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**Meeting Date:** March 18, 2019

**Present:**  ChairmanDufour, Clerk Conley, Dewsnap, Wiech, Grace, Fleming, Smith, Moses

**Absent:** Dowd

**Call to order:** 7:00 PM

**Citizens Comments:** None, 1 citizen present

**Approval of minutes:** Minutes of January 15, 2019 – Voted 7-0

TA Nutting and Deputy TA Hellen opened the meeting with a look at the general revenue outlook for FY 2020. A complete worksheet is at the bottom of this document.

* Overall tax levy will be about $76,173, 658 which includes an estimated $900,000 in new growth. Excluded debt of $3,902,741 brings the total tax levy to $80,076,399 or a 3.5% increase over last year.
* State revenue is virtually the same as last year at $31,760,270 or a 0.7% increase over last year’s number of $31,536,248.
* Local receipts are estimated at $10,040,000 versus last year at $9,800,000 or a 2.4% increase.
* Other available funds (Stabilization funds and enterprise funds) are $1,507,000 versus last year at $1,715,000, a decrease of $208,000. The primary reason is the amount transferred from the budget stabilization account being $385,000 lower bringing that account to zero.
* Assessments from the state and provisions for abatement are up $530,794 or 8.6% overall. The primary driver is a 28% increase in the charter school assessment from $3,971,960 to an estimated $5,100,000 (depending on enrollment).
* Overall revenue to support the budget is $116,648,494 or a 2.2% increase over last year.

Following is a summary of presentations for all departments listed by the general category within the overall budget.

**GENERAL GOVERNMENT:**

|  |  |  |  |
| --- | --- | --- | --- |
| **FY 2019** | **FY 2020** | **Change** | **Percent** |
| $10,283,413 | $10,406,120 | $122,707 | 1.2% |

* Highlights:
	+ Town Administrator is down 8.9% overall with personal services down $45,000 and expense up slightly with marketing costs from community planning
	+ Public Building is up 2.3% primarily centered in utilities and normal salary adjustments
	+ Treasurer/Collector is down $41,000 or 9% in personal services

 **PUBLIC SAFETY:**

|  |  |  |  |
| --- | --- | --- | --- |
| **FY 2019** | **FY 2020** | **Change** | **Percent** |
| $12,812,831 | $12,294,032 | $181,201 | 1.5% |

* Highlights:
	+ Police department is down 3.0% but has added 5+ officers. This is due to going to a 4 day 10 hour schedule. They have also added a school resource officer with Tri-County High School funding 50% of the cost. The transfer of dispatch operations to the MECC also contributed to the reduction. Expenses have also dropped 10.4%
	+ Fire department is down 4.1%. Salaries have dropped 4.8% with the retirement of several senior staff members and the transfer of dispatch operations to the MECC. Expenses are up slightly. This budget does not provide for needed staffing.
	+ Regional Dispatch (MECC) is being fully funded this year at $1,143,080.
	+ Inspection Department is up only 1.5% due to better staff utilization and a slight drop in expenses.

**EDUCATION: NO PRESENTATION PRELIMINARY BUDGET NUMBERS ONLY**

|  |  |  |  |
| --- | --- | --- | --- |
| **FY 2019** | **FY 2020** | **Change** | **Percent** |
| $65,552,930 | $67,044,352 | $1,491,422 | 2.3% |

* Highlights:
	+ Franklin Public Schools is still a work in progress due to uncertainty of various types of state aid
	+ Tri-County is up $217,438 or 9.5% which is enrollment driven. They will be applying to the state for a much needed renovation in the near future.

**DPW – HIGHWAY:**

|  |  |  |  |
| --- | --- | --- | --- |
| **FY 2019** | **FY 2020** | **Change** | **Percent** |
| $4,803,386 | $8,863,841 | $60,455 | 1.3% |

* Highlights:
	+ Personal service up $34,455 or 2.0% and expenses up $65,000 or 2.3%
	+ Street Lighting is down $40,000 or 22.9% due to LED streetlights.

**HUMAN SERVICES:**

|  |  |  |  |
| --- | --- | --- | --- |
| **FY 2019** | **FY 2020** | **Change** | **Percent** |
| $662,600 | $682,470 | $20,270 | 3.1% |

* Highlights:
	+ Board of Health up $28,380 or 15.1% due to added professional field help
	+ Council on Aging up $5,640 or 2.7%. Karen Alves will be retiring in the next year.
	+ Veteran’s services are down 3.1% due to slightly declining demand

**CULTURE AND RECREATION:**

|  |  |  |  |
| --- | --- | --- | --- |
| **FY 2019** | **FY 2020** | **Change** | **Percent** |
| $1,600,750 | $1,621,335 | $20,285 | 1.3% |

* Highlights:
	+ Library is up 1.3% to $1,012,000 which is sufficient to maintain certification.
	+ Recreation is down slightly but is virtually self-funding from collected fees.
	+ Historical Commission is funded for the first time to pay for proper cataloging and storage of important historical items of the town.
	+ Other budgets have minimal changes.

**DEBT SERVICE:**

|  |  |  |  |
| --- | --- | --- | --- |
| **FY 2019** | **FY 2020** | **Change** | **Percent** |
| $6,843,101 | $6,841,085 | $2,016 | 0.0% |

* Highlights:
	+ Principal up slightly and interest down slightly.

**EMPLOYEE BENEFITS:**

|  |  |  |  |
| --- | --- | --- | --- |
| **FY 2019** | **FY 2020** | **Change** | **Percent** |
| $11,693,882 | $12,360,354 | $621,472 | 5.3% |

* Highlights:
	+ Health insurance up

**RISK MANAGEMENT:**

|  |  |  |  |
| --- | --- | --- | --- |
| **FY 2019** | **FY 2020** | **Change** | **Percent** |
| $600,000 | $575,000 | $25,000 | -4.2% |

* Highlights:
	+ Liability insurance down due to continued safety training by all departments

**ENTERPRISE FUNDS:**

|  |  |  |  |
| --- | --- | --- | --- |
| **FY 2019** | **FY 2020** | **Change** | **Percent** |
| $12,500,948 | $12,760,791 | $259,843 | 1.2% |

* Highlights:
	+ Solid waste up $220,643 or 11.1% due to contractual changes and fall in markets for recycling.
	+ Water and sewer both up 0.4%

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |
|  | **TOTAL REVENUE CONTROL SHEET FY 2020** |
|  |  |  |  |  |  |  |
|  |  |  |  |  | **$ Chg.** | **% Chg.** |
|  |  |  |  |  | **from**  | **from**  |
| **TAX LEVY**  | **FY 2017** | **FY 2018** | **FY 2019** | **FY 2020** | **2019** | **2019** |
| Prior Year Levy Limit plus 2 1/2%  |  65,827,571  |  68,688,434  |  71,922,237  |  75,273,658  |  3,351,421  | 4.7% |
| New Growth  |  1,185,535  |  1,479,602  |  1,515,478  |  900,000  |  (615,478) | -40.6% |
| **TOTAL TAX LEVY** |  **67,013,106**  |  **70,168,036**  |  **73,437,715**  |  **76,173,658**  |  **2,735,943**  | **3.7%** |
|  |  |  |  |  |  |  |
| **DEBT EXCLUSIONS**  |  |  |  |  |  |  |
| Horace Mann Issue #1  |  123,680  |  115,680  |  112,830  |  109,980  |  (2,850) | -2.5% |
| Lincoln Street  |  483,710  |  470,410  |  457,110  |  438,885  |  (18,225) | -4.0% |
| Horace Mann Issue #2  |  355,990  |  343,650  |  335,850  |  323,050  |  (12,800) | -3.8% |
| High School Issue #1  |  2,877,713  |  2,877,888  |  2,876,588  |  2,878,388  |  1,800  | 0.1% |
| High School Issue #2  |  (54,868) |  80,946  |  122,537  |  152,438  |  29,901  | 24.4% |
| **Total Debt Exclusions** |  **3,786,225**  |  **3,888,574**  |  **3,904,915**  |  **3,902,741**  |  **(2,174)** | **-0.1%** |
|  |  |  |  |  |  |  |
| **TOTAL POTENTIAL TAX LEVY**  |  **70,799,331**  |  **74,056,610**  |  **77,342,630**  |  **80,076,399**  |  **2,733,769**  | **3.5%** |
|  |  |  |  |  |  |  |
| **STATE REVENUE**  |  |  |  |  |  |  |
| Chapter 70 School Aid  |  27,903,911  |  28,078,451  |  28,248,881  |  28,360,401  |  111,520  | 0.4% |
| Charter School Reimbursements  |  342,912  |  406,677  |  372,947  |  400,000  |  27,053  | 7.3% |
| Unrestricted Aid  |  2,375,806  |  2,468,462  |  2,554,858  |  2,623,839  |  68,981  | 2.7% |
| All Other Net of Offsets  |  344,816  |  356,421  |  359,562  |  376,030  |  16,468  | 4.6% |
| **TOTAL STATE REVENUE** |  **30,967,445**  |  **31,310,011**  |  **31,536,248**  |  **31,760,270**  |  **224,022**  | **0.7%** |
| OTHER REVENUES  |  |  |  |  |  |  |
| Local Receipts - General Fund  |  8,387,500  |  8,500,000  |  9,800,000  |  10,040,000  |  240,000  | 2.4% |
| **TOTAL OTHER REVENUE** |  **8,387,500**  |  **8,500,000**  |  **9,800,000**  |  **10,040,000**  |  **240,000**  | **2.4%** |
|  |  |  |  |  |  |  |
| **OTHER AVAILABLE FUNDS**  |  |  |  |  |  |  |
| Net Budget Stabilization / Other Transfers  |  40,000  |  -  |  612,000  |  385,000  |  (227,000) | -37.1% |
| Enterprise Fund (Indirects)  |  1,076,000  |  1,098,000  |  1,103,000  |  1,122,000  |  19,000  | 1.7% |
| **TOTAL OTHER AVAILABLE FUNDS** |  **1,116,000**  |  **1,098,000**  |  **1,715,000**  |  **1,507,000**  |  **(208,000)** | **-12.1%** |
|  |  |  |  |  |  |  |
| **TOTAL REVENUES & OTHER FUNDS**  |  **111,270,276**  |  **114,964,621**  |  **120,393,698**  |  **123,383,669**  |  **2,989,971**  | **2.5%** |
|  |  |  |  |  |  |  |
| **ASSESSMENTS & OTHER VOTES**  |  |  |  |  |  |  |
| School Choice  |  200,450  |  238,272  |  306,964  |  311,283  |  4,319  | 1.4% |
| State Assessments  |  414,633  |  423,073  |  440,717  |  444,552  |  3,835  | 0.9% |
| County Assessment  |  228,867  |  226,552  |  232,215  |  229,340  |  (2,875) | -1.2% |
| Charter School Assessment  |  4,165,155  |  4,115,429  |  3,971,960  |  5,100,000  |  1,128,040  | 28.4% |
| Provision for Abatements & Exemptions  |  676,683  |  673,811  |  652,525  |  650,000  |  (2,525) | -0.4% |
| Subsequent Votes  |  736,000  |  604,664  |  600,000  |  |  (600,000) | -100.0% |
| **TOTAL ASSESSMENTS & OTHER VOTES**  |  **6,421,788**  |  **6,281,801**  |  **6,204,381**  |  **6,735,175**  |  **530,794**  | **8.6%** |
|  |  |  |  |  |  |  |
| **TOTAL NET REVENUE** |  **104,848,488**  |  **108,682,820**  |  **114,189,317**  |  **116,648,494**  |  **2,459,177**  | **2.2%** |
|  |  |  |  |  |  |  |
|  **LESS: TOTAL GENERAL FUND BUDGET**  |  **(104,806,717)** |  **(108,675,315)** |  **(114,160,493)** |  **(116,643,589)** |   |   |
|  |  |  |  |  |  |  |
| **UNUSED LEVY** |  **41,771**  |  **7,505**  |  **28,824**  |  **4,905**  |  |  |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |  |
|  |  | Department Budgets |
|  |  |  |  |  |  |  |  |
|   |   | **FY 2018** | **FY 2019** | **FY 2020** | **FY 2020** | **$ Chg.** | **% Chg.** |
|   |   | **Town Council** | **Town Council** | **Department** | **Town Admin** | **from**  | **from**  |
| **Dept.**  | **Department**  | **Final** | **Final** | **Request** | **Recommend** | **2019** | **2019** |
|   |   |   |  |  |  |  |  |
| **111** | **TOWN COUNCIL**  |   |   |   |   |   |   |
|   | EXPENSES |  4,000  |  4,000  |  4,000  |  4,000  |  -  | 0.0% |
|   | Department Total |  4,000  |  4,000  |  4,000  |  4,000  |  -  | 0.0% |
|   |   |   |   |   |   |  |  |
| **123** | **TOWN ADMINISTRATOR**  |   |  |  |  |  |  |
|   | PERSONAL SERVICES  |  461,299  |  411,955  |  366,449  |  366,449  |  (45,506) | -11.0% |
|   | EXPENSES |  105,500  |  22,800  |  29,800  |  29,800  |  7,000  | 30.7% |
|   | Department Total |  566,799  |  434,755  |  396,249  |  396,249  |  (38,506) | -8.9% |
|   |   |   |   |   |   |   |   |
| **131** | **FINANCE COMMITTEE**  |   |  |  |  |  |  |
|   | EXPENSES |  1,500  |  1,500  |  1,500  |  1,500  |  -  | 0.0% |
|   | Department Total |  1,500  |  1,500  |  1,500  |  1,500  |  -  | 0.0% |
|   |   |   |   |   |   |  |  |
| **135** | **COMPTROLLER**  |   |  |  |  |  |  |
|   | PERSONAL SERVICES  |  424,777  |  443,474  |  450,264  |  450,264  |  6,790  | 1.5% |
|   | EXPENSES |  90,050  |  61,750  |  73,807  |  73,807  |  12,057  | 19.5% |
|   | Department Total |  514,827  |  505,224  |  524,071  |  524,071  |  18,847  | 3.7% |
| **141** | **BOARD OF ASSESSORS**  |   |  |  |  |  |  |
|   | PERSONAL SERVICES  |  276,694  |  284,813  |  288,284  |  288,284  |  3,471  | 1.2% |
|   | EXPENSES |  75,000  |  75,700  |  81,740  |  81,740  |  6,040  | 8.0% |
|   | Department Total |  351,694  |  360,513  |  370,024  |  370,024  |  9,511  | 2.6% |
|   |   |   |  |  |  |  |  |
| **147** | **TREASURER/COLLECTOR**  |   |  |  |  |  |  |
|   | PERSONAL SERVICES  |  391,532  |  363,697  |  326,546  |  326,546  |  (37,151) | -10.2% |
|   | EXPENSES |  89,305  |  93,000  |  88,955  |  88,955  |  (4,045) | -4.3% |
|   | Department Total |  480,837  |  456,697  |  415,501  |  415,501  |  (41,196) | -9.0% |
|  |  |
| **151** | **LEGAL SERVICES**  |   |  |  |  |  |  |
|   | PERSONAL SERVICES  |  101,000  |  104,030  |  104,830  |  104,830  |  800  | 0.8% |
|   | EXPENSES |  46,500  |  46,500  |  46,500  |  46,500  |  -  | 0.0% |
|   | Department Total |  147,500  |  150,530  |  151,330  |  151,330  |  800  | 0.5% |
|   |   |   |  |  |  |  |  |
| **152** | **HUMAN RESOURCES**  |   |  |  |  |  |  |
|   | PERSONAL SERVICES  |  143,000  |  152,740  |  157,701  |  157,701  |  4,961  | 3.2% |
|   | EXPENSES |  16,950  |  22,750  |  22,750  |  22,750  |  -  | 0.0% |
|   | Department Total |  159,950  |  175,490  |  180,451  |  180,451  |  4,961  | 2.8% |
| **155** | **INFORMATION TECHNOLOGY**  |   |  |  |  |  |  |
|   | EXPENSES |  205,000  |  255,700  |  263,000  |  263,000  |  7,300  | 2.9% |
|   | Department Total |  205,000  |  255,700  |  263,000  |  263,000  |  7,300  | 2.9% |
| **161** | **TOWN CLERK**  |   |  |  |  |  |  |
|   | PERSONAL SERVICES  |  149,647  |  157,129  |  160,696  |  160,696  |  3,567  | 2.3% |
|   | EXPENSES |  26,050  |  22,250  |  20,500  |  20,500  |  (1,750) | -7.9% |
|   | Department Total |  175,697  |  179,379  |  181,196  |  181,196  |  1,817  | 1.0% |
|   |   |   |  |  |  |  |  |
| **164** | **ELECTION & REGISTRATION**  |   |  |  |  |  |  |
|   | PERSONAL SERVICES  |  28,514  |  36,337  |  34,260  |  34,260  |  (2,077) | -5.7% |
|   | EXPENSES |  23,000  |  23,000  |  23,000  |  23,000  |  -  | 0.0% |
|   | Department Total |  51,514  |  59,337  |  57,260  |  57,260  |  (2,077) | -3.5% |
|   |   |  |  |  |  |  |  |
| **176** | **ZONING BOARD OF APPEALS**  |   |  |  |  |  |  |
|   | EXPENSES |  5,000  |  3,000  |  4,000  |  4,000  |  1,000  | 33.3% |
|   | Department Total |  5,000  |  3,000  |  4,000  |  4,000  |  1,000  | 33.3% |
|   |   |   |   |   |   |  |  |
| **177** | **PLANNING & GROWTH MGMT**  |   |   |   |   |   |   |
|   | PERSONAL SERVICES  |  250,090  |  305,637  |  310,207  |  310,207  |  4,570  | 1.5% |
|   | EXPENSES |  39,650  |  35,300  |  28,300  |  28,300  |  (7,000) | -19.8% |
|   | Department Total |  289,740  |  340,937  |  338,507  |  338,507  |  (2,430) | -0.7% |
| **192** | **PUBLIC PROPERTY & BUILDINGS**  |   |  |  |  |  |  |
|   | PERSONAL SERVICES  |  2,640,604  |  2,741,851  |  2,819,056  |  2,819,056  |  77,205  | 2.8% |
|   | EXPENSES |  4,272,300  |  4,478,500  |  4,570,475  |  4,570,475  |  91,975  | 2.1% |
|   | Department Total |  6,912,904  |  7,220,351  |  7,389,531  |  7,389,531  |  169,180  | 2.3% |
|   |  |   |  |  |  |  |  |
| **196** | **CENTRAL SERVICES**  |   |  |  |  |  |  |
|   | EXPENSES |  115,000  |  136,000  |  129,500  |  129,500  |  (6,500) | -4.8% |
|   | Department Total |  115,000  |  136,000  |  129,500  |  129,500  |  (6,500) | -4.8% |
|   | Comment: Drop in equipment maintenance |
|   | **Subtotal, General Government**  |  9,981,962  |  10,283,413  |  10,406,120  |  10,406,120  |  122,707  | 1% |
|   |   |   |  |  |  |  |  |
| **210** | **POLICE**  |   |  |  |  |  |  |
|   | PERSONAL SERVICES  |  5,079,656  |  5,184,118  |  5,052,360  |  5,052,360  |  (131,758) | -2.5% |
|   | EXPENSES |  297,364  |  317,137  |  284,295  |  284,295  |  (32,842) | -10.4% |
|   | Department Total |  5,377,020  |  5,501,255  |  5,336,655  |  5,336,655  |  (164,600) | -3.0% |
| **220** | **FIRE**  |   |  |  |  |  |  |
|   | PERSONAL SERVICES  |  4,948,066  |  5,129,150  |  4,885,300  |  4,885,300  |  (243,850) | -4.8% |
|   | EXPENSES |  451,800  |  423,700  |  439,400  |  439,400  |  15,700  | 3.7% |
|   | Department Total |  5,399,866  |  5,552,850  |  5,324,700  |  5,324,700  |  (228,150) | -4.1% |
|   |   |   |  |  |  |  |  |
| **225** | **REGIONAL DISPATCH**  |   |  |  |  |  |  |
|   | EXPENSES |  94,000  |  577,000  |  1,143,080  |  1,143,080  |  566,080  | 98.1% |
|   | Department Total |  94,000  |  577,000  |  1,143,080  |  1,143,080  |  566,080  | 98.1% |
|   |   |   |  |  |  |  |  |
| **240** | **INSPECTION DEPARTMENT**  |   |  |  |  |  |  |
|   | PERSONAL SERVICES  |  373,120  |  387,898  |  394,869  |  394,869  |  6,971  | 1.8% |
|   | EXPENSES |  23,000  |  22,200  |  21,300  |  21,300  |  (900) | -4.1% |
|   | Department Total |  396,120  |  410,098  |  416,169  |  416,169  |  6,071  | 1.5% |
|   |   |   |  |  |  |  |  |
| **292** | **ANIMAL CONTROL**  |   |  |  |  |  |  |
|   | EXPENSES |  69,428  |  71,628  |  73,428  |  73,428  |  1,800  | 2.5% |
|   | Department Total |  69,428  |  71,628  |  73,428  |  73,428  |  1,800  | 2.5% |
|   |   |   |  |  |  |  |  |
|   | **Subtotal, Public Safety**  |  11,336,434  |  12,112,831  |  12,294,032  |  12,294,032  |  181,201  | 1.5% |
|   |   |   |  |  |  |  |  |
| **300** | **FRANKLIN PUBLIC SCHOOLS**  |   |  |  |  |  |  |
|   | EXPENSES |  60,235,000  |  63,227,000  |  64,435,000  |  64,500,000  |  1,273,000  | 2.0% |
|   | Department Total |  60,235,000  |  63,227,000  |  64,435,000  |  64,500,000  |  1,273,000  | 2.0% |
|   |   |   |  |  |  |  |  |
| **390** | **TRI-COUNTY REGIONAL SCHOOL**  |   |  |  |  |  |  |
|   | EXPENSES |  2,373,202  |  2,296,455  |  2,513,893  |  2,513,893  |  217,438  | 9.5% |
|   | Department Total |  2,373,202  |  2,296,455  |  2,513,893  |  2,513,893  |  217,438  | 9.5% |
| **395** | **NORFOLK AGGIE VOC ED TUITION**  |   |  |  |  |  |  |
|   | EXPENSES |  38,000  |  29,475  |  30,359  |  30,459  |  984  | 3.3% |
|   | Department Total |  38,000  |  29,475  |  30,359  |  30,459  |  984  | 3.3% |
|   |   |   |   |   |   |  |  |
|   | **Subtotal, Education** |  62,646,202  |  65,552,930  |  66,979,252  |  67,044,352  |  1,491,422  | 2.3% |
|   |   |   |  |  |  |  |  |
| **422** | **DEPARTMENT OF PUBLIC WORKS**  |   |  |  |  |  |  |
|   | PERSONAL SERVICES  |  1,838,657  |  1,780,646  |  1,816,101  |  1,816,101  |  35,455  | 2.0% |
|   | EXPENSES |  2,851,840  |  2,847,740  |  2,912,740  |  2,912,740  |  65,000  | 2.3% |
|   | Department Total |  4,690,497  |  4,628,386  |  4,728,841  |  4,728,841  |  100,455  | 2.2% |
|   |   |   |  |  |  |  |  |
| **424** | **STREET LIGHTING**  |   |  |  |  |  |  |
|   | EXPENSES |  187,500  |  175,000  |  135,000  |  135,000  |  (40,000) | -22.9% |
|   | Department Total |  187,500  |  175,000  |  135,000  |  135,000  |  (40,000) | -22.9% |
|   |   |   |  |  |  |  |  |
|   | **Subtotal, DPW - Highway**  |  4,877,997  |  4,803,386  |  4,863,841  |  4,863,841  |  60,455  | 1.3% |
|   |   |   |  |  |  |  |  |
| **510** | **BOARD OF HEALTH**  |   |  |  |  |  |  |
|   | PERSONAL SERVICES  |  203,179  |  158,620  |  187,000  |  187,000  |  28,380  | 17.9% |
|   | EXPENSES |  4,250  |  29,250  |  29,250  |  29,250  |  -  | 0.0% |
|   | Department Total |  207,429  |  187,870  |  216,250  |  216,250  |  28,380  | 15.1% |
|   |   |   |  |  |  |  |  |
| **525** | **PUBLIC HEALTH SERVICES**  |   |  |  |  |  |  |
|   | EXPENSES |  20,000  |  20,000  |  20,000  |  20,000  |  -  | 0.0% |
|   | Department Total |  20,000  |  20,000  |  20,000  |  20,000  |  -  | 0.0% |
|   |   |   |  |  |  |  |  |
| **541** | **COUNCIL ON AGING**  |   |  |  |  |  |  |
|   | PERSONAL SERVICES  |  190,469  |  204,200  |  209,840  |  209,840  |  5,640  | 2.8% |
|   | EXPENSES |  5,800  |  5,930  |  5,930  |  5,930  |  -  | 0.0% |
|   | Department Total |  196,269  |  210,130  |  215,770  |  215,770  |  5,640  | 2.7% |
|   |   |   |   |   |   |  |  |
| **543** | **VETERANS SERVICES**  |   |  |  |  |  |  |
|   | EXPENSES |  43,250  |  44,200  |  45,450  |  45,450  |  1,250  | 2.8% |
|   | VETERAN'S SERVFICES |  225,000  |  200,000  |  185,000  |  185,000  |  (15,000) | -7.5% |
|   | Department Total |  268,250  |  244,200  |  230,450  |  230,450  |  (13,750) | -5.6% |
|   |   |   |  |  |  |  |  |
|   | **Subtotal, Human Services**  |  691,948  |  662,200  |  682,470  |  682,470  |  20,270  | 3.1% |
|   |   |   |  |  |  |  |  |
| **610** | **LIBRARY**  |   |  |  |  |  |  |
|   | PERSONAL SERVICES  |  574,477  |  621,550  |  619,928  |  619,928  |  (1,622) | -0.3% |
|   | EXPENSES |  262,000  |  377,450  |  392,072  |  392,072  |  14,622  | 3.9% |
|   | Department Total |  836,477  |  999,000  |  1,012,000  |  1,012,000  |  13,000  | 1.3% |
|   |   |   |  |  |  |  |  |
| **630** | **RECREATION**  |   |  |  |  |  |  |
|   | PERSONAL SERVICES  |  303,340  |  309,050  |  300,060  |  300,060  |  (8,990) | -2.9% |
|   | EXPENSES |  248,380  |  272,400  |  261,400  |  261,400  |  (11,000) | -4.0% |
|   | Department Total |  551,720  |  581,450  |  561,460  |  561,460  |  (19,990) | -3.4% |
|   |   |   |  |  |  |  |  |
| **690** | **HISTORICAL MUSEUM**  |   |  |  |  |  |  |
|   | PERSONAL SERVICES  |  -  |  -  |  27,075  |  27,075  |  27,075  | 0.0% |
|   | EXPENSES |  -  |  -  |  500  |  500  |  500  | 0.0% |
|   | Department Total |  -  |  -  |  27,575  |  27,575  |  27,575  | 0.0% |
|   |   |   |  |  |  |  |  |
| **691** | **HISTORICAL COMMISSION**  |   |  |  |  |  |  |
|   | PERSONAL SERVICES  |  4,000  |  7,000  |  -  |  -  |  (7,000) | -100.0% |
|   | EXPENSES |  3,000  |  4,000  |  4,000  |  4,000  |  -  | 0.0% |
|   | Department Total |  7,000  |  11,000  |  4,000  |  4,000  |  (7,000) | -63.6% |
|   |   |   |  |  |  |  |  |
| **692** | **CELEBRATIONS**  |   |  |  |  |  |  |
|   | EXPENSES |  1,200  |  1,300  |  1,300  |  1,300  |  -  | 0.0% |
|   | Department Total |  1,200  |  1,300  |  1,300  |  1,300  |  -  | 0.0% |
|   |   |   |  |  |  |  |  |
| **695** | **CULTURAL COUNCIL** |   |  |  |  |  |  |
|   | EXPENSES |  3,000  |  8,000  |  15,000  |  15,000  |  7,000  | 87.5% |
|   | Department Total |  3,000  |  8,000  |  15,000  |  15,000  |  7,000  | 87.5% |
|   |   |   |   |   |   |  |  |
|   | **Subtotal, Culture & Recreation**  |  1,399,397  |  1,600,750  |  1,621,335  |  1,621,335  |  20,585  | 1.3% |
|   |   |   |  |  |  |  |  |
| **710** | **DEBT SERVICE - PRINCIPAL** |   |  |  |  |  |  |
|   | EXPENSES |  3,885,000  |  4,112,000  |  4,159,250  |  4,159,250  |  47,250  | 1.1% |
|   | Department Total |  3,885,000  |  4,112,000  |  4,159,250  |  4,159,250  |  47,250  | 1.1% |
|   |   |   |  |  |  |  |  |
| **750** | **DEBT SERVICE - INTEREST** |   |  |  |  |  |  |
|   | EXPENSES |  2,735,523  |  2,731,101  |  2,681,835  |  2,681,835  |  (49,266) | -1.8% |
|   | Department Total |  2,735,523  |  2,731,101  |  2,681,835  |  2,681,835  |  (49,266) | -1.8% |
|   |   |   |  |  |  |  |  |
|   | **Subtotal, Debt & Interest**  |  6,620,523  |  6,843,101  |  6,841,085  |  6,841,085  |  (2,016) | 0.0% |
|   |  |   |  |  |  |  |  |
| **910** | **EMPLOYEE BENEFITS** |   |  |  |  |  |  |
|   | EXPENSES |  10,955,567  |  11,693,882  |  12,360,354  |  12,315,354  |  621,472  | 5.3% |
|   | Department Total |  10,955,567  |  11,693,882  |  12,360,354  |  12,315,354  |  621,472  | 5.3% |
|   |   |   |  |  |  |  |  |
|   | **Subtotal, Employee Benefits**  |  10,955,567  |  11,693,882  |  12,360,354  |  12,315,354  |  621,472  | 5.3% |
|   |   |   |  |  |  |  |  |
| **945** | **RISK MANAGEMENT** |   |  |  |  |  |  |
|   | EXPENSES |  525,000  |  600,000  |  600,000  |  575,000  |  (25,000) | -4.2% |
|   | Department Total |  525,000  |  600,000  |  600,000  |  575,000  |  (25,000) | -4.2% |
|   |   |   |  |  |  |  |  |
|   | Subtotal, Liability Insurance  |  525,000  |  600,000  |  600,000  |  575,000  |  (25,000) | -4.2% |
|   |   |   |  |  |  |  |  |
|   | **TOTAL ALL GENERAL FUND**  |  109,035,030  |  114,152,493  |  116,648,489  |  116,643,589  |  2,491,096  | 2.2% |
|   |   |   |  |  |  |  |  |
| **434** | **SOLID WASTE BUDGET** |   |  |  |  |  |  |
|   | PERSONAL SERVICES  |  70,941  |  76,105  |  84,197  |  84,197  |  8,092  | 10.6% |
|   | EXPENSES |  1,871,001  |  1,918,031  |  2,130,582  |  2,130,582  |  212,551  | 11.1% |
|   | Subtotal, Solid Waste Disposal  |  1,941,942  |  1,994,136  |  2,214,779  |  2,214,779  |  220,643  | 11.1% |
|   |   |   |  |  |  |  |  |
| **440** | **SEWER BUDGET**  |   |  |  |  |  |  |
|   | PERSONAL SERVICES  |  674,009  |  701,932  |  718,036  |  718,036  |  16,104  | 2.3% |
|   | EXPENSES |  4,067,430  |  4,091,000  |  4,105,000  |  4,105,000  |  14,000  | 0.3% |
|   | DEBT PRINCIPAL |  292,696  |  291,696  |  290,696  |  290,696  |  (1,000) | -0.3% |
|   | DEBT INTEREST |  81,015  |  72,050  |  63,100  |  63,100  |  (8,950) | -12.4% |
|   | Subtotal, Sewer |  5,115,150  |  5,156,678  |  5,176,832  |  5,176,832  |  20,154  | 0.4% |
|   |   |   |  |  |  |  |  |
| **450** | **WATER BUDGET**  |   |  |  |  |  |  |
|   | PERSONAL SERVICES  |  1,208,202  |  1,241,140  |  1,323,940  |  1,323,940  |  82,800  | 6.7% |
|   | EXPENSES |  2,067,000  |  2,080,600  |  2,085,500  |  2,085,500  |  4,900  | 0.2% |
|   | DEBT PRINCIPAL |  1,135,003  |  1,511,373  |  1,484,954  |  1,484,954  |  (26,419) | -1.7% |
|   | DEBT INTEREST |  459,698  |  517,021  |  474,786  |  474,786  |  (42,235) | -8.2% |
|   | Subtotal, Sewer |  4,869,903  |  5,350,134  |  5,369,180  |  5,369,180  |  19,046  | 0.4% |
|   |   |   |  |  |  |  |  |
|   | **TOTAL ALL ENTERPRISE FUNDS**  |  11,926,995  |  12,500,948  |  12,760,791  |  12,760,791  |  259,843  | 2.1% |
|   |   |   |  |  |  |  |  |
|   | **TOTAL OPERATING BUDGET** |  120,962,025  |  126,653,441  |  129,409,280  |  129,404,380  |  2,750,939  | 2.2% |