

Town of Cheshire						
<i>FY 2017 Budget</i>						
<i>as of May 24, 2016</i>						
<i>Jointly Presented by Board of Selectmen and the Advisory Board</i>						
<i>Fund /Account</i>	<i>FY 2016</i>	<i>FY 2017</i>	<i>Difference</i>	<i>%</i>		
	<i>Appropriation</i>	<i>Appropriation</i>		<i>Change</i>		
<i>Moderator</i>						
Moderator Salary	\$ 50	\$ 50	\$ -	0.0%		
Moderator Expense	\$ 25	\$ 25	\$ -	0.0%		
Moderator Sub-Total	\$ 75	\$ 75	\$ -	0.0%		
<i>Selectmen</i>						
Selectmen Salary, Chair	\$ 2,500	\$ 2,563	\$ 63	2.5%		
Selectmen Salary, Clerk	\$ 2,500	\$ 2,563	\$ 63	2.5%		
Selectmen Salary, 3rd Member	\$ 2,500	\$ 2,563	\$ 63	2.5%		
Selectmen's Secretary	\$ 5,546	\$ 5,685	\$ 139	2.5%		
Selectmen's Expenses	\$ 3,000	\$ 3,400	\$ 400	13.3%		
Conservation Commission, 1 st Member	\$ 500	\$ -	\$ (500)	-100.0%		
Conservation Commission, 2 nd Member	\$ 500	\$ -	\$ (500)	-100.0%		
Conservation Commission, 3 rd Member	\$ 500	\$ -	\$ (500)	-100.0%		
Conservation Consultant Salary	\$ 500	\$ 500	\$ -	0.0%		
ConsComm Expenses	\$ 900	\$ 2,400	\$ 1,500	166.7%		
Town Counsel	\$ 7,500	\$ 7,500	\$ -	0.0%		
Clean Lakes Program	\$ 13,000	\$ 14,000	\$ 1,000	7.7%		

Sheet1

<u>Fund/Account</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>Difference</u>	<u>% Change</u>
	<u>Appropriation</u>	<u>Appropriation</u>		
Annual Town Audit	\$ 7,500	\$ 7,500	\$ -	0.0%
Town Administrator Salary	\$ 20,400	\$ 20,910	\$ 510	2.5%
Town Administrator Assistant Salary	\$ 4,349	\$ 4,458	\$ 109	2.5%
Town Administrator Expenses	\$ 300	\$ 300	\$ -	0.0%
Group Purchasing Collaborative	\$ 600	\$ 600	\$ -	0.0%
Selectmen Budget Sub-Total	\$ 72,595	\$ 74,940	\$ 2,345	3.2%
Accountant				
Accountant Salary	\$ 22,740	\$ 22,740	\$ 0	0.0%
Accountant Expenses/Dues	\$ 1,700	\$ 1,700	\$ -	0.0%
Accountant Software	\$ 1,004	\$ 1,200	\$ 196	19.5%
Accountant Sub-Total	\$ 25,444	\$ 25,640	\$ 196	0.8%
Treasurer				
Treasurer Salary	\$ 18,000	\$ 22,000	\$ 4,000	22.2%
Treasurer Expenses, Postage, etc.	\$ 5,200	\$ 5,200	\$ -	0.0%
Treasurer Mileage and Trips	\$ 200	\$ 200	\$ -	0.0%
Treasurer Computer Training	\$ 200	\$ 200	\$ -	0.0%
Treasurer/Accountant Software	\$ 1,000	\$ 1,250	\$ 250	25.0%
Treasurer Tax Title Expense	\$ 4,000	\$ 4,000	\$ -	0.0%
Treasurer Sub-Total	\$ 28,600	\$ 32,850	\$ 4,250	14.9%
Tax Collector				
Tax Collector Salary	\$ 22,134	\$ 22,687	\$ 553	2.5%
Tax Collector Expenses	\$ 4,200	\$ 4,200	\$ -	0.0%
Tax Collector Postage	\$ 4,000	\$ 4,000	\$ -	0.0%
Tax Collector Contract Services	\$ 1,000	\$ 1,000	\$ -	0.0%
Tax Collector Tax Title Expenses	\$ 2,000	\$ 2,000	\$ -	0.0%
Tax Collector Sub-Total	\$ 33,334	\$ 33,887	\$ 553	1.7%

<i>Fund/Account</i>	<i>FY 2016 Appropriation</i>	<i>FY 2017 Appropriation</i>	<i>Difference</i>	<i>% Change</i>
Assessors				
Assessor's Salary, Chairman	\$ 3,167	\$ 3,246	\$ 79	2.5%
Assessor's Salary, Clerk	\$ 2,639	\$ 2,705	\$ 66	2.5%
Assessor's Salary, 3rd Member	\$ 2,639	\$ 2,705	\$ 66	2.5%
Assessor's Administrator	\$ 16,974	\$ 17,483	\$ 509	3.0%
Assessor's Supplies	\$ 1,500	\$ 1,500	\$ -	0.0%
Assessor's Computer Expense	\$ 1,700	\$ 1,700	\$ -	0.0%
Assessor's Education	\$ 500	\$ 500	\$ -	0.0%
Assessor's Contracted Services	\$ 39,500	\$ 29,600	\$ (9,900)	-25.1%
Assessor's Sub-Total	\$ 68,619	\$ 59,439	\$ (9,180)	-13.4%
Advisory Board				
Advisory Board Expenses	\$ 50	\$ 50	\$ -	0.0%
Advisory Board Dues	\$ 155	\$ 155	\$ -	0.0%
Advisory Board Mileage, Meetings	\$ 95	\$ 500	\$ 405	426.3%
Advisory Board Sub-Total	\$ 300	\$ 705	\$ 405	135.0%
Town Clerk				
Town Clerk Salary	\$ 17,034	\$ 17,460	\$ 426	2.5%
Town Clerk Expenses	\$ 1,850	\$ 1,950	\$ 100	5.4%
Town Clerk Dog License Expense	\$ 500	\$ 500	\$ -	0.0%
Town Clerk Education	\$ 1,200	\$ 1,200	\$ -	0.0%
Town Clerk Book Repair	\$ 3,000	\$ 3,000	\$ -	0.0%
Annual Census / Street Lists	\$ 3,000	\$ 3,500	\$ 500	16.7%
Copy Machine Expenses	\$ 750	\$ 850	\$ 100	13.3%
Copy Machine Service Contract	\$ 950	\$ 1,000	\$ 50	5.3%
Town Clerk Sub-Total	\$ 28,284	\$ 29,460	\$ 1,176	4.2%

<u>Fund /Account</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>Difference</u>	<u>% Change</u>
	<u>Appropriation</u>	<u>Appropriation</u>		
<i>Elections and Registration</i>				
Board of Registrars	\$ 7,000	\$ 8,000	\$ 1,000	14.3%
Elections and Registration	\$ 8,000	\$ 10,000	\$ 2,000	25.0%
Vital Statistics	\$ 100	\$ 100	\$ -	0.0%
Town Report Printing	\$ 3,000	\$ 3,000	\$ -	0.0%
<i>Elections and Registration Sub-Total</i>	\$ 18,100	\$ 21,100	\$ 3,000	16.6%
<i>Planning</i>				
Planning Board Expenses	\$ 3,000	\$ 2,000	\$ (1,000)	-33.3%
BRPC Assessment	\$ 2,335	\$ 2,394	\$ 59	2.5%
Planning Board Contracted Services	\$ 2,000	\$ 2,000	\$ -	0.0%
Zoning Board of Appeals	\$ 900	\$ 900	\$ -	-
ZBA Contracted Services	\$ 800	\$ 800	\$ -	0.0%
<i>Planning Related Sub-Total</i>	\$ 9,035	\$ 8,094	\$ (941)	-10.4%
<i>Employee Expenses</i>				
Berkshire County Retirement	\$ 83,783	\$ 87,788	\$ 4,005	4.8%
Employee Health Insurance	\$ 231,725	\$ 264,167	\$ 32,442	14.0%
MEDC Employer Share	\$ 8,300	\$ 8,300	\$ -	0.0%
<i>Employee Expenses Sub-Total</i>	\$ 323,808	\$ 360,255	\$ 36,447	11.3%
<i>Town Building Expenses</i>				
Town Hall Utilities	\$ 19,900	\$ 19,990	\$ 90	0.5%
Fire Department Utilities	\$ 10,200	\$ 10,200	\$ -	0.0%
Town Shed Utilities	\$ 5,100	\$ 5,100	\$ -	0.0%
Senior Center Utilities	\$ 4,300	\$ 4,300	\$ -	0.0%
Town Telephone Service	\$ 9,000	\$ 9,000	\$ -	0.0%

<u>Fund /Account</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>Difference</u>	<u>% Change</u>
	<u>Appropriation</u>	<u>Appropriation</u>		
Custodian	\$ 4,504	\$ 4,617	\$ 113	2.5%
Special Repairs to Town Buildings	\$ 11,000	\$ 11,000	\$ -	0.0%
Town Insurance	\$ 65,188	\$ 65,188	\$ -	0.0%
Town Building Expenses Sub-Total	\$ 129,192	\$ 129,395	\$ 203	0.2%
TOTAL GENERAL GOVERNMENT	\$ 737,385	\$ 775,840	\$ 38,454	5.2%
Police Department				
Police Chief Salary	\$ 2,639	\$ 2,705	\$ 66	2.5%
Police Dept. Officer's Salaries	\$ 82,493	\$ 97,500	\$ 15,008	18.2%
Police Dept. General Expenses	\$ 4,000	\$ 4,000	\$ -	0.0%
Police Dept. Auto Operating Expense.	\$ 14,754	\$ 14,754	\$ -	0.0%
Police Dept. Equipment	\$ 4,500	\$ 4,500	\$ -	0.0%
Police Department Sub-Total	\$ 108,386	\$ 123,459	\$ 15,073	13.9%
Animal Control Officer				
Animal Control Officer Salary	\$ 3,152	\$ 3,152	\$ 0	0.0%
Animal Control Officer Expenses	\$ 600	\$ 600	\$ -	0.0%
Animal Control Officer Trans/Disposal.	\$ 450	\$ 450	\$ -	0.0%
Animal Control Officer Training/Meetings	\$ 300	\$ 300	\$ -	0.0%
Animal Control Officer Phone	\$ 600	\$ 600	\$ -	0.0%
Animal Control Officer Sub-Total	\$ 5,102	\$ 5,102	\$ 0	0.0%
Fire Department				
Fire Department Salary, Chief	\$ 2,692	\$ 2,773	\$ 81	3.0%
Fire Department Expenses	\$ 26,435	\$ 34,079	\$ 7,644	28.9%
EMS Supplies	\$ 4,000	\$ 4,000	\$ -	0.0%
Fire Department Sub-Total	\$ 33,127	\$ 40,852	\$ 7,725	23.3%

<i>Fund /Account</i>	<i>FY 2016 Appropriation</i>	<i>FY 2017 Appropriation</i>	<i>Difference</i>	<i>% Change</i>
<i>Police/Fire Related Expenses</i>				
Police/Fire Accident Insurance	\$ 7,933	\$ 7,933	\$ -	0.0%
Police/Fire Disability Insurance	\$ 6,306	\$ 6,306	\$ -	0.0%
Communications Center	\$ 16,676	\$ 17,176	\$ 500	3.0%
<i>Police/Fire Related Exp. Sub-Total</i>	\$ 30,915	\$ 31,415	\$ 500	1.6%
<i>Inspector of Buildings</i>				
Inspector of Buildings Salary	\$ 12,300	\$ 12,300	\$ -	0.0%
Inspector of Buildings Expenses/Mileage	\$ 1,000	\$ 1,000	\$ -	0.0%
Inspector of Buildings Meetings/Training	\$ 1,000	\$ 1,000	\$ -	0.0%
Assistant Building Inspector	\$ 4,000	\$ 4,100	\$ 100	2.5%
<i>Inspector of Buildings Sub-Total</i>	\$ 18,300	\$ 18,400	\$ 100	0.5%
<i>Gas Inspector</i>				
Gas Inspector Salary	\$ 1,500	\$ 1,538	\$ 37	2.5%
Gas Inspector Expenses	\$ 200	\$ 200	\$ -	0.0%
Gas Inspector Travel Expenses	\$ 200	\$ 200	\$ -	0.0%
Gas Inspector Assistant Salary	\$ 490	\$ 502	\$ 12	2.5%
<i>Gas Inspector Sub-Total</i>	\$ 2,390	\$ 2,440	\$ 50	2.1%
<i>Wire Inspector</i>				
Wire Inspector Salary	\$ 3,165	\$ 3,482	\$ 317	10.0%
Wire Inspector Expenses	\$ 300	\$ 300	\$ -	0.0%
Wire Inspector Code Books and Classes	\$ -	\$ 625	\$ 625	
Wire Inspector Assistant Salary	\$ 410	\$ 420	\$ 10	2.4%
<i>Wire Inspector Sub-Total</i>	\$ 3,875	\$ 4,827	\$ 952	24.6%
<i>Tree Warden</i>				
Tree & Stump Removal	\$ 10,000	\$ 15,000	\$ 5,000	50.0%
Tree Replacement	\$ 1,000	\$ 1,000	\$ -	0.0%
<i>Tree Warden Sub-Total</i>	\$ 11,000	\$ 16,000	\$ 5,000	45.5%

<i>Fund/Account</i>	<i>FY 2016 Appropriation</i>	<i>FY 2017 Appropriation</i>	<i>Difference</i>	<i>% Change</i>
Emergency Management				
Civil Defense Expenses	\$ 500	\$ 500	\$ -	0.0%
Civil Defense Supplies	\$ 500	\$ 500	\$ -	0.0%
Emergency Management Sub-Total	\$ 1,000	\$ 1,000	\$ -	0.0%
TOTAL PROTECTION PERS/PROP	\$ 214,094	\$ 243,495	\$ 29,400	13.7%
Board of Health				
Board of Health Salary Chairman	\$ 2,797	\$ 2,867	\$ 70	2.5%
Board of Health Salary, 2nd Member	\$ 2,797	\$ 2,867	\$ 70	2.5%
Board of Health Salary, 3rd Member	\$ 2,797	\$ 2,867	\$ 70	2.5%
Board of Health Expenses	\$ 3,250	\$ 3,580	\$ 330	10.2%
Board of Health Software	\$ 150	\$ 150	\$ -	0.0%
Board of Health Equipment	\$ 500	\$ 500	\$ -	0.0%
Board of Health Secretary	\$ 2,718	\$ 3,100	\$ 382	14.0%
Board of Health MAVEN Reporting	\$ 3,718	\$ 3,718	\$ -	0.0%
Board of Health Sub-Total	\$ 18,727	\$ 19,648	\$ 921	4.9%
Animal Inspector				
Animal Inspector Salary	\$ 810	\$ 831	\$ 20	2.5%
Animal Inspector Expenses	\$ 150	\$ 150	\$ -	0.0%
Animal Inspector Rabies Testing	\$ 540	\$ 540	\$ -	0.0%
Animal Inspector Sub-Total	\$ 1,500	\$ 1,521	\$ 20	1.4%
Plumbing Inspector				
Plumbing Inspector Salary	\$ 1,650	\$ 1,691	\$ 41	2.5%
Plumbing Inspector Expenses	\$ 200	\$ 200	\$ -	0.0%
Plumbing Inspector Travel Expenses	\$ 200	\$ 200	\$ -	0.0%
Plumbing Inspector Assistant Salary	\$ 505	\$ 518	\$ 13	2.5%
Plumbing Inspector Sub-Total	\$ 2,555	\$ 2,609	\$ 54	2.1%

<i>Fund/Account</i>	<i>FY 2016 Appropriation</i>	<i>FY 2017 Appropriation</i>	<i>Difference</i>	<i>% Change</i>
Town Compactor				
Town Compactor Operator Salaries	\$ 25,759	\$ 26,403	\$ 644	2.5%
Board of Health Collections	\$ 1,000	\$ 1,000	\$ -	0.0%
Town Compactor Operation Expenses	\$ 89,000	\$ 89,000	\$ -	0.0%
Town Compactor Site Maintenance	\$ 2,600	\$ 2,600	\$ -	0.0%
Bags & Stickers	\$ 8,500	\$ 8,500	\$ -	0.0%
Town Compactor Training & Education	\$ 150	\$ 150	\$ -	0.0%
Recycling Account	\$ 31,800	\$ 33,000	\$ 1,200	3.8%
Town Compactor Sub-Total	\$ 158,809	\$ 160,653	\$ 1,844	1.2%
TOTAL HEALTH & SANITATION	\$ 181,591	\$ 184,431	\$ 2,840	1.6%
Highway Department				
Highway Dept. Salaries	\$ 222,378	\$ 227,937	\$ 5,559	2.5%
Highway Dept. Vacations & Benefits	\$ 26,642	\$ 27,308	\$ 666	2.5%
Highway Dept. Dues & Meetings	\$ 500	\$ 500	\$ -	0.0%
Street Lights	\$ 41,380	\$ 47,000	\$ 5,620	13.6%
Road Machinery, Tools, Gas, etc.	\$ 120,000	\$ 120,000	\$ -	0.0%
Snow & Ice Removal	\$ 180,000	\$ 180,000	\$ -	0.0%
Highway Dept. Repair/Maint. Roads	\$ 32,000	\$ 35,000	\$ 3,000	9.4%
Town Roads & Bridges	\$ 32,000	\$ 35,000	\$ 3,000	9.4%
Street Repairs	\$ 32,000	\$ 32,000	\$ -	0.0%
Curbing & Culverts	\$ 2,000	\$ 5,000	\$ 3,000	150.0%
Guard Rails	\$ 10,000	\$ 10,000	\$ -	0.0%
Blacktop Account	\$ 54,000	\$ 54,000	\$ -	0.0%
Engineering Services	\$ 7,500	\$ 7,500	\$ -	0.0%
Stream Cleaning & Maintenance	\$ 6,000	\$ 6,000	\$ -	0.0%
Heavy Equipment Rental	\$ 5,000	\$ 10,000	\$ 5,000	100.0%
Highway Department Sub-Total	\$ 771,400	\$ 797,245	\$ 25,845	3.4%

<u>Fund/Account</u>	<u>FY 2016</u> <u>Appropriation</u>	<u>FY 2017</u> <u>Appropriation</u>	<u>Difference</u>	<u>% Change</u>
General Recreation				
General Recreation Expenses	\$ 6,920	\$ 6,920	\$ -	0.0%
Memorial Day	\$ 1,000	\$ 1,000	\$ -	0.0%
General Recreation Sub-Total	\$ 7,920	\$ 7,920	\$ -	0.0%
Library				
Library Department Salaries	\$ 13,260	\$ 13,360	\$ 100	0.8%
New Books, Magazines	\$ 8,400	\$ 8,900	\$ 500	6.0%
Library Insurance	\$ 950	\$ 950	\$ -	0.0%
Library Expenses, Supplies, etc.	\$ 1,300	\$ 1,500	\$ 200	15.4%
Interlibrary Loan Replacements	\$ 100	\$ 100	\$ -	0.0%
Education for Library Certification	\$ 200	\$ 200	\$ -	0.0%
CWMARS Annual Fee	\$ 2,000	\$ 2,000	\$ -	0.0%
Library Programs	\$ 700	\$ 700	\$ -	0.0%
Library Operations Sub-Total	\$ 26,910	\$ 27,710	\$ 800	3.0%
Veteran's Services				
Veterans Agent Salary	\$ 1,900	\$ 1,948	\$ 47	2.5%
Veterans Benefits	\$ 10,000	\$ 10,000	\$ -	0.0%
Cemetery Flags	\$ 600	\$ 800	\$ 200	33.3%
Veterans Agent Dues	\$ 50	\$ 50	\$ -	0.0%
Veteran's Services Sub-Total	\$ 12,550	\$ 12,798	\$ 248	2.0%
Cemetery Department				
Cemetery Dept. Chairman Salary	\$ 753	\$ 772	\$ 19	2.5%
Cemetery Dept. 2nd Member Salary	\$ 753	\$ 772	\$ 19	2.5%
Cemetery Dept. 3rd Member Salary	\$ 753	\$ 772	\$ 19	2.5%

<u>Fund /Account</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>Difference</u>	<u>% Change</u>
	<i>Appropriation</i>	<i>Appropriation</i>		
Cemetery Dept. Labor	\$ 24,954	\$ 24,954	\$ (0)	0.0%
Cemetery Dept. Admin&Supplies	\$ 530	\$ 530	\$ -	0.0%
Cemetery Dept. Equipment & Supplies	\$ 5,531	\$ 5,531	\$ -	0.0%
Cemetery Department Sub-Total	\$ 33,274	\$ 33,330	\$ 56	0.2%
Unclassified Expenses				
Reserve Fund	\$ 20,000	\$ 20,000	\$ -	0.0%
Capital Stabilization Account	\$ -	\$ 20,000	\$ 20,000	100.0%
Stabilization Account	\$ 20,000	\$ 20,000	\$ -	0.0%
Interest on Anticipated Notes	\$ 5,000	\$ 5,000	\$ -	0.0%
Unclassified Expenses Sub-Total	\$ 45,000	\$ 65,000	\$ 20,000	44.4%
Council on Aging				
Council on Aging General Expenses	\$ 500	\$ 500	\$ -	0.0%
COA Van Operating Expenses	\$ 5,900	\$ 5,900	\$ -	0.0%
COA Van Operator Salary	\$ 12,414	\$ 12,724	\$ 310	2.5%
COA Aid, Additional Salary	\$ 2,800	\$ 3,259	\$ 459	16.4%
Council on Aging Sub-Total	\$ 21,614	\$ 22,383	\$ 769	3.6%
Cheshire Agricultural Commission Sub-total	\$ 500	\$ 500	\$ -	0.0%
Historical Commission Sub-total	\$ 500	\$ 500	\$ -	0.0%
Debt Service				
Well Land Bond Payment	\$ 111,969	\$ 109,969	\$ (2,000)	-1.8%
Fire Department Rescue Vehicle Loan	\$ 9,817	\$ 9,817	\$ -	0.0%
New Fire Truck (yr 2 of 12)	\$ 2,964	\$ 3,366	\$ 402	13.6%
Highway Truck Loan (yr 5 of 5)	\$ 40,755	\$ 40,170	\$ (585)	-1.4%
New Highway Truck Loan	\$ 890	\$ 1,271	\$ 381	42.8%
Debt Service Sub-total	\$ 166,395	\$ 164,593	\$ (1,802)	-1.1%
Water Department Operations				
Water Dept. Chairman Salary	\$ 2,828	\$ 2,899	\$ 71	2.5%
Water Dept. 2nd Member Salary	\$ 2,828	\$ 2,899	\$ 71	2.5%

<i>Fund/Account</i>	<i>FY 2016 Appropriation</i>	<i>FY 2017 Appropriation</i>	<i>Difference</i>	<i>% Change</i>
Water Dept. 3rd Member Salary	\$ 2,828	\$ 2,899	\$ 71	2.5%
Water Dept. Superintendent Salary	\$ 57,500	\$ 55,000	\$ (2,500)	-4.3%
Water Dept. Collector Salary	\$ 8,000	\$ 10,000	\$ 2,000	25.0%
Water Dept. Licensed Operator Salary	\$ 14,000	\$ 7,000	\$ (7,000)	-50.0%
Water Dept. Water Main Replacements	\$ 40,000	\$ 40,000	\$ -	0.0%
Water Dept. Operating Expenses	\$ 45,000	\$ 45,000	\$ -	0.0%
Water Dept. Maintenance Costs	\$ 24,000	\$ 26,800	\$ 2,800	11.7%
Water Dept. line repairs/replacements	\$ 23,000	\$ 23,000	\$ -	0.0%
Water Dept Meter Reader	\$ 4,500	\$ -	\$ (4,500)	-100.0%
Water Dept. Debt Service	\$ 55,000	\$ 55,000	\$ -	0.0%
Water Department Sub-Total	\$ 279,484	\$ 270,496	\$ (8,988)	-3.2%
Education				
ACRSD Foundation Budget	\$ 1,833,866	\$ 1,987,506	\$ 153,640	8.4%
ACRSD over Foundation Budget	\$ 380,156	\$ 255,659	\$ (124,497)	-32.7%
ACRSD Transportation	\$ 123,287	\$ 170,426	\$ 47,139	38.2%
ACRSD Cheshire Elementary Boiler	\$ 14,283	\$ -	\$ (14,283)	-100.0%
ACRSD Building Project, Interest	\$ 214,702	\$ 226,473	\$ 11,771	5.5%
ACRSD major capital repairs	\$ 20,183	\$ -	\$ (20,183)	-100.0%
ACRSD (all) Sub-total	\$ 2,586,477	\$ 2,640,064	\$ 53,587	2.1%
<i>Vocational School Budget</i>	<i>\$ 407,546</i>	<i>\$ 346,559</i>	<i>\$ (60,987)</i>	<i>-15.0%</i>
<i>Education Sub-Total</i>	<i>\$ 2,994,023</i>	<i>\$ 2,986,623</i>	<i>\$ (7,400)</i>	<i>-0.2%</i>
TOTAL OPERATING EXPENSES	\$ 5,492,640	\$ 5,592,863	\$ 100,223	1.8%
% of Tot. Raise & Appropriate by Key Grouping:				

	<i>FY 2016</i>	<i>Fy 2017</i>	<i>Difference</i>	<i>% Change</i>
General Government	13.42%	13.87%		3.3%
Education	54.51%	53.40%		-2.0%
Highway Department	14.04%	14.25%		1.5%
Solid Waste	2.89%	2.87%		-0.7%
Water Department	5.09%	4.84%		-5.0%
Police & Fire	3.14%	3.50%		11.5%
	<i>FY 2016</i>	<i>FY 2017</i>	<i>Difference</i>	<i>% Change</i>
Cost of operating the Town	\$ 2,498,617	\$ 2,606,240	\$ 107,623	4.3%
as % of total appropriation	45.5%	46.6%		2.4%
Cost of operating the Town as % of total appropriation (minus Water)	\$ 2,219,134	\$ 2,335,744	\$ 116,611	5.3%
	40.4%	41.8%		3.4%
Cost of education as % of total appropriation	\$ 2,994,023	\$ 2,986,623	\$ (7,400)	-0.2%
	54.5%	53.4%		-2.0%