

**APPENDIX B
FY2019 GENERAL FUND BUDGET**

	FY2015 ACTUALS	FY2016 ACTUALS	FY2017 ACTUALS	FY2018 BUDGET	FY2019 PROJECTED	FY18/19 BUDGET	
						Variance \$	Variance %
GENERAL GOVERNMENT							
<i>122 Selectmen</i>							
Personnel Expenses	25,951.82	28,895.85	31,232.98	39,655.00	32,135.00	(7,520.00)	-19.0%
Operating Expenses	5,062.50	6,437.50	1,574.00	13,525.00	15,850.00	2,325.00	17.2%
<i>Total Selectmen</i>	<u>31,014.32</u>	<u>35,333.35</u>	<u>32,806.98</u>	<u>53,180.00</u>	<u>47,985.00</u>	<u>(5,195.00)</u>	<u>-9.8%</u>
<i>123 Town Manager</i>							
Personnel Expenses	187,277.10	179,882.06	188,627.58	196,708.87	201,647.51	4,938.64	2.5%
Operating Expenses	109,441.01	76,004.58	93,884.74	103,336.88	112,068.60	8,731.72	8.4%
<i>Total Town Manager</i>	<u>296,718.11</u>	<u>255,886.64</u>	<u>282,512.32</u>	<u>300,045.75</u>	<u>313,716.11</u>	<u>13,670.36</u>	<u>4.6%</u>
<i>132 Fin Com/Reserve</i>							
Expenses	226.00	176.00	176.00	250.00	390.00	140.00	56.0%
Reserve Fund	-	-	-	100,000.00	100,000.00	-	0.0%
<i>Total Fin Com</i>	<u>226.00</u>	<u>176.00</u>	<u>176.00</u>	<u>100,250.00</u>	<u>100,390.00</u>	<u>140.00</u>	<u>0.1%</u>
<i>135 Finance/IT Dept</i>							
Personnel Expenses	152,358.41	167,090.49	124,852.66	193,539.97	220,871.01	27,331.04	14.1%
Operating Expenses	126,987.64	247,146.15	223,527.64	217,164.00	172,660.48	(44,503.52)	-20.5%
Capital Expenses	6,367.78	22,814.36	5,220.07	-	1,500.00	1,500.00	0.0%
<i>Total Finance/IT Dept</i>	<u>285,713.83</u>	<u>437,051.00</u>	<u>353,600.37</u>	<u>410,703.97</u>	<u>395,031.49</u>	<u>(15,672.48)</u>	<u>-3.8%</u>
<i>141 Assessor</i>							
Personnel Expenses	147,072.43	149,374.08	153,934.50	158,415.35	162,816.48	4,401.13	2.8%
Operating Expenses	12,008.27	17,787.18	15,789.11	22,566.00	21,566.00	(1,000.00)	-4.4%
<i>Total Assessor</i>	<u>159,080.70</u>	<u>167,161.26</u>	<u>169,723.61</u>	<u>180,981.35</u>	<u>184,382.48</u>	<u>3,401.13</u>	<u>1.9%</u>
<i>145 Treasurer/Collector</i>							
Personnel Expenses	168,694.12	176,559.43	173,224.31	187,060.72	194,316.68	7,255.96	3.9%
Operating Expenses	30,240.00	37,710.34	40,128.43	46,450.00	49,700.00	3,250.00	7.0%
<i>Total Treasurer/Collector</i>	<u>198,934.12</u>	<u>214,269.77</u>	<u>213,352.74</u>	<u>233,510.72</u>	<u>244,016.68</u>	<u>10,505.96</u>	<u>4.5%</u>

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<i>151 Town Counsel</i>							
Retainer	27,000.00	33,000.00	36,000.00	37,000.00	42,000.00	5,000.00	13.5%
Expenses	120,181.75	71,439.00	89,434.03	90,000.00	90,000.00	-	0.0%
<i>Total Town Counsel</i>	147,181.75	104,439.00	125,434.03	127,000.00	132,000.00	5,000.00	3.9%
<i>161 Town Clerk</i>							
Personnel Expenses	81,050.68	89,416.80	99,586.01	109,593.30	113,997.00	4,403.70	4.0%
Operating Expenses	25,501.87	19,509.14	10,703.64	20,920.00	13,920.00	(7,000.00)	-33.5%
<i>Total Town Clerk</i>	106,552.55	108,925.94	110,289.65	130,513.30	127,917.00	(2,596.30)	-2.0%
<i>162 Elections & Registration</i>							
Personnel Expenses	10,449.14	10,246.72	17,212.24	8,915.11	21,167.80	12,252.69	137.4%
Operating Expenses	12,197.63	15,440.63	18,514.97	20,900.00	23,900.00	3,000.00	14.4%
<i>Total Elections & Registration</i>	22,646.77	25,687.35	35,727.21	29,815.11	45,067.80	15,252.69	51.2%
<i>171 Conservation Commission</i>							
Personnel Expenses	27,804.77	28,254.08	29,524.32	30,607.20	32,538.13	1,930.93	6.3%
Operating Expenses	845.00	1,085.87	746.00	5,425.00	1,925.00	(3,500.00)	-64.5%
<i>Total Conservation Commission</i>	28,649.77	29,339.95	30,270.32	36,032.20	34,463.13	(1,569.07)	-4.4%
<i>172 Planning</i>							
Personnel Expenses	70,011.30	103,869.92	108,019.18	111,935.40	114,354.60	2,419.20	2.2%
Operating Expenses	3,412.00	38,293.92	1,810.12	4,850.00	4,850.00	-	0.0%
<i>Total Planning</i>	73,423.30	142,163.84	109,829.30	116,785.40	119,204.60	2,419.20	2.1%
<i>174 Chebacco Woods</i>							
Operating Expenses	1,705.00	784.99	2,500.00	2,500.00	2,500.00	-	0.0%
<i>Total Chebacco Woods</i>	1,705.00	784.99	2,500.00	2,500.00	2,500.00	-	0.0%
<i>192 Facilities</i>							
Personnel Expenses	26,459.70	59,652.79	68,781.30	90,700.00	87,275.00	(3,425.00)	-3.8%
Operating Expenses	238,486.00	193,907.95	233,185.87	198,892.99	202,946.00	4,053.01	2.0%
<i>Total Facilities</i>	264,945.70	253,560.74	301,967.17	289,592.99	290,221.00	628.01	0.2%
Subtotal General Government	1,616,791.92	1,774,779.83	1,768,189.70	2,010,910.79	2,036,895.29	25,984.50	1.3%

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PUBLIC SAFETY							
<i>210 Police Department</i>							
Personnel Expenses	1,309,823.10	1,344,799.20	1,382,633.90	1,449,506.82	1,502,071.06	52,564.24	3.6%
Operating Expenses	111,812.43	102,144.64	103,351.38	118,586.00	117,251.00	(1,335.00)	-1.1%
Capital Expenses	36,919.00	36,899.00	-	-	-	-	0.0%
<i>Total Police Department</i>	<u>1,458,554.53</u>	<u>1,483,842.84</u>	<u>1,485,985.28</u>	<u>1,568,092.82</u>	<u>1,619,322.06</u>	<u>51,229.24</u>	<u>3.3%</u>
<i>233 Emergency Report Center</i>							
Personnel Expenses	245,503.05	237,839.20	246,800.12	282,472.06	282,977.23	505.17	0.2%
Operating Expenses	22,109.05	41,272.22	50,277.46	38,779.00	39,108.75	329.75	0.9%
<i>Total Emergency Report Center</i>	<u>267,612.10</u>	<u>279,111.42</u>	<u>297,077.58</u>	<u>321,251.06</u>	<u>322,085.98</u>	<u>834.92</u>	<u>0.3%</u>
<i>220 Fire Department</i>							
Personnel Expenses	534,345.95	485,632.42	548,704.91	640,117.25	644,879.17	4,761.92	0.7%
Operating Expenses	98,784.77	72,241.69	66,753.75	86,023.60	82,855.60	(3,168.00)	-3.7%
Capital Expenses	52,631.71	27,818.74	3,810.98	1,500.00	1,500.00	-	0.0%
<i>Total Fire Department</i>	<u>685,762.43</u>	<u>585,692.85</u>	<u>619,269.64</u>	<u>727,640.85</u>	<u>729,234.77</u>	<u>1,593.92</u>	<u>0.2%</u>
<i>241 Inspectional Services</i>							
Personnel Expenses	111,545.09	118,369.86	88,291.41	102,074.09	48,283.00	(53,791.09)	-52.7%
Operating Expenses	3,545.66	5,378.46	1,758.30	7,850.00	5,000.00	(2,850.00)	-36.3%
Assessment	-	-	-	-	90,664.00	90,664.00	0.0%
<i>Total Inspectional Services</i>	<u>115,090.75</u>	<u>123,748.32</u>	<u>90,049.71</u>	<u>109,924.09</u>	<u>143,947.00</u>	<u>34,022.91</u>	<u>31.0%</u>
<i>291 Emergency Management</i>							
Operating Expenses	699.16	-	941.97	1,100.00	1,100.00	-	0.0%
<i>Total Emergency Management</i>	<u>699.16</u>	<u>-</u>	<u>941.97</u>	<u>1,100.00</u>	<u>1,100.00</u>	<u>-</u>	<u>0.0%</u>
<i>292 Animal Control</i>							
Personnel Expenses	5,466.67	26,030.84	28,338.54	17,800.00	17,800.00	-	0.0%
Operating Expenses	75.00	1,414.99	2,093.00	1,240.00	1,590.00	350.00	28.2%
<i>Total Animal Control</i>	<u>5,541.67</u>	<u>27,445.83</u>	<u>30,431.54</u>	<u>19,040.00</u>	<u>19,390.00</u>	<u>350.00</u>	<u>1.8%</u>
<i>919 Street Lights</i>							
Operating Expenses	57,770.39	33,677.31	1,076.00	20,000.00	20,000.00	-	0.0%
<i>Total Street Lights</i>	<u>57,770.39</u>	<u>33,677.31</u>	<u>1,076.00</u>	<u>20,000.00</u>	<u>20,000.00</u>	<u>-</u>	<u>0.0%</u>
Subtotal Public Safety	<u>2,591,031.03</u>	<u>2,533,518.57</u>	<u>2,524,831.72</u>	<u>2,767,048.82</u>	<u>2,855,079.81</u>	<u>88,030.99</u>	<u>3.2%</u>

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DEPARTMENT OF PUBLIC WORKS							
<i>421 Public Works</i>							
Personnel Expenses	177,696.35	146,144.80	107,838.14	148,292.86	154,268.36	5,975.50	4.0%
Operating Expenses	82,178.70	72,870.75	66,872.71	93,629.50	46,381.56	(47,247.94)	-50.5%
<i>Total Public Works</i>	<u>259,875.05</u>	<u>219,015.55</u>	<u>174,710.85</u>	<u>241,922.36</u>	<u>200,649.92</u>	<u>(41,272.44)</u>	<u>-17.1%</u>
<i>422 Highway</i>							
Personnel Expenses	248,554.57	266,932.52	269,841.13	323,772.69	233,799.05	(89,973.64)	-27.8%
Operating Expenses	132,150.78	209,014.14	212,999.67	195,900.00	191,900.00	(4,000.00)	-2.0%
Capital Expenses	339,194.40	72,367.00	43,900.00	-	-	-	0.0%
<i>Total Highway</i>	<u>719,899.75</u>	<u>548,313.66</u>	<u>526,740.80</u>	<u>519,672.69</u>	<u>425,699.05</u>	<u>(93,973.64)</u>	<u>-18.1%</u>
<i>423 Snow & Ice</i>							
Personnel Expenses	112,788.74	58,386.17	78,323.19	86,700.00	89,175.00	2,475.00	2.9%
Operating Expenses	367,925.80	120,781.94	173,821.02	175,200.00	179,250.00	4,050.00	2.3%
<i>Total Snow & Ice</i>	<u>480,714.54</u>	<u>179,168.11</u>	<u>252,144.21</u>	<u>261,900.00</u>	<u>268,425.00</u>	<u>6,525.00</u>	<u>2.5%</u>
<i>425 Vehicle Maintenance</i>							
Personnel Expenses	-	-	-	-	84,772.60	84,772.60	0.0%
Operating Expenses	-	-	-	-	57,695.00	57,695.00	0.0%
<i>Total Vehicle Maintenance</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>142,467.60</u>	<u>142,467.60</u>	<u>0.0%</u>
<i>429 Cemetery</i>							
Personnel Expenses	75,859.83	73,809.91	81,149.14	76,335.09	81,364.67	5,029.58	6.6%
Operating Expenses	6,844.96	9,291.34	8,945.39	9,700.00	9,700.00	-	0.0%
<i>Total Cemetery</i>	<u>82,704.79</u>	<u>83,101.25</u>	<u>90,094.53</u>	<u>86,035.09</u>	<u>91,064.67</u>	<u>5,029.58</u>	<u>5.8%</u>
<i>433 Waste, Recycling & Landfill</i>							
Personnel Expenses	-	-	-	5,170.00	4,594.02	(575.98)	-11.1%
Operating Expenses	10,041.89	-	24,000.00	591,272.00	628,176.00	36,904.00	6.2%
Enterprise Subsidy	294,270.00	323,138.02	609,302.00	-	-	-	0.0%
Prior Year Deficit	9,810.00	-	-	-	-	-	0.0%
<i>Total Waste, Recycling & Landfill</i>	<u>314,121.89</u>	<u>323,138.02</u>	<u>633,302.00</u>	<u>596,442.00</u>	<u>632,770.02</u>	<u>36,328.02</u>	<u>6.1%</u>

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<i>650 Parks & Fields</i>							
Personnel Expenses	41,519.38	32,506.53	49,763.15	65,407.55	65,469.01	61.46	0.1%
Operating Expenses	67,969.50	9,044.51	26,284.03	8,350.00	8,750.00	400.00	4.8%
Capital Expenses	-	30,927.00	-	-	-	-	0.0%
<i>Total Parks & Fields</i>	<u>109,488.88</u>	<u>72,478.04</u>	<u>76,047.18</u>	<u>73,757.55</u>	<u>74,219.01</u>	<u>461.46</u>	<u>0.6%</u>
 <i>651 HWRSD Fields & Grounds</i>							
Personnel Expenses	1,772.07	14,894.44	10,880.21	6,941.57	-	(6,941.57)	-100.0%
<i>Total HWRSD Fields & Grounds</i>	<u>1,772.07</u>	<u>14,894.44</u>	<u>10,880.21</u>	<u>6,941.57</u>	<u>-</u>	<u>(6,941.57)</u>	<u>-63.8%</u>
 Subtotal Public Works	<u>1,968,576.97</u>	<u>1,440,109.07</u>	<u>1,763,919.78</u>	<u>1,786,671.26</u>	<u>1,835,295.27</u>	<u>48,624.01</u>	<u>2.7%</u>
 HEALTH & HUMAN SERVICES							
 <i>511 Public Health Dept</i>							
Personnel Expenses	110,320.80	110,369.56	113,625.34	125,853.50	131,784.00	5,930.50	4.7%
Operating Expenses	2,155.77	2,196.28	3,113.33	4,630.00	5,760.00	1,130.00	24.4%
<i>Total Public Health Dept</i>	<u>112,476.57</u>	<u>112,565.84</u>	<u>116,738.67</u>	<u>130,483.50</u>	<u>137,544.00</u>	<u>7,060.50</u>	<u>5.4%</u>
 <i>541 Council on Aging</i>							
Personnel Expenses	58,178.09	61,857.63	70,353.13	78,675.70	82,776.20	4,100.50	5.2%
Operating Expenses	27,036.32	26,045.04	27,795.40	29,063.08	30,163.08	1,100.00	3.8%
<i>Total Council on Aging</i>	<u>85,214.41</u>	<u>87,902.67</u>	<u>98,148.53</u>	<u>107,738.78</u>	<u>112,939.28</u>	<u>5,200.50</u>	<u>4.8%</u>
 <i>543 Veterans Benefits</i>							
Operating Expenses	12,299.91	18,091.75	33,019.80	35,000.00	30,000.00	(5,000.00)	-14.3%
Administration Fee	27,518.92	27,490.32	30,243.08	33,267.39	35,094.00	1,826.61	5.5%
<i>Total Veterans Benefits</i>	<u>39,818.83</u>	<u>45,582.07</u>	<u>63,262.88</u>	<u>68,267.39</u>	<u>65,094.00</u>	<u>(3,173.39)</u>	<u>-4.6%</u>
 Subtotal Health & Human Services	<u>237,509.81</u>	<u>246,050.58</u>	<u>278,150.08</u>	<u>306,489.67</u>	<u>315,577.28</u>	<u>9,087.61</u>	<u>3.0%</u>
 CULTURE & RECREATION							
 <i>610 Library</i>							
Assessment	617,367.00	715,197.08	696,354.96	722,436.13	758,664.21	36,228.08	5.0%
Indirect Costs	19,293.00	21,072.00	22,718.03	22,411.00	22,235.77	(175.23)	-0.8%
State contribution	11,876.59	12,300.26	12,269.69	12,443.30	12,224.00	(219.30)	-1.8%
<i>Total Library</i>	<u>648,536.59</u>	<u>748,569.34</u>	<u>731,342.68</u>	<u>757,290.43</u>	<u>793,123.98</u>	<u>35,833.55</u>	<u>4.7%</u>

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<i>630 Recreation</i>							
Personnel Expenses	82,937.33	80,894.13	88,402.76	99,900.40	125,930.10	26,029.70	26.1%
Operating Expenses	26,314.01	18,897.36	18,146.36	19,920.00	26,105.00	6,185.00	31.0%
<i>Total Recreation</i>	109,251.34	99,791.49	106,549.12	119,820.40	152,035.10	32,214.70	26.9%
Subtotal Culture & Recreation	757,787.93	848,360.83	837,891.80	877,110.83	945,159.08	68,048.25	7.8%
UNCLASSIFIED							
148 Salary Reserve	-	-	-	596.25	-	(596.25)	-100.0%
149 Capital Spending	-	-	210,993.18	754,961.35	449,483.00	(305,478.35)	-40.5%
692 Celebrations	2,982.64	2,867.27	3,853.74	2,300.00	2,945.00	645.00	28.0%
722 Debt Service	862,559.60	1,046,774.77	990,339.50	982,638.00	942,808.00	(39,830.00)	-4.1%
820 State Assessments	228,079.00	230,532.00	232,015.00	237,134.00	234,072.00	(3,062.00)	-1.3%
911 Retirement	704,356.00	721,863.00	794,132.00	789,304.00	921,648.00	132,344.00	16.8%
913 Unemployment	5,710.22	-	25,502.05	10,000.00	10,000.00	-	0.0%
914 Health & Life Insurance	729,544.92	800,985.73	738,329.07	876,158.85	874,142.00	(2,016.85)	-0.2%
916 Other Insurance	177,672.73	184,933.33	191,216.44	212,793.00	228,895.68	16,102.68	7.6%
917 Medicare Tax	52,081.46	50,762.37	54,615.41	79,077.37	71,674.00	(7,403.37)	-9.4%
992 Transfer to Special Revenue	44,583.75	-	-	22,422.42	-	(22,422.42)	-100.0%
994 Transfer to Capital Project	100,000.00	-	-	-	-	-	0.0%
996 Transfer to OPEB	25,000.00	25,000.00	75,000.00	100,000.00	125,000.00	25,000.00	25.0%
997 Transfer to Agency	65,000.00	65,000.00	65,000.00	65,000.00	65,000.00	-	0.0%
Subtotal Unclassified	2,997,570.32	3,128,718.47	3,380,996.39	4,132,385.24	3,925,667.68	(206,717.56)	-5.0%
SCHOOLS							
<i>300 Schools</i>							
HWRSD Assessment	16,302,008.00	16,417,016.00	16,837,974.00	16,776,063.00	17,746,437.94	970,374.94	5.8%
ENSATSD Assessment	163,748.00	197,798.00	227,628.00	205,594.00	191,079.00	(14,515.00)	-7.1%
HWRSD Debt Service	565,876.20	573,916.62	568,136.39	625,209.00	639,057.06	13,848.06	2.2%
ENSATSD Debt Service	19,031.00	30,536.00	24,082.00	25,692.00	21,877.00	(3,815.00)	-14.8%
<i>Total Schools</i>	17,050,663.20	17,219,266.62	17,657,820.39	17,632,558.00	18,598,451.00	965,893.00	5.5%
TOTAL GENERAL FUND	27,219,931.18	27,190,803.97	28,211,799.86	29,513,174.61	30,512,125.41	998,950.80	3.4%
TOTAL TOWN (EXCLUDING HWRSD)				12,111,903.61	12,126,630.41	14,726.80	0.1%