

**APPENDIX B**

<u>General Fund Departmental Expenditures/Appropriations</u>	<u>FY2014 Actuals</u>	<u>FY2015 Actuals</u>	<u>FY2016 Actuals</u>	<u>FY2017 Budget</u>	<u>FY2018 Request</u>	<u>Variance \$</u>	<u>Variance %</u>
<b>GENERAL GOVERNMENT</b>							
<i>122 Selectmen</i>							
Personnel Expenses	19,854	25,952	28,896	37,522	39,655	2,133	5.7%
Operating Expenses	5,750	5,063	6,438	10,850	10,850	-	0.0%
<i>Total Selectmen</i>	<u>\$ 25,604</u>	<u>\$ 31,014</u>	<u>\$ 35,333</u>	<u>\$ 48,372</u>	<u>\$ 50,505</u>	<u>\$ 2,133</u>	<u>4.4%</u>
<i>123 Town Manager</i>							
Personnel Expenses	183,399	187,277	179,882	194,772	196,709	1,937	1.0%
Operating Expenses	76,012	109,441	76,005	88,574	103,230	14,656	16.5%
<i>Total Town Manager</i>	<u>\$ 259,412</u>	<u>\$ 296,718</u>	<u>\$ 255,887</u>	<u>\$ 283,346</u>	<u>\$ 299,939</u>	<u>\$ 16,593</u>	<u>5.9%</u>
<i>132 Fin Com/Reserve</i>							
Expenses	21	226	176	250	250	-	0.0%
Reserve Fund	-	-	-	100,000	100,000	-	0.0%
<i>Total Fin Com</i>	<u>\$ 21</u>	<u>\$ 226</u>	<u>\$ 176</u>	<u>\$ 100,250</u>	<u>\$ 100,250</u>	<u>\$ -</u>	<u>0.0%</u>
<i>135 Finance Dept</i>							
Personnel Expenses	149,915	152,358	167,090	187,323	193,540	6,217	3.3%
Operating Expenses	151,780	126,988	247,146	304,469	209,664	(94,805)	-31.1%
<i>Total Finance Dept</i>	<u>\$ 301,695</u>	<u>\$ 279,346</u>	<u>\$ 414,237</u>	<u>\$ 491,792</u>	<u>\$ 403,204</u>	<u>\$ (88,588)</u>	<u>-18.0%</u>
<i>141 Assessor</i>							
Personnel Expenses	140,584	147,072	149,374	156,586	157,139	553	0.4%
Operating Expenses	11,250	12,008	17,787	20,650	22,566	1,916	9.3%
<i>Total Assessor</i>	<u>\$ 151,833</u>	<u>\$ 159,081</u>	<u>\$ 167,161</u>	<u>\$ 177,236</u>	<u>\$ 179,705</u>	<u>\$ 2,469</u>	<u>1.4%</u>
<i>145 Treasurer/Collector</i>							
Personnel Expenses	162,582	168,694	176,559	182,199	185,777	3,578	2.0%
Operating Expenses	27,223	30,240	37,710	48,520	46,450	(2,070)	-4.3%
<i>Total Treasurer/Collector</i>	<u>\$ 189,805</u>	<u>\$ 198,934</u>	<u>\$ 214,270</u>	<u>\$ 230,719</u>	<u>\$ 232,227</u>	<u>\$ 1,508</u>	<u>0.7%</u>

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<i>151 Town Counsel</i>							
Retainer	21,000	27,000	33,000	30,000	37,000	7,000	23.3%
Expenses	77,396	120,182	71,439	98,560	90,000	(8,560)	-8.7%
<i>Total Town Counsel</i>	\$ 98,396	\$ 147,182	\$ 104,439	\$ 128,560	\$ 127,000	\$ (1,560)	-1.2%
<i>161 Town Clerk</i>							
Personnel Expenses	96,104	81,051	89,417	98,304	107,859	9,555	9.7%
Operating Expenses	15,302	25,502	19,509	21,493	20,920	(573)	-2.7%
<i>Total Town Clerk</i>	\$ 111,405	\$ 106,553	\$ 108,926	\$ 119,797	\$ 128,779	\$ 8,983	7.5%
<i>162 Elections &amp; Registration</i>							
Personnel Expenses	8,112	10,449	10,247	18,671	8,896	(9,775)	-52.4%
Operating Expenses	12,929	12,198	15,441	29,050	20,900	(8,150)	-28.1%
<i>Total Elections &amp; Registration</i>	\$ 21,040	\$ 22,647	\$ 25,687	\$ 47,721	\$ 29,796	\$ (17,925)	-37.6%
<i>171 Conservation Commission</i>							
Personnel Expenses	27,054	27,805	28,254	29,524	30,607	1,083	3.7%
Operating Expenses	834	845	1,086	2,205	1,925	(280)	-12.7%
<i>Total Conservation Commission</i>	\$ 27,888	\$ 28,650	\$ 29,340	\$ 31,729	\$ 32,532	\$ 803	2.5%
<i>172 Planning</i>							
Personnel Expenses	29,317	70,011	103,870	107,645	111,935	4,290	4.0%
Operating Expenses	36	3,412	38,294	18,000	4,850	(13,150)	-73.1%
<i>Total Planning</i>	\$ 29,353	\$ 73,423	\$ 142,164	\$ 125,645	\$ 116,785	\$ (8,860)	-7.1%
<i>174 Chebacco Woods</i>							
Operating Expenses	\$ 1,591	\$ 1,705	\$ 785	\$ 2,500	\$ 2,500	\$ -	0.0%
<i>192 Facilities</i>							
Personnel Expenses	38,799	26,460	59,653	92,081	90,700	(1,381)	-1.5%
Operating Expenses	293,296	238,486	193,908	248,261	198,831	(49,430)	-19.9%
<i>Total Facilities</i>	\$ 332,095	\$ 264,946	\$ 253,561	\$ 340,342	\$ 289,531	\$ (50,811)	-14.9%
<b>Subtotal General Government</b>	<b>\$ 1,550,138</b>	<b>\$ 1,610,424</b>	<b>\$ 1,751,965</b>	<b>\$ 2,128,010</b>	<b>\$ 1,992,754</b>	<b>\$ (135,256)</b>	<b>-6.4%</b>

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<b>PUBLIC SAFETY</b>							
<i>210 Police Department</i>							
Personnel Expenses	1,258,733	1,309,823	1,344,799	1,416,279	1,440,152	23,873	1.7%
Operating Expenses	89,812	111,812	102,145	103,290	118,886	15,596	15.1%
<i>Total Police Department</i>	<u>\$ 1,348,545</u>	<u>\$ 1,421,636</u>	<u>\$ 1,446,944</u>	<u>\$ 1,519,569</u>	<u>\$ 1,559,038</u>	<u>\$ 39,469</u>	<u>2.6%</u>
<i>233 Emergency Report Center</i>							
Personnel Expenses	239,067	245,503	237,839	267,910	270,511	2,601	1.0%
Operating Expenses	29,593	22,109	41,272	45,075	38,779	(6,296)	-14.0%
<i>Total Emergency Report Center</i>	<u>\$ 268,660</u>	<u>\$ 267,612</u>	<u>\$ 279,111</u>	<u>\$ 312,985</u>	<u>\$ 309,290</u>	<u>\$ (3,695)</u>	<u>-1.2%</u>
<i>220 Fire Department</i>							
Personnel Expenses	516,078	534,346	485,632	617,411	652,016	34,605	5.6%
Operating Expenses	89,624	98,785	72,242	86,753	87,524	771	0.9%
<i>Total Fire Department</i>	<u>\$ 605,702</u>	<u>\$ 633,131</u>	<u>\$ 557,874</u>	<u>\$ 704,164</u>	<u>\$ 739,540</u>	<u>\$ 35,376</u>	<u>5.0%</u>
<i>241 Inspectional Services</i>							
Personnel Expenses	103,679	111,545	118,370	96,134	102,006	5,872	6.1%
Operating Expenses	2,049	3,546	5,378	10,224	7,850	(2,374)	-23.2%
<i>Total Inspectional Services</i>	<u>\$ 105,728</u>	<u>\$ 115,091</u>	<u>\$ 123,748</u>	<u>\$ 106,358</u>	<u>\$ 109,856</u>	<u>\$ 3,498</u>	<u>3.3%</u>
<i>291 Emergency Management</i>							
Operating Expenses	<u>\$ -</u>	<u>\$ 699</u>	<u>\$ -</u>	<u>\$ 1,300</u>	<u>\$ 1,100</u>	<u>\$ (200)</u>	<u>-15.4%</u>
<i>292 Animal Control</i>							
Personnel Expenses	7,200	5,467	26,031	17,600	17,800	200	1.1%
Operating Expenses	-	75	1,415	2,230	1,240	(990)	-44.4%
<i>Total Animal Control</i>	<u>\$ 7,200</u>	<u>\$ 5,542</u>	<u>\$ 27,446</u>	<u>\$ 19,830</u>	<u>\$ 19,040</u>	<u>\$ (790)</u>	<u>-4.0%</u>
<i>919 Street Lights</i>							
Operating Expenses	<u>\$ 53,888</u>	<u>\$ 57,770</u>	<u>\$ 33,677</u>	<u>\$ 40,000</u>	<u>\$ 20,000</u>	<u>\$ (20,000)</u>	<u>-50.0%</u>
<b><i>Subtotal Public Safety</i></b>	<u><u>\$ 2,389,723</u></u>	<u><u>\$ 2,501,480</u></u>	<u><u>\$ 2,468,801</u></u>	<u><u>\$ 2,704,206</u></u>	<u><u>\$ 2,757,864</u></u>	<u><u>\$ 53,658</u></u>	<u><u>2.0%</u></u>

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<b>DEPARTMENT OF PUBLIC WORKS</b>							
<i>421 Public Works</i>							
Personnel Expenses	175,319	177,696	146,145	153,128	146,341	(6,786)	-4.4%
Operating Expenses	80,620	82,179	72,871	72,555	93,130	20,575	28.4%
<i>Total Public Works</i>	<u>\$ 255,939</u>	<u>\$ 259,875</u>	<u>\$ 219,016</u>	<u>\$ 225,683</u>	<u>\$ 239,471</u>	<u>\$ 13,788</u>	<u>6.1%</u>
<i>422 Highway</i>							
Personnel Expenses	211,723	248,555	266,933	311,863	312,346	483	0.2%
Operating Expenses	135,525	132,151	209,014	265,097	196,400	(68,697)	-25.9%
<i>Total Highway</i>	<u>\$ 347,248</u>	<u>\$ 380,705</u>	<u>\$ 475,947</u>	<u>\$ 576,960</u>	<u>\$ 508,746</u>	<u>\$ (68,214)</u>	<u>-11.8%</u>
<i>423 Snow &amp; Ice</i>							
Personnel Expenses	89,701	112,789	58,386	84,700	83,200	(1,500)	-1.8%
Operating Expenses	210,995	367,926	120,782	177,450	175,200	(2,250)	-1.3%
<i>Total Snow &amp; Ice</i>	<u>\$ 300,696</u>	<u>\$ 480,715</u>	<u>\$ 179,168</u>	<u>\$ 262,150</u>	<u>\$ 258,400</u>	<u>\$ (3,750)</u>	<u>-1.4%</u>
<i>429 Cemetery</i>							
Personnel Expenses	80,078	75,860	73,810	72,409	72,722	313	0.4%
Operating Expenses	8,418	6,845	9,291	9,800	9,700	(100)	-1.0%
<i>Total Cemetery</i>	<u>\$ 88,496</u>	<u>\$ 82,705</u>	<u>\$ 83,101</u>	<u>\$ 82,209</u>	<u>\$ 82,422</u>	<u>\$ 213</u>	<u>0.3%</u>
<i>433 Waste, Recycling &amp; Landfill</i>							
Personnel Expenses	-	-	-	-	5,170	5,170	0.0%
Operating Expenses	8,040	10,042	-	20,000	591,272	571,272	2856.4%
Enterprise Subsidy	334,270	304,080	323,138	509,302	-	(509,302)	-100.0%
<i>Total Waste, Recycling &amp; Landfill</i>	<u>\$ 342,310</u>	<u>\$ 314,122</u>	<u>\$ 323,138</u>	<u>\$ 529,302</u>	<u>\$ 596,442</u>	<u>\$ 67,140</u>	<u>12.7%</u>
<i>650 Parks &amp; Fields</i>							
Personnel Expenses	37,093	41,519	32,507	78,631	61,686	(16,946)	-21.6%
Operating Expenses	43,914	67,970	9,045	35,516	8,350	(27,166)	-76.5%
<i>Total Parks &amp; Fields</i>	<u>\$ 81,007</u>	<u>\$ 109,489</u>	<u>\$ 41,551</u>	<u>\$ 114,147</u>	<u>\$ 70,036</u>	<u>\$ (44,111)</u>	<u>-38.6%</u>
<i>651 HWRSD Fields &amp; Grounds</i>							
Personnel Expenses	\$ -	\$ 1,772	\$ 14,894	\$ -	\$ 6,689	\$ 6,689	0.0%
<b>Subtotal Public Works</b>	<u><u>\$ 1,415,695</u></u>	<u><u>\$ 1,629,383</u></u>	<u><u>\$ 1,336,815</u></u>	<u><u>\$ 1,790,451</u></u>	<u><u>\$ 1,762,205</u></u>	<u><u>\$ (28,246)</u></u>	<u><u>-1.6%</u></u>

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<b>HEALTH &amp; HUMAN SERVICES</b>							
<i>511 Public Health Dept</i>							
Personnel Expenses	97,994	110,321	110,370	109,994	119,302	9,308	8.5%
Operating Expenses	1,270	2,156	2,196	3,900	3,900	-	0.0%
<i>Total Public Health Dept</i>	<u>\$ 99,263</u>	<u>\$ 112,477</u>	<u>\$ 112,566</u>	<u>\$ 113,894</u>	<u>\$ 123,202</u>	<u>\$ 9,308</u>	<u>8.2%</u>
<i>541 Council on Aging</i>							
Personnel Expenses	54,101	58,178	61,858	73,108	78,676	5,567	7.6%
Operating Expenses	21,673	27,036	26,045	27,291	29,063	1,772	6.5%
<i>Total Council on Aging</i>	<u>\$ 75,775</u>	<u>\$ 85,214</u>	<u>\$ 87,903</u>	<u>\$ 100,400</u>	<u>\$ 107,739</u>	<u>\$ 7,339</u>	<u>7.3%</u>
<i>543 Veterans Benefits</i>							
Operating Expenses	20,335	12,300	18,092	20,400	35,000	14,600	71.6%
Administration Fee	28,187	27,519	27,490	28,663	33,267	4,604	16.1%
<i>Total Veterans Benefits</i>	<u>\$ 48,522</u>	<u>\$ 39,819</u>	<u>\$ 45,582</u>	<u>\$ 49,063</u>	<u>\$ 68,267</u>	<u>\$ 19,204</u>	<u>39.1%</u>
<b>Subtotal Health &amp; Human Services</b>	<u>\$ 223,560</u>	<u>\$ 237,510</u>	<u>\$ 246,051</u>	<u>\$ 263,357</u>	<u>\$ 299,208</u>	<u>\$ 35,852</u>	<u>13.6%</u>
<b>CULTURE &amp; RECREATION - JOINT DEPARTMENTS</b>							
<i>610 Library</i>							
Operating Expenses	593,080	617,367	715,197	697,272	722,436	25,164	3.6%
Government Fee	16,657	19,293	21,072	22,538	22,411	(127)	-0.6%
State contribution	9,546	11,877	12,300	-	12,443	12,443	0.0%
<i>Total Library</i>	<u>\$ 619,282</u>	<u>\$ 648,537</u>	<u>\$ 748,569</u>	<u>\$ 719,810</u>	<u>\$ 757,290</u>	<u>\$ 37,480</u>	<u>5.2%</u>
<i>620 Elder Van Program</i>							
Operating Expenses	<u>\$ 751</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.0%</u>
<i>630 Recreation</i>							
Personnel Expenses	70,461	82,937	80,894	90,005	98,008	8,003	8.9%
Operating Expenses	20,767	26,314	18,897	25,560	19,920	(5,640)	-22.1%
<i>Total Recreation</i>	<u>\$ 91,227</u>	<u>\$ 109,251</u>	<u>\$ 99,791</u>	<u>\$ 115,565</u>	<u>\$ 117,928</u>	<u>\$ 2,363</u>	<u>2.0%</u>
<b>Subtotal Culture &amp; Recreation</b>	<u>\$ 711,261</u>	<u>\$ 757,788</u>	<u>\$ 848,361</u>	<u>\$ 835,375</u>	<u>\$ 875,218</u>	<u>\$ 39,843</u>	<u>4.8%</u>

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<b>UNCLASSIFIED</b>							
148 Salary Reserve	-	-	-	83,988	45,000	(38,988)	-46.4%
149 Capital Spending	222,529	435,113	190,826	234,437	551,757	317,320	135.4%
692 Public Celebrations	2,195	2,983	2,867	610	2,300	1,690	277.0%
722 Debt Service	874,927	862,560	1,046,775	1,010,641	982,638	(28,003)	-2.8%
820 State Assessments	245,567	228,079	230,532	237,134	237,134	-	0.0%
911 Retirement	671,950	704,356	721,863	821,236	789,304	(31,932)	-3.9%
913 Unemployment	-	5,710	-	16,432	10,000	(6,432)	-39.1%
914 Health & Life Insurance	706,691	729,545	800,986	897,737	876,159	(21,578)	-2.4%
916 Other Insurance	175,466	177,673	184,933	190,000	212,793	22,793	12.0%
917 Medicare Tax	48,916	52,081	50,762	56,485	79,077	22,592	40.0%
992 Transfer to Special Revenue	120	44,584	-	-	-	-	0.0%
994 Transfer to Capital Project	-	100,000	-	-	-	-	0.0%
996 Transfer to OPEB	25,000	25,000	25,000	75,000	100,000	25,000	33.3%
997 Transfer to Agency	65,000	65,000	65,000	65,000	65,000	-	0.0%
<b>Subtotal Unclassified</b>	<b>\$ 3,038,362</b>	<b>\$ 3,432,683</b>	<b>\$ 3,319,545</b>	<b>\$ 3,688,700</b>	<b>\$ 3,951,163</b>	<b>\$ 262,462</b>	<b>7.1%</b>
<b>TOWN EXPENDITURES</b>	<b>\$ 9,328,738</b>	<b>\$ 10,169,268</b>	<b>\$ 9,971,537</b>	<b>\$ 11,410,098</b>	<b>\$ 11,638,412</b>	<b>\$ 228,313</b>	<b>2.0%</b>
<b>TOWN EXPENDITURES (EXCLUDING CAPITAL)</b>	<b>\$ 9,106,210</b>	<b>\$ 9,734,155</b>	<b>\$ 9,780,711</b>	<b>\$ 11,175,661</b>	<b>\$ 11,086,655</b>	<b>\$ (89,007)</b>	<b>-0.8%</b>
<b>SCHOOLS</b>							
300 Schools							
Regional Assessment	14,705,190	16,302,008	16,417,016	16,837,972	16,776,063	(61,909)	-0.4%
Ag Assessment	89,064	163,748	197,798	236,766	205,594	(31,172)	-13.2%
Debt Service	481,829	584,907	604,453	686,020	650,901	(35,119)	-5.1%
<b>Total Schools</b>	<b>\$ 15,276,083</b>	<b>\$ 17,050,663</b>	<b>\$ 17,219,267</b>	<b>\$ 17,760,758</b>	<b>\$ 17,632,558</b>	<b>\$ (128,200)</b>	<b>-0.7%</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 24,604,821</b>	<b>\$ 27,219,931</b>	<b>\$ 27,190,804</b>	<b>\$ 29,170,856</b>	<b>\$ 29,270,970</b>	<b>\$ 100,113</b>	<b>0.3%</b>

*NOTE:* The Capital and Debt tables below are presented as supplemental information.