

**TOWN OF WOLFEBORO
BUDGET COMMITTEE
January 10, 2017
Minutes**

Members Present: John MacDonald, Chairman, Bob Tougher, Vice-Chairman, Luke Freudenberg, Selectmen's Representative, Brian Black, Robert Moholland, Robert Loughman, John Burt, Bob O'Brien, Members.

Members Absent: Steve Johnson, Harold Parker, Members (all excused).

Staff Present: Dave Owen, Town Manager, Pete Chamberlain, Finance Director, Lee Ann Keathley, Administrative Secretary.

Chairman MacDonald called the meeting to order at 7:06 PM at the Great Hall.

PUBLIC HEARING

2017 OPERATING BUDGET (WARRANT ARTICLE 11)

Chairman MacDonald opened the public hearing.

John MacDonald reviewed the proposed 2017 Operating Budget PowerPoint presentation, see attached.

Pat Waterman questioned whether union negotiations have been completed.

Dave Owen replied yes.

Pat Waterman questioned whether nonunion employees would be receiving the same salary increase as the union employees.

Dave Owen replied no, the nonunion employees would be receiving a 1.5% increase as approved by the BOS.

Pat Waterman stated she was under the impression that at some point the nonunion employees would be treated the same as union employees relative to pay increases.

It was moved by John Burt and seconded by Bob Tougher to recommend Article 11 2017 Town Operating Budget. Roll call vote: John MacDonald; yes, Bob O'Brien; yes, John Burt; yes, Bob Tougher; yes, Robert Loughman; yes, Brian Black; yes, Bob Moholland; yes. The motion passed (7-0).

WARRANT ARTICLES

Article 8 Effluent Disposal Study; \$500,000

John MacDonald read Warrant Article 8.

It was moved by Bob Tougher and seconded by Brian Black to recommend Warrant Article 8 Effluent Disposal Study. Roll call vote: John MacDonald; yes, Bob O'Brien; yes, John Burt; yes, Bob Tougher; yes, Robert Loughman; yes, Brian Black; yes, Bob Moholland; yes. The motion passed (7-0).

Article 9 Wastewater Collection System Asset Management Plan; 30,000

John MacDonald read Warrant Article 9.

It was moved by Robert Loughman and seconded by Bob Tougher to recommend Warrant Article 9 Wastewater Collection System Asset Management Plan. Roll call vote: John MacDonald; yes, Bob O'Brien; yes, John Burt; yes, Bob Tougher; yes, Robert Loughman; yes, Brian Black; yes, Bob Moholland; yes. The motion passed (7-0).

Article 10 Center Street Reconstruction – Additional Authorization; \$543,333
John MacDonald read Warrant Article 10.

It was moved by Bob Tougher and seconded by Brian Black to recommend Warrant Article 10 Center Street Reconstruction – Additional Authorization. Roll call vote: John MacDonald; yes, Bob O'Brien; yes, John Burt; yes, Bob Tougher; yes, Robert Loughman; yes, Brian Black; yes, Bob Moholland; yes. The motion passed (7-0).

Article 12 Town Road Upgrades; \$750,000
John MacDonald read Warrant Article 12.

It was moved by Bob Tougher and seconded by Bob Moholland to recommend Warrant Article 12 Town Road Upgrades. Roll call vote: John MacDonald; yes, Bob O'Brien; yes, John Burt; yes, Bob Tougher; yes, Robert Loughman; yes, Brian Black; yes, Bob Moholland; yes. The motion passed (7-0).

Article 13 Mast Landing Parking Lot Upgrades; \$170,000
John MacDonald read Warrant Article 13.

It was moved by Bob Moholland and seconded by Bob Tougher to recommend Warrant Article 13 Mast Landing Parking Lot Upgrades. Roll call vote: John MacDonald; yes, Bob O'Brien; yes, John Burt; yes, Bob Tougher; yes, Robert Loughman; yes, Brian Black; yes, Bob Moholland; yes. The motion passed (7-0).

Article 14 Survey/Design Engineering for Reconstruction of 390 Line; \$145,000
John MacDonald read Warrant Article 14.

It was moved by John Burt and seconded by Bob Tougher to recommend Warrant Article 14 Survey/Design Engineering for Reconstruction of 390 Line. Roll call vote: John MacDonald; yes, Bob O'Brien; yes, John Burt; yes, Bob Tougher; yes, Robert Loughman; yes, Brian Black; yes, Bob Moholland; yes. The motion passed (7-0).

Article 15 Dockside Boat Ramp; \$90,000
John MacDonald read Warrant Article 15.

It was moved by Robert Loughman and seconded by Bob Moholland to recommend Warrant Article 15 Dockside Boat Ramp. Roll call vote: John MacDonald; yes, Bob O'Brien; yes, John Burt; no, Bob Tougher; yes, Robert Loughman; yes, Brian Black; yes, Bob Moholland; yes. The motion passed (6-1).

Article 16 Foss Field Replacement Capital Reserve Fund; \$299,320
John MacDonald read Warrant Article 16.

John Burt stated he agrees that the building is needed however, feels the project should include an engineered plans and cost estimates. He confirmed Dave Ford would be overseeing the project and questioned whether he could assist the Department with regard to laying out the road for the Middleton Road Cemetery. He stated the cemetery project began in 2013 and has not been completed.

Dave Ford stated Bergeron Technical Services submitted a design which is currently being reviewed by another engineer. He stated the Public Works Department will be performing the excavation and site work for the project.

John Burt questioned whether the Highway Department's labor and cost for equipment is included in the cost of the project.

Dave Ford replied no.

John MacDonald questioned whether the plans for the building would be completed by the Deliberative Session.

Dave Ford replied yes.

John MacDonald asked when the project would be completed, if the project were approved.

Dave Ford stated construction would begin fall 2016.

John MacDonald asked if the bathrooms would be accessible year round.

Dave Ford stated 3 unisex bathrooms are proposed, one of which would be available year round; noting the other two bathrooms would be isolated and insulated.

John MacDonald questioned the operating costs of the building.

Dave Owen stated he does not have those figures.

It was moved by Bob Tougher and seconded by Brian Black to recommend Warrant Article 16 Foss Field Replacement Capital Reserve Fund. Roll call vote: John MacDonald; yes, Bob O'Brien; yes, John Burt; yes, Bob Tougher; yes, Robert Loughman; yes, Brian Black; yes, Bob Moholland; yes. The motion passed (7-0).

Article 17 Fire Trucks and Apparatus Replacement Capital Reserve Account; \$126,000

John MacDonald read Warrant Article 17.

It was moved by Bob Tougher and seconded by Robert Loughman to recommend Warrant Article 17 Fire Trucks and Apparatus Replacement Capital Reserve Account. Roll call vote: John MacDonald; yes, Bob O'Brien; yes, John Burt; yes, Bob Tougher; yes, Robert Loughman; yes, Brian Black; yes, Bob Moholland; yes. The motion passed (7-0).

Article 18 Public Works Vehicle and Equipment Capital Reserve Account; \$170,000

John MacDonald read Warrant Article 18.

It was moved by Robert Loughman and seconded by Bob Moholland to recommend Warrant Article 18 Public Works Vehicle and Equipment Capital Reserve Account. Roll call vote: John MacDonald; yes, Bob O'Brien; yes, John Burt; yes, Bob Tougher; yes, Robert Loughman; yes, Brian Black; yes, Bob Moholland; yes. The motion passed (7-0).

Article 19 Abenaki Ski Area Capital Reserve Account; \$16,750

John MacDonald read Warrant Article 19.

It was moved by Robert Loughman and seconded by Bob Tougher to recommend Warrant Article 19 Abenaki Ski Area Capital Reserve Account. Roll call vote: John MacDonald; yes, Bob O'Brien; yes, John Burt; no, Bob Tougher; yes, Robert Loughman; yes, Brian Black; yes, Bob Moholland; yes. The motion passed (6-1).

Article 20 Wastewater Treatment Plant Capital Reserve Account; \$125,000

John MacDonald read Warrant Article 20.

John Burt questioned the balance of the account.

Pete Chamberlain replied 362,000.69

It was moved by Bob Moholland and seconded by Bob Tougher to recommend Warrant Article 20 Wastewater Treatment Plan Capital Reserve Account. Roll call vote: John MacDonald; yes, Bob O'Brien; yes, John Burt; no, Bob Tougher; yes, Robert Loughman; yes, Brian Black; yes, Bob Moholland; yes. The motion passed (6-1).

Article 21 Building Maintenance Capital Reserve Fund; \$50,000

John MacDonald read Warrant Article 21.

John Burt questioned the balance of the account.

Peter Chamberlain replied \$30,292.25.

Brian Black questioned the difference between a department request for funding of building maintenance and the Capital Reserve Fund.

Dave Owen stated the reserve funds are intended to address capital repair needs.

It was moved by Robert Loughman and seconded by Brian Black to recommend Warrant Article 21 Building Maintenance Capital Reserve Fund. Roll call vote: John MacDonald; yes, Bob O'Brien; yes, John Burt; abstain, Bob Tougher; yes, Robert Loughman; yes, Brian Black; yes, Bob Moholland; yes. The motion passed (6-0-1).

Article 22 Renovation of the Old Railroad Freight House Building; \$95,000

John MacDonald read Warrant Article 22.

John Simms provided the Committee with the following information as previously requested; cost estimate from Bearco Building and Design and Christopher P. Williams Architects, letter of intent and interior and exterior architectural renderings. He stated he feels \$350,000 as a total project cost is adequate.

John Burt questioned whether the Public Works Department is expected to do the ground work.

Dave Ford stated the project is still in its preliminary stages and doesn't want to commit to such however, the Town would be laying out the Town road and performing drainage work outside of the renovation to the Freight House building. He noted further refined figures would be available in two weeks.

Bob Tougher noted the estimate from Norman Larson, Christopher P. Williams Architects is considerably higher when the contingency costs are included.

John Simms stated the risk is on the private funding of the project and not on the Town.

John MacDonald confirmed work would not be done on the building nor the Town's funding released prior to receipt of the private funds.

Brian Black questioned whether the Town would have input if any changes were made to the current renovation plan.

Dave Owen stated that once the private funds are provided to the Town, the project will be managed by the Town.

John MacDonald questioned the term of the lease.

Dave Owen replied 10 years.

John MacDonald asked if there is any additional expense to the maintenance of the building.

Dave Owen stated the lease would be structured similar to the lease with the Wolfeboro Area Chamber of Commerce and Wolfeboro Nursery School.

John Simms stated he hopes the Town would maintain the building and grounds.

It was moved by Bob Tougher and seconded by Brian Black to recommend Warrant Article 22 Renovation of the Old Railroad Freight House Building. Roll call vote: John MacDonald; yes, Bob O'Brien; yes, John Burt; yes, Bob Tougher; yes, Robert Loughman; no, Brian Black; yes, Bob Moholland; no. The motion passed (5-2).

Article 25 Fund AFSCME Union Agreement; \$53,700

John MacDonald read Warrant Article 25.

John MacDonald questioned whether the nonunion and union employees receive the same salary increase and benefits.

Dave Owen replied not automatically; noting the BOS would have to authorize such.

John MacDonald asked if there is enough money in the budget if a request at the Deliberative Session was approved to increase the salary for nonunion employees. He stated nonunion and union employees should receive the same salary increase and benefits.

Dave Owen stated he would have to address such with the BOS.

It was moved by Robert Loughman and seconded by Bob Moholland to recommend Warrant Article 25 Fund AFSCME Union Agreement. Roll call vote: John MacDonald; yes, Bob O'Brien; yes, John Burt; yes, Bob Tougher; yes, Robert Loughman; yes, Brian Black; yes, Bob Moholland; yes. The motion passed (7-0).

Article 26 Fund Police Union Agreement; \$39,450

John MacDonald read Warrant Article 26.

Bob Moholland questioned whether the Police Commission voted unanimously to recommend the warrant article.

Dave Owen replied yes, 3-0.

It was moved by Robert Loughman and seconded by Bob Moholland to recommend Warrant Article 26 Fund Police Union Agreement. Roll call vote: John MacDonald; yes, Bob O'Brien; yes, John Burt; yes, Bob Tougher; yes, Robert Loughman; yes, Brian Black; yes, Bob Moholland; yes. The motion passed (7-0).

There being no further questions or comments, Chairman MacDonald closed the public hearing.

John Burt expressed concern regarding two of the warrant articles that were recommended; Foss Field Replacement Building and Renovation of the Railroad Freight House building. He stated the actual cost for the Foss Field replacement building exceeds the funding request since Public Works Department's labor and use of equipment is not included. He expressed the same concern with the Public Works Department's involvement with the renovation of the Freight House building and questioned whether the authorized limit could be exceeded.

Dave Owen replied no to the latter and stated the funding is limited to the amount noted in the warrant article.

John MacDonald stated the Town has to perform drainage and road work regardless of the renovation to the building.

Consideration of Minutes
December 14, 2016

It was moved by Robert Loughman and seconded by Bob Tougher to approve the December 14, 2016 Budget Committee minutes as submitted. All members voted in favor. The motion passed.

It was moved by John Burt and seconded by Robert Loughman to adjourn the January 10, 2017 Budget Committee meeting. All members voted in favor.

Budget Committee meeting scheduled for January 11, 2017 has been cancelled.

There being no further business before the Committee, the meeting adjourned at 8:18 PM.

Respectfully Submitted,

Lee Ann Keathley

Lee Ann Keathley

****Please note these minutes are subject to amendments and approval at a later date.****

2017 OPERATING BUDGET

Shall the Town raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by the vote of the first session, for the purposes set forth therein totaling \$25,535,860. Should this article be defeated the operating budget shall be \$25,202,280, which is the same as last year's operating budget, with certain adjustments required by the previous action of the Town or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

Estimated Tax Rate Impact: 2016--\$4.77 per \$1,000 of Assessed Valuation
(Recommended by Board of Selectmen by a vote of 5-0)
(Recommended by Budget Committee by a vote of 5-2)
(Majority vote required)

SELECTMEN'S & TOWN MANAGER'S GUIDELINES 2017

- Discretionary Budget totals limited to a targeted Zero (0%) increase relative to the final 2016 operating budget.
- Exceptions for contractual obligations, legal requirements or the costs of collective bargaining agreements
- Discretionary items include the cost of fuel oil, diesel fuel and gasoline

2017
INCREASES IN SALARIES & BENEFITS
ACROSS ALL FUNDS

- Cost of Salaries increased 2.03% or \$ 120,039
- Benefits as a whole increased 5.44% or \$ 167,682 for the year. Of this total:
- Cost for Health Insurance coverage increased 6.89% or \$ 113,623 for the year
- Cost for Dental Insurance coverage **decreased 0.49% or (\$ 409)**
- Cost for NH State Retirement increased 7.51% or \$ 60,502
- Cost for Workers Compensation **decreased 6.14% or \$ 7,277**

GENERAL GOVERNMENT

Department	Line Item + or -	Total + or -
Executive		\$ 3,018
Clerical Salaries	\$ 1,079	
Insurance	\$ 4,152	
Printing	(\$ 2,000)	
Town Manager		(\$12,683)
Payroll	(\$5,173)	
Benefits	(\$7,536)	

GENERAL GOVERNMENT

Department	Line Item + or -	Total + or -
Zoning Board		\$2,628
Legal		
Planning Board		\$10,204
Outside Services	\$10,000	

GENERAL GOVERNMENT

Town Clerk		\$3,589
Salaries	\$2,542	
Benefits	\$2,325	
Elections	(\$2,900)	
Outside Services	\$2,500	
Postage	(\$1,000)	
Finance		\$ 6,592
Salaries	\$2,670	
Benefits	\$4,342	
Telephone	(\$420)	

GENERAL GOVERNMENT

Department	Line Item + or -	Total + or -
Assessing		(\$7,705)
Benefits	\$1,398	
Assessors Hours	(\$1,546)	
Abatement Processing	(\$9,892)	
Cyclical Data Collection	\$888	
Dues & Subscriptions	\$988	
Tax Collector		\$1,612
Printing	\$1,100	

GENERAL GOVERNMENT

Department	Line Item + or -	Total + or -
Cemeteries		\$1,215
Part Time Wages	\$1,253	
Technology		(\$20,726)
Salaries	\$9,500	
Benefits	\$777	
Website Maintenance	(\$2,580)	
Computer Maintenance	(\$39,203)	
Rentals & Leases	\$10,500	

PUBLIC SAFETY

Department	Line Item + or -	Total + or -
Police		\$31,127
Salaries	\$3,429	
Benefits	\$34,950	
Telephone	\$6,216	
Vehicle Maintenance	(\$1,000)	
Operating Supplies	\$2,562	
Gasoline & Oil	(\$1,771)	
Machinery & Equipment	(\$13,835)	

PUBLIC SAFETY

Department	Line Item + or -	Total + or -
Fire		\$54,198
Salaries	\$39,577	
Benefits	\$50,508	
Medical Services	\$2,639	
Hydrant Fees	(\$45,000)	
Vehicle Maintenance	\$3,000	
Communications Maintenance	(\$1,000)	
Insurance	\$1,138	
Maintenance Supplies	\$1,000	
Diesel Fuel	(\$2,790)	

PUBLIC SAFETY

Department	Line Item + or -	Total + or -
Code Enforcement		\$3,582
Salaries	\$424	
Benefits	\$2,907	
Emergency Management		\$29
Public Safety Building		\$2,272
Electricity	\$1,861	
Machinery Maintenance	\$1,050	

HIGHWAYS & STREETS

Department	Line Item + or -	Total + or -
Public Works Garage		(\$41,545)
Salaries	\$718	
Benefits	\$2,226	
Maintenance Vehicles	(\$5,000)	
Gasoline	(\$7,040)	
Diesel	(\$33,480)	
Propane	(\$400)	

HIGHWAYS & STREETS

Department	Line Item + or -	Total + or -
PW Buildings & Grounds		\$54,574
Salaries	\$30,010	
Benefits	\$22,294	
Machinery & Equipment	\$1,600	

SANITATION

Department	Line Item + or -	Total + or -
Solid Waste Disposal		(\$30,341)
Salaries	(\$23,503)	
Benefits	(\$16,627)	
Outside Services	\$10,444	
Building Maintenance	(\$1,000)	
Diesel Fuel	(\$2,905)	
Machinery & Equipment	\$3,800	

CULTURE & RECREATION

Department	Line Item + or -	Total + or -
Parks Administration		(\$6,419)
Salaries	\$8,410	
Benefits	(\$15,560)	
Parks Maintenance		\$24,684
Salaries	\$10,222	
Benefits	\$14,076	
Electricity	\$1,324	
Diesel Fuel	(\$1,032)	

CULTURE & RECREATION

Department	Line Item + or -	Total + or -
Beaches		\$2,212
Salaries	\$1,258	
Water	\$730	
Dues & Subscriptions	\$400	
Abenaki		(\$7,569)
Salaries	(\$5,069)	
Benefits	(\$940)	
Outside Services	\$1,420	
Electricity	\$1,365	
Building Maintenance	(\$3,592)	

CULTURE & RECREATION

Department	Line Item + or -	Total + or -
Hockey Rink		(\$14,152)
Programs		\$2,133
Salaries	\$2,033	
Community Center		(\$236)

CULTURE & RECREATION

Department	Line Item + or -	Total + or -
Patriotic Purposes		\$311
Libby Museum		\$1,280
Salaries	\$1,566	
Benefits	\$85	
Clark House		(\$1,909)
Building Maintenance	(\$2,000)	

CONSERVATION OF RESOURCES

Department	Line Item + or -	Total + or -
Conservation Commission		\$615
Economic Development		(\$72)

DEBT SERVICE

Department	Line Item + or -	Total + or -
Long Term Principal		(\$3,941)
Long Term Interest		(\$40,075)
TAN Interest		\$0

OPERATING TRANSFERS OUT

Department	Line Item + or -	Total + or -
Transfer Out To Sewer Fund		\$20,445

CAPITAL OUTLAY

+ Capital Outlay	(\$67,522)
------------------	------------

SUMMARY OF GENERAL FUND INCREASE

Overall Decrease In General Fund	(\$20,263)	(0.16%)
Significant Cost Centers In Budget:		
Salaries & Wages	\$85,438	(46.32%)
Health Insurance (Includes 4.3% Rate Increase)	\$113,623	6.89%
Other Benefits	(\$7,983)	(0.90%)
Capital Expense	(\$67,522)	(52.89%)
Net Decrease Of All Other Line Items	(\$143,819)	
	(\$20,263)	

GENERAL FUND BUDGET INCREASES OVER TIME

2009 8.04%	2010 4.56%	2011 6.07%	2012 2.32%	2013 1.41%	2014 2.39%
2015 2.03%	2016 3.63%	2017 (0.16%)			

SEWER ENTERPRISE FUND ** FUNDED BY FEES, TRANSFERS IN AND OTHER REVENUE

Department	Line Item + or -	Total + or -
Sewer Technology		\$1,000
Sewer Collections		(\$2,663)
Salaries	(\$2,224)	
Benefits	(\$2,462)	
Electricity	\$3,214	
Maintenance Supplies	(\$4,000)	
Machinery & Equipment	\$8,000	
Debt Service Principal	\$740	
Debt Service Interests	(\$6,046)	

SEWER ENTERPRISE FUND ** FUNDED BY FEES, TRANSFERS IN AND OTHER REVENUE

Department	Line Item + or -	Total + or -
Wastewater Treatment Plant		(\$27,208)
Contract Services	(\$20,000)	
Electricity	\$6,613	
Debt Service Interest	(\$14,249)	
Capital Expense		\$40,000

WATER ENTERPRISE FUND
**** FUNDED BY FEES AND OTHER REVENUE**

Department	Line Item + or -	Total + or -
Water Technology		\$1,000
Water Distribution		(\$62,016)
Salaries	(\$17,634)	
Benefits	(\$2,205)	
Machinery & Equipment	\$1,000	
Debt Service Principal	(\$31,345)	
Debt Service Interest	(\$10,806)	

WATER ENTERPRISE FUND
**** FUNDED BY FEES AND OTHER REVENUE**

Department	Line Item + or -	Total + or -
Water Treatment Plant		\$47,676
Salaries	\$40,915	
Benefits	\$13,822	
Telephone	(\$1,830)	
Outside Services	(\$1,020)	
Debt Service Principal	(\$1,000)	
Debt Service Interest	(\$3,740)	

WATER ENTERPRISE FUND
**** FUNDED BY FEES AND OTHER REVENUE**

Department	Line Item + or -	Total + or -
Capital Outlay		(\$10,000)

ELECTRIC ENTERPRISE FUND
**** FUNDED BY FEES AND OTHER REVENUE**

Department	Line Item + or -	Total + or -
Electric Administration		\$1,507
Salaries	\$3,094	
Benefits	\$3,075	
Legal	(\$11,000)	
Outside Services	(\$3,983)	
Administrative Allocation	\$9,329	
Electricity	\$1,400	
Heat & Oil	(\$2,805)	
Vehicle Maintenance	\$1,000	
Building Maintenance	(\$2,000)	
Programs	\$3,876	

ELECTRIC ENTERPRISE FUND
**** FUNDED BY FEES AND OTHER REVENUE**

Department	Line Item + or -	Total + or -
Purchase Costs		\$27,105
Salaries	\$2,589	
Benefits	\$30,066	
Outside Services	\$25,000	
Gasoline & Oil	(\$660)	
Diesel	(\$2,976)	
Machinery & Equipment	\$1,000	
Travel & Meetings	\$6,400	
Professional Development	\$2,150	
Debt Service Principal	(\$5,000)	
Debt Service Interest	(\$12,439)	

ELECTRIC ENTERPRISE FUND
**** FUNDED BY FEES AND OTHER REVENUE**

Department	Line Item + or -	Total + or -
Electric Generation		\$359,783
Electricity	\$351,626	
Capital Outlay		\$89,800
Electric Technology		\$1,000

POP WHALEN ENTERPRISE FUND
****FUNDED BY FEES AND TRANSFERS IN**

Department	Line Item + or -	Total + or -
Pop Whalen Ice Rink		\$21,739
Salaries	\$2,773	
Benefits	\$14,407	
Administrative Allocation	\$1,855	
Electricity	\$4,671	
Heat & Oil	(\$3,066)	
Building Maintenance	\$1,325	
Debt Service Principal	\$710	
Debt Service Interest	(\$1,737)	
Capital Outlay		\$22,908

OVERALL BUDGET INCREASE
2016

General Fund	(\$22,603)	(0.16%)
Sewer Enterprise Fund	\$11,129	0.63%
Water Enterprise Fund	(\$23,340)	(1.30%)
Electric Enterprise Fund	\$479,195	5.53%
Pop Whalen Enterprise Fund	\$44,647	17.17%
Sub-total Enterprise Funds:	\$511,631	4.10%%
Total General & Enterprise Funds:	\$491,368	1.92%

ESTIMATED TAX RATE

Approved Tax Rate 2016	\$5.62
Estimated Tax Rate 2016 (Incl. Warrant Articles)	\$5.89
Increase Per Thousand:	
General Fund Portion	\$
Warrant Article Portion	\$
Total Increase:	\$0.28
Major Contributors To Rate Increase In 2016	
Decrease In Fund Balance To Offset Tax Rate	\$0.20
Decrease In One Time Insurance Premium Revenues	\$0.14
Increase In Debt Service Expense Brewster Building	\$0.15