MEMORANDUM

To: Selectboard

From: Peter B. Elwell, Town Manager

Re: Long Term Financial Plan (LTFP)

Date: September 29, 2016

Town staff is pleased to distribute our first Long Term Financial Plan (LTFP). This document will be updated annually. It is not a budget. It is a 5-year forecast that represents staff's best estimates of how Town revenues and expenditures are expected to change between now and FY22. The Selectboard does not need to formally approve this document as the LTFP does not authorize any particular action(s). It is intended to highlight areas of Town finances that require additional attention and to provide useful long-term context on the impacts of the financial and programmatic decisions we make during the FY18 budget process and throughout the year ahead. This is a very important step forward for us in our continuing effort to increase long term planning and adhere to a more rigorous set of best practices for public financial management.

Our work on this forecast is substantively complete. The highlights in this memorandum, the several different summary documents, and the detailed forecast (in the Town's usual budget format) are finished products for this moment in time. In future LTFP updates, we intend to add narrative analysis and more summary charts and tables to make the most important information more visible and useful. This will aid staff and the Selectboard in our decision making and will better inform the public about the Town's present and future financial condition.

Going forward, the LTFP will work in concert with our traditional goal setting and budgeting processes and with our implementation of the Comprehensive Review of Town Operations (CRTO) action items. The revised CRTO is being distributed under separate cover and will also be considered at the October 4 Selectboard meeting. In future years, I foresee an annual cycle in which we will update the CRTO and set goals in the Spring, update the LTFP in the Summer, and do our budgeting work in the Fall. This will allow plenty of time for each important step in the annual cycle as we make plans, check those plans against our updated financial forecast, and then solidify those plans (as originally intended or modified, if necessary) in our annual budget.

A word of warning in our use of the LTFP: While some items are known and very precisely identified within the plan (such as changes in debt service obligations), most items include some degree of uncertainty. Our actual experience on those items will vary from the forecast, usually by a little but sometimes by a lot. All items will be reviewed annually and future LTFP updates will show changes in items that are affected positively or negatively by changed circumstances or new community priorities. The overall forecast will remain useful even as individual items become temporarily less accurate. For this reason, particularly in the "out years" of the forecast, it is important not to focus too much attention on individual line items but to look for trends and related impacts in broader areas (such as departments, programs, or types of revenue and expenditure).

This first LTFP is comprised of this memorandum and the following attachments:

- Summary by Cost Center
- Summary by Type of Revenue and Expenditure
- Summary of Property Tax Impact
- Detailed Forecast in the Town's Usual Budget Format
- Memorandum dated August 26, 2016, from me to the department heads, with instructions for preparing the FY18 General Fund Budget and the LTFP

Here is what I believe to be the most important information in (and about) the 2016 LTFP:

- Staff was not aggressive in any of our assumptions. Where we have a high degree of certainty, we included numbers that reflect our actual expectations. As the degree of uncertainty increased for any given item, our conservatism increased. It is likely, therefore, that our forecast will underestimate total revenues and overestimate total expenditures, allowing the Town to achieve the policy objectives reflected in the LTFP with a lower property tax rate than is included in the forecast.

- One important example of our conservative assumptions is that we predict no increase in the Grand List. During the past decade, the Town's Grand List increased modestly every year. Current and planned projects will increase the Grand List, and we are optimistic that ongoing public and private economic development efforts will yield additional increases during the forecast period. However, since recent increases were modest and future increases are unpredictable, we assumed a flat Grand List for the LTFP.

- Another example is that we predict no rental income at the Police Station and no increase in rental income at the Municipal Center. We reasonably believe that new rental income at the two locations could exceed $70,000 per year. However, since that income is not certain at this time, we have not included it in the forecast. We have included estimates for the new maintenance expenses at the Police Station, thereby skewing the total figures conservatively by a comfortable margin.

- Here are the property tax rate increases predicted in the forecast:

Year	In Cents	By Per Cent
FY18	6.3 cents	5.25%
FY19	2.5 cents	1.97%
FY20	2.6 cents	2.01%
FY21	2.4 cents	1.81%
FY22	4.5 cents	3.39%

- Staff is not yet finished preparing the proposed FY18 budget and we expect to propose a property tax rate increase that is slightly lower than the LTFP forecast.

- The forecast rate for FY18 is already lower than what was predicted (6.88 cents) when the staff, Selectboard, and Town Meeting made our FY17 budget decisions (which included using half of the available fund balance in FY17 and the other half in FY18 to smooth in the impact of the new debt service on the bonds for the Police-Fire Facilities Project).

- The forecast's FY19, FY20, and FY21 property tax rates would increase municipal property taxes by $50 or less each year for more than half of the property owners in town.

- The forecast's FY22 property tax rate increase is higher than desirable but that final year of the forecast shows no use of fund balance and reflects the compounded 5-year impact of our conservative revenue and expenditure estimates. We expect that future LTFP updates will substantially reduce the forecast for the FY22 property tax rate.

- We are fortunate to have accumulated a significant General Fund balance. At this time, the fund balance exceeds our 10% reserve guideline by $1,163,933. The LTFP assumes that we will use $1,334,225 of fund balance (primarily to fund increased capital investment in infrastructure and equipment) during the first four years of the forecast period (decreasing throughout the period to reduce our dependence on this non-recurring revenue). This would require annual surpluses averaging less than $45,000 in FY17 through FY20.

- We are forecasting very limited growth of non-tax revenues (less than $25,000 per year).

- We believe the Town should commit to investing $1 million annually to a sustained program of "catching-up" on our deferred infrastructure needs. In limited instances, this also would include large equipment expenditures (such as replacement fire trucks). We are proposing to use accumulated General Fund surpluses to accelerate this "catch-up" program. Transfers from the General Fund to the Capital Fund are forecast as follows:
  $1.5 million in FY18
  $1.3 million in FY19
  $1.2 million in FY20
  $1.0 million in FY21
  $1.0 million in FY22

- The retirement plan changes approved during 2016 will save the Town more than $120,000 per year (reduced from our prior estimate). We expect that FY22 retirement costs will still be almost $80,000 below the FY17 budget, while the employees will be enjoying a superior benefit.

- The health insurance changes approved during 2016 also will save the Town more than $120,000 per year (increased from our prior estimate).

- Departmental expenses are forecast to increase by about 20% (approximately $351,000) between FY17 and FY22. The components of that increase are as follows:

Public Works	$180,628	(Primarily for more infrastructure maintenance)
Police	$117,944	(Approx. 70% facility maintenance + 30% operations)
Fire	$ 26,280	(Primarily for a software upgrade)
All Others	$ 26,522	

- After spiking in FY18 due to the new Police-Fire Facility bonds, debt service will decline in FY19 to below the FY17 level and then will continue to decline for the remaining years of the forecast. Unless we take on more debt, these are known (not estimated) savings. This item also provides tangible evidence of the benefit of our decreased reliance on debt. The improved financial stability that results from this practice will increase as interest rates rise in the months and years ahead.

- The Town's worker's compensation expenses are rising too fast. We identified this problem during the CRTO and have begun working on solutions. There will be a lag in the financial impact of improvements we make in loss prevention and worker's compensation case management, due to the multi-year averaging that is inherent in the setting of worker's compensation premium rates.

- Ambulance expenses are projected to increase by over 40% ($91,500) during the forecast period. This is primarily due to the phasing out of the Town's discount on Rescue Inc.'s annual per capita charges, which in recent years had exceeded $60,000.

On behalf of the Town's entire management team, I look forward to presenting the LTFP to you and the public at the October 4 Selectboard meeting and to using this resource together as we proceed through the FY18 budget process and beyond.

PBE:
Attachments
c: Patrick Moreland, Assistant Town Manager
All Department Heads

Long Term Financial Plan - 2016
Summary By Cost Center

Revenue	FY17	FY18	FY19	FY20	FY21	FY22
Town Manager	$153,500.00	$152,500.00	$153,500.00	$154,500.00	$156,500.00	$158,500.00
Taxes	$14,316,274.00	$15,079,235.47	$15,376,352.30	$15,685,390.45	$15,970,279.41	$16,503,298.07
Finance Department	$50,000.00	$50,000.00	$50,000.00	$50,000.00	$50,000.00	$50,000.00
Attorney	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Town Clerk	$132,200.00	$134,500.00	$134,500.00	$135,600.00	$137,200.00	$137,200.00
Listers	$2,050.00	$1,850.00	$1,850.00	$1,850.00	$1,850.00	$1,850.00
General Services	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Risk Management	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Planning	$45,050.00	$65,050.00	$66,350.00	$68,390.00	$69,756.00	$71,150.00
Benefits	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Library	$49,250.00	$45,600.00	$46,600.00	$46,500.00	$46,400.00	$46,900.00
Fire	$18,700.00	$19,550.00	$19,719.00	$19,891.38	$20,067.21	$20,246.55
Refuse/Recycle	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Municipal Center	$20,000.00	$20,000.00	$20,000.00	$20,000.00	$20,000.00	$20,000.00
Police	$141,109.00	$135,170.00	$139,041.00	$142,949.20	$146,894.96	$150,879.66
Public Works	$4,000.00	$4,000.00	$4,000.00	$4,000.00	$4,000.00	$4,000.00
Regional	$382,500.00	$395,000.00	$395,000.00	$395,000.00	$395,000.00	$395,000.00
Parks and Recreation	$225,000.00	$235,065.00	$239,065.00	$246,015.00	$251,915.00	$256,570.00
Reimbursements	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Intergovernmental	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Fund Balance	$449,225.00	$634,225.00	$300,000.00	$300,000.00	$100,000.00	$0.00
Transfers	$299,400.00	$308,500.00	$314,500.00	$320,500.00	$326,500.00	$332,500.00
Total Revenue	$16,288,258.00	$17,280,245.47	$17,260,477.30	$17,590,586.03	$17,696,362.58	$18,148,094.28

Expenses	FY17	FY18	FY19	FY20	FY21	FY21
Town Manager	$225,533.00	$230,769.56	$235,171.95	$240,061.89	$245,041.13	$249,711.45
Finance	$339,416.00	$357,303.41	$353,765.47	$360,970.78	$368,096.70	$375,370.63
Attorney	$108,500.00	$110,000.00	$111,500.00	$113,000.00	$114,500.00	$116,000.00
Town Clerk	$187,140.00	$172,495.71	$175,088.62	$179,231.89	$182,226.53	$185,673.56
Listers	$160,387.00	$171,704.36	$174,904.00	$178,660.38	$182,174.09	$185,893.31
General Services	$204,450.00	$183,300.00	$185,125.00	$186,950.00	$188,800.00	$190,650.00
Risk Management	$637,000.00	$698,350.00	$779,450.00	$871,725.00	$976,825.00	$1,096,525.00
Planning	$207,007.00	$216,924.37	$219,254.44	$223,262.01	$227,348.22	$231,514.72
Benefits	$3,174,844.00	$3,001,475.00	$3,099,450.00	$3,207,925.00	$3,316,725.00	$3,431,000.00
Bonds/Notes	$1,445,806.00	$1,634,500.00	$1,428,050.00	$1,412,110.00	$1,227,675.00	$1,202,325.00
Human Services	$140,765.00	$140,765.00	$140,765.00	$140,765.00	$140,765.00	$140,765.00
Auxilliary Services	$404,000.00	$426,075.00	$442,825.00	$459,700.00	$480,825.00	$494,075.00
Library	$619,267.00	$645,790.79	$654,743.20	$656,669.16	$670,183.33	$680,888.41
Fire	$1,863,251.00	$1,851,332.15	$1,872,642.73	$1,919,458.14	$1,965,961.63	$2,005,745.43
Municipal Center	$166,618.00	$162,787.49	$166,565.11	$168,895.41	$173,370.32	$176,965.23
Police Department	$1,991,452.00	$2,202,318.27	$2,258,339.08	$2,324,760.15	$2,392,915.12	$2,461,500.67
Police Dispatch	$468,012.00	$486,532.80	$499,043.85	$509,970.71	$519,904.35	$530,504.14
Public Works Admin	$980,723.00	$1,018,237.31	$1,044,765.04	$1,065,426.67	$1,087,780.22	$1,108,853.64
Public Works Bridges	$8,000.00	$8,160.00	$8,323.00	$8,489.00	$8,659.00	$8,832.00
Public Works Drainage	$19,500.00	$21,100.00	$22,160.00	$23,500.00	$24,200.00	$25,800.00
Public Works Equipment	$104,500.00	$107,600.00	$109,900.00	$112,200.00	$116,500.00	$119,000.00
Public Works Gas & Oil	$95,500.00	$95,500.00	$96,000.00	$96,000.00	$96,000.00	$96,000.00
Public Works Summer Roads	$88,900.00	$100,400.00	$102,400.00	$105,500.00	$113,300.00	$116,740.00
Public Works Sidewalks	$10,000.00	$25,000.00	$25,000.00	$25,000.00	$25,000.00	$25,000.00
Public Works Streets Misc	$66,000.00	$70,800.00	$73,530.00	$75,200.00	$77,330.00	$79,500.00
Public Works Winter Roads	$193,000.00	$195,600.00	$204,990.00	$214,847.00	$225,185.00	$236,027.00
Public Works Yard Expense	$45,600.00	$50,100.00	$59,310.00	$72,250.00	$89,675.00	$101,125.00
Public Works Traffic Lght	$7,000.00	$7,160.00	$7,940.00	$8,724.00	$9,510.00	$6,000.00
Regional	$105,000.00	$118,200.00	$123,600.00	$129,250.00	$135,100.00	$141,200.00
Recreation Administration	$188,708.00	$193,170.37	$194,776.64	$198,876.56	$202,499.49	$206,596.78
Gibson-Aiken Center	$97,053.00	$95,192.94	$97,766.50	$100,071.81	$102,455.73	$104,921.54
Parks	$284,885.00	$294,310.95	$300,942.67	$305,473.46	$310,126.73	$314,825.76
Cemetery Maintenance	$27,000.00	$27,000.00	$27,000.00	$27,000.00	$27,500.00	$27,500.00
Gibson Aiken Programs	$6,834.00	$8,000.00	$8,500.00	$8,500.00	$8,500.00	$8,500.00
Senior Center	$4,000.00	$4,000.00	$4,000.00	$4,000.00	$4,200.00	$4,200.00
Skating Rink	$89,680.00	$82,360.00	$85,135.00	$87,852.00	$90,085.00	$91,835.00
Day Camp	$30,600.00	$30,000.00	$31,920.00	$31,920.00	$32,920.00	$32,920.00
Pool	$57,687.00	$57,930.00	$57,835.00	$58,390.00	$58,500.00	$59,610.00
Downtown Association	$78,000.00	$78,000.00	$78,000.00	$78,000.00	$78,000.00	$78,000.00
Transfers	$1,356,640.00	$1,900,000.00	$1,700,000.00	$1,600,000.00	$1,400,000.00	$1,400,000.00
Total Expenses	$16,288,258.00	$17,280,245.47	$17,260,477.30	$17,590,586.03	$17,696,362.58	$18,148,094.28

Long Term Financial Plan - 2016
Summary By Type of Revenue and Expenditure

Revenue	FY17	FY18	FY19	FY20	FY21	FY22
Taxes/PILOT						
Property Taxes	$13,861,274.00	$14,589,235.47	$14,876,352.30	$15,175,390.45	$15,450,279.41	$15,973,298.07
Meals/Rooms	$320,000.00	$350,000.00	$360,000.00	$370,000.00	$380,000.00	$390,000.00
Pilot	$144,000.00	$144,000.00	$144,000.00	$144,000.00	$144,000.00	$144,000.00
Total	$14,325,274.00	$15,083,235.47	$15,380,352.30	$15,689,390.45	$15,974,279.41	$16,507,298.07
Penalties/Interest						
Finance	$135,000.00	$140,000.00	$140,000.00	$140,000.00	$140,000.00	$140,000.00
Listers	$2,000.00	$1,800.00	$1,800.00	$1,800.00	$1,800.00	$1,800.00
Library	$16,000.00	$16,000.00	$16,000.00	$16,000.00	$16,000.00	$16,000.00
Police	$48,000.00	$40,000.00	$42,000.00	$44,000.00	$46,000.00	$48,000.00
Total	$201,000.00	$197,800.00	$199,800.00	$201,800.00	$203,800.00	$205,800.00
Fees for Service						
Town Clerk	$105,000.00	$106,000.00	$106,000.00	$106,500.00	$107,000.00	$107,000.00
Library	$22,750.00	$24,700.00	$25,700.00	$25,600.00	$25,500.00	$26,000.00
Fire	$18,700.00	$19,550.00	$19,719.00	$19,891.38	$20,067.21	$20,246.55
Town Manager	$20,000.00	$20,000.00	$20,000.00	$20,000.00	$20,000.00	$20,000.00
Police	$91,079.00	$95,020.00	$96,891.00	$98,799.20	$100,744.96	$102,729.66
DPW	$4,000.00	$4,000.00	$4,000.00	$4,000.00	$4,000.00	$4,000.00
Rec & Parks	$215,500.00	$224,065.00	$227,565.00	$234,015.00	$238,915.00	$242,570.00
Total	$477,029.00	$493,335.00	$499,875.00	$508,805.58	$516,227.17	$522,546.21
License/Permits						
Finance	$50,000.00	$50,000.00	$50,000.00	$50,000.00	$50,000.00	$50,000.00
Town Clerk	$27,200.00	$28,500.00	$28,500.00	$29,100.00	$30,200.00	$30,200.00
Planning	$45,000.00	$65,000.00	$66,300.00	$68,340.00	$69,706.00	$71,100.00
Police	$30.00	$50.00	$50.00	$50.00	$50.00	$50.00
Total	$122,230.00	$143,550.00	$144,850.00	$147,490.00	$149,956.00	$151,350.00
Other						
Governmental	$382,500.00	$395,000.00	$395,000.00	$395,000.00	$395,000.00	$395,000.00
Fund Balance	$449,225.00	$634,225.00	$300,000.00	$300,000.00	$100,000.00	$0.00
Transfers	$299,400.00	$308,500.00	$314,500.00	$320,500.00	$326,500.00	$332,500.00
Misc	$31,600.00	$24,600.00	$26,100.00	$27,600.00	$30,600.00	$33,600.00
Total	$1,162,725.00	$1,362,325.00	$1,035,600.00	$1,043,100.00	$852,100.00	$761,100.00
Total Revenue	$16,288,258.00	$17,280,245.47	$17,260,477.30	$17,590,586.03	$17,696,362.58	$18,148,094.28

Expenses	FY17	FY18	FY19	FY20	FY21	FY22
Salaries						
Town Manager	$217,433.00	$222,669.56	$227,071.95	$231,961.89	$236,941.13	$241,611.45
Finance	$293,316.00	$310,353.41	$306,015.47	$312,395.78	$318,696.70	$325,120.63
Town Clerk	$142,340.00	$127,595.71	$130,163.62	$132,781.89	$135,451.53	$138,173.56
Assessor	$142,987.00	$153,954.36	$156,844.00	$159,990.38	$163,094.09	$166,203.31
Planning	$187,007.00	$194,524.37	$199,254.44	$203,262.01	$207,348.22	$211,514.72
Library	$456,009.00	$483,120.79	$492,798.20	$490,658.16	$500,704.33	$504,940.41
Fire	$1,652,201.00	$1,623,082.15	$1,644,036.73	$1,686,488.14	$1,727,166.63	$1,768,415.43
Municipal Center	$55,018.00	$56,112.49	$57,715.11	$58,870.41	$60,045.32	$61,215.23
Police	$1,778,867.00	$1,886,433.27	$1,940,304.08	$2,004,200.55	$2,066,006.03	$2,130,971.90
Dispatch	$454,562.00	$474,482.80	$487,193.85	$498,720.71	$508,254.35	$518,054.14
DPW	$929,123.00	$965,972.31	$991,533.04	$1,011,185.67	$1,032,187.22	$1,052,649.64
Rec & Parks	$474,332.00	$493,478.26	$505,922.81	$514,645.83	$523,611.95	$533,102.08
Total	$6,783,195.00	$6,991,779.47	$7,138,853.30	$7,305,161.43	$7,479,507.49	$7,651,972.51
Retirement						
Public Safety	$308,000.00	$314,043.60	$320,426.60	$326,809.60	$333,192.60	$339,575.60
Civilian	$302,000.00	$177,956.40	$181,573.40	$185,190.40	$188,807.40	$192,424.40
Total	$610,000.00	$492,000.00	$502,000.00	$512,000.00	$522,000.00	$532,000.00

Long Term Financial Plan - 2016
Summary By Type of Revenue and Expenditure

	FY17	FY18	FY19	FY20	FY21	FY22
Other Employee Benefits						
Salary Increases	-$2,364.00	$0.00	$0.00	$0.00	$0.00	$0.00
Vacation Accrual	$30,000.00	$30,000.00	$30,000.00	$30,000.00	$30,000.00	$30,000.00
Social Security	$546,000.00	$556,925.00	$568,050.00	$579,425.00	$591,000.00	$602,825.00
Health Insurance	$1,732,008.00	$1,465,000.00	$1,535,000.00	$1,615,000.00	$1,695,000.00	$1,780,000.00
Opt Out / HSA	$220,500.00	$224,900.00	$229,400.00	$234,000.00	$238,675.00	$243,450.00
HRA Expense	$0.00	$172,500.00	$172,500.00	$172,500.00	$172,500.00	$172,500.00
HRA Administration	$0.00	$20,000.00	$21,000.00	$22,000.00	$23,000.00	$24,000.00
Unemployment	$10,000.00	$10,000.00	$10,000.00	$10,000.00	$10,000.00	$10,000.00
Life Insurance	$27,200.00	$28,650.00	$30,000.00	$31,500.00	$33,050.00	$34,725.00
Dependant Care	$1,500.00	$1,500.00	$1,500.00	$1,500.00	$1,500.00	$1,500.00
	$2,564,844.00	$2,509,475.00	$2,597,450.00	$2,695,925.00	$2,794,725.00	$2,899,000.00
Department Expense						
Town Manager	$8,100.00	$8,100.00	$8,100.00	$8,100.00	$8,100.00	$8,100.00
Finance	$46,100.00	$46,950.00	$47,750.00	$48,575.00	$49,400.00	$50,250.00
Town Clerk	$44,800.00	$44,900.00	$44,925.00	$46,450.00	$46,775.00	$47,500.00
Assessor	$17,400.00	$17,750.00	$18,060.00	$18,670.00	$19,080.00	$19,690.00
Planning	$20,000.00	$22,400.00	$20,000.00	$20,000.00	$20,000.00	$20,000.00
Library	$163,258.00	$162,670.00	$161,945.00	$166,011.00	$169,479.00	$175,948.00
Fire	$211,050.00	$228,250.00	$228,606.00	$232,970.00	$238,795.00	$237,330.00
Police	$212,585.00	$315,885.00	$318,035.00	$320,559.60	$326,909.09	$330,528.77
Dispatch	$13,450.00	$12,050.00	$11,850.00	$11,250.00	$11,650.00	$12,450.00
DPW	$689,600.00	$733,685.00	$762,785.00	$795,951.00	$840,952.00	$870,228.00
Rec & Parks	$312,115.00	$298,486.00	$301,953.00	$307,438.00	$313,175.00	$317,807.00
	$1,738,458.00	$1,891,126.00	$1,924,009.00	$1,975,974.60	$2,044,315.09	$2,089,831.77
General						
General Services	$204,450.00	$183,300.00	$185,125.00	$186,950.00	$188,800.00	$190,650.00
Municipal Center	$111,600.00	$106,675.00	$108,850.00	$110,025.00	$113,325.00	$115,750.00
Debt/Debt Service	$1,445,806.00	$1,634,500.00	$1,428,050.00	$1,412,110.00	$1,227,675.00	$1,202,325.00
Risk	$637,000.00	$698,350.00	$779,450.00	$871,725.00	$976,825.00	$1,096,525.00
Attorney	$108,500.00	$110,000.00	$111,500.00	$113,000.00	$114,500.00	$116,000.00
Human Services	$140,765.00	$140,765.00	$140,765.00	$140,765.00	$140,765.00	$140,765.00
Street Lights	$140,000.00	$140,000.00	$140,000.00	$140,000.00	$140,000.00	$140,000.00
Civil Defense	$4,000.00	$2,575.00	$2,575.00	$2,575.00	$2,575.00	$2,575.00
Bus Service	$50,000.00	$50,000.00	$50,000.00	$50,000.00	$50,000.00	$50,000.00
Ambulance	$210,000.00	$233,500.00	$250,250.00	$267,125.00	$288,250.00	$301,500.00
Windham Regional	$25,000.00	$30,000.00	$31,000.00	$32,000.00	$33,000.00	$34,000.00
County Tax	$80,000.00	$88,200.00	$92,600.00	$97,250.00	$102,100.00	$107,200.00
Downtown Program	$78,000.00	$78,000.00	$78,000.00	$78,000.00	$78,000.00	$78,000.00
	$3,235,121.00	$3,495,865.00	$3,398,165.00	$3,501,525.00	$3,455,815.00	$3,575,290.00
Transfers						
To Capital	$959,000.00	$1,500,000.00	$1,300,000.00	$1,200,000.00	$1,000,000.00	$1,000,000.00
To Solid Waste	$397,640.00	$400,000.00	$400,000.00	$400,000.00	$400,000.00	$400,000.00
Total	$1,356,640.00	$1,900,000.00	$1,700,000.00	$1,600,000.00	$1,400,000.00	$1,400,000.00
Total Expenses	$16,288,258.00	$17,280,245.47	$17,260,477.30	$17,590,586.03	$17,696,362.58	$18,148,094.28

Long Term Financial Plan - 2016
Summary of Property Tax Impact

Rise in the Tax Rate	$ 0.063	$ 0.025	$ 0.026	$ 0.024	$ 0.045
Percent Increase	5.25%	1.97%	2.01%	1.81%	3.39%

	FY17	FY18	FY19	FY20	FY21	FY22
Property Taxes	$13,861,274.00	$14,589,235.47	$14,876,352.30	$15,175,390.45	$15,450,279.41	$15,973,298.07
Other Revenue	$1,977,759.00	$2,056,785.00	$2,084,125.00	$2,115,195.58	$2,146,083.17	$2,174,796.21
Use of Fund Balance	$449,225.00	$634,225.00	$300,000.00	$300,000.00	$100,000.00	$0.00
	$16,288,258.00	$17,280,245.47	$17,260,477.30	$17,590,586.03	$17,696,362.58	$18,148,094.28
Transfer to Capital	$ 959,000.00	$ 1,500,000.00	$ 1,300,000.00	$ 1,200,000.00	$ 1,000,000.00	$ 1,000,000.00
Other Expense	$15,329,258.00	$15,780,245.47	$15,960,477.30	$16,390,586.03	$16,696,362.58	$17,148,094.28
	$16,288,258.00	$17,280,245.47	$17,260,477.30	$17,590,586.03	$17,696,362.58	$18,148,094.28

Long Term Financial Plan - 2016

Account Number	Account Name	ACTUAL FY: 2013	ACTUAL FY: 2014	ACTUAL FY: 2015	ACTUAL FY: 2016	BUDGET FY: 2017	BUDGET FY: 2018	BUDGET FY: 2019	BUDGET FY: 2020	BUDGET FY: 2021	BUDGET FY: 2022
Town Manager's Office											
Section: 2010											
01-5-2010-135.00	Donations	750	8	-	50	- D	- D	- D	- D	- D	-
01-5-2010-160.00	MM - Investment Income	18,966	14,762	12,482	9,464	7,000 D	6,000 D	7,000 D	8,000 D	10,000 D	12,000
01-5-2010-166.00	In Lieu of Taxes	146,247	145,103	144,493	132,484	144,000 B	144,000 B	144,000 B	144,000 B	144,000 B	144,000
01-5-2010-450.00	Miscellaneous Revenue	2,300	2,000	3,279	2,458	2,500 D	2,500 D	2,500 D	2,500 D	2,500 D	2,500
Total Department 2010		168,264	161,873	160,254	144,456	153,500	152,500	153,500	154,500	156,500	158,500
Taxes											
Section: 2015											
01-5-2015-250.00	Current Taxes	12,662,345	13,348,058	13,428,796	13,558,736	13,861,274 *	14,589,235 *	14,876,352 *	15,175,390 *	15,450,279 *	15,973,298
01-5-2015-256.00	Meals, Alcohol and Rooms	321,277	322,847	334,920	377,271	320,000 D	350,000 D	360,000 D	370,000 D	380,000 D	390,000
01-5-2015-260.00	Interest	72,629	65,832	56,687	58,057	60,000 D	60,000 D	60,000 D	60,000 D	60,000 D	60,000
01-5-2015-265.00	Penalty	65,868	50,870	57,236	58,982	55,000 D	55,000 D	55,000 D	55,000 D	55,000 D	55,000
01-5-2015-270.00	Collection Charges	17,643	19,070	18,638	26,704	20,000 D	25,000 D	25,000 D	25,000 D	25,000 D	25,000
Total Department 2015		13,139,762	13,806,677	13,896,277	14,079,750	14,316,274	15,079,235	15,376,352	15,685,390	15,970,279	16,503,298
Finance Department											
Section: 2020											
01-5-2020-136.00	Business Licenses	50,679	51,571	53,225	51,665	50,000 D	50,000 D	50,000 D	50,000 D	50,000 D	50,000
01-5-2020-361.10	Interest on Receivables	550	-681	304	555	- D	- D	- D	- D	- D	-
01-5-2020-392.00	Sale of Fixed Assets	-	-	-	185	- D	- D	- D	- D	- D	-
Total Department 2020		51,229	50,890	53,529	52,405	50,000	50,000	50,000	50,000	50,000	50,000
Attorney											
Section: 2029											
01-5-2029-205.00	Litigation Reimbursement	53	1,123	-	-	- D	- D	- D	- D	- D	-
Total Department 2029		53	1,123	-	-	-	-	-	-	-	-
Town Clerk											
Section: 2030											
01-5-2030-130.00	Liquor & Tobacco License	8,695	9,426	8,760	8,195	8,700 D	9,000 D	9,000 D	9,100 D	9,200 D	9,200
01-5-2030-135.00	Dog License Revenue	17,299	18,550	18,287	20,404	18,500 D	19,500 D	19,500 D	20,000 D	21,000 D	21,000
01-5-2030-140.00	Town Clerk Fees	109,846	105,753	99,323	106,564	105,000 D	106,000 D	106,000 D	106,500 D	107,000 D	107,000
Total Department 2030		135,840	133,729	126,370	135,163	132,200	134,500	134,500	135,600	137,200	137,200
Assessor's Office											
Section: 2040											
01-5-2040-265.00	Personal Property Fines	-	-	2,398	1,199	2,000 C	1,800 C	1,800 C	1,800 C	1,800 C	1,800
01-5-2040-450.00	Listers Office Misc	402	53	30	56	50 C	50 C	50 C	50 C	50 C	50
Total Department 2040		402	53	2,428	1,255	2,050	1,850	1,850	1,850	1,850	1,850
General Services											
Section: 2050											

Long Term Financial Plan - 2016

Account Number	Account Name	ACTUAL FY: 2013	ACTUAL FY: 2014	ACTUAL FY: 2015	ACTUAL FY: 2016	BUDGET FY: 2017		BUDGET FY: 2018		BUDGET FY: 2019		BUDGET FY: 2020		BUDGET FY: 2021		BUDGET FY: 2022
01-5-2050-135.00	Donations	-	-	-	46,944	-	D	-	D	-	D	-	D	-	D	-
01-5-2050-216.00	Reimbursements	142	500	-	62	-	D	-	D	-	D	-	D	-	D	-
Total Department 2050		142	500	-	47,005	-		-		-		-		-		-
Risk Management																
Section: 2070																
01-5-2070-216.02	Restitution	70	1,016	30	960	-	D	-	D	-	D	-	D	-	D	-
Total Department 2070		70	1,016	30	960	-		-		-		-		-		-
Planning																
Section: 2090																
01-5-2090-180.00	ZBA & Planning Commission	-	248	-	-	-	-	-	-	-	-	-	-	-	-	-
01-5-2090-290.00	Planning Permit Fees	81,302	39,555	63,648	66,727	45,000	D	65,000	D	66,300	D	68,340	D	69,706	D	71,100
01-5-2090-450.00	Planning Misc Revenue	127	53	92	-	50	D	50	D	50	D	50	D	50	D	50
Total Department 2090		81,429	39,856	63,740	66,727	45,050		65,050		66,350		68,390		69,756		71,150
Library																
Section: 2800																
01-5-2800-120.00	Library Copier Revenue	4,290	3,695	3,898	4,935	6,700	-	6,700	-	6,700	-	6,600	-	6,500	-	6,000
01-5-2800-135.00	Library Donations	2	-	6,000	-	6,000	-	-	-	-	-	-	-	-	-	-
01-5-2800-216.00	Reimbursements	2,802	10,372	769	1,568	-	-	-	-	-	-	-	-	-	-	-
01-5-2800-360.00	Library Fines	17,704	16,512	16,989	15,842	16,000	-	16,000	-	16,000	-	16,000	-	16,000	-	16,000
01-5-2800-370.00	Non-Resident Fees	22,327	15,965	17,417	16,997	16,000	-	18,000	-	19,000	-	19,000	-	19,000	-	20,000
01-5-2800-375.00	Gift Books & Replacement	3,209	2,929	2,671	3,408	3,000	-	4,000	-	4,000	-	4,000	-	4,000	-	4,000
01-5-2800-390.00	Library Postage Revenue	1,038	796	775	466	800	-	200	-	200	-	200	-	200	-	200
01-5-2800-396.00	Audio Visual Rental	25	31	230	27	50	-	-	-	-	-	-	-	-	-	-
01-5-2800-450.00	Miscellaneous Income	2,172	704	829	657	700	-	700	-	700	-	700	-	700	-	700
Total Department 2800		53,569	51,003	49,579	43,900	49,250		45,600		46,600		46,500		46,400		46,900
Fire																
Section: 3500																
01-5-3500-135.00	Donations - Fire Dept	-	-	-	200	-	-	-	-	-	-	-	-	-	-	-
01-5-3500-200.00	Tower Rent															
01-5-3500-216.01	Insurance Proceeds	740	8,417	6,254	21,423	-	-	-	-	-	-	-	-	-	-	-
01-5-3500-450.00	Fire Dept - Banner	6,700	4,218	6,100	6,200	11,200	B	11,100		11,100	D	11,100		11,100		11,100
01-5-3500-455.00	Fire Outside Revenue	5,736	5,407	10,983	24,048	7,500	C	8,450		8,619		8,791		8,967		9,147
Total Department 3500		13,176	18,042	23,337	51,871	18,700		19,550		19,719		19,891		20,067		20,247
Municipal Center																
Section: 5000																
01-5-5000-200.00	Municipal Center Rental	23,313	20,108	18,094	19,888	20,000	C	20,000	C	20,000	C	20,000	C	20,000	C	20,000
01-5-5000-216.00	Reimbursements	7,300	-	-	-	-	D	-	D	-	D	-	D	-	D	-
Total Department 5000		30,613	20,108	18,094	19,888	20,000		20,000		20,000		20,000		20,000		20,000
Police																

Long Term Financial Plan - 2016

Account Number	Account Name	ACTUAL FY: 2013	ACTUAL FY: 2014	ACTUAL FY: 2015	ACTUAL FY: 2016	BUDGET FY: 2017		BUDGET FY: 2018		BUDGET FY: 2019		BUDGET FY: 2020		BUDGET FY: 2021		BUDGET FY: 2022
Section: 5500																
01-5-5500-110.00	Town Ordinance	57,470	41,590	37,410	13,636	43,000	D	37,000	D	39,000	D	41,000	D	43,000	D	45,000
01-5-5500-115.00	Bicycle Registration	156	24	34	23	30	D	50	D	50	D	50	D	50	D	50
01-5-5500-120.00	Police Dept Copy Charges	3,268	3,455	3,115	1,915	3,000	D	500	D	500	D	500	D	500	D	500
01-5-5500-135.00	Police Dept Donations	2,000	2,101	-	50	-	D	-	D	-	D	-	D	-	D	-
01-5-5500-216.01	Reimbursements/Insurance	13,929	5,094	13,977	3,772	-	D	-	D	-	D	-	D	-	D	-
01-5-5500-220.00	False Alarm Fees	3,718	3,057	3,195	2,775	5,000	D	3,000	D	3,000	D	3,000	D	3,000	D	3,000
01-5-5500-450.00	Miscellaneous Revenue	2,044	2,588	2,399	438	2,000	D	100	D	100	D	100	D	100	D	100
01-5-5500-452.00	Police Outside Revenue	43,902	41,504	39,089	21,222	40,000	D	45,500	D	46,410	D	47,338	D	48,285	D	49,251
01-5-5500-455.00	Animal Control	1,922	1,200	1,700	980	1,000	D	1,000	D	1,000	D	1,000	D	1,000	D	1,000
01-5-5500-500.00	Rescue Inc Dispatch Fees	45,708	45,708	45,708	45,708	47,079	A	48,020	A	48,981	A	49,961	B	50,960	B	51,979
Total Department 5500		174,117	146,320	146,627	90,518	141,109		135,170		139,041		142,949		146,895		150,880
Public Works Admin																
Section: 6015																
01-5-6015-216.01	Insurance/Reimbursements	6,024	-	10,907	7,454	-	-	-	-	-	-	-	-	-	-	-
01-5-6015-450.00	Miscellaneous Revenue	-	-	6,125	-	-	-	-	-	-	-	-	-	-	-	-
01-5-6015-452.00	Public Works Outside Reve	-	-	1,083	602	-	-	-	-	-	-	-	-	-	-	-
Total Department 6015		6,024	-	18,115	8,056	-		-		-		-		-		-
Public Works Gas & Oil																
Section: 6020																
01-5-6020-230.00	Gasoline Sales	-	2,057	100	435	4,000	D	4,000	D	4,000	D	4,000	D	4,000	D	4,000
Total Department 6020		-	2,057	100	435	4,000		4,000		4,000		4,000		4,000		4,000
Regional																
Section: 7000																
01-5-7000-280.00	Railroad Revenue Sharing	2,139	2,684	2,684	5,065	2,500	C	5,000	C	5,000	C	5,000	C	5,000	C	5,000
01-5-7000-290.00	State Road Construction	230,897	230,844	230,717	230,584	230,000	C	230,000	C	230,000	C	230,000	C	230,000	C	230,000
01-5-7000-292.00	State Current Use Payment	146,932	146,476	151,146	159,132	150,000	C	160,000	C	160,000	C	160,000	C	160,000	C	160,000
01-5-7000-450.00	Overweight Permits	929	225	335	275	-	C	-	C	-	C	-	C	-	C	-
Total Department 7000		380,896	380,230	384,882	395,056	382,500		395,000		395,000		395,000		395,000		395,000
Recreation & Parks																
Section: 7100																
01-5-7100-400.00	Basketball	6,420	6,275	4,950	5,150	5,500	D	5,500	D	5,500	D	5,500	D	5,800	D	5,800
01-5-7100-410.00	Softball Field Rental	24,410	24,220	23,285	24,016	23,000	D	23,000	D	23,000	D	23,000	D	26,000	D	26,000
01-5-7100-415.00	Swimming Pool	22,471	16,196	19,970	23,506	20,000	D	20,000	D	20,000	D	22,500	D	22,500	D	22,500
01-5-7100-420.00	Snack Bar	1,670	1,715	1,590	2,030	2,000	D	2,000	D	2,000	D	2,200	D	2,200	D	2,200
01-5-7100-425.00	Kiwanis Shelter	3,050	2,600	2,650	3,500	3,500	D	3,500	D	3,500	D	3,500	D	3,500	D	3,500
01-5-7100-430.00	Skating Rink Revenue	111,694	111,218	110,245	124,473	113,000	D	115,000	D	117,000	D	119,000	D	119,000	D	121,000
01-5-7100-435.00	Gibson-Aiken Center	5,857	5,858	5,872	5,493	6,000	B	6,165	B	6,165	B	6,315	B	6,315	B	6,470
01-5-7100-440.00	Day Camp	16,487	17,128	18,334	27,176	20,000	D	23,000	D	24,000	D	25,000	D	26,000	D	27,000
01-5-7100-445.00	Facilities Use Fees	1,733	2,045	2,660	3,143	2,000	D	2,200	D	2,200	D	2,200	D	2,300	D	2,300
01-5-7100-450.00	Miscellaneous Revenue	6,102	8,818	13,099	14,066	9,500	D	11,000	D	11,500	D	12,000	D	13,000	D	14,000

Long Term Financial Plan - 2016

Account Number	Account Name	ACTUAL FY: 2013	ACTUAL FY: 2014	ACTUAL FY: 2015	ACTUAL FY: 2016	BUDGET FY: 2017		BUDGET FY: 2018		BUDGET FY: 2019		BUDGET FY: 2020		BUDGET FY: 2021		BUDGET FY: 2022
01-5-7100-450.01	Cemetery Plots	2,700	3,340	4,800	3,000	1,500	D	1,700	D	1,700	D	1,800	D	1,800	D	1,800
01-5-7100-500.00	Non-Resident Fees	17,226	22,584	21,190	23,882	19,000	D	22,000	D	22,500	D	23,000	D	23,500	D	24,000
Total Department 7100		219,820	221,996	228,644	259,434	225,000		235,065		239,065		246,015		251,915		256,570
Fund Balance																
Section: 9000																
01-5-9000-900.00	Use of Fund Balance	-	-	-	-	449,225	A	634,225	D	300,000	D	300,000	D	100,000	D	-
Total Department 9000		-	-	-	-	449,225		634,225		300,000		300,000		100,000		-
Transfers																
Section: 9999																
01-5-9999-902.00	Transfer Capital Fund	765,000	-	310,540	-	-	D	-	D	-	D	-	D	-	D	-
01-5-9999-905.00	Transfer Rec Self Support	5,000	5,000	5,000	5,000	5,000	A	5,000	A	5,000	A	5,000	A	5,000	A	5,000
01-5-9999-905.10	Transfer Skate Rink Imp	7,500	7,500	7,500	7,500	7,500	A	7,500	A	7,500	A	7,500	A	7,500	A	7,500
01-5-9999-906.03	Transfer Utility Fund	-	-	-	250,000	250,000	A	260,000	C	265,000	C	270,000	C	275,000	C	280,000
01-5-9999-906.06	Transfer Parking Fund	-	-	-	36,900	36,900	A	36,000	C	37,000	C	38,000	C	39,000	C	40,000
01-5-9999-910.03	Transfer Utility Clerical	104,000	104,000	104,000	-	-	A	-	A	-	A	-	A	-	A	-
01-5-9999-920.03	Transfer Utility Garage	52,000	52,000	52,000	-	-	A	-	A	-	A	-	A	-	A	-
01-5-9999-930.06	Transfer Parking Legal	2,080	2,080	2,080	-	-	A	-	A	-	A	-	A	-	A	-
01-5-9999-931.00	Transfer Parking Accting	20,800	20,800	20,800	-	-	A	-	A	-	A	-	A	-	A	-
01-5-9999-940.03	Transfer Utility Dispatch	20,800	20,800	20,800	-	-	A	-	A	-	A	-	A	-	A	-
01-5-9999-940.06	Transfer Parking Dispatch	5,200	5,200	5,200	-	-	A	-	A	-	A	-	A	-	A	-
01-5-9999-950.06	Transfer Parking Electric	4,992	4,992	4,992	-	-	A	-	A	-	A	-	A	-	A	-
Total Department 9999		987,372	222,372	532,914	299,400	299,400		308,500		314,500		320,500		326,500		332,500
								-								
Total Type 5		15,456,706	15,259,420	15,711,684	15,696,330	16,288,258		17,280,245		17,260,477		17,590,586		17,696,363		18,148,094
Town Manager's Office																
Section: 2010																
01-6-2010-001.00	Department Head Salary	86,490	23,794	43,988	97,641	99,038	D	101,003	D	103,019	D	105,075	D	107,172	D	109,312
01-6-2010-005.00	Staff Salaries	107,583	117,861	115,820	114,763	116,168	D	118,667	D	121,053	D	123,887	D	126,769	D	129,300
01-6-2010-005.16	Vacation BB - Retire Pay	-	-	7,176	4,011	2,227	D	3,000	D	3,000	D	3,000	D	3,000	D	3,000
01-6-2010-060.00	Equipment	-	-	-	23	300	D	300	D	300	D	300	D	300	D	300
01-6-2010-124.00	Training	-	-	120	-	300	D	300	D	300	D	300	D	300	D	300
01-6-2010-126.00	Conferences/Memberships	658	-	155	145	500	D	500	D	500	D	500	D	500	D	500
01-6-2010-450.00	Postage Expense	772	731	551	497	1,000	D	1,000	D	1,000	D	1,000	D	1,000	D	1,000
01-6-2010-500.00	Office Supplies	1,066	790	504	766	1,000	D	1,000	D	1,000	D	1,000	D	1,000	D	1,000
01-6-2010-753.00	Transportation	-	-	267	5,000	5,000	D	5,000	D	5,000	D	5,000	D	5,000	D	5,000
Total Department 2010		196,569	143,176	168,581	222,845	225,533		230,770		235,172		240,062		245,041		249,711
Finance Department																
Section: 2020																
01-6-2020-001.00	Department Head Salary	70,639	71,537	71,825	74,290	75,249	D	76,737	D	78,267	D	79,829	D	81,421	D	83,046
01-6-2020-005.00	Staff Salaries	188,326	200,582	205,515	214,190	218,067	D	222,617	D	227,748	D	232,567	D	237,275	D	242,075
01-6-2020-005.16	Vacation buy back						D	11,000	D	-	D	-	D	-	D	-
01-6-2020-060.00	Equipment	777	520	169	-	500	D	500	D	500	D	500	D	500	D	500

Account Number	Account Name	ACTUAL FY: 2013	ACTUAL FY: 2014	ACTUAL FY: 2015	ACTUAL FY: 2016	BUDGET FY: 2017		BUDGET FY: 2018		BUDGET FY: 2019		BUDGET FY: 2020		BUDGET FY: 2021		BUDGET FY: 2022
01-6-2020-124.00	Training	913	1,187	1,252	736	1,500	D	1,500	D	1,500	D	1,500	D	1,500	D	1,500
01-6-2020-126.00	Conferences/Memberships	1,129	569	711	648	1,000	D	1,000	D	1,000	D	1,000	D	1,000	D	1,000
01-6-2020-140.00	Office Equipment Maint	27	90	-	11	1,200	D	1,200	D	1,200	D	1,200	D	1,200	D	1,200
01-6-2020-141.00	Computer Supplies	597	130	-	170	600	D	600	D	600	D	600	D	600	D	600
01-6-2020-142.00	NEMRC Services	26,419	25,832	25,887	26,069	27,500	D	28,000	D	28,500	D	29,000	D	29,500	D	30,000
01-6-2020-165.00	Tax Bills	674	1,875	839	270	1,000	D	1,000	D	1,000	D	1,000	D	1,000	D	1,000
01-6-2020-218.00	Bank Service Charges	925	657	378	686	1,000	D	1,000	D	1,000	D	1,000	D	1,000	D	1,000
01-6-2020-450.00	Postage Expense	7,235	7,561	7,610	8,795	7,800	D	8,050	D	8,275	D	8,525	D	8,775	D	9,050
01-6-2020-500.00	Office Supplies	3,664	4,483	2,217	3,508	4,000	D	4,100	D	4,175	D	4,250	D	4,325	D	4,400
Total Department 2020		301,324	315,022	316,402	329,373	339,416		357,303		353,765		360,971		368,097		375,371
Attorney																
Section: 2029																
01-6-2029-116.00	Contracted Legal Services	97,750	99,072	99,875	101,170	102,500	C	104,000	C	105,500	C	107,000	C	108,500	C	110,000
01-6-2029-126.00	Conferences/Memberships	1,276	664	699	710	1,000	D	1,000	D	1,000	D	1,000	D	1,000	D	1,000
01-6-2029-205.00	Litigation Expenses	256	3,264	2,667	934	5,000	D	5,000	D	5,000	D	5,000	D	5,000	D	5,000
Total Department 2029		99,282	103,000	103,241	102,814	108,500		110,000		111,500		113,000		114,500		116,000
Town Clerk																
Section: 2030																
01-6-2030-001.00	Department Head Salary	65,941	68,386	64,908	67,017	67,840	-	69,181	-	70,552	-	71,951	-	73,378	-	74,834
01-6-2030-005.00	Staff Salaries	64,517	63,852	56,793	58,740	57,160	-	58,415	-	59,611	-	60,831	-	62,073	-	63,340
01-6-2030-005.16	Vacation BB - Retire Pay	-	-	3,728	3,803	17,340	-	-	-	-	-	-	-	-	-	-
01-6-2030-008.00	Election Salaries	5,660	2,696	5,014	3,916	6,000	D	4,000	D	6,000	D	4,500	D	6,500	D	4,500
01-6-2030-126.00	Conferences/Memberships	1,669	1,605	741	1,052	1,800	C	1,800	C	1,800	C	1,800	C	1,800	C	1,800
01-6-2030-153.00	Records Restoration	-	5,916	8	5,883	-	A	6,000	A	-	A	6,000	A	-	A	6,000
01-6-2030-154.00	Computer - Land Records	15,559	15,959	13,087	15,446	14,600	C	16,000	C	16,000	C	16,000	C	16,000	C	16,000
01-6-2030-190.00	Election Expense	16,361	12,395	14,441	10,414	16,000	D	11,000	D	15,000	D	12,000	D	16,000	D	13,000
01-6-2030-400.00	Copier Expense	1,296	1,371	1,288	1,440	1,010	B	1,000	B	1,025	B	1,050	B	1,075	B	1,100
01-6-2030-450.00	Postage Expense	2,544	1,904	2,129	2,243	2,600	C	2,300	C	2,300	C	2,300	C	2,600	C	2,300
01-6-2030-500.00	Office Supplies	4,470	1,511	4,115	3,406	2,500	C	2,500	C	2,500	C	2,500	C	2,500	C	2,500
01-6-2030-650.00	Equipment Maintenance	-	290	175	-	290	C	300	C	300	C	300	C	300	C	300
Total Department 2030		178,018	175,886	166,426	173,360	187,140		172,496		175,089		179,232		182,227		185,674
Assessor's Office																
Section: 2040																
01-6-2040-001.00	Department Head Salary	56,587	61,805	64,207	65,242	65,026	C	66,714	C	68,037	C	69,385	C	70,761	C	72,164
01-6-2040-005.00	Staff Salaries	104,585	80,430	72,987	73,180	75,513	B	84,840	B	86,407	B	88,205	B	89,933	B	91,639
01-6-2040-005.16	Vacation BB - Retire Pay	-	-	1,917	2,412	2,448	D	2,400	D	2,400	D	2,400	D	2,400	D	2,400
01-6-2040-023.00	Board Salaries	1,950	1,950	1,950	1,950	1,950	B	1,950	B	1,950	B	1,950	B	1,950	B	1,950
01-6-2040-060.00	Equipment Purchases	1,153	1,242	914	1,716	1,700	D	1,750	D	1,800	D	1,850	D	1,900	D	1,950
01-6-2040-116.00	Professional Services	130	-	-	139	1,200	C	1,000	C	1,000	C	1,000	C	1,000	C	1,000
01-6-2040-124.00	Training	-	732	798	988	1,000	C	1,200	C	1,200	C	1,300	C	1,300	C	1,400
01-6-2040-126.00	Conferences/Memberships	828	957	945	946	950	C	1,000	C	1,000	C	1,000	C	1,000	C	1,000
01-6-2040-165.00	Grand List	255	64	8	128	150	B	150	B	160	B	170	B	180	B	190
01-6-2040-168.00	Tax Map Maintenance	2,400	2,400	2,400	2,400	2,550	C	2,600	C	2,600	C	2,700	C	2,700	C	2,800

Long Term Financial Plan - 2016

Account Number	Account Name	ACTUAL FY: 2013	ACTUAL FY: 2014	ACTUAL FY: 2015	ACTUAL FY: 2016	BUDGET FY: 2017		BUDGET FY: 2018		BUDGET FY: 2019		BUDGET FY: 2020		BUDGET FY: 2021		BUDGET FY: 2022
01-6-2040-400.00	Copier Expense	399	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-6-2040-425.00	Annual Software Fees	-	3,921	3,959	4,000	4,200	C	4,400	C	4,500	C	4,600	C	4,700	C	4,800
01-6-2040-450.00	Postage Expense	913	1,071	1,321	624	1,200	D	1,200	D	1,300	D	1,400	D	1,500	D	1,600
01-6-2040-500.00	Office Supplies	797	767	1,044	974	950	C	950	C	1,000	C	1,000	C	1,100	C	1,100
01-6-2040-650.00	Equipment Maintenance Fee	2,356	826	801	658	800	D	800	D	800	D	900	D	900	D	1,000
01-6-2040-753.00	Transportation	221	707	329	83	750	C	750	C	750	C	800	C	850	C	900
Total Department 2040		172,573	156,873	153,579	155,440	160,387		171,704		174,904		178,660		182,174		185,893
General Services																
Section: 2050																
01-6-2050-023.00	Board Salaries	17,708	17,000	17,000	17,000	17,000	B	17,000	B	17,000	B	17,000	B	17,000	B	17,000
01-6-2050-023.01	BCA Salaries	-	-	-	-	700	B	700	B	700	B	700	B	700	B	700
01-6-2050-120.00	Personell Mgmt Expense	4,108	12,010	25,474	5,549	5,000	D	5,000	D	5,000	D	5,000	D	5,000	D	5,000
01-6-2050-121.00	Employee Recognition	-	2,514	2,390	1,309	-	D	-	D	-	D	-	D	-	D	-
01-6-2050-124.00	Hurricane Sandy Expense	256	-	-	-	-	D	-	D	-	D	-	D	-	D	-
01-6-2050-126.00	Conferences/Memberships	15,223	15,432	16,160	19,197	16,500	D	16,500	D	17,000	D	17,500	D	18,000	D	18,500
01-6-2050-135.00	School Donation	-	-	-	46,944	-	D	-	D	-	D	-	D	-	D	-
01-6-2050-140.00	Computer Equipment Maint	26,781	34,456	30,266	30,780	30,000	D	30,000	D	30,000	D	30,000	D	30,000	D	30,000
01-6-2050-164.00	Tax Sale Properties Exp	-	3,034	-	4,083	-	D	-	D	-	D	-	D	-	D	-
01-6-2050-170.00	Printing & Public Notices	10,890	10,141	10,122	16,477	11,500	D	11,500	D	11,500	D	11,500	D	11,500	D	11,500
01-6-2050-173.00	Professional Services	16,689	7,833	16,333	29,712	18,500	D	18,500	D	19,000	D	19,500	D	20,000	D	20,500
01-6-2050-175.00	Town Report	2,676	1,906	2,683	3,699	3,000	D	3,250	D	3,500	D	3,750	D	4,000	D	4,250
01-6-2050-203.00	GIS Mapping	17,122	12,302	16,019	18,997	19,000	D	19,000	D	19,000	D	19,000	D	19,000	D	19,000
01-6-2050-216.00	Reimbursable Expense	142	112	-	62	-	D	-	D	-	D	-	D	-	D	-
01-6-2050-220.00	Auditing	43,592	45,015	35,757	34,022	49,500	B	18,000	B	18,500	B	19,000	D	19,500	D	20,000
01-6-2050-350.00	Telephone	23,243	17,175	16,945	16,877	17,000	D	17,000	D	17,000	D	17,000	D	17,000	D	17,000
01-6-2050-450.00	Postage Expense	1,963	2,691	2,654	2,152	2,750	D	2,850	D	2,925	D	3,000	D	3,100	D	3,200
01-6-2050-500.00	Office Supplies	1,326	1,990	1,152	1,269	2,000	D	2,000	D	2,000	D	2,000	D	2,000	D	2,000
01-6-2050-875.01	Tax Abatements	34,720	12,256	24,898	32,144	10,000	D	20,000	D	20,000	D	20,000	D	20,000	D	20,000
01-6-2050-875.02	Interest Abatements	1,254	551	13,588	2,866	1,000	D	1,000	D	1,000	D	1,000	D	1,000	D	1,000
01-6-2050-875.03	Penalty Abatements	947	168	1,146	688	1,000	D	1,000	D	1,000	D	1,000	D	1,000	D	1,000
01-6-2050-875.04	Other Abatements	-	468	452	-	-	D	-	D	-	D	-	D	-	D	-
01-6-2050-900.00	Miscellaneous	300	1,240	360	250	-	D	-	D	-	D	-	D	-	D	-
Total Department 2050		218,939	198,293	233,400	284,077	204,450		183,300		185,125		186,950		188,800		190,650
Risk Management																
Section: 2070																
01-6-2070-035.00	Worker's Compensation	196,842	252,336	316,564	403,110	412,500	D	474,375	D	545,525	D	627,350	D	721,475	D	829,675
01-6-2070-105.00	General Liability	314,637	277,116	226,640	170,928	189,500	D	198,975	D	208,925	D	219,375	D	230,350	D	241,850
01-6-2070-213.00	Occupational Health	24,060	24,370	25,203	17,504	25,000	D	15,000	D	15,000	D	15,000	D	15,000	D	15,000
01-6-2070-216.00	Insurance Deductible	5,000	4,176	4,220	8,018	10,000	D	10,000	D	10,000	D	10,000	D	10,000	D	10,000
Total Department 2070		540,539	557,998	572,628	599,561	637,000		698,350		779,450		871,725		976,825		1,096,525
Planning																
Section: 2090																
01-6-2090-001.00	Department Head Salary	65,279	66,642	66,743	64,671	69,919	-	71,707	-	73,129	-	74,579	-	76,059	-	77,568

Long Term Financial Plan - 2016

Account Number	Account Name	ACTUAL FY: 2013	ACTUAL FY: 2014	ACTUAL FY: 2015	ACTUAL FY: 2016	BUDGET FY: 2017		BUDGET FY: 2018		BUDGET FY: 2019		BUDGET FY: 2020		BUDGET FY: 2021		BUDGET FY: 2022
01-6-2090-005.00	Staff Salaries	107,341	108,795	112,306	112,504	117,088	B	118,797	B	122,025	B	124,500	B	127,023	B	129,594
01-6-2090-005.16	Vacation BB - Retire Pay	-	-	-	7,886	-	-	4,021	-	4,101	-	4,183	-	4,267	-	4,352
01-6-2090-060.00	Equipment	13,251	1,331	417	-	800	D	800	D	800	D	800	D	800	D	800
01-6-2090-124.00	Training	1,080	1,279	445	755	1,800	D	2,000	D	2,000	D	2,000	D	2,000	D	2,000
01-6-2090-126.00	Conferences/Memberships	1,817	1,396	2,219	1,142	2,300	D	2,500	D	2,500	D	2,500	D	2,500	D	2,500
01-6-2090-141.00	Computer Supplies	204	300	-	521	1,000	D	1,000	D	1,000	D	1,000	D	1,000	D	1,000
01-6-2090-170.00	Legal Notices	1,858	1,915	1,923	2,155	2,200	D	2,400	D	2,400	D	2,400	D	2,400	D	2,400
01-6-2090-173.00	Professional Services	2,983	2,045	4,287	8,588	4,000	D	6,000	D	4,000	D	4,000	D	4,000	D	4,000
01-6-2090-173.01	Zoning Consultant	556	3,963	10,685	3,237	-	-	-	-	-	-	-	-	-	-	-
01-6-2090-400.00	Document Production	441	1,357	1,709	1,678	1,800	D	2,000	D	2,000	D	2,000	D	2,000	D	2,000
01-6-2090-450.00	Postage Expense	1,409	1,240	1,032	1,217	1,400	D	1,400	D	1,000	D	1,000	D	1,000	D	1,000
01-6-2090-500.00	Office Supplies	1,836	1,106	1,034	1,956	1,800	D	1,400	D	1,400	D	1,400	D	1,400	D	1,400
01-6-2090-650.00	Equipment Maintenance	562	603	450	450	1,000	D	1,000	D	1,000	D	1,000	D	1,000	D	1,000
01-6-2090-753.00	Transportation	841	404	970	1,103	1,400	D	1,400	D	1,400	D	1,400	D	1,400	D	1,400
01-6-2090-800.00	Miscellaneous Expenses	245	814	159	149	500	D	500	D	500	D	500	D	500	D	500
01-6-2090-999.00	NEA Grant Match	2,637	2,363	-	-	-	-	-	-	-	-	-	-	-	-	-
01-6-2090-999.05	Xfer Crosby Brook	-	-	4,426	-	-	-	-	-	-	-	-	-	-	-	-
Total Department 2090		202,339	195,552	208,805	208,012	207,007		216,924		219,254		223,262		227,348		231,515
Benefits																
Section: 2260																
01-6-2260-005.00	Salary Increases	-	-	-	-	-2,364	D	-	D	-	D	-	D	-	D	-
01-6-2260-009.00	Vacation Accrual	25,166	-18,536	-11,916	-	30,000	D	30,000	D	30,000	D	30,000	D	30,000	D	30,000
01-6-2260-030.00	Social Security	464,016	481,426	484,115	490,730	546,000	C	556,925	C	568,050	C	579,425	C	591,000	C	602,825
01-6-2260-032.00	Employee Retirement	530,657	531,785	531,788	543,493	610,000	C	492,000	C	502,000	C	512,000	C	522,000	C	532,000
01-6-2260-033.00	Health Insurance	1,321,850	1,537,859	1,584,152	1,557,661	1,732,008	C	1,465,000	C	1,535,000	C	1,615,000	C	1,695,000	C	1,780,000
01-6-2260-033.01	Life Insurance	22,291	22,362	22,072	23,106	27,200	D	28,650	D	30,000	D	31,500	D	33,050	D	34,725
01-6-2260-033.02	Opt-Out & HSA Payments	180,478	204,326	188,321	184,092	220,500	D	224,900	D	229,400	D	234,000	D	238,675	D	243,450
01-6-2260-033.03	HRA Expense	-	-	-	26,528	-	C	172,500	C	172,500	C	172,500	C	172,500	C	172,500
01-6-2260-033.04	HRA Administration	-	-	-	1,364	-	C	20,000	C	21,000	C	22,000	C	23,000	C	24,000
01-6-2260-034.00	Unemployment Compensation	619	883	11,396	6,130	10,000	D	10,000	D	10,000	D	10,000	D	10,000	D	10,000
01-6-2260-035.00	Dependent Care Administra	1,006	667	459	532	1,500	D	1,500	D	1,500	D	1,500	D	1,500	D	1,500
01-6-2260-036.00	Cigna Wellness	4,426	-	-	-	-	D	-	D	-	D	-	D	-	D	-
Total Department 2260		2,550,507	2,760,772	2,810,387	2,833,637	3,174,844		3,001,475		3,099,450		3,207,925		3,316,725		3,431,000
Bonds/Notes																
Section: 2271																
01-6-2271-340.00	Bond Principal	330,000	330,000	663,333	663,333	648,500	B	848,500	B	803,500	B	803,500	B	798,500	B	793,500
01-6-2271-341.07	Note Principal	135,000	241,297	235,369	177,333	232,000	A	232,000	A	158,000	A	158,000	A	-	A	-
01-6-2271-345.00	Bond Interest	82,445	197,395	211,197	197,965	359,656	B	351,875	B	334,850	B	321,300	B	302,250	B	281,900
01-6-2271-345.01	Note Interest	8,586	11,991	6,714	5,264	11,750	A	8,225	A	4,775	A	2,385	A	-	A	-
01-6-2271-345.02	Accrued Interest	3,271	19,895	-5,283	20,503	-	D	-	D	-	D	-	D	-	D	-
01-6-2271-345.03	Lease Expense	187,108	193,899	193,899	193,899	193,900	A	193,900	A	126,925	A	126,925	A	126,925	A	126,925
Total Department 2271		746,410	994,476	1,305,229	1,258,297	1,445,806		1,634,500		1,428,050		1,412,110		1,227,675		1,202,325
Human Services																

Long Term Financial Plan - 2016

Account Number	Account Name	ACTUAL FY: 2013	ACTUAL FY: 2014	ACTUAL FY: 2015	ACTUAL FY: 2016	BUDGET FY: 2017	BUDGET FY: 2018	BUDGET FY: 2019	BUDGET FY: 2020	BUDGET FY: 2021	BUDGET FY: 2022
Section: 2280											
01-6-2280-998.00	Phoenix House Rise	3,000	2,500	1,500	3,000	- D	- D	- D	- D	- D	-
01-6-2280-998.01	Senior Solutions	1,200	1,200	2,000	2,800	2,800 D	2,800 D	2,800 D	2,800 D	2,800 D	2,800
01-6-2280-998.02	Brattleboro Senior Meals	6,500	7,000	7,000	7,000	7,000 D	7,000 D	7,000 D	7,000 D	7,000 D	7,000
01-6-2280-998.03	Youth Services	8,500	8,500	8,000	10,000	7,500 D	7,500 D	7,500 D	7,500 D	7,500 D	7,500
01-6-2280-998.04	Museum & Art Center	7,000	7,000	7,000	7,000	7,000 D	7,000 D	7,000 D	7,000 D	7,000 D	7,000
01-6-2280-998.05	Windham Child Care Assoc	4,200	5,000	5,500	5,500	5,500 D	5,500 D	5,500 D	5,500 D	5,500 D	5,500
01-6-2280-998.06	Morningside House	7,500	7,500	7,500	9,000	- D	- D	- D	- D	- D	-
01-6-2280-998.07	Women's Freedom Center	3,765	3,765	3,765	3,765	3,765 D	3,765 D	3,765 D	3,765 D	3,765 D	3,765
01-6-2280-998.08	Brattleboro Area Hospice	1,700	1,700	1,700	1,700	1,200 D	1,200 D	1,200 D	1,200 D	1,200 D	1,200
01-6-2280-998.09	VNA & Hospice of VT & NH	36,000	30,000	10,000	10,000	7,500 D	7,500 D	7,500 D	7,500 D	7,500 D	7,500
01-6-2280-998.10	Green Mountain RSVP	980	980	700	700	700 D	700 D	700 D	700 D	700 D	700
01-6-2280-998.11	Vt Center for Ind Living	1,200	1,200	1,000	1,600	1,600 D	1,600 D	1,600 D	1,600 D	1,600 D	1,600
01-6-2280-998.12	Drop-In Center	8,750	9,600	9,600	9,600	- D	- D	- D	- D	- D	-
01-6-2280-998.13	Aids Project of So. Vt.	1,800	1,800	2,000	2,000	2,000 D	2,000 D	2,000 D	2,000 D	2,000 D	2,000
01-6-2280-998.14	SEVCA	7,500	8,500	9,000	9,000	12,000 D	12,000 D	12,000 D	12,000 D	12,000 D	12,000
01-6-2280-998.15	The Gathering Place	2,700	2,700	2,000	2,000	2,000 D	2,000 D	2,000 D	2,000 D	2,000 D	2,000
01-6-2280-998.16	Boys & Girls Club	8,000	8,000	9,300	13,220	15,200 D	15,200 D	15,200 D	15,200 D	15,200 D	15,200
01-6-2280-998.18	Clark/Canal Community Org	4,550	2,800	3,000	-	- D	- D	- D	- D	- D	-
01-6-2280-998.20	Vt Assoc for the Blind	680	680	-	680	- D	- D	- D	- D	- D	-
01-6-2280-998.22	HCRS	4,500	3,000	2,000	2,000	- D	- D	- D	- D	- D	-
01-6-2280-998.23	Summer Lunch Program	4,500	4,500	6,000	6,000	6,000 D	6,000 D	6,000 D	6,000 D	6,000 D	6,000
01-6-2280-998.24	Kidsplayce	2,500	2,500	3,000	3,500	4,000 D	4,000 D	4,000 D	4,000 D	4,000 D	4,000
01-6-2280-998.25	Climate Control	10,750	10,000	10,000	10,000	10,000 D	10,000 D	10,000 D	10,000 D	10,000 D	10,000
01-6-2280-998.27	Connecticut River Transit	3,000	3,000	3,000	-	- D	- D	- D	- D	- D	-
01-6-2280-998.31	Maple Leaf Farm	600	-	-	-	- D	- D	- D	- D	- D	-
01-6-2280-998.32	Turning Point	3,500	3,500	4,500	6,500	7,000 D	7,000 D	7,000 D	7,000 D	7,000 D	7,000
01-6-2280-998.33	VT Adult Learning	1,500	1,500	700	700	- D	- D	- D	- D	- D	-
01-6-2280-998.34	VT Center for the Deaf	2,000	2,000	1,500	-	- D	- D	- D	- D	- D	-
01-6-2280-998.35	American Red Cross	3,000	4,000	4,000	4,000	5,000 D	5,000 D	5,000 D	5,000 D	5,000 D	5,000
01-6-2280-998.36	Family Garden	1,000	1,000	1,000	2,000	2,500 D	2,500 D	2,500 D	2,500 D	2,500 D	2,500
01-6-2280-998.37	Prevent Child Abuse	1,000	1,000	1,000	1,000	- D	- D	- D	- D	- D	-
01-6-2280-998.38	Twin States Network	-	3,000	-	-	- D	- D	- D	- D	- D	-
01-6-2280-998.39	Windham Co. Safe Place	-	1,000	1,500	1,500	1,500 D	1,500 D	1,500 D	1,500 D	1,500 D	1,500
01-6-2280-998.40	Meeting Waters YMCA	-	2,000	2,000	5,000	5,000 D	5,000 D	5,000 D	5,000 D	5,000 D	5,000
01-6-2280-998.41	Groundworks Colaborative	-	-	-	-	20,000 D	20,000 D	20,000 D	20,000 D	20,000 D	20,000
01-6-2280-998.42	Vermont Wilderness School	-	-	-	-	4,000 D	4,000 D	4,000 D	4,000 D	4,000 D	4,000
Total Department 2280		153,375	152,425	130,765	140,765	140,765	140,765	140,765	140,765	140,765	140,765
Auxillary Services											
Section: 2290											
01-6-2290-236.00	Street Lights	211,662	160,300	135,774	137,385	140,000 D	140,000 D	140,000 D	140,000 D	140,000 D	140,000
01-6-2290-375.00	Civil Defense	1,795	1,903	4,084	2,851	4,000 C	2,575 C	2,575 C	2,575 C	2,575 C	2,575
01-6-2290-390.00	Local Bus Service	-	35,571	50,000	50,000	50,000 D	50,000 D	50,000 D	50,000 D	50,000 D	50,000
01-6-2290-997.01	Ambulance Service	195,791	200,685	200,685	203,335	210,000 C	233,500 C	250,250 C	267,125 C	288,250 C	301,500
Total Department 2290		409,248	398,460	390,543	393,571	404,000	426,075	442,825	459,700	480,825	494,075

Long Term Financial Plan - 2016

Account Number	Account Name	ACTUAL FY: 2013	ACTUAL FY: 2014	ACTUAL FY: 2015	ACTUAL FY: 2016	BUDGET FY: 2017	BUDGET FY: 2018	BUDGET FY: 2019	BUDGET FY: 2020	BUDGET FY: 2021	BUDGET FY: 2022
Library											
Section: 2800											
01-6-2800-001.00	Department Head Salary	64,832	65,418	64,317	71,009	67184 -	73,037 -	74,494 -	75,980 -	77,495 -	79,041
01-6-2800-005.00	Staff Salaries	335,228	335,081	323,582	356,659	374,100 -	376,894 -	384,789 -	392,832 -	401,025 -	409,372
01-6-2800-005.01	Custodian	14,168	14,489	14,455	15,968	14,725 -	15,190 -	15,515 -	15,846 -	16,184 -	16,527
01-6-2800-005.16	Vacation BB - Retire Pay	-	-	12,945	18,286	- -	18,000 -	18,000 -	6,000 -	6,000 -	-
01-6-2800-060.00	Office Equipment	1,750	550	486	1,945	4,000 C	4,000 C	3,000 C	3,000 C	3,000 C	5,000
01-6-2800-124.00	Training	739	189	487	242	200 C	200 C	200 C	200 C	200 C	200
01-6-2800-126.00	Conferences/Memberships	817	840	616	954	900 C	500 C	500 C	500 C	500 C	500
01-6-2800-128.00	Lost Book Refund Pmt Fees	465	233	386	387	500 D	300 D	300 D	300 D	300 D	300
01-6-2800-140.00	Computer Equipment Maint	18,862	15,459	14,860	13,389	14,700 D	15,000 D	16,000 D	17,000 D	17,000 D	18,000
01-6-2800-141.00	Computer Supplies	4,781	3,933	3,653	3,247	4,000 D	4,000 D	4,000 D	4,000 D	4,500 D	5,000
01-6-2800-152.00	Book & Non-Print Supplies	3,658	5,847	3,723	4,500	4,000 D	4,000 D	4,000 D	4,000 D	4,000 D	4,000
01-6-2800-173.00	Professional Services	685	598	358	500	500 D	400 D	400 D	400 D	400 D	400
01-6-2800-173.01	Bindery Services	332	405	326	400	400 D	300 D	300 D	300 D	300 D	200
01-6-2800-216.00	Reimbursable Expense	4,177	9,771	1,444	1,522	- D	- D	- D	- D	- D	-
01-6-2800-217.00	Trust Expense	-	-	704	-	- -	- -	- -	- -	- -	-
01-6-2800-230.00	Fuel Expense	17,839	15,542	18,832	14,463	14,000 C	13,200 C	13,860 C	14,550 C	15,280 C	16,050
01-6-2800-235.00	Electric	27,610	21,324	25,581	24,534	25,960 C	26,470 C	26,999 C	27,538 C	28,089 C	28,650
01-6-2800-240.00	Utilities	1,531	1,598	1,643	1,689	1,723 C	1,800 C	1,836 C	1,873 C	1,910 C	1,948
01-6-2800-250.00	Building Equip & Maint	17,537	14,102	14,297	14,436	17,000 D	17,000 D	18,000 D	19,000 D	20,000 D	21,000
01-6-2800-255.00	Maintenance Supplies	2,384	2,259	2,580	3,000	2,500 D	3,000 D	3,000 D	3,200 D	3,200 D	3,200
01-6-2800-350.00	Telephone	5,166	2,713	1,881	1,689	2,350 A	6,000 C	2,400 C	2,400 C	2,500 C	2,500
01-6-2800-450.00	Postage Expense	10,200	9,031	10,228	9,600	11,000 B	7,500 B	7,500 B	7,000 B	7,000 B	7,000
01-6-2800-500.00	Office Supplies	4,092	3,385	4,067	4,037	4,100 D	4,000 D	4,000 D	4,000 D	4,000 D	4,000
01-6-2800-501.00	Books - General	25,215	25,045	24,175	8,465	8,300 D	6,000 D	6,000 D	6,000 D	6,000 D	6,000
01-6-2800-502.00	Reference Sources	18,677	18,701	18,052	19,397	18,000 D	19,000 D	19,000 D	19,000 D	19,000 D	19,000
01-6-2800-505.00	Juvenile Books	9,451	9,433	9,103	8,914	9,200 D	9,000 D	9,000 D	9,000 D	9,000 D	9,000
01-6-2800-510.00	Young Adult Sources	1,135	1,192	917	1,207	1,200 D	1,500 D	1,500 D	2,000 D	2,000 D	2,000
01-6-2800-515.00	Replacement Books	1,206	1,150	1,199	1,200	1,200 D	1,500 D	1,500 D	1,500 D	1,500 D	1,500
01-6-2800-520.00	Periodicals & Newspapers	7,000	6,998	6,350	7,039	6,775 D	7,000 D	7,100 D	7,200 D	7,300 D	7,400
01-6-2800-530.00	Non-Print Materials/Adult	5,277	5,250	4,944	4,975	5,250 D	5,500 D	5,750 D	6,000 D	6,250 D	6,500
01-6-2800-532.00	Non-Print Mat./Children	3,800	3,800	3,610	3,720	3,800 D	3,800 D	4,000 D	4,150 D	4,250 D	4,500
01-6-2800-551.01	Special Programs/Adult	324	225	-	4	100 -	- -	- -	- -	- -	-
01-6-2800-552.00	Special Programs/Children	400	400	100	100	100 D	100 D	100 D	100 D	100 D	100
01-6-2800-650.00	Equipment Maintenance	3,187	1,900	1,150	1,805	1,500 D	1,600 D	1,700 D	1,800 D	1,900 D	2,000
Total Department 2800		612,525	596,860	591,052	619,281	619,267	645,791	654,743	656,669	670,183	680,888
Fire											
Section: 3500											
01-6-3500-001.00	Department Head Salary	78,096	82,130	80,073	82,843	82,301 -	83,919 -	85,586 -	87,285 -	89,019 -	90,787
01-6-3500-005.00	Staff Salaries	1,172,784	1,227,635	1,212,869	1,210,241	1,280,334 -	1,275,776 -	1,304,002 -	1,339,642 -	1,373,163 -	1,407,524
01-6-3500-005.16	Vacation BB - Retire Pay	-	-	22,404	14,940	36,622 -	13,214 -	- -	- -	- -	-
01-6-3500-006.00	Incentive Pay	46,769	46,834	42,826	45,739	51,630 -	53,742 -	54,948 -	56,487 -	57,928 -	59,407
01-6-3500-010.00	Overtime	118,525	95,575	91,351	127,311	96,900 B	96,900	98,838	100,815	102,831	104,888
01-6-3500-010.01	Fire Outside Overtime	10,374	12,135	12,298	14,923	12,240 B	6,500	6,630	6,763	6,898	7,036
01-6-3500-010.02	Banner Outside Overtime					-	6,000 -	6,120 -	6,242 -	6,367 -	6,495

Account Number	Account Name	ACTUAL FY: 2013	ACTUAL FY: 2014	ACTUAL FY: 2015	ACTUAL FY: 2016	BUDGET FY: 2017	BUDGET FY: 2018	BUDGET FY: 2019	BUDGET FY: 2020	BUDGET FY: 2021	BUDGET FY: 2022
01-6-3500-015.00	Holiday Pay	34,263	35,227	35,037	35,351	43,927 -	37,991 -	38,170 -	38,818 -	39,067 -	39,640
01-6-3500-020.00	Auxiliary Staff	11,895	9,189	8,325	9,347	14,000 B	14,000	14,000	14,000	14,700	14,700
01-6-3500-025.00	Clerical	32,169	32,664	33,457	33,228	34,247 -	35,039 -	35,743 -	36,436 -	37,193 -	37,939
01-6-3500-060.00	Equipment	21,356	10,263	19,376	14,775	20,000 B	17,500	17,850	18,600	19,300	20,000
01-6-3500-124.00	Training	6,496	4,410	4,789	4,842	7,500 B	8,000	8,000	8,000	8,500	8,500
01-6-3500-126.00	Conferences/Memberships	3,266	3,823	4,173	4,489	4,500 D	5,000	5,100	5,202	5,306	5,400
01-6-3500-216.00	Reimbursable Expense	460	8,830	14,154	4,509	- -	- -	- -	- -	- -	-
01-6-3500-230.00	Heating Oil Expense	16,113	19,640	19,361	10,624	13,250 -	- -	- -	- -	- -	-
01-6-3500-230.02	Propane	3,915	3,762	4,428	3,475	5,000 D	27,000	28,350	29,768	31,256	32,820
01-6-3500-231.00	Gasoline	6,985	6,921	5,471	4,566	7,000 D	6,500	6,500	6,500	6,500	6,500
01-6-3500-231.01	Diesel	15,374	16,069	11,824	8,099	15,000 C	14,500	14,500	14,500	14,500	14,500
01-6-3500-235.00	Electric	11,752	12,847	10,841	12,570	13,350 D	14,000	14,280	14,566	14,857	15,155
01-6-3500-240.00	Utilities	3,673	3,383	3,790	4,109	4,200 C	4,400	4,576	4,759	4,950	5,150
01-6-3500-250.00	Building Repairs	7,024	4,156	2,584	9,384	5,500 B	5,500	5,500	5,500	6,000	-
01-6-3500-350.00	Telephone	7,445	8,768	8,069	9,279	9,500 C	10,000	10,500	11,025	11,576	12,155
01-6-3500-450.00	Postage Expense	588	529	622	666	750 B	750	800	800	800	800
01-6-3500-500.00	Office Supplies	5,688	4,297	5,864	5,269	7,000 B	14,000	9,500	9,500	10,000	10,000
01-6-3500-550.00	Operating Supplies	10,559	10,951	11,908	11,492	12,000 B	12,000	13,000	13,000	13,000	13,000
01-6-3500-590.00	Clothing	19,221	18,005	18,291	19,584	20,000 B	21,000	22,000	22,000	23,000	23,000
01-6-3500-635.00	Fire Prevention	577	600	598	394	600 B	600	650	700	700	700
01-6-3500-650.01	Fire Alarm Repair	15,194	12,154	17,805	6,484	18,300 D	20,000	20,000	20,000	20,000	20,000
01-6-3500-650.02	Equipment Maintenance	2,359	4,593	4,032	6,401	6,500 D	6,000	6,000	6,250	6,250	6,500
01-6-3500-700.00	Automotive Equipment	3,064	-	-	-	- -	- -	- -	- -	- -	-
01-6-3500-705.01	Vehicle Maintenance	28,310	31,089	34,150	32,114	41,100 C	41,500	41,500	42,300	42,300	43,150
01-6-3500-706.00	Tower Rental	-	7,500	-	-	- -	- -	- -	- -	- -	-
Total Department 3500		1,694,293	1,733,980	1,740,766	1,747,047	1,863,251	1,851,332	1,872,643	1,919,458	1,965,962	2,005,745
Municipal Center											
Section: 5000											
01-6-5000-005.00	Staff Salaries	40,655	44,392	45,039	46,589	46,858 B	47,787 B	49,215 C	50,195 C	51,195 C	52,215
01-6-5000-005.16	Vacation BB - Retire Pay	-	-	862	880	- D	- D	- D	- D	- D	-
01-6-5000-010.00	Overtime	11,108	7,493	7,855	5,096	8,160 D	8,325 D	8,500 D	8,675 D	8,850 D	9,000
01-6-5000-060.00	Equipment	1,251	6,750	2,954	2,841	3,000 D	3,000 D	3,000 D	3,000 D	3,000 D	3,000
01-6-5000-216.00	Reimbursable Expense	4,570	-	-	-	- D	- D	- D	- D	- D	-
01-6-5000-230.00	Fuel Expense	32,108	35,824	37,675	18,724	29,500 D	23,600 D	24,800 D	25,025 D	27,325 D	28,700
01-6-5000-235.00	Electric	44,748	41,756	29,524	34,359	40,000 C	40,500 C	41,000 C	41,500 C	42,000 C	42,500
01-6-5000-240.00	Utilities	4,902	4,865	5,344	4,886	5,500 C	5,650 C	5,800 C	5,925 C	6,075 C	6,250
01-6-5000-250.00	Building Repairs	14,236	10,359	7,478	7,391	15,000 D	15,000 D	15,000 D	15,000 D	15,000 D	15,000
01-6-5000-255.00	Maintenance Supplies	5,092	4,718	6,060	5,710	6,100 D	6,225 D	6,350 D	6,475 D	6,600 D	6,750
01-6-5000-260.00	Maintenance Contracts	22,602	25,146	10,545	8,243	10,000 D	10,200 D	10,400 D	10,600 D	10,825 D	11,050
01-6-5000-263.00	Grounds Maintenance	630	1,579	979	693	1,500 D	1,500 D	1,500 D	1,500 D	1,500 D	1,500
01-6-5000-590.00	Clothing	325	244	230	258	350 D	350 D	350 D	350 D	350 D	350
01-6-5000-705.00	Automotive Maintenance	43	166	606	649	650 D	650 D	650 D	650 D	650 D	650
Total Department 5000		182,271	183,292	155,151	136,320	166,618	162,787	166,565	168,895	173,370	176,965
Police											
Section: 5500											

Account Number	Account Name	ACTUAL FY: 2013	ACTUAL FY: 2014	ACTUAL FY: 2015	ACTUAL FY: 2016	BUDGET FY: 2017		BUDGET FY: 2018		BUDGET FY: 2019		BUDGET FY: 2020		BUDGET FY: 2021		BUDGET FY: 2022
01-6-5500-001.00	Department Head Salary	84,966	119,118	68,659	91,695	90,110	B	94,341	B	96,144	B	97,983	B	99,859	B	101,772
01-6-5500-005.00	Staff Salaries	1,168,592	1,258,303	1,186,771	1,115,720	1,349,426	B	1,451,119	B	1,495,984	B	1,542,519	B	1,592,480	B	1,646,067
01-6-5500-005.16	Vacation BB - Retire Pay	-	-	19,339	14,230	8,160	D	18,000	D	18,000	D	25,000	D	25,000	D	25,000
01-6-5500-006.00	Educational Incentive	-	26,081	25,847	20,922	29,028	B	21,724	B	21,199	B	21,754	B	22,323	B	22,871
01-6-5500-010.00	Overtime	122,405	123,112	144,261	225,560	124,440	C	125,000	C	128,865	C	132,875	D	138,180	D	142,830
01-6-5500-010.01	Police Outside Overtime	29,597	32,163	28,163	17,885	40,800	D	35,000	D	35,700	D	36,415	D	37,145	D	38,000
01-6-5500-015.00	Holiday Pay	22,288	24,748	27,097	23,565	27,543	B	30,496	B	31,493	B	32,527	B	33,639	B	34,754
01-6-5500-020.00	Auxiliary Staff	1,576	1,674	1,126	790	2,040	D	2,000	D	2,000	D	2,000	D	2,000	D	2,000
01-6-5500-025.00	Clerical	98,300	101,561	102,977	106,225	107,320	B	108,753	B	110,919	B	113,128	B	115,380	B	117,677
01-6-5500-060.00	Equipment	8,945	5,415	3,920	7,886	8,000	C	8,000	C	8,000	D	8,200	D	8,400	D	8,800
01-6-5500-116.00	Poundkeeper	9,397	8,443	9,037	8,973	10,000	B	10,000	B	10,000	D	12,000	D	12,000	D	12,000
01-6-5500-124.00	Training	15,981	19,699	18,905	20,974	23,000	C	23,000	D	27,000	D	25,000	D	25,000	D	25,000
01-6-5500-126.00	Conferences/Memberships	2,899	2,458	3,048	3,301	3,500	C	4,000	D	4,200	D	4,400	D	4,600	D	4,800
01-6-5500-141.00	Computer Supplies	6,965	8,005	5,956	4,946	7,000	C	12,000	D	10,000	D	10,000	D	10,000	D	10,000
01-6-5500-216.00	Reimbursements/Insurance	11,236	2,618	732	1,424	-	D	-	D	-	D	-	D	-	D	-
01-6-5500-230.00	Heating fuel						C	18,800	C	19,740	C	20,730	C	21,770	C	22,860
01-6-5500-231.00	Gasoline	39,301	38,655	31,028	22,766	40,685	D	40,685	D	40,685	D	40,685	D	40,685	D	40,685
01-6-5500-235.00	Electric						D	24,000	D	24,480	D	24,970	D	25,470	D	25,980
01-6-5500-240.00	Utilities						D	5,000	D	5,200	D	5,400	D	5,600	D	5,825
01-6-5500-250.00	Building Repair						D	35,000	D	35,700	D	36,414	D	37,142	D	37,885
01-6-5500-255.00	Maintenance Supplies						D	3,500	D	3,500	D	3,500	D	3,500	D	3,500
01-6-5500-263.00	Ground Maintenance						D	1,500	D	1,530	D	1,561	D	1,592	D	1,624
01-6-5500-350.00	Telephone	17,868	19,940	18,965	19,687	20,000	D	20,400	D	20,400	D	20,400	D	20,400	D	20,400
01-6-5500-350.01	VIBRS/VLETS	17,349	14,697	12,649	13,287	19,900	C	25,000	D	25,000	D	25,000	D	25,000	D	25,000
01-6-5500-355.00	Office Furniture	3,938	2,012	452	375	1,000	C	1,000	D	1,000	D	1,000	D	1,000	D	1,000
01-6-5500-400.00	Copier Expense	3,477	2,725	2,891	3,282	3,700	C	6,000	C	6,000	C	6,000	C	6,000	C	6,000
01-6-5500-450.00	Postage Expense	1,832	2,169	1,662	2,221	2,300	C	2,000	D	2,000	D	2,000	D	2,000	D	2,000
01-6-5500-500.00	Office Supplies	6,601	7,702	6,670	7,370	7,300	C	6,800	D	6,200	D	5,500	D	5,500	D	5,500
01-6-5500-501.00	Books/Reference	709	247	182	-	200	C	200	C	200	C	200	C	200	C	200
01-6-5500-550.00	Operating Supplies	9,752	10,190	10,070	9,520	10,500	C	10,500	D	10,700	D	10,900	D	11,150	D	11,370
01-6-5500-590.00	Clothing	15,444	14,613	15,324	9,785	19,000	C	23,000	D	20,000	D	20,000	D	23,000	D	23,000
01-6-5500-650.00	Equipment Maintenance	3,153	3,172	3,068	2,984	5,000	C	4,000	D	4,000	D	4,200	D	4,400	D	4,600
01-6-5500-700.00	Automotive Equipment	5,000	2,980	564	275	2,500	C	2,000	D	2,000	D	2,000	D	2,000	D	2,000
01-6-5500-705.00	Automotive Maintenance	20,056	17,541	18,039	18,608	20,000	C	20,000	D	20,000	D	20,000	D	20,000	D	20,000
01-6-5500-706.00	Tower Rental	-	7,500	-	-	-	-	-	-	-	-	-	-	-	-	-
01-6-5500-706.01	License Fees	-	-	2,485	-	-	-	-	-	-	-	-	-	-	-	-
01-6-5500-710.00	Prisoner Expense	2,020	2,775	3,022	3,763	3,000	C	3,500	D	3,500	D	3,500	D	3,500	D	3,500
01-6-5500-722.00	Crime Prevention	2,964	1,999	1,025	1,962	2,000	C	2,000	D	3,000	D	3,000	D	3,000	D	3,000
01-6-5500-753.00	Transportation	2,131	2,079	3,827	3,646	4,000	C	4,000	D	4,000	D	4,000	D	4,000	D	4,000
Total Department 5500		1,734,743	1,884,395	1,777,762	1,783,626	1,991,452		2,202,318		2,258,339		2,324,760		2,392,915		2,461,501
Dispatch																
Section: 5510																
01-6-5510-001.00	Chief Dispatcher	41,631	42,416	42,621	47,045	47,749	B	48,755	B	49,740	B	50,745	B	51,770	B	52,814
01-6-5510-005.00	Staff Salaries	259,550	288,485	294,394	293,416	314,977	B	332,086	B	341,716	B	350,206	B	356,790	B	363,631
01-6-5510-005.16	Vacation Buy	-	-	1,639	3,672	1,836	D	1,900	D	2,000	D	2,100	D	2,200	D	2,300
01-6-5510-006.00	Educational Incentive	6,214	7,079	5,583	5,810	4,904	B	5,732	B	5,932	B	6,065	B	6,103	B	6,122

Account Number	Account Name	ACTUAL FY: 2013	ACTUAL FY: 2014	ACTUAL FY: 2015	ACTUAL FY: 2016	BUDGET FY: 2017		BUDGET FY: 2018		BUDGET FY: 2019		BUDGET FY: 2020		BUDGET FY: 2021		BUDGET FY: 2022
01-6-5510-010.00	Overtime	88,896	76,633	76,115	89,458	77,520	C	79,070	C	80,651	C	82,264	C	83,910	C	85,558
01-6-5510-015.00	Holiday Pay	6,145	5,223	5,440	4,875	7,576	B	6,940	B	7,154	B	7,341	B	7,482	B	7,630
01-6-5510-060.00	Equipment	6,266	5,529	2,226	2,870	4,000	C	4,000	C	4,000	C	4,000	D	4,250	D	4,250
01-6-5510-124.00	Training	1,667	3,601	18	221	3,500	C	3,500	C	3,500	D	2,000	D	2,000	D	2,000
01-6-5510-350.00	Telephone	-	818	678	263	1,200	D	600	D	600	D	800	D	1,000	D	1,000
01-6-5510-500.00	Office Supplies	704	632	403	582	500	C	500	C	500	C	500	C	500	C	500
01-6-5510-550.00	Operating Supplies	2,092	2,064	1,750	1,740	1,750	C	1,750	C	1,750	C	1,750	D	1,900	D	2,000
01-6-5510-590.00	Uniforms	257	198	-	-	-	D	200	D	-	D	200	D	-	D	200
01-6-5510-650.00	Equipment Maintenance	995	2,578	1,319	2,349	2,500	C	1,500	C	1,500	D	2,000	D	2,000	D	2,500
Total Department 5510		414,417	435,256	432,186	452,298	468,012		486,533		499,044		509,971		519,904		530,504
Public Works Admin																
Section: 6015																
01-6-6015-001.00	Department Head Salary	30,028	29,922	41,006	45,231	42,620	C	43,443	C	44,300	C	45,174	C	46,065	C	46,975
01-6-6015-005.00	Staff Salaries	527,937	537,244	529,694	550,707	581,391	B	612,135	B	629,410	B	641,878	B	654,596	B	667,567
01-6-6015-005.03	Mechanics Staff Salaries	149,716	140,441	153,622	151,133	151,849	B	155,934	B	159,980	B	163,154	B	166,391	B	169,692
01-6-6015-005.16	Vacation BB - Retire Pay	-	-	8,866	3,913	1,020	D	1,020	D	1,020	D	1,020	D	1,020	D	1,020
01-6-6015-010.00	Overtime	97,669	107,916	108,066	56,236	91,800	D	92,000	D	93,840	D	95,716	D	98,587	D	100,558
01-6-6015-013.00	Holiday/Weekend Pay	-	-	11,565	15,029	15,137	B	15,440	B	15,903	B	16,222	B	16,546	B	16,877
01-6-6015-025.00	Clerical	47,685	45,594	40,456	44,573	45,306	B	46,000	B	47,081	B	48,022	B	48,982	B	49,961
01-6-6015-126.00	Conferences/Memberships	400	641	345	466	3,000	D	3,000	D	3,300	D	3,630	D	3,993	D	4,033
01-6-6015-173.00	Professional Services	4,983	2,582	5,092	14,215	10,000	D	10,000	D	10,200	D	10,404	D	10,600	D	11,024
01-6-6015-202.00	Equip Rental - Outside	13,980	16,977	16,628	15,730	17,000	D	17,340	D	17,687	D	18,040	D	18,408	D	18,408
01-6-6015-216.00	Reimbursable Expense	4,079	4,524	15,811	12,127	-	-	-	-	-	-	-	-	-	-	-
01-6-6015-350.00	Telephone	5,264	5,350	5,293	4,892	5,400	D	5,400	D	5,400	D	5,400	D	5,600	D	5,600
01-6-6015-400.00	Copier Expense	933	814	511	807	800	D	800	D	800	D	800	D	820	D	840
01-6-6015-450.00	Postage Expense	123	220	129	268	300	D	300	D	300	D	300	D	300	D	300
01-6-6015-500.00	Office Supplies	3,155	2,678	3,576	3,906	3,900	D	3,900	D	3,900	D	3,900	D	3,980	D	3,980
01-6-6015-590.00	Clothing	4,878	4,202	4,219	5,518	5,200	B	5,525	B	5,525	B	5,525	B	5,525	B	5,525
01-6-6015-595.00	Safety Equipment	5,449	5,758	5,601	5,528	6,000	D	6,000	D	6,120	D	6,242	D	6,367	D	6,494
01-6-6015-900.00	Grant Repayment-BarrowsRd	-	-	-	7,766	-	-	-	-	-	-	-	-	-	-	-
Total Department 6015		896,279	904,863	950,479	938,045	980,723		1,018,237		1,044,765		1,065,427		1,087,780		1,108,854
Public Works Bridges																
Section: 6016																
01-6-6016-550.00	Painting & Repair	8,899	1,361	9,378	7,624	8,000	D	8,160	D	8,323	D	8,489	D	8,659	D	8,832
Total Department 6016		8,899	1,361	9,378	7,624	8,000		8,160		8,323		8,489		8,659		8,832
Public Works Drainage																
Section: 6017																
01-6-6017-550.00	Pipes	3,012	6,700	5,998	6,892	6,000	D	6,600	D	7,260	D	8,200	D	8,400	D	9,000
01-6-6017-550.01	Grates & Risers	3,227	3,152	4,252	4,758	4,500	D	4,500	D	4,700	D	4,900	D	5,200	D	5,800
01-6-6017-550.02	Other Materials	7,930	7,627	7,491	10,164	9,000	D	10,000	D	10,200	D	10,400	D	10,600	D	11,000
Total Department 6017		14,169	17,479	17,741	21,813	19,500		21,100		22,160		23,500		24,200		25,800
Public Works Equipment																

Account Number	Account Name	ACTUAL FY: 2013	ACTUAL FY: 2014	ACTUAL FY: 2015	ACTUAL FY: 2016	BUDGET FY: 2017		BUDGET FY: 2018		BUDGET FY: 2019		BUDGET FY: 2020		BUDGET FY: 2021		BUDGET FY: 2022
Section: 6018																
01-6-6018-550.00	Parts	73,983	118,292	133,057	109,428	87,000	D	90,000	D	92,000	D	94,000	D	98,000	D	100,000
01-6-6018-550.01	Tires & Accessories	10,996	5,702	11,604	11,238	12,000	D	12,000	D	12,200	D	12,400	D	12,600	D	13,000
01-6-6018-550.02	Small Tools	2,520	3,856	4,627	5,374	5,500	D	5,600	D	5,700	D	5,800	D	5,900	D	6,000
Total Department 6018		87,499	127,850	149,288	126,040	104,500		107,600		109,900		112,200		116,500		119,000
Public Works Gas & Oil																
Section: 6020																
01-6-6020-230.00	Gasoline Pump Maintenance	2,470	2,057	100	435	-	-	-	-	-	-	-	-	-	-	-
01-6-6020-231.00	Gasoline	8,016	9,769	7,105	5,302	8,000	D	8,000	D	8,000	D	8,000	D	8,000	D	8,000
01-6-6020-231.01	Diesel	93,951	108,393	70,267	39,949	80,000	D	80,000	D	80,000	D	80,000	D	80,000	D	80,000
01-6-6020-650.00	Lube & Oil	6,072	6,246	13,205	8,158	7,500	D	7,500	D	8,000	D	8,000	D	8,000	D	8,000
Total Department 6020		110,510	126,464	90,676	53,844	95,500		95,500		96,000		96,000		96,000		96,000
Public Works Summer Roads																
Section: 6022																
01-6-6022-550.00	Chloride	18,705	22,389	21,609	20,541	26,000	D	26,000	D	26,500	D	27,000	D	32,000	D	32,640
01-6-6022-550.01	Hot Mix	15,966	25,792	23,402	25,092	32,000	D	32,000	D	32,000	D	33,000	D	34,000	D	35,000
01-6-6022-550.02	Cold Patch	600	915	814	-	900	D	900	D	900	D	900	D	1,000	D	1,000
01-6-6022-550.03	Gravel	28,863	63,492	27,048	40,983	30,000	D	31,500	D	33,000	D	34,600	D	36,300	D	38,100
01-6-6022-550.04	Guard Rails	-	-	4,350	5,871	-	D	10,000	D	10,000	D	10,000	D	10,000	D	10,000
Total Department 6022		64,134	112,587	77,223	92,486	88,900		100,400		102,400		105,500		113,300		116,740
Public Works Sidewalks																
Section: 6023																
01-6-6023-660.01	Sidewalk Repairs	2,043	6,811	2,492	10,144	10,000	D	25,000	D	25,000	D	25,000	D	25,000	D	25,000
Total Department 6023		2,043	6,811	2,492	10,144	10,000		25,000		25,000		25,000		25,000		25,000
Public Works Streets Misc																
Section: 6024																
01-6-6024-550.00	Retaining Walls & Rails	2,181	2,993	8,157	5,554	10,000	D	11,000	D	12,100	D	13,300	D	14,630	D	16,000
01-6-6024-550.01	Signs & Street Markings	15,865	14,133	6,817	15,591	12,000	D	12,500	D	12,700	D	12,900	D	13,200	D	13,400
01-6-6024-550.02	Broom Material	2,530	2,907	2,803	-	3,000	D	3,000	D	3,000	D	3,000	D	3,000	D	3,000
01-6-6024-550.03	Grafiti Removal	-	500	-	-	-	-	-	-	-	-	-	-	-	-	-
01-6-6024-750.00	Traffic Safety	-	-	5,000	4,390	5,000	D	5,000	D	5,000	D	5,000	D	5,000	D	5,000
01-6-6024-751.00	Line Striping	24,983	22,105	23,975	24,402	26,000	D	27,300	D	28,730	D	29,000	D	29,500	D	30,100
01-6-6024-754.00	Tree Care & Removal	4,756	2,750	9,064	11,400	10,000	D	12,000	D	12,000	D	12,000	D	12,000	D	12,000
Total Department 6024		50,315	45,388	55,816	61,337	66,000		70,800		73,530		75,200		77,330		79,500
Public Works Winter Roads																
Section: 6026																
01-6-6026-550.00	Salt	95,064	116,460	184,267	70,839	130,000	D	130,000	D	136,500	D	143,325	D	150,491	D	158,015
01-6-6026-550.02	Sand	29,541	29,755	28,030	26,290	28,000	D	29,000	D	30,450	D	31,972	D	33,570	D	35,248
01-6-6026-550.04	Chains & Blades	14,637	17,404	16,903	14,068	15,000	D	15,600	D	16,200	D	16,850	D	17,524	D	18,224
01-6-6026-650.00	Equipment Maintenance	15,877	20,864	32,545	23,036	20,000	D	21,000	D	21,840	D	22,700	D	23,600	D	24,540
Total Department 6026		155,120	184,482	261,745	134,234	193,000		195,600		204,990		214,847		225,185		236,027

Account Number	Account Name	ACTUAL FY: 2013	ACTUAL FY: 2014	ACTUAL FY: 2015	ACTUAL FY: 2016	BUDGET FY: 2017	BUDGET FY: 2018	BUDGET FY: 2019	BUDGET FY: 2020	BUDGET FY: 2021	BUDGET FY: 2022
Public Works Yard Expense											
Section: 6027											
01-6-6027-230.00	Fuel Expense	16,781	20,928	21,689	10,713	14,000 C	11,200 C	11,760 C	12,350 C	12,975 C	13,625
01-6-6027-235.00	Electric	10,280	10,684	9,665	10,549	10,600 D	10,600 D	10,800 D	11,000 D	11,200 D	11,400
01-6-6027-240.00	Utilities	4,088	5,106	4,870	5,711	5,300 D	5,600 D	5,900 D	6,200 D	6,500 D	6,800
01-6-6027-250.00	Building Repairs	13,670	6,458	12,715	11,338	13,000 D	20,000 D	28,000 D	39,000 D	55,000 D	65,000
01-6-6027-255.00	Maintenance Supplies	865	1,124	1,179	1,066	1,500 D	1,500 D	1,600 D	1,700 D	1,800 D	1,900
01-6-6027-257.00	Refuse Charges	600	164	319	565	1,200 D	1,200 D	1,250 D	2,000 D	2,200 D	2,400
Total Department 6027		46,283	44,464	50,438	39,942	45,600	50,100	59,310	72,250	89,675	101,125
Public Works Traffic Lights											
Section: 6028											
01-6-6028-235.00	Electric	4,374	4,226	3,590	3,825	4,000 D	4,160 D	4,240 D	4,324 D	4,410 D	-
01-6-6028-260.01	Contractual Repairs	-	1,200	-	14,741	1,000 D	1,000 D	1,200 D	1,400 D	1,600 D	2,000
01-6-6028-550.00	Parts	2,224	764	2,032	1,420	2,000 D	2,000 D	2,500 D	3,000 D	3,500 D	4,000
Total Department 6028		6,598	6,190	5,622	19,987	7,000	7,160	7,940	8,724	9,510	6,000
Regional											
Section: 7000											
01-6-7000-101.00	Windham Regional	20,960	21,442	21,920	22,180	25,000 D	30,000 D	31,000 D	32,000 D	33,000 D	34,000
01-6-7000-150.00	County Tax	54,512	58,504	65,374	78,652	80,000 D	88,200 D	92,600 D	97,250 D	102,100 D	107,200
Total Department 7000		75,472	79,946	87,294	100,832	105,000	118,200	123,600	129,250	135,100	141,200
Recreation Admin											
Section: 7115											
01-6-7115-001.00	Department Head Salary	64,638	66,673	64,829	66,388	67,204 B	68,524 B	69,883 B	71,268 D	72,682 D	74,124
01-6-7115-005.00	Staff Salaries	31,705	30,379	66,199	66,596	67,020 B	70,655 B	69,733 B	71,563 B	73,020 B	74,505
01-6-7115-005.16	Vacation BB - Retire Pay	-	-	7,952	3,767	3,851 B	3,927 B	4,000 B	4,080 B	4,160 B	4,245
01-6-7115-010.00	Overtime	2,525	4,375	3,247	2,862	3,876 B	3,800 B	3,800 B	3,900 B	3,900 B	3,900
01-6-7115-025.00	Clerical	29,071	29,565	29,988	30,730	31,002 B	31,009 B	32,106 B	32,765 B	33,438 B	34,523
01-6-7115-126.00	Conferences/Memberships	718	829	820	757	755 D	755 D	755 D	800 D	800 D	800
01-6-7115-350.00	Telephone	9,757	7,578	7,170	6,809	8,000 D	7,500 D	7,500 D	7,500 D	7,500 D	7,500
01-6-7115-450.00	Postage Expense	850	668	890	339	900 D	900 D	900 D	900 D	900 D	900
01-6-7115-500.00	Office Supplies	4,125	4,068	4,068	3,970	3,800 D	3,800 D	3,800 D	3,800 D	3,800 D	3,800
01-6-7115-753.00	Transportation	2,182	2,072	2,032	1,014	2,300 D	2,300 D	2,300 D	2,300 D	2,300 D	2,300
Total Department 7115		145,572	146,205	187,195	183,231	188,708	193,170	194,777	198,877	202,499	206,597
Gibson-Aiken Center											
Section: 7130											
01-6-7130-005.00	Staff Salaries	31,552	33,568	33,612	37,237	33,709 B	36,052 B	37,116 B	37,846 D	38,591 D	39,351
01-6-7130-005.16	Vacation BB - Retire Pay	-	-	612	624	624 B	640 B	655 B	670 D	685 D	700
01-6-7130-230.00	Fuel Expense	32,371	34,321	37,986	16,823	23,750 C	19,000 C	19,950 C	20,950 C	22,000 C	23,100
01-6-7130-235.00	Electric	16,867	17,184	13,763	15,905	17,370 C	17,717 C	18,071 C	18,432 C	18,800 C	19,176
01-6-7130-240.00	Utilities	3,594	3,967	4,004	4,083	4,600 C	4,784 C	4,975 C	5,174 C	5,380 C	5,595
01-6-7130-250.00	Building Repairs	13,141	12,797	21,189	11,733	13,000 D	13,000 D	13,000 D	13,000 D	13,000 D	13,000

Long Term Financial Plan - 2016

Account Number	Account Name	ACTUAL FY: 2013	ACTUAL FY: 2014	ACTUAL FY: 2015	ACTUAL FY: 2016	BUDGET FY: 2017	BUDGET FY: 2018	BUDGET FY: 2019	BUDGET FY: 2020	BUDGET FY: 2021	BUDGET FY: 2022
01-6-7130-255.00	Maintenance Supplies	3,925	3,738	3,437	3,664	4,000 D	4,000 D	4,000 D	4,000 D	4,000 D	4,000
Total Department 7130		101,449	105,575	114,602	90,069	97,053	95,193	97,767	100,072	102,456	104,922
Parks											
Section: 7131											
01-6-7131-005.00	Staff Salaries	140,701	137,744	145,384	146,797	151,505 B	156,836 B	160,967 B	164,168 D	167,432 D	170,761
01-6-7131-005.16	Vacation BB - Retire Pay	-	-	-	967	1,010 B	1,020 B	1,040 B	1,060 D	1,080 D	1,105
01-6-7131-010.00	Overtime	18,137	13,147	9,602	8,461	7,140 B	14,153 B	14,407 B	14,508 D	14,613 D	14,720
01-6-7131-013.00	Holiday/Weekend Pay	-	-	5,712	5,221	10,845 B	7,324 B	7,544 B	7,695 B	7,849 B	8,006
01-6-7131-022.00	Seasonal Employees	16,183	15,701	14,550	17,262	18,720 B	19,488 B	20,448 D	20,448 D	20,488 D	20,488
01-6-7131-060.00	Equipment	5,989	6,932	6,879	5,279	7,000 D	7,000 D	7,000 D	7,000 D	7,000 D	7,000
01-6-7131-116.00	Contractual Repairs	287	-	-	590	800 D	800 D	800 D	800 D	800 D	800
01-6-7131-124.00	Training	590	597	560	425	600 D	600 D	600 D	600 D	600 D	600
01-6-7131-230.02	Propane	4,555	5,784	5,437	3,201	6,000 C	5,000 D	5,500 D	6,000 D	6,500 D	7,000
01-6-7131-231.00	Gasoline	7,880	8,943	6,840	5,145	8,500 D	8,500 D	8,500 D	8,500 D	8,500 D	8,500
01-6-7131-235.00	Electric	22,591	20,313	21,916	20,953	22,265 C	22,710 C	23,164 C	23,627 C	24,100 C	24,582
01-6-7131-240.00	Utilities	9,367	12,994	10,602	4,493	4,500 C	4,680 C	4,773 C	4,868 C	4,965 C	5,064
01-6-7131-250.00	Building Repairs	9,635	10,517	12,717	9,695	9,500 D	9,500 D	9,500 D	9,500 D	9,500 D	9,500
01-6-7131-255.00	Maintenance Supplies	854	441	1,384	1,401	1,300 D	1,400 D	1,400 D	1,400 D	1,400 D	1,400
01-6-7131-257.00	Refuse/Landfill	338	233	-	673	300 D	300 D	300 D	300 D	300 D	300
01-6-7131-263.00	Grounds Maintenance	22,329	14,033	13,352	19,034	17,500 D	17,500 D	17,500 D	17,500 D	17,500 D	17,500
01-6-7131-550.00	Equipment Parts	2,045	4,825	3,178	4,145	4,000 D	4,000 D	4,000 D	4,000 D	4,000 D	4,000
01-6-7131-550.01	Tires	684	96	1,113	215	800 D	800 D	800 D	800 D	800 D	800
01-6-7131-590.00	Clothing	1,103	1,591	1,301	1,394	1,200 B	1,300 B	1,300 B	1,300 D	1,300 D	1,300
01-6-7131-595.00	Safety Equipment	969	1,146	922	627	1,400 D	1,400 D	1,400 D	1,400 D	1,400 D	1,400
01-6-7131-650.00	Lube & Oil	1,457	746	472	698	1,500 D	1,300 D	1,300 D	1,300 D	1,300 D	1,300
01-6-7131-754.00	Lawn and Tree Care	6,021	3,698	5,522	5,359	6,000 D	6,000 D	6,000 D	6,000 D	6,000 D	6,000
01-6-7131-900.00	Miscellaneous	1,857	1,903	2,774	3,393	2,500 D	2,700 D	2,700 D	2,700 D	2,700 D	2,700
Total Department 7131		273,571	261,385	270,217	265,427	284,885	294,311	300,943	305,473	310,127	314,826
Cemetary Maintenance											
Section: 7132											
01-6-7132-116.00	Contractual Repairs	20,877	21,241	21,185	22,335	24,000 D	24,000 D	24,000 D	24,000 D	24,500 D	24,500
01-6-7132-754.00	Lawn & Tree Care	750	850	75	-	3,000 D	3,000 D	3,000 D	3,000 D	3,000 D	3,000
Total Department 7132		21,627	22,091	21,260	22,335	27,000	27,000	27,000	27,000	27,500	27,500
Gibson-Aiken Programs											
Section: 7140											
01-6-7140-005.00	Staff Salaries	5,618	6,109	5,985	7,697	6,834 B	8,000 B	8,500 D	8,500 D	8,500 D	8,500
Total Department 7140		5,618	6,109	5,985	7,697	6,834	8,000	8,500	8,500	8,500	8,500
Senior Center											
Section: 7141											
01-6-7141-005.00	Staff Salaries	35,311	34,442	-	-	- -	- -	- -	- -	- -	-
01-6-7141-260.00	Building Maint Contract	1,369	1,733	1,692	1,721	1,800 D	1,800 D	1,800 D	1,800 D	1,900 D	1,900
01-6-7141-550.00	Operating Supplies	1,985	2,173	2,468	2,220	2,200 D	2,200 D	2,200 D	2,200 D	2,300 D	2,300

Account Number	Account Name	ACTUAL FY: 2013	ACTUAL FY: 2014	ACTUAL FY: 2015	ACTUAL FY: 2016	BUDGET FY: 2017		BUDGET FY: 2018		BUDGET FY: 2019		BUDGET FY: 2020		BUDGET FY: 2021		BUDGET FY: 2022
Total Department 7141		38,665	38,348	4,160	3,941	4,000		4,000		4,000		4,000		4,200		4,200
Skating Rink																
Section: 7143																
01-6-7143-005.00	Staff Salaries	7,504	8,781	9,486	12,744	9,180	B	9,800	B	10,255	D	10,255	D	10,255	D	10,255
01-6-7143-230.00	Fuel Expense	21,011	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-6-7143-230.02	Propane	8,750	24,660	25,610	17,550	26,000	C	18,500	D	20,000	D	22,000	D	22,500	D	23,500
01-6-7143-235.00	Electric	24,504	30,085	28,313	27,821	28,500	C	29,060	C	29,640	C	30,232	C	30,835	C	31,455
01-6-7143-240.00	Utilities	-	-	-	3,266	7,000	D	6,000	D	6,240	D	6,365	D	6,495	D	6,625
01-6-7143-250.00	Building Repairs	-	-	-	8,233	7,000	D	7,500	D	7,500	D	7,500	D	8,000	D	8,000
01-6-7143-550.00	Operating Supplies	23,272	15,713	19,141	11,431	12,000	D	11,500	D	11,500	D	11,500	D	12,000	D	12,000
Total Department 7143		85,040	79,239	82,549	81,046	89,680		82,360		85,135		87,852		90,085		91,835
Day Camp																
Section: 7144																
01-6-7144-005.00	Staff Salaries	27,253	26,015	25,833	28,440	30,600	B	30,000	B	31,920	D	31,920	D	32,920	D	32,920
Total Department 7144		27,253	26,015	25,833	28,440	30,600		30,000		31,920		31,920		32,920		32,920
Pool																
Section: 7145																
01-6-7145-005.00	Staff Salaries	29,779	25,593	28,780	30,788	31,212	B	32,250	B	33,550	D	34,000	D	34,000	D	35,000
01-6-7145-235.00	Electric	4,923	4,808	4,937	5,069	5,075	C	5,180	C	5,285	C	5,390	C	5,500	C	5,610
01-6-7145-240.00	Utilities	-	-	-	9,704	10,400	D	9,000	D	7,500	D	7,500	D	7,500	D	7,500
01-6-7145-250.00	Building Repairs	-	-	-	1,473	1,000	D	1,500	D	1,500	D	1,500	D	1,500	D	1,500
01-6-7145-550.00	Operating Supplies	20,309	22,733	23,543	14,177	10,000	D	10,000	D	10,000	D	10,000	D	10,000	D	10,000
Total Department 7145		55,011	53,134	57,260	61,211	57,687		57,930		57,835		58,390		58,500		59,610
Section: 01																
Section: 7610																
01-6-7610-195.00	Cooke Road Bridge	-	20,301	262,046	-	-										
01-6-7610-195.01	Cooke Road Bridge APRVD	-	-20,301	-262,046	-	-										
Total Department 7610		-	-	-	-	-										
Section: 01																
Section: 7636																
01-6-7636-195.01	Ames Hill/Barrows APRVD	-	20,385	-	-	-										
Total Department 7636		-	20,385	-	-	-										
Section: 01																
Section: 7700																
01-6-7700-401.03	HMGP Ames Hill	-	-4,799	-	-	-										
01-6-7700-401.04	HMGP Barrows Rd	-	-6,683	-	-	-										
Total Department 7700		-	-11,482	-	-	-										
Section: 01																

Account Number	Account Name	ACTUAL FY: 2013	ACTUAL FY: 2014	ACTUAL FY: 2015	ACTUAL FY: 2016	BUDGET FY: 2017		BUDGET FY: 2018		BUDGET FY: 2019		BUDGET FY: 2020		BUDGET FY: 2021		BUDGET FY: 2022
Section: 7801																
01-6-7801-195.00	Williams Str Cleanup	-	186,477	-	-	-										
01-6-7801-195.01	Williams Str Cleanup	-	-186,432	-	-	-										
Total Department 7801		-	45	-	-	-										
Downtown Association																
Section: 8000																
01-6-8000-996.99	Downtown Alliance	78,000	78,000	78,000	78,000	78,000	D	78,000	D	78,000	D	78,000	D	78,000	D	78,000
Total Department 8000		78,000	78,000	78,000	78,000	78,000		78,000		78,000		78,000		78,000		78,000
Transfers																
Section: 9999																
01-6-9999-999.00	Transfer to Capital Fund	881,725	914,871	945,689	357,000	959,000	D	1,500,000	D	1,300,000	D	1,200,000	D	1,000,000	D	1,000,000
01-6-9999-999.02	Transfer to TS Irene Fund	-1	17,624	44,987	-	-										
01-6-9999-999.03	Transfer to Solid Waste	-	-	-	555,500	397,640	D	400,000		400,000		400,000		400,000		400,000
01-6-9999-999.04	Transfer Skatepark Fund	-	-	20,000	-	-										
Total Department 9999		881,724	932,495	1,010,676	912,500	1,356,640		1,900,000		1,700,000		1,600,000		1,400,000		1,400,000
Total Type 6		14,616,921	15,347,994	15,887,852	14,780,549	16,288,258		17,280,245		17,260,477		17,590,586		17,696,363		18,148,094
Total Fund 01		839,785	-88,575	-176,168	915,781	-		-		-		-		-		-

TOWN OF BRATTLEBORO

Town Manager's Office · 230 Main Street · Brattleboro, VT 05301
(802) 251-8151 · Fax (802) 257-2322

To: All Department Heads

From: Peter B. Elwell, Town Manager

Re: FY18 General Fund Budget and Long Term Financial Plan

Date: August 26, 2016

Here are the instructions for your preparation of departmental requests for the proposed FY18 General Fund Budget and your forecast of departmental expenditures for FY19 through FY22:

- Department spreadsheets are being emailed to you with this memorandum. Please complete them as we discussed during our department head meeting on August 24 and **return your completed spreadsheet(s) to Brenda Bryer and Patrick Moreland by close of business on Monday, September 12.** If you feel that you need additional time, please call me to discuss.

- Assume an equivalent level of service to that of FY17.

- To the maximum extent possible, maintain an equivalent level of non-staff expenditures as in FY17. This does not mean that every line item should stay the same. Please accurately predict where increases will need to occur. But, please also identify savings wherever possible to offset such necessary increases.

- As you work toward achieving both the level of service goal and the expenditure level goal, plan for implementation of ideas generated during your work on the Comprehensive Review of Town Operations and/or other creative ideas generated by you or your departmental staff. In my budget overview and proposal to the Selectboard later this year, I intend to highlight any such operational improvements that will materially improve operations without increasing cost or that will achieve cost savings. As we discussed on August 24, such items should be included only if you can explicitly describe the proposed change(s) at this time. Ideas that are still conceptual at this time will be presented mid-year or in next year's budget after we have developed them into describable action plans.

- Five-Year Forecast: To prepare our first Long Term Financial Plan (LTFP), you will include an estimate for next year and the four following years for every line item in our budget. Just to the left of each FY column is an additional column where you will identify the type of assumption (A, B, C, or D) used. (The document that defines the four assumption categories is attached for easy reference.) Please keep in mind that certain line items may change assumption types in out years. For example, salaries of bargaining unit members are a Type B assumption during the years of the agreement and a Type D assumption in the years that follow.

- Staff Salaries: All current paid staff are shown on the right hand side of the spreadsheet. Please review these numbers carefully. What may not be included are salaries for positions not currently filled. Please examine the approved census for your department against the positions shown and contact Brenda Bryer if an adjustment is needed.

- Fuel Oil: These figures are based on last year's consumption and a Type C price assumption determined by the Finance Department. If you believe your department's FY18 fuel oil usage will be different than your department's historical fuel oil usage, please contact John O'Connor.

- Electric: Through our work related to solar arrays and net metering credits, we have received advice from an industry expert that 2% annual increases are a reasonable forecast for electric rates in the near future. Therefore, please propose a 2% increase in FY18 and each of the four forecast years, subject only to changes to your building(s) or operations. Please also note for each of those years that the number is based on a Type C assumption.

- Utility: Plan for a 4% increase in utility rates in all five years. When estimating utility use, please remember to consider any changes to your building(s) or operations.

- Vacation Buy Back & Retirement Pay: Please provide Brenda Bryer with a list of employees whom you expect will retire in FY18 (including your best estimate of the last day of service for each) and an educated guess about additional retirements during the FY19-FY22 forecast period. Also, please provide Brenda with your best estimate of which staff may request a vacation buy back in FY18 and the anticipated number of hours you expect them to request. Vacation buy back will be estimated for FY19-FY22 using a Type D trend assumption.

- Gasoline & Diesel: Every department's gasoline and diesel line items should be unchanged from FY17 unless there has been a change in your department's fleet that would warrant a change in this line item for FY18. If your department has experienced such a change, please provide a revised gasoline and diesel line item amount to Patrick Moreland along with an explanation for the change. Please level-fund this item for the four forecast years.

- Revenues: Please review all sources of revenue collected or generated by your department and identify any that can be increased for FY18. This is an especially important part of our budget work this year. The Selectboard asked us to "try again" after our similar effort last year yielded very limited additional revenue.

I will be travelling during most of the time that you are preparing your FY18 proposed budgets and FY19-FY22 forecasts. Please see Patrick Moreland for any questions about the use of the spreadsheets or other procedural matters. If you have any substantive questions or concerns that could materially affect your department's spreadsheet(s), please call my cell or send me a text so we can agree on how to proceed and you can complete this work. Thank you!

PBE:
Attachment
c: Brenda Bryer, Accountant
Jan Anderson, Executive Secretary

Categories for LTFP Forecast

A = Increases/decreases that are precise and predictable.

Example: Debt service schedules for repayment of bonds and notes.

Example: Lease payments owed by tenants in Town properties.

Example: Elimination or creation of a Town staff position or a service contract.

B = Increases/decreases estimated with reasonable accuracy using known factors.

Example: Pay raises in the near term based on collective bargaining agreements.

Example: Health insurance and retirement savings for FY18.

Example: Retirement increases for FY19 and beyond.

C = Increases/decreases estimated more generally by using the best available data.

Example: Commodity expenditures based on futures market information.

Example: Health insurance increases for FY19 and beyond.

Example: Increase in Town maintenance expenses to reflect new PD and larger FD.

D = Increases/decreases estimated by using historical trends or broad assumptions.

Example: Winter OT in DPW (using the average of the past 5 years to forecast the next year).

Example: State tax revenue (using the trend line for the past 5 years to predict the next 5 years).

Example: Pay raises beyond the current CBA's (using an assumption of 2% per year).