

**TOWN OF TUFTONBORO
BUDGET COMMITTEE
P.O. Box 98, 240 Middle Road
Center Tuftonboro, NH 03816
Telephone: (603) 569-4539 Fax: (603) 569-4328**

BUDGET COMMITTEE AND PUBLIC HEARING MINUTES

**Tuesday, February 4, 2020
6:00 p.m. - Town House**

Present: Chairman Hunt, Vice-Chairman Hartshorn, Bob Theve, Barry Ennis, Guy Pike, Selectmen's Representative Albee and Karen Koch. Thomas Young was absent.

OPEN MEETING: After declaring a quorum, Chairman Hunt opened the meeting at 6:00 p.m. and led the Pledge of Allegiance.

PUBLIC INPUT: None.

REVIEW/APPROVAL OF MINUTES: Vice-Chairman Hartshorn moved to approve the January 21, 2020 minutes as presented, seconded by Bob Theve. Vote passed 6-0.

CHAIRMAN'S COMMENTS: None.

OUTSTANDING WARRANT TITLES:

Article 11: *To see if the Town will vote to raise and appropriate the sum of Twenty-Seven Thousand Dollars (\$27,000.00) to be added to the previously established Fire/Rescue Department SCBA (Self Contained Breathing Apparatus) Equipment Capital Reserve Fund.*

(Majority vote required)

(Recommended by the Board of Selectmen 2-1 and the Budget Committee TBD)

Selectmen's Representative Albee replied to Barry Ennis that there is a large sum of money in this fund. He added that this article was not included on the 2019 warrant in order to keep additional monetary items to a minimum since the Library building was on the warrant last year. Vice-Chairman Hartshorn confirmed that CIP scheduled the purchase of this equipment in 2022. **Motion:** Vice-Chairman Hartshorn moved to accept this warrant article, seconded by Selectmen's Representative Albee. Vote passed 6-0.

Article 17: *To see if the Town will vote to raise and appropriate the sum of Two Thousand Five Hundred Dollars (\$2,500.00) for permitting fees and design for repairs to Union Wharf.*

(Majority vote required)

(Recommended by the Board of Selectmen 3-0 and the Budget Committee TBD)

Selectmen's Representative Albee explained that this article will complete the repair and permitting for design of the wharf. The Department of Environmental Services (DES) has given preliminary agreement that a Grant in Write won't be required as initially thought. However he would still like to go through the process to obtain one for any future projects. The repairs are expected to be done in 2021 and are estimated to cost between \$210,000-\$325,000.

Motion: Vice-Chairman Hartshorn moved to accept this warrant article, seconded by Bob Theve. Vote passed 6-0.

2020 ESTIMATED REVENUE:

Selectmen's Representative Albee shared that 2020 estimated revenues of \$1,261,900 (\$1,256,900 plus a \$5,000 contingency) are reduced from 2019 (\$2,722,166) primarily because of reductions in Land Use Change Tax (LUCT), Payment in Lieu of Taxes (PILOT) and \$900,000+ that was received in Library Capital Reserve Funding in 2019 that will not be applicable in 2020. He calculated that the net increase between the 2019 and 2020 operating budget after revenue is \$45,913. The unreserved fund balance totals \$967,554.

Motion: Vice-Chairman Hartshorn moved to approve 2020 estimated revenue totaling \$1,256,900, seconded by Bob Theve. Vote passed 6-0.

OTHER BUSINESS:

MS-737

The Committee reviewed the MS-737. No revisions were noted.

GRAPHS

Vice-Chairman Hartshorn shared graphs to show how money is spent by department and by expense type as well as a 5 year graph comparing the 2020 budget to previous years' expenditures. (See attached.)

BOS UPDATE

Selectmen's Representative Albee shared that the Selectmen eliminated the vote count on the petitioned warrant articles for reclassification of roads. They agreed not to vote on either article (Willand Road and Farm Pond Road) as there wasn't language included in the Willand Road article regarding any necessary improvements that may be needed. Both parties were asked instead to recognize the Budget Committee and Selectmen for their approval at Town Meeting. The Selectmen also added an article to the warrant for sale of tax-deeded property.

The meeting was suspended at 6:20 pm and reconvened at 6:30 pm with the opening of the public hearing. Chairman Hunt summarized the items that would be reviewed at the public hearing: 2020 budget, warrant articles, and anticipated revenue. Chairman Hunt noted that the 2019 budget was based on a 53 week payroll. 2020 is based on 52 weeks. Members of the public were provided copies of the material to follow along.

Budget Line	2019 Budget Request	2020 Selectmen's Budget Request	2020 Budget Committee's Budget Request	Budget Committee Vote and Highlights	Responses to members of the public
4130 Executive	\$105,683	\$106,804	\$106,804	7-0 Vote; Includes salary and payroll for Administrative Assistant, Administrative Secretary, Selectmen and Moderator	
4140 Election, Registration, Vital Statistics	\$87,434	\$93,251	\$93,251	7-0 Vote; Increase is due to 4 elections being held in 2020 & the Town (previously the State) is now responsible for providing and maintaining their own printers.	

Budget Line	2019 Budget Request	2020 Selectmen's Budget Request	2020 Budget Committee's Budget Request	Budget Committee Vote and Highlights	Responses to members of the public
4150 Financial Administration	\$131,675	\$131,743	\$131,743	6-0 Vote; Includes tax collection, video-taping of meetings, auditors and computer software and support.	
4152 Revaluation of Property	\$83,500	\$46,224	\$46,224	7-0 Vote; Reduced as the total revaluation of the Town has been completed. 2020 expenses are to continue evaluating portions of the Town as is normally done on an ongoing basis.	
4153 Legal Expenses	\$57,500	\$57,600	\$57,600	5-1 Vote; The biggest increase in the budget was to the Planning Board line as they have had some very complex and ongoing subdivision questions.	
4155 Personnel Administration	\$643,564	\$632,736	\$632,736	Initial 3-4 vote failed; This was the most discussed item during the budget process as several members of the Committee have ongoing questions about employee participation towards healthcare costs. Later 5-2 vote passed as the Budget Committee didn't want to leave the budget unfunded; The Committee will conduct a study and provide a recommendation to the Selectmen, well in advance of 2021, in regards to employee participation towards healthcare costs.	Chairman Hunt responded to Sue Weeks that this budget was reduced due to there only being 52 pay periods in 2020. Selectmen's Representative Albee added that health insurance was reduced by \$7,000. Chairman Hunt responded to Gary Chehames that the Committee will revisit the Thornton Study and study surrounding communities regarding employee contribution. Mr. Chehames expressed the importance of including communities in the immediate area, unlike the former study that was done. Carla Lootens expressed
Budget Line	2019 Budget	2020 Selectmen's	2020 Budget Committee's	Budget Committee Vote and Highlights	Responses to members of the public

	Request	Budget Request	Budget Request		
4155 Personnel Administration (con't)					the importance of including employee input and added that insurance policies don't come out until the fall which puts a time crunch on the options available. Selectmen's Representative Albee disagreed with Chairman Hunt's comment regarding the high quality of the employee health plan and added that this budget is 21-22% of the Town's budget cost and is a moving target unlike other budgets. He also shared the controversy that occurred amongst the Committee regarding the Budget Committee's goal in regards to healthcare costs.
4191 Planning and Zoning	\$21,171	\$27,173	\$26,673	6-1 Vote; Increase is due to increased applications, thus resulting in more hours for the Administrative Assistant, computer replacement and completion of the Master Plan (to be completed in 2020).	
4194 General Gov't Buildings	\$111,425	\$128,822	\$128,822	6-0 Vote; Increase includes replacing windows at the Town Hall and seal coating all the Fire Station driveways	

Budget Line	2019 Budget Request	2020 Selectmen's Budget Request	2020 Budget Committee's Budget Request	Budget Committee Vote and Highlights	Responses to members of the public
4195 Cemeteries	\$23,450	\$27,850	\$29,961	Initial vote of 7-0 for \$27,850; \$11,000 allotted for tree removal and stone work; later revote increased the budget to \$29,961. Storm damage occurred at the French Cemetery in 2019. The Town received an insurance payment of \$2111 in 2019 but the work won't be done until 2020. Therefore our auditors suggested that funds be added to the 2020 budget.	
4196 Insurance	\$67,578	\$73,126	\$73,126	Includes worker's compensation and property & casualty insurance; Vote originally tabled and then revisited with a 7-0 vote. Increase is payroll driven, based on group losses and added security coverage.	
4199 Other General Government	\$475	\$475	\$475	7-0 Vote; Includes funding for the Joint Loss Committee and printing of the CIP Report.	
4210 Police Department	\$415,758	\$436,643	\$436,643	6-0 (one abstention) Vote; Includes increases for overall payroll, conferences, radio equipment and in-cruiser computer equipment.	
4215 Ambulance	\$192,480	\$195,174	\$195,174	7-0 Vote; 1 year contract with Stewart's Ambulance (1.4% increase)	
4220 Fire	\$449,208	\$470,800	\$470,800	6-0 Vote; Includes increase of firefighters' allowance, shift coverage, computers & turnout equipment.	
Budget Line	2019	2020	2020 Budget	Budget Committee Vote	Responses to members

	Budget Request	Selectmen's Budget Request	Committee's Budget Request	and Highlights	of the public
4240 Building Inspection	\$65,441	\$65,847	\$65,847	5-0 (one abstention) Vote; Budget includes Code Officer salary and necessary expenses.	
4290 Emergency Management	\$15,180	\$18,313	\$18,313	6-0 Vote; Includes increases in generator maintenance and emergency eLine	
4312 Highways & Streets	\$573,000	\$594,600	\$594,600	5-1 Vote; Includes increase in road mowing, and spring and fall maintenance as much work that would have been done last year was postponed due to abnormal winter maintenance costs.	
4313 Other Highway & Streets	\$16,200	\$3,500	\$3,500	6-0 Vote; Decrease due to completion of engineering work for Union Wharf and Lake Street in 2019. Future expenses will be dealt with through a warrant article.	
4324 Solid Waste Disposal	\$418,376	\$436,441	\$436,441	6-0 Vote; Includes increase in stump removal due to disposal costs. 2019 revenue totaled \$118,414 and avoided costs totaled \$33,771.	
4414 Animal Control	\$1750	\$1,750	\$1,750	7-0 Vote; Includes animal control for stray animals through the Lakes Region Humane Society.	

Budget Line	2019 Budget Request	2020 Selectmen's Budget Request	2020 Budget Committee's Budget Request	Budget Committee Vote and Highlights	Responses to members of the public
4415 Health Agencies	\$40,001	\$44,774	\$44,774	7-0 Vote; Health and Human Service groups that help the community. Includes an increase in 68 Hours of Hunger as they were underfunded in the past. These organizations have to reapply every year.	
4442 Direct Assistance	\$21,750	\$21,750	\$21,750	6-0 Vote; Selectmen anticipate that 2020 needs will increase even though 2019 expenditures were less than the budgeted amount.	
4520 Parks and Recreation	\$54,661	\$61,186	\$57,186	6-1 Vote; \$4000 less than the Selectmen's request as the Budget Committee eliminated the request for a storage shed. The increase in the Director's salary is partially offset by elimination of the swim coach stipend as this program will now be facilitated through Wolfeboro.	
4550 Library	\$217,079	\$225,604	\$225,604	6-1 Vote; Includes increase based on anticipated higher utility cost for the new building and computer replacements. The gross budget is offset by an anticipated amount of \$16,800 in gifts and donations in addition to any funding received through ongoing capital campaign donations.	

Budget Line	2019 Budget Request	2020 Selectmen's Budget Request	2020 Budget Committee's Budget Request	Budget Committee Vote and Highlights	Responses to members of the public
4583 Patriotic Purposes	\$1,500	\$1,500	\$1,500	6-0 Vote; Includes cemetery flags and other patriotic purposes of the Town.	
4589 Gifts & Donations	\$500	\$500	\$500	6-0 Vote; Includes gifts for members of the community	
4612 Conservation	\$16,854	\$24,020	\$24,020	7-0 Vote; The main increase is for additional hours for the Administrative Assistant. The paperwork requirements for grant funding, etc. are increasing. It was noted that 50% of the land in Tuftonboro is either in an easement or in current use. Selectmen's Representative Albee added that the increase was also based on an overage in 2019 expenditures.	
4619 Other Conservation	\$28,956	\$8,100	\$8,100	7-0 Vote: The amount for milfoil mitigation is unknown from year to year. Therefore the Selectmen agreed to create an warrant article for an expendable trust fund instead.	
4711 Long Term Bond & Notes	\$153,711	\$153,711	\$153,711	6-0 Vote: Includes payment for the outstanding mortgage on the Fire Station.	
4721 Interest –Long Term Bonds & Notes	\$34,447	\$30,620	\$30,620	6-0 Vote; Includes interest on the Fire Station mortgage.	
Budget Line	2019	2020	2020 Budget		

	Budget Request	Selectmen's Budget Request	Committee's Budget Request		
Total Requested Budget	\$4,050,307	\$4,120,637	\$4,118,248		

Motion: Vice-Chairman Hartshorn moved to approve the Budget Committee's operating budget of \$4,118,248, seconded by Bob Theve. Guy Pike felt that the proper procedure was for the Committee to vote on the budget during their regular meeting after exiting the public hearing. Discussion followed. The Committee agreed to Mr. Pike's suggestion and withheld their vote.

WARRANT ARTICLES

Chairman Hunt proceeded to review each of the 2020 articles that were reviewed by the Budget Committee:

Article 02 New Police Cruiser: Recommended by the Board of Selectmen 2-1 and the Budget Committee 4-3

Chairman Hunt shared that the Committee had extensive discussion about whether or not a new cruiser should be added due to the age of the vehicles. Selectmen's Representative Albee added that a cruiser was on the CIP plan for 2019 but wasn't included on the 2019 warrant due to the inclusion of the Library Building article. Vice-Chairman Hartshorn added that usage of the vehicles was reduced in 2019 due to fewer police officers and that Chief Shagoury wants to keep one extra cruiser as a backup. Selectmen's Representative Albee and Chairman Hunt responded to Gary Chehames regarding the Committee's split vote. They also responded that the State bidding process is used and turnaround time to receive a new cruiser is 2-3 months.

Article 03 Paving of Town Roads: Recommended by the Board of Selectmen 3-0 and the Budget Committee 7-0

Selectmen's Representative Albee shared that this is a slight increase over 2019 and that this article will continue to gradually increase each year.

Article 04 Federal Corner Road, Ledge Hill Road and Shirley Way Drainage: Recommended by the Board of Selectmen 3-0 and the Budget Committee 7-0

Selectmen's Representative Albee responded to Sue Weeks that this funding will be used to prepare these roads for a larger construction project in future years. Funds from the Highway budget will also be used for these roads. The amount of \$34,000 is based on what will be received in anticipated 2020 municipal aid. Mr. Weeks expressed the importance of shoulder maintenance.

Article 05 19 Mile Bay Beach Improvement Project (2nd half): Recommended by the Board of Selectmen 3-0 and the Budget Committee 7-0

This article is to complete the rehabilitation of 19 Mile Beach. If this article is approved, Selectmen's Representative Albee added that this work should be completed before the summer season.

Article 06 Trash Compactor: Recommended by the Board of Selectmen 3-0 and the Budget Committee 7-0

Clay Gallagher shared that the compactor to be replaced is 22 years old.

Article 07 Vertical Baler: Recommended by the Board of Selectmen 3-0 and the Budget Committee 7-0

Clay Gallagher shared that this is to replace the oldest baler. The cost to fix the current baler is almost as much as a new machine.

Article 08 Fire Truck: Recommended by the Board of Selectmen 3-0 and the Budget Committee 7-0

Article 09 Ambulance/Rescue Vehicle: Recommended by the Board of Selectmen 3-0 and the Budget Committee 7-0
This article will pay the final installment for the ambulance and rescue vehicle.

Article 10 Milfoil Expendable Trust Fund: Recommended by the Board of Selectmen 3-0 and the Budget Committee 7-0
As mentioned earlier in the meeting, the amount for milfoil mitigation is unknown from year to year. Therefore the Selectmen agreed not to put money into the Other Conservation operating budget and instead created a warrant article for an expendable trust fund.

Article 11 SCBA: Recommended by the Board of Selectmen 2-1 and the Budget Committee 6-0
The money in this fund is due to be expended in 2022.

Article 12 Sanders: Recommended by the Board of Selectmen 3-0 and the Budget Committee 6-1
Selectmen's Representative Albee shared that this article is to replace two sanders that are almost 20 years old and one is currently in constant need of repair.

Article 13 Police Facility Plans and Cost Estimates: Recommended by the Board of Selectmen 3-0 and the Budget Committee 6-1

Selectmen's Representative Albee shared that the architects will be at Town Meeting with elevations and floor plans to illustrate the type of facility that is being planned (not a final design). A final design will be done in 2020 as well as cost estimates for replacing the facility in 2021 (or 2022). Selectmen's Representative Albee responded to Sue Weeks that the site selected for the new building is the Dearborn lot across from the Library. He responded to Chief Thompson that it is unknown at this point as to whether or not the funds will continue to be set aside to pay for the building (as was done for the Library) or if a bond will be used. Funds set aside thus far total approximately \$450,000 and warrant article #14 will set aside additional money. Selectmen Marcussen responded to Carla Lootens that this article is not a special fund so the Selectmen don't need to be designated as agents to expend. Selectmen's Representative Albee responded to Gary Chehames that he assumes that reuse of the current Police Department will be part of the ongoing conversations.

Article 14 Police Facility Capital Reserve: Recommended by the Board of Selectmen 3-0 and the Budget Committee 6-1
Selectmen's Representative Albee shared that the Selectmen's goal is to do flat budgeting in 2020 and reduce the tax rate in October using the undesignated fund balance but continually accumulating capital so these projects can be done for cash rather than borrowing money. He responded to Gary Chehames that he anticipates the Selectmen taking a maximum amount of \$200,000-\$300,000 out of the undesignated fund balance to reduce the 2020 tax rate. However this hasn't been discussed yet as a Board.

Article 15 Perambulations: Recommended by the Board of Selectmen 3-0 and the Budget Committee 7-0
Selectmen's Representative Albee shared that the Selectmen would like to have the perambulations updated, even though there is a movement in Concord that may eliminate the need for them, as the current perambulations are outdated. The expense would be split with the abutting towns. This article is an estimation of Tuftonboro's portion of the expense.

Article 16 Mirror Lake Easement: Recommended by the Board of Selectmen 3-0 and the Budget Committee voted 5-2
Chairman Hunt shared that this article is for a piece of property that the Conservation Commission wants to hold an easement on to preserve the Mirror Lake Watershed. The Commission is in the process of researching available grant funding. This article covers grant writing and application expenses. Selectmen's Representative Albee responded to Gary Chehames that the easement is on 125 acres and there is a letter of agreement that has been signed by the owners. Some or all of this article funding may be reimbursable. Part of the property is in Wolfeboro and their involvement is being negotiated.

Article 17 Union Wharf: Recommended by the Board of Selectmen 3-0 and the Budget Committee 6-0

This article is for money that is needed for permitting prior to any work being done. Selectmen's Representative Albee added that although the DES has agreed not to require a Grant in Write for this project, the Selectmen are considering applying for one for future projects.

Article 18 Library Capital Reserve Discontinuance: Recommended by the Board of Selectmen 3-0 and Budget Committee 7-0

Chairman Hunt explained that the Library building project is paid first from the Library Capital Reserve Fund, followed by donations, before using the 2019 appropriations. Selectmen's Representative Albee added that this article is to close out the Capital Reserve Fund as it is impossible to bring the account to zero dollars as it is constantly accumulating money. Chairman Hunt shared that construction is ahead of schedule and the project is within budget.

Article 19 19 Mile Brook Expendable Trust: Recommended by the Board of Selectmen 3-0 and the Budget Committee 7-0

Selectmen's Representative Albee recapped that there was a 2019 warrant article to do water testing in 19 Mile Brook. As the final report was just received, steps for future testing need to be decided upon and a RFP issued before an appropriation can be determined. This article is to start an expendable trust fund to set aside funds for monitoring. It is possible that Wolfeboro may participate in testing as well.

Article 21 Contingency: Recommended by the Board of Selectmen 3-0 and the Budget Committee 7-0

Although it hasn't been used since he's been a selectmen, Selectmen's Representative Albee shared that this has been on the warrant for a few years and is to set aside money in the event that emergency funding is needed quickly.

Article 22 Operating Budget: *To see if the Town will vote to raise and appropriate the Budget Committee recommended sum of Four Million One Hundred Eighteen Thousand Two Hundred Forty Eight Dollars (\$4,118,248.00) for general Town Operations. The Selectmen recommended Four Million One Hundred Twenty Thousand Six Hundred Thirty-Seven Dollars (\$4,120,637.00). This article does not include any special or individual warrant articles.*

(Majority vote required)

(Recommended by the Budget Committee TBD)

This article was voted upon after exiting the public hearing.

Chairman Hunt shared that there will also be two petitioned articles on the warrant for reclassification of roads (Willand Road and Farm Pond Road). The Selectmen are in support of both articles but neither will be brought forward with recommendations as there are wording issues with Willand Road. Instead it will be addressed at Town Meeting.

5 YEAR OPERATING ACTUAL/BUDGET HISTORY GRAPHS

Vice-Chairman Hartshorn shared graphs to show how money is spent by department and by expense type as well as a 5 year graph comparing the 2020 budget to previous years' expenditures. The 2020 budget is a 5% increase over 2019 actual expenditures. (See attached.)

2020 ESTIMATED REVENUE

2020 revenue is estimated at \$1,261,900 (including the \$5,000 contingency). Selectmen's Representative Albee shared that this is a \$45,913 decrease over 2019 (excluding the Library Capital Reserve Fund money that came in as revenue in 2019). Land Use Change Tax (LUCT) and Payment in Lieu of Taxes (PILOT) decreased. The Zadedda betterment easement also expired. There is \$967,554 remaining in the unassigned fund balance.

Chairman Hunt concluded the public hearing at 7:47 pm and reconvened the Budget Committee meeting.

VOTE ON OPERATING BUDGET

Vice-Chairman Hartshorn voted for the proposed 2020 operating budget in the amount of \$4,118,248, seconded by Bob Theve. Vote passed 4-2. Guy Pike against. Selectmen's Representative Albee against as he is in favor of the Selectmen's recommended budget. Selectmen's Representative Albee's disagreed with Gary Chehames' suggestion that he should abstain from voting instead.

Guy Pike handed out copies of pages excerpted from the 2014 Thornton Report that address employee participation in health insurance premiums. Vice-Chairman Hartshorn responded that the overall report concluded that Tuftonboro is in line with their current practices.

ADJOURNMENT:

Motion: At approximately, 7:52 pm, Bob Theve moved to adjourn, seconded by Vice-Chairman Hartshorn. Vote passed 6-0.

Prepared and submitted by: Karen Koch

TOWN OF TUFTONBORO

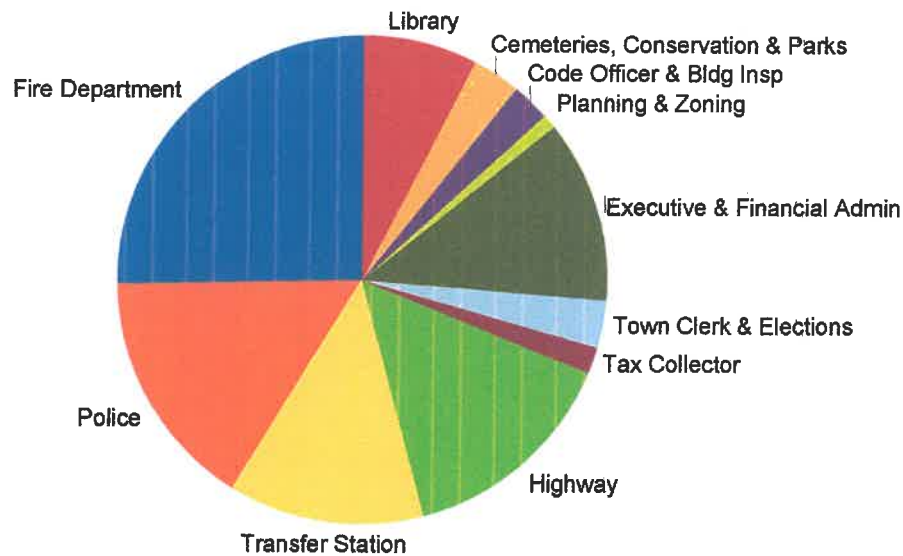
2020 Department Operating Budget Detail

DRAFT

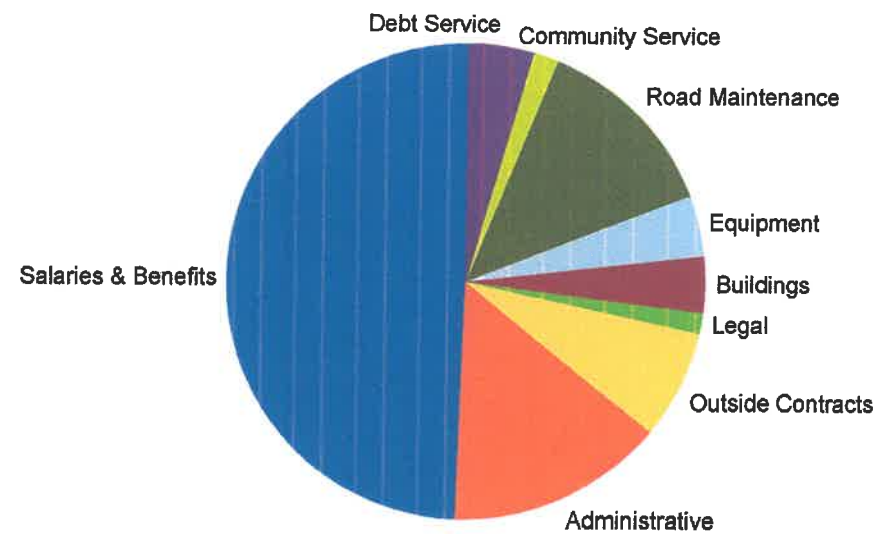
Jan 27, 2020

	Salaries & Benefits	Administrative	Outside Contracts	Legal	Buildings	Equipment	Road Maintenance	Community Service	Debt Service	Totals	
Fire Department	441,930	70,049	199,574		54,722	90,218			184,331	1,040,824	25%
Police	568,223	46,130			11,192	32,900		250		658,695	16%
Transfer Station	232,024	256,050	14,000		13,000	16,750				531,824	13%
Highway	32,150	14,500			6,700	20,000	531,600			604,950	15%
Tax Collector	60,613	10,300				1,200				72,113	2%
Town Clerk & Elections	118,930	8,115						1,500		128,545	3%
Executive & Financial Admin	182,866	76,173	85,324	44,600	33,383	8,800		68,024		499,170	12%
Planning & Zoning	12,848	10,385	4,496	10,500						38,229	1%
Code Officer & Bldg Insp	100,949	3,185				600				104,734	3%
Cemeteries, Conservation & Parks	44,599	48,406	500	2,500	35,486					131,491	3%
Library	240,791	63,881			3,000					307,672	7%
Total	2,035,924	607,174	303,894	57,600	157,483	170,468	531,600	69,774	184,331	4,118,248	
	49%	15%	7%	1%	4%	4%	13%	2%	4%		

Budget by Department



Budget by Expense Type



TOWN OF TUFTONBORO

5 Year Operating Actual/Budget History

DRAFT

Jan 27, 2020

	Actual 2016			Actual 2017			Actual 2018			Actual 2019			Budget 2020		
Fire Department	896,579	27%		1,029,736	29%		958,578	26%		967,549	25%		1,040,824	25%	
Police	550,151	17%		559,382	16%		561,841	15%		615,266	16%		658,695	16%	
Transfer Station	405,202	12%		463,379	13%		504,499	14%		503,600	13%		531,824	13%	
Highway	424,813	13%		460,770	13%		504,564	14%		625,306	16%		604,950	15%	
Tax Collector	57,195	2%		62,322	2%		60,981	2%		67,299	2%		72,113	2%	
Town Clerk & Elections	105,417	3%		105,955	3%		110,027	3%		110,818	3%		128,545	3%	
Executive & Financial Admin	422,530	13%		438,040	12%		439,049	12%		501,917	13%		499,170	12%	
Planning & Zoning	16,903	1%		25,829	1%		36,728	1%		29,661	1%		38,229	1%	
Code Officer & Bldg Insp	94,598	3%		92,118	3%		93,779	3%		100,869	3%		104,734	3%	
Cemeteries, Conservation & Parks	72,998	2%		83,914	2%		117,118	3%		108,513	3%		131,491	3%	
Library	244,887	7%		262,865	7%		265,367	7%		277,939	7%		307,672	7%	
Total	3,291,273	100%		3,584,311	100%		3,652,530	100%		3,908,737	100%		4,118,248	100%	
% Increase over prior year				9%			2%			7%			5%		
\$ Increase over prior year				293,038			68,220			256,207			209,511		

