



**TOWN OF DEERING**  
762 Deering Center Road  
Deering, NH 03244

**Budget Advisory Committee Meeting**  
**November 24, 2020**  
**AGENDA**  
**6:00pm**

**BaC MEETING CALL TO ORDER**

The meeting was called to order at 1800.

Committee members present, Russell McAllister, Stephen Fogelson, Gary Samuels, John Shaw  
Eric Stauffer, Gale Lalmond

**Minutes November 17<sup>th</sup>, 2020**

Mr. McAllister made the motion to approve the meeting minutes from November 17<sup>th</sup>. Mr. Fogelson seconded the motion. The vote was unanimous and so moved.

**Review of the Admin Budgets**

TA McAllister provided a briefing with respect to the proposed admin, insurance, debt, solid waste, and assessing budgets (see attached). The TA explained that the increase in the TA salary was awarded in 2019, but was not included in the 2020 budget (he was on a short-term assignment for USAID in Somalia). Debt for the new fire truck was in the budget for 2021. Workers compensation, property liability insurances increased slightly. The solid waste budget increased largely due to the shutdown because of the virus. A lot of people cleaned out their homes and garages driving up tipping fees and transport charges. The assessing budget is up because Ann Money is retiring at the end of March and the Board wants to have overlap between Ms. Mooney's departure date and the replacement. The operating budget is up 3.6%, but the TA explained that the Board will trim that total down.

There was discussion about the increase in the tax bill despite the declining tax rate. The TA pointed out the appropriations at the school increased by almost \$360,000 while the town appropriations declined by \$33,000. The average tax bill increased 7% from the previous year as a result. The TA provided an example of the increase to his tax bill using his residence (see attached).

There being no further business Ms. Lalmond made the motion to adjourn. Mr. Fogelson seconded the motion. The vote was unanimous and so moved. The committee adjourned at 1843.

Respectfully Submitted,  
/s/ Russell McAllister

2021 Operating Budget.xlsx

| Account Number | Description  | Budget 2020       | Budget 2021       | \$ Diff          | % Diff       |
|----------------|--|-------------------|-------------------|------------------|--------------|
| 01.4130.10.112 | BOS - Wages  | 7,500.00          | 7,500.00          | -                | 0.00%        |
| 01.4130.10.220 | BOS - FICA   | 465.00            | 465.00            | -                | 0.00%        |
| 01.4130.10.221 | BOS - Medicare                                       | 108.75            | 108.75            | -                | 0.00%        |
| 01.4130.10.350 | BOS - Training & Certification                       | 400.00            | 400.00            | -                | 0.00%        |
| 01.4130.11.110 | Admin - F/T Wages                                    | 75,000.00         | 77,500.00         | 2,500.00         | 3.33%        |
| 01.4130.11.111 | Admin - P/T Wages                                    | 54,000.00         | 58,705.92         | 4,705.92         | 8.71%        |
| 01.4130.11.210 | Admin - Health Insurance                             | 34,037.93         | 33,280.00         | (757.93)         | -2.23%       |
| 01.4130.11.220 | Admin - FICA   | 7,998.00          | 8,444.77          | 446.77           | 5.59%        |
| 01.4130.11.221 | Admin - Medicare                                     | 1,870.50          | 1,974.99          | 104.49           | 5.59%        |
| 01.4130.11.230 | Admin - Retirement                                   | 10,330.61         | 18,270.00         | 7,939.39         | 76.85%       |
| 01.4130.11.290 | Admin - Life/Disability                              | 1,094.33          | 1,250.00          | 155.67           | 14.23%       |
| 01.4130.11.350 | Admin - Training & Certification                     | 800.00            | 800.00            | -                | 0.00%        |
| 01.4130.11.399 | Admin - Other Professional Services (Recording Fees) | 6,500.00          | 6,500.00          | -                | 0.00%        |
| 01.4130.11.410 | Admin - Postage                                      | 2,000.00          | 2,000.00          | -                | 0.00%        |
| 01.4130.11.420 | Admin - Telephone                                    | 3,600.00          | 3,600.00          | -                | 0.00%        |
| 01.4130.11.430 | Admin - Mobile Phone                                 | 900.00            | 900.00            | -                | 0.00%        |
| 01.4130.11.440 | Admin - Rentals & Leases (Copier & Postage Meter)    | 2,300.00          | 2,300.00          | -                | 0.00%        |
| 01.4130.11.460 | Admin - Printing                                     | 1,750.00          | 1,750.00          | -                | 0.00%        |
| 01.4130.11.470 | Admin - Office Supplies                              | 2,200.00          | 2,200.00          | -                | 0.00%        |
| 01.4130.11.480 | Admin - Dues & Subscriptions                         | 406.00            | 405.00            | (1.00)           | -0.25%       |
| 01.4130.11.490 | Admin - Public Notices                               | 1,000.00          | 1,000.00          | -                | 0.00%        |
| 01.4130.11.610 | Admin - New Equipment                                | 1,000.00          | 1,000.00          | -                | 0.00%        |
| 01.4130.11.620 | Admin - Equipment Maintenance                        | 400.00            | 400.00            | -                | 0.00%        |
| 01.4130.11.710 | Admin - Mileage                                      | 300.00            | 300.00            | -                | 0.00%        |
|                | <b>FUNCTION: EXECUTIVE - 4130</b>                    | <b>215,961.12</b> | <b>231,054.42</b> | <b>15,093.30</b> | <b>6.99%</b> |
| 01.4140.12.112 | Town Clerk - Wages                                   | 22,750.00         | 23,660.00         | 910.00           | 4.00%        |
| 01.4140.12.135 | Town Clerk - Deputy Wages                            | 8,840.00          | 8,840.00          | -                | 0.00%        |
| 01.4140.12.210 | Town Clerk - Health Insurance                        | 4,465.61          | 4,497.00          | 31.39            | 0.70%        |
| 01.4140.12.220 | Town Clerk - FICA                                    | 1,958.58          | 2,031.25          | 72.67            | 3.71%        |
| 01.4140.12.221 | Town Clerk - Medicare                                | 458.06            | 455.00            | (3.06)           | -0.67%       |
| 01.4140.12.230 | Town Clerk - Retirement                              | 1,365.00          | 1,365.00          | -                | 0.00%        |
| 01.4140.12.290 | Town Clerk - Life/Disability                         | 286.00            | 286.00            | -                | 0.00%        |
| 01.4140.12.350 | Town Clerk - Training & Certif                       | 900.00            | 900.00            | -                | 0.00%        |
| 01.4140.12.410 | Town Clerk - Postage                                 | 2,000.00          | 2,000.00          | -                | 0.00%        |
| 01.4140.12.420 | Town Clerk - Telephone                               | 1,080.00          | 1,080.00          | -                | 0.00%        |
| 01.4140.12.450 | Town Clerk - Software                                | 3,205.00          | 3,205.00          | -                | 0.00%        |
| 01.4140.12.470 | Town Clerk - Office Supplies                         | 750.00            | 750.00            | -                | 0.00%        |
| 01.4140.12.480 | Town Clerk - Dues & Subscriptions                    | 200.00            | 200.00            | -                | 0.00%        |
| 01.4140.12.490 | Town Clerk - Public Notices                          | 75.00             | 75.00             | -                | 0.00%        |
| 01.4140.12.610 | Town Clerk - New Equipment                           | 800.00            | 200.00            | (600.00)         | -75.00%      |

| Account Number | Description                                      | Budget 2020      | Budget 2021      | \$ Diff           | % Diff        |
|----------------|--|------------------|------------------|-------------------|---------------|
| 01.4140.12.620 | Town Clerk - Equipment Maintenance               | 400.00           | 400.00           | -                 | 0.00%         |
| 01.4140.12.710 | Town Clerk - Mileage                             | 600.00           | 600.00           | -                 | 0.00%         |
| 01.4140.13.112 | Elections - Election Official                    | 4,350.00         | 2,250.00         | (2,100.00)        | -48.28%       |
| 01.4140.13.120 | Elections - Ballot Clerk Wages                   | 1,500.00         | 500.00           | (1,000.00)        | -66.67%       |
| 01.4140.13.220 | Elections - FICA                                 | 362.70           | 171.88           | (190.82)          | -52.61%       |
| 01.4140.13.221 | Elections - Medicare                             | 84.83            | 38.50            | (46.33)           | -54.61%       |
| 01.4140.13.410 | Elections - Postage                              | 100.00           | 110.00           | 10.00             | 10.00%        |
| 01.4140.13.470 | Elections - Office Supplies                      | 100.00           | 110.00           | 10.00             | 10.00%        |
| 01.4140.13.490 | Elections - Public Notices                       | 146.00           | 150.00           | 4.00              | 2.74%         |
| 01.4140.13.900 | Elections - Miscellaneous                        | 400.00           | 250.00           | (150.00)          | -37.50%       |
|                | <b>FUNCTION: TOWN CLERK - 4140</b>               | <b>57,176.77</b> | <b>54,124.63</b> | <b>(3,052.14)</b> | <b>-5.34%</b> |
| 01.4150.14.112 | Treasurer - Wages                                | 2,500.00         | 2,500.00         | -                 | 0.00%         |
| 01.4150.14.220 | Treasurer - FICA                                 | 155.00           | 155.00           | -                 | 0.00%         |
| 01.4150.14.221 | Treasurer - Medicare                             | 36.00            | 36.00            | -                 | 0.00%         |
| 01.4150.15.112 | Tax Collector - Wages                            | 22,750.00        | 23,660.00        | 910.00            | 4.00%         |
| 01.4150.15.135 | Tax Collector - Deputy Wages                     | 8,840.00         | 8,840.00         | -                 | 0.00%         |
| 01.4150.15.210 | Tax Collector - Health Insurance                 | 4,465.61         | 4,497.00         | 31.39             | 0.70%         |
| 01.4150.15.220 | Tax Collector - FICA                             | 1,958.58         | 2,031.25         | 72.67             | 3.71%         |
| 01.4150.15.221 | Tax Collector - Medicare                         | 458.06           | 455.00           | (3.06)            | -0.67%        |
| 01.4150.15.230 | Tax Collector - Retirement                       | 1,365.00         | 1,365.00         | -                 | 0.00%         |
| 01.4150.15.290 | Tax Collector - Life/Disability                  | 286.00           | 286.00           | -                 | 0.00%         |
| 01.4150.15.310 | Tax Collector - Research                         | 1,000.00         | 1,000.00         | -                 | 0.00%         |
| 01.4150.15.350 | Tax Collector - Training & Certification         | 900.00           | 900.00           | -                 | 0.00%         |
| 01.4150.15.360 | Tax Collector - Recording Fees                   | 1,000.00         | 1,000.00         | -                 | 0.00%         |
| 01.4150.15.410 | Tax Collector - Postage                          | 3,500.00         | 3,500.00         | -                 | 0.00%         |
| 01.4150.15.420 | Tax Collector - Telephone                        | 1,080.00         | 1,080.00         | -                 | 0.00%         |
| 01.4150.15.450 | Tax Collector - Software                         | 2,580.00         | 2,580.00         | -                 | 0.00%         |
| 01.4150.15.470 | Tax Collector - Office Supplies                  | 800.00           | 800.00           | -                 | 0.00%         |
| 01.4150.15.480 | Tax Collector - Dues & Subscriptions             | 50.00            | 50.00            | -                 | 0.00%         |
| 01.4150.15.490 | Tax Collector - Public Notices                   | -                | -                | -                 | 0.00%         |
| 01.4150.15.610 | Tax Collector - New Equipment                    | 1.00             | 1.00             | -                 | 0.00%         |
| 01.4150.15.620 | Tax Collector - Equipment Maintenance            | 80.00            | 80.00            | -                 | 0.00%         |
| 01.4150.15.710 | Tax Collector - Mileage                          | 600.00           | 600.00           | -                 | 0.00%         |
| 01.4150.16.300 | Auditing - Professional Services                 | 13,500.00        | 13,500.00        | -                 | 0.00%         |
| 01.4150.17.399 | Info Tech - Professional Services                | 3,000.00         | 4,500.00         | 1,500.00          | 50.00%        |
| 01.4150.17.450 | Info Tech - Software                             | 13,283.00        | 13,015.00        | (268.00)          | -2.02%        |
|                | <b>FUNCTION: FINANCIAL ADMINISTRATION - 4150</b> | <b>84,188.25</b> | <b>86,431.25</b> | <b>2,243.00</b>   | <b>2.66%</b>  |
| 01.4152.18.111 | Assessing - Clerk Wages                          | 16,284.00        | 25,584.00        | 9,300.00          | 57.11%        |
| 01.4152.18.220 | Assessing - FICA                                 | 1,009.61         | 1,586.21         | 576.60            | 57.11%        |
| 01.4152.18.221 | Assessing - Medicare                             | 236.12           | 370.97           | 134.85            | 57.11%        |

Assessing - 2,300  
IV License - 3,215  
IV Hosting Services - 3,233  
CivicPlus - 1,575  
ArcGIS Desktop - 100  
Anti Virus - 345  
Domain & Email Hosting - 131  
Sonic Wall - 385  
Cloud Back up - 100  
Welfare Software - 115  
GIS Web Hosting - 2,400

| Account Number | Description  | Budget 2020      | Budget 2021      | \$ Diff           | % Diff         |                           |
|----------------|--|------------------|------------------|-------------------|----------------|---------------------------|
| 01.4152.18.350 | Assessing - Training & Certification                 | 75.00            | 75.00            | -                 | 0.00%          |                           |
| 01.4152.18.399 | Assessing - Professional Services                    | 8,508.00         | 16,128.00        | 7,620.00          | 89.56%         |                           |
| 01.4152.18.480 | Assessing - Dues & Subscription                      | 20.00            | 20.00            | -                 | 0.00%          |                           |
|                | <b>FUNCTION: PROPERTY ASSESSMENT - 4152</b>          | <b>26,132.73</b> | <b>43,764.18</b> | <b>17,631.45</b>  | <b>67.47%</b>  |                           |
| 01.4153.10.320 | Legal - Professional Services                        | 25,000.00        | 18,000.00        | (7,000.00)        | -28.00%        |                           |
| 01.4153.33.330 | Legal - Code Enforcement                             | 3,000.00         | 3,000.00         | -                 | 0.00%          |                           |
|                | <b>FUNCTION: LEGAL - 4153</b>                        | <b>28,000.00</b> | <b>21,000.00</b> | <b>(7,000.00)</b> | <b>-25.00%</b> |                           |
| 01.4191.20.111 | Planning - P/T Wages                                 | 800.00           | 800.00           | -                 | 0.00%          |                           |
| 01.4191.20.220 | Planning - FICA                                      | 50.00            | 50.00            | -                 | 0.00%          |                           |
| 01.4191.20.221 | Planning - Medicare                                  | 12.00            | 12.00            | -                 | 0.00%          |                           |
| 01.4191.20.300 | Planning - Professional Services                     | 5,500.00         | 5,500.00         | -                 | 0.00%          |                           |
| 01.4191.20.320 | Planning - Legal                                     | 2,000.00         | 2,000.00         | -                 | 0.00%          |                           |
| 01.4191.20.350 | Planning - Training & Certification                  | 500.00           | 500.00           | -                 | 0.00%          |                           |
| 01.4191.20.410 | Planning - Postage                                   | 400.00           | 400.00           | -                 | 0.00%          |                           |
| 01.4191.20.460 | Planning - Printing                                  | 150.00           | 150.00           | -                 | 0.00%          |                           |
| 01.4191.20.470 | Planning - Office Supplies                           | 150.00           | 150.00           | -                 | 0.00%          |                           |
| 01.4191.20.490 | Planning - Public Notices                            | 600.00           | 600.00           | -                 | 0.00%          |                           |
| 01.4191.21.111 | Zoning - P/T Wages                                   | 528.00           | 528.00           | -                 | 0.00%          |                           |
| 01.4191.21.220 | Zoning - FICA  | 33.00            | 33.00            | -                 | 0.00%          |                           |
| 01.4191.21.221 | Zoning - Medicare                                    | 8.00             | 8.00             | -                 | 0.00%          |                           |
| 01.4191.21.320 | Zoning - Legal                                       | 1,500.00         | 1,500.00         | -                 | 0.00%          |                           |
| 01.4191.21.350 | Zoning - Training & Certification                    | 75.00            | 75.00            | -                 | 0.00%          |                           |
| 01.4191.21.410 | Zoning - Postage                                     | 350.00           | 350.00           | -                 | 0.00%          |                           |
| 01.4191.21.470 | Zoning - Office Supplies                             | 100.00           | 100.00           | -                 | 0.00%          |                           |
| 01.4191.21.490 | Zoning - Public Notices                              | 500.00           | 500.00           | -                 | 0.00%          |                           |
|                | <b>FUNCTION: PLANNING AND ZONING - 4191</b>          | <b>13,256.00</b> | <b>13,256.00</b> | <b>-</b>          | <b>0.00%</b>   |                           |
| 01.4194.10.370 | Govt Buildings - Custodial Services                  | 5,200.00         | 5,200.00         | -                 | 0.00%          |                           |
| 01.4194.10.380 | Govt Buildings - Groundskeeping                      | 4,408.00         | 4,410.00         | 2.00              | 0.05%          |                           |
| 01.4194.10.401 | Govt Buildings - Heating Fuel                        | 8,000.00         | 8,000.00         | -                 | 0.00%          |                           |
| 01.4194.10.405 | Govt Buildings - Electricity                         | 5,760.00         | 7,000.00         | 1,240.00          | 21.53%         |                           |
| 01.4194.10.470 | Govt Buildings - Office Supplies                     | 500.00           | 500.00           | -                 | 0.00%          |                           |
| 01.4194.10.655 | Govt Buildings - Maintenance & Supplies              | 8,500.00         | 8,500.00         | -                 | 0.00%          |                           |
|                | <b>FUNCTION: GENERAL GOVERNMENT BUILDINGS - 4194</b> | <b>32,368.00</b> | <b>33,610.00</b> | <b>1,242.00</b>   | <b>3.84%</b>   |                           |
| 01.4195.22.380 | Cemetery - Groundskeeping                            | 15,400.00        | 15,400.00        | -                 | 0.00%          |                           |
| 01.4195.22.499 | Cemetery - Other Supplies                            | 750.00           | 800.00           | 50.00             | 6.67%          | Unemployment Comp - \$500 |
|                | <b>FUNCTION: CEMETERIES - 4195</b>                   | <b>16,150.00</b> | <b>16,200.00</b> | <b>50.00</b>      | <b>0.31%</b>   | Worker's Comp - \$23,543  |
| 01.4196.10.810 | Insurance - Worker's Comp/Unemployment               | 22,858.00        | 24,043.00        | 1,185.00          | 5.18%          |                           |
| 01.4196.10.820 | Insurance - Property Liability                       | 35,310.00        | 36,621.00        | 1,311.00          | 3.71%          |                           |
|                | <b>FUNCTION: INSURANCE - 4196</b>                    | <b>58,168.00</b> | <b>60,664.00</b> | <b>2,496.00</b>   | <b>4.29%</b>   |                           |
| 01.4197.10.300 | Advertising/Reg. Assoc. - Professional Services      | 1,500.00         | 1,500.00         | -                 | 0.00%          | Circuit Rider - \$1,500   |
|                |  |                  |                  |                   |                | NHMA Dues - \$1,688       |
|                |  |                  |                  |                   |                | CNHRPC Dues - \$2,327     |

2021 Operating Budget.xlsx

| Account Number | Description  | Budget 2020       | Budget 2021       | \$ Diff        | % Diff        |
|----------------|--|-------------------|-------------------|----------------|---------------|
| 01.4197.10.480 | Advertising/Reg. Assoc. - Dues                           | 4,014.00          | 4,015.00          | 1.00           | 0.02%         |
|                | <b>FUNCTION: ADVERTISING &amp; REGIONAL ASSOC - 4197</b> | <b>5,514.00</b>   | <b>5,515.00</b>   | <b>1.00</b>    | <b>0.02%</b>  |
| 01.4210.30.110 | Police - F/T Wages                                       | 112,200.00        | \$ 115,299.20     | 3,099.20       | 2.76%         |
| 01.4210.30.111 | Police - P/T Wages                                       | 55,000.00         | \$ 73,167.80      | 18,167.80      | 33.03%        |
| 01.4210.30.113 | Police - On Call Wages                                   | 6,700.00          | \$ 6,700.00       | -              | 0.00%         |
| 01.4120.30.115 | Police - Admin Assistant                                 | 10,500.00         | \$ 10,815.00      | 315.00         | 3.00%         |
| 01.4210.30.129 | Police - Grant Funded Overtime Wages                     | 5,000.00          | \$ 2,000.00       | (3,000.00)     | -60.00%       |
| 01.4210.30.130 | Police - Overtime Wages                                  | 2,500.00          | \$ 2,500.00       | -              | 0.00%         |
| 01.4210.30.131 | Police - Detail Wages                                    | 5,000.00          | \$ 5,000.00       | -              | 0.00%         |
| 01.4210.30.210 | Police - Health Insurance                                | 32,319.50         | \$ 33,278.00      | 958.50         | 2.97%         |
| 01.4210.30.220 | Police - FICA  | 3,410.00          | \$ 5,255.12       | 1,845.12       | 54.11%        |
| 01.4210.30.221 | Police - Medicare  | 2,424.40          | \$ 2,900.86       | 476.46         | 19.65%        |
| 01.4210.30.230 | Police - Retirement                                      | 35,452.21         | \$ 37,329.43      | 1,877.22       | 5.30%         |
| 01.4210.30.290 | Police - Life/Disability Insurance                       | 2,000.00          | \$ 2,000.00       | -              | 0.00%         |
| 01.4210.30.340 | Police - Prosecution                                     | 19,500.00         | \$ 19,400.00      | (100.00)       | -0.51%        |
| 01.4210.30.345 | Police - Animal Control                                  | 500.00            | \$ 500.00         | -              | 0.00%         |
| 01.4210.30.350 | Police - Training & Certification                        | 4,500.00          | \$ 4,500.00       | -              | 0.00%         |
| 01.4120.30.399 | Police - Professional Services                           | 24,200.00         | \$ -              | (24,200.00)    | -100.00%      |
| 01.4210.30.402 | Police - Vehicle Fuel                                    | 9,000.00          | \$ 9,000.00       | -              | 0.00%         |
| 01.4210.30.410 | Police - Postage   | 100.00            | \$ 100.00         | -              | 0.00%         |
| 01.4210.30.420 | Police - Telephone                                       | 3,500.00          | \$ 3,500.00       | -              | 0.00%         |
| 01.4210.30.430 | Police - Mobile Phone                                    | 1,750.00          | \$ 1,750.00       | -              | 0.00%         |
| 01.4210.30.445 | Police - Uniforms  | 3,000.00          | \$ 3,000.00       | -              | 0.00%         |
| 01.4210.30.450 | Police - Software  | 700.00            | \$ 700.00         | -              | 0.00%         |
| 01.4210.30.470 | Police - Office Supplies                                 | 1,250.00          | \$ 1,250.00       | -              | 0.00%         |
| 01.4210.30.480 | Police - Dues & Subscriptions                            | 550.00            | \$ 550.00         | -              | 0.00%         |
| 01.4210.30.493 | Police - Youth Programs (Explorers)                      | 1,000.00          | \$ 1,000.00       | -              | 0.00%         |
| 01.4210.30.499 | Police - Other Supplies                                  | 1,000.00          | \$ 1,000.00       | -              | 0.00%         |
| 01.4210.30.610 | Police - New Equipment                                   | 4,000.00          | \$ 4,000.00       | -              | 0.00%         |
| 01.4210.30.620 | Police - Equipment Maintenance                           | 1,500.00          | \$ 1,500.00       | -              | 0.00%         |
| 01.4210.30.630 | Police - Vehicle Maintenance/Repairs                     | 3,500.00          | \$ 4,000.00       | 500.00         | 14.29%        |
| 01.4210.30.720 | Police - Witness Reimbursement                           | 200.00            | \$ 200.00         | -              | 0.00%         |
|                | <b>FUNCTION: POLICE - 4210</b>                           | <b>352,256.11</b> | <b>352,195.41</b> | <b>(60.70)</b> | <b>-0.02%</b> |
| 01.4215.31.111 | Ambulance - P/T Per Diem Wages                           | 60,000.00         | \$ 75,000.00      | 15,000.00      | 25.00%        |
| 01.4215.31.113 | Ambulance - On Call Wages                                | 15,000.00         | \$ 15,000.00      | -              | 0.00%         |
| 01.4215.31.220 | Ambulance - FICA   | 4,650.00          | \$ 5,580.00       | 930.00         | 20.00%        |
| 01.4215.31.221 | Ambulance - Medicare                                     | 1,087.50          | \$ 1,305.00       | 217.50         | 20.00%        |
| 01.4215.31.290 | Ambulance - Life/Disability Insurance                    | 450.00            | \$ 450.00         | -              | 0.00%         |
| 01.4215.31.350 | Ambulance - Training & Certification                     | 6,000.00          | \$ 6,000.00       | -              | 0.00%         |
| 01.4215.31.390 | Ambulance - Paramedic Intercepts                         | 1,750.00          | \$ 1,750.00       | -              | 0.00%         |

| Account Number | Description                                  | Budget 2020       | Budget 2021       | \$ Diff          | % Diff          |
|----------------|--|-------------------|-------------------|------------------|-----------------|
| 01.4215.31.395 | Ambulance - Billing                          | 3,000.00          | \$ 3,000.00       | -                | 0.00%           |
| 01.4215.31.402 | Ambulance - Vehicle Fuel                     | 2,400.00          | \$ 2,400.00       | -                | 0.00%           |
| 01.4215.31.420 | Ambulance - Telephone                        | 1,100.00          | \$ 1,100.00       | -                | 0.00%           |
| 01.4215.31.430 | Ambulance - Mobile Phone                     | 1,100.00          | \$ 1,100.00       | -                | 0.00%           |
| 01.4215.31.445 | Ambulance - Uniforms                         | 2,000.00          | \$ 2,000.00       | -                | 0.00%           |
| 01.4215.31.470 | Ambulance - Office Supplies                  | 500.00            | \$ 650.00         | 150.00           | 30.00%          |
| 01.4215.31.499 | Ambulance - Other Supplies                   | 3,000.00          | \$ 3,000.00       | -                | 0.00%           |
| 01.4215.31.620 | Ambulance - Equipment Maintenance            | 4,000.00          | \$ 4,000.00       | -                | 0.00%           |
| 01.4215.31.630 | Ambulance - Vehicle Maintenance              | 5,000.00          | \$ 5,000.00       | -                | 0.00%           |
|                | <b>FUNCTION: AMBULANCE - 4215</b>            | <b>111,037.50</b> | <b>127,335.00</b> | <b>16,297.50</b> | <b>14.68%</b>   |
| 01.4220.32.111 | Fire - Fire Chief's Wages                    | 40,000.00         | \$ 40,000.00      | -                | 0.00%           |
| 01.4220.32.113 | Fire - On Call Wages                         | 17,500.00         | \$ 17,500.00      | -                | 0.00%           |
| 01.4220.32.114 | Fire - Stipends                              | -                 | \$ 5,200.00       | 5,200.00         | 0.00%           |
| 01.4220.32.220 | Fire - FICA                                  | 3,565.00          | \$ 3,565.00       | -                | 0.00%           |
| 01.4220.32.221 | Fire - Medicare                              | 833.75            | \$ 833.75         | -                | 0.00%           |
| 01.4220.32.290 | Fire - Life/Disability Insurance             | 450.00            | \$ 450.00         | -                | 0.00%           |
| 01.4220.32.350 | Fire - Training & Certification              | 6,500.00          | \$ 6,500.00       | -                | 0.00%           |
| 01.4220.32.385 | Fire - Forestry                              | 1,000.00          | \$ 1,200.00       | 200.00           | 20.00%          |
| 01.4220.32.401 | Fire - Heating Fuel                          | 6,000.00          | \$ 6,000.00       | -                | 0.00%           |
| 01.4220.32.402 | Fire - Vehicle Fuel                          | 3,000.00          | \$ 3,000.00       | -                | 0.00%           |
| 01.4220.32.405 | Fire - Electricity                           | 5,000.00          | \$ 5,000.00       | -                | 0.00%           |
| 01.4220.32.420 | Fire - Telephone                             | 2,000.00          | \$ 2,000.00       | -                | 0.00%           |
| 01.4220.32.430 | Fire - Mobile Phone                          | 2,800.00          | \$ 2,000.00       | (800.00)         | -28.57%         |
| 01.4220.32.470 | Fire - Office Supplies                       | 500.00            | \$ 650.00         | 150.00           | 30.00%          |
| 01.4220.32.480 | Fire - Dues & Subscriptions                  | 1,500.00          | \$ 1,500.00       | -                | 0.00%           |
| 01.4220.32.493 | Fire - Youth / Programs                      | 1,200.00          | \$ 1,200.00       | -                | 0.00%           |
| 01.4220.32.610 | Fire - New Equipment                         | 9,500.00          | \$ 10,000.00      | 500.00           | 5.26%           |
| 01.4220.32.620 | Fire - Equipment Maintenance                 | 8,000.00          | \$ 7,000.00       | (1,000.00)       | -12.50%         |
| 01.4220.32.630 | Fire - Vehicle Maintenance/Repairs           | 5,000.00          | \$ 6,000.00       | 1,000.00         | 20.00%          |
| 01.4220.32.655 | Fire - Building Maintenance & Repairs        | 8,000.00          | \$ 8,000.00       | -                | 0.00%           |
|                | <b>FUNCTION: FIRE - 4220</b>                 | <b>122,348.75</b> | <b>127,598.75</b> | <b>5,250.00</b>  | <b>4.29%</b>    |
| 01.4240.33.111 | Bldg Inspect - P/T Wages                     | 12,000.00         | 12,000.00         | -                | 0.00%           |
| 01.4240.33.220 | Bldg Inspect - FICA                          | 744.00            | 744.00            | -                | 0.00%           |
| 01.4240.33.221 | Bldg Inspect - Medicare                      | 174.00            | 174.00            | -                | 0.00%           |
| 01.4240.33.350 | Bldg Inspect - Training & Certification      | 1,200.00          | 1,200.00          | -                | 0.00%           |
| 01.4240.33.42  | Bldg Inspect - Telephone                     | 300.00            | 300.00            | -                | 0.00%           |
| 01.4240.33.480 | Bldg Inspect - Dues & Subscription           | 100.00            | 100.00            | -                | 0.00%           |
|                | <b>FUNCTION: BUILDING INSPECTION - 4240</b>  | <b>14,518.00</b>  | <b>14,518.00</b>  | <b>-</b>         | <b>0.00%</b>    |
| 01.4290.34.399 | Emergency Mngmt - Other Profes               | 1.00              | 100.00            | 99.00            | 9900.00%        |
|                | <b>FUNCTION: EMERGENCY MANAGEMENT - 4290</b> | <b>1.00</b>       | <b>100.00</b>     | <b>99.00</b>     | <b>9900.00%</b> |

| Account Number | Description                                   | Budget 2020       | Budget 2021       | \$ Diff            | % Diff        |
|----------------|---|-------------------|-------------------|--------------------|---------------|
| 01.4299.30.391 | Other Public Safety - Police Dispatch         | 19,000.00         | 19,000.00         | -                  | 0.00%         |
| 01.4299.32.391 | Other Public Safety - Fire Dispatch           | 18,000.00         | 20,561.00         | 2,561.00           | 14.23%        |
| 01.4299.40.391 | Other Public Safety - Highway Dispatch        | 2,000.00          | 2,000.00          | -                  | 0.00%         |
|                | <b>FUNCTION: OTHER PUBLIC SAFETY - 4299</b>   | <b>39,000.00</b>  | <b>41,561.00</b>  | <b>2,561.00</b>    | <b>6.57%</b>  |
| 01.4311.40.110 | Highway Admin - F/T Wages                     | 255,948.16        | 264,790.40        | 8,842.24           | 3.45%         |
| 01.4311.40.111 | Highway Admin - P/T Wages                     | 7,500.00          | 7,500.00          | -                  | 0.00%         |
| 01.4311.40.130 | Highway Admin - Overtime Wages                | 25,000.00         | 25,000.00         | -                  | 0.00%         |
| 01.4311.40.210 | Highway Admin - Health Insurance              | 114,319.89        | 90,837.78         | (23,482.11)        | -20.54%       |
| 01.4311.40.220 | Highway Admin - FICA                          | 17,883.79         | 18,432.00         | 548.22             | 3.07%         |
| 01.4311.40.221 | Highway Admin - Medicare                      | 4,182.50          | 4,310.71          | 128.21             | 3.07%         |
| 01.4311.40.230 | Highway Admin - Retirement                    | 15,356.89         | 15,500.00         | 143.11             | 0.93%         |
| 01.4311.40.290 | Highway Admin - Life/Disability               | 3,003.99          | 3,250.00          | 246.01             | 8.19%         |
| 01.4311.40.350 | Highway Admin - Training & Certification      | 800.00            | 800.00            | -                  | 0.00%         |
| 01.4311.40.351 | Highway Admin - Drug Testing                  | 1,000.00          | 1,000.00          | -                  | 0.00%         |
| 01.4311.40.401 | Highway Admin - Heating Fuel                  | 10,000.00         | 10,000.00         | -                  | 0.00%         |
| 01.4311.40.405 | Highway Admin - Electricity                   | 3,000.00          | 5,000.00          | 2,000.00           | 66.67%        |
| 01.4311.40.420 | Highway Admin - Telephone                     | 320.00            | 320.00            | -                  | 0.00%         |
| 01.4311.40.430 | Highway Admin - Mobile Phone                  | 1,956.00          | 2,000.00          | 44.00              | 2.25%         |
| 01.4311.40.445 | Highway Admin - Uniforms                      | 6,000.00          | 6,420.00          | 420.00             | 7.00%         |
| 01.4311.40.470 | Highway Admin - Office Supplies               | 300.00            | 300.00            | -                  | 0.00%         |
| 01.4311.40.490 | Highway Admin - Public Notices                | 800.00            | 800.00            | -                  | 0.00%         |
| 01.4311.40.655 | Highway Admin - Building Maintenance          | 5,500.00          | 5,500.00          | -                  | 0.00%         |
| 01.4311.40.710 | Highway Admin - Mileage                       | 250.00            | 250.00            | -                  | 0.00%         |
|                | <b>FUNCTION: HWY AND STREETS ADMIN - 4311</b> | <b>473,121.21</b> | <b>462,010.90</b> | <b>(11,110.31)</b> | <b>-2.35%</b> |
| 01.4312.40.381 | Highway Maint - Crack Sealing                 | 7,200.00          | 7,200.00          | -                  | 0.00%         |
| 01.4312.40.382 | Highway Maint - Roadside Mowing               | 9,000.00          | 9,000.00          | -                  | 0.00%         |
| 01.4312.40.383 | Highway Maint - Tree Removal                  | 3,500.00          | 3,500.00          | -                  | 0.00%         |
| 01.4312.40.384 | Highway Maint - Gravel Crushing               | 30,000.00         | 30,000.00         | -                  | 0.00%         |
| 01.4312.40.399 | Highway Maint - Other Professional Services   | 5,600.00          | 5,600.00          | -                  | 0.00%         |
| 01.4312.40.402 | Highway Maint - Vehicle Fuel                  | 55,000.00         | 55,000.00         | -                  | 0.00%         |
| 01.4312.40.481 | Highway Maint - Culverts                      | 3,000.00          | 3,000.00          | -                  | 0.00%         |
| 01.4312.40.482 | Highway Maint - Salt                          | 59,000.00         | 59,000.00         | -                  | 0.00%         |
| 01.4312.40.483 | Highway Maint - Cold Patch                    | 2,500.00          | 2,500.00          | -                  | 0.00%         |
| 01.4312.40.484 | Highway Maint - Dust Control                  | 11,000.00         | 11,000.00         | -                  | 0.00%         |
| 01.4312.40.485 | Highway Maint - Sand                          | 9,000.00          | 9,000.00          | -                  | 0.00%         |
| 01.4312.40.499 | Highway Maint - Other Supplies                | 20,500.00         | 20,500.00         | -                  | 0.00%         |
| 01.4312.40.610 | Highway Maint - New Equipment                 | 6,000.00          | 6,000.00          | -                  | 0.00%         |
| 01.4312.40.620 | Highway Maint - Equipment Maintenance         | 16,000.00         | 16,000.00         | -                  | 0.00%         |
| 01.4312.40.630 | Highway Maint - Vehicle Maintenance           | 31,500.00         | 31,500.00         | -                  | 0.00%         |
|                | <b>FUNCTION: HIGHWAYS AND STREETS - 4312</b>  | <b>268,800.00</b> | <b>268,800.00</b> | <b>-</b>           | <b>0.00%</b>  |



| Account Number | Description                                     | Budget 2020       | Budget 2021       | \$ Diff         | % Diff        |
|----------------|---|-------------------|-------------------|-----------------|---------------|
| 01.4316.40.405 | Street Lighting - Electricity                   | 3,500.00          | 3,500.00          | -               | 0.00%         |
|                | <b>FUNCTION: STREET LIGHTING - 4316</b>         | <b>3,500.00</b>   | <b>3,500.00</b>   | -               | 0.00%         |
| 01.4324.41.406 | Solid Waste - Transfer Station                  | 85,079.00         | 87,000.00         | 1,921.00        | 2.26%         |
| 01.4324.41.407 | Solid Waste - Tipping Fees                      | 35,670.00         | 38,000.00         | 2,330.00        | 6.53%         |
| 01.4324.41.408 | Solid Waste - Disposal Contract                 | 2,700.00          | 3,000.00          | 300.00          | 11.11%        |
|                | <b>FUNCTION: SOLID WASTE DISPOSAL - 4324</b>    | <b>123,449.00</b> | <b>128,000.00</b> | <b>4,551.00</b> | <b>3.69%</b>  |
| 01.4441.50.111 | Welfare - Director Wages                        | 1.00              | 1.00              | -               | 0.00%         |
| 01.4441.50.220 | Welfare - FICA                                  | 1.00              | 1.00              | -               | 0.00%         |
| 01.4441.50.221 | Welfare - Medicare                              | 1.00              | 1.00              | -               | 0.00%         |
|                | <b>FUNCTION: WELFARE ADMINISTRATION - 4441</b>  | <b>3.00</b>       | <b>3.00</b>       | -               | <b>0.00%</b>  |
| 01.4442.50.510 | Welfare - Medical Assistance                    | 500.00            | 500.00            | -               | 0.00%         |
| 01.4442.50.520 | Welfare - Housing Assistance                    | 4,500.00          | 4,500.00          | -               | 0.00%         |
| 01.4442.50.530 | Welfare - Food Assistance                       | 2,000.00          | 2,000.00          | -               | 0.00%         |
| 01.4442.50.540 | Welfare - Electric Assistance                   | 3,000.00          | 3,000.00          | -               | 0.00%         |
| 01.4442.50.599 | Welfare - Other Assistance                      | 5,000.00          | 5,000.00          | -               | 0.00%         |
|                | <b>FUNCTION: DIRECT ASSISTANCE - 4442</b>       | <b>15,000.00</b>  | <b>15,000.00</b>  | -               | <b>0.00%</b>  |
| 01.4445.50.495 | Health Agencies - Community Education           | 1.00              | 1.00              | -               | 0.00%         |
| 01.4445.50.496 | Health Agencies - Community Meals               | 425.00            | 510.00            | 85.00           | 20.00%        |
| 01.4445.50.498 | Health Agencies - Community Services            | 3,500.00          | 4,700.00          | 1,200.00        | 34.29%        |
|                | <b>FUNCTION: WELFARE VENDOR PAYMENTS - 4445</b> | <b>3,926.00</b>   | <b>5,211.00</b>   | <b>1,285.00</b> | <b>32.73%</b> |
| 01.4520.55.409 | Parks & Recreation - Hillsboro                  | 25,000.00         | 25,000.00         | -               | 0.00%         |
|                | <b>FUNCTION: PARKS AND RECREATION - 4520</b>    | <b>25,000.00</b>  | <b>25,000.00</b>  | -               | <b>0.00%</b>  |
| 01.4550.60.350 | Library - Training & Certification              | -                 | 195.00            | 195.00          | 0.00%         |
| 01.4550.60.405 | Library - Electricity                           | 250.00            | 250.00            | -               | 0.00%         |
| 01.4550.60.410 | Library - Postage                               | -                 | -                 | -               | 0.00%         |
| 01.4550.50.450 | Library - Software                              | -                 | 500.00            | 500.00          | 0.00%         |
| 01.4550.60.470 | Library - Office Supplies                       | 75.00             | 100.00            | 25.00           | 33.33%        |
| 01.4550.60.480 | Library - Dues & Subscriptions                  | 250.00            | 240.00            | (10.00)         | -4.00%        |
| 01.4550.60.493 | Library - Youth Programs                        | 1,000.00          | -                 | (1,000.00)      | -100.00%      |
| 01.4550.60.495 | Library - Community Education                   | -                 | 1,000.00          | 1,000.00        | 0.00%         |
| 01.4550.60.499 | Library - Other Supplies                        | 800.00            | 400.00            | (400.00)        | -50.00%       |
|                | <b>FUNCTION: LIBRARY - 4550</b>                 | <b>2,375.00</b>   | <b>2,685.00</b>   | <b>310.00</b>   | <b>13.05%</b> |
| 01.4611.65.111 | Conservation - PT Wages Lake Host Program       | 1,500.00          | 4,900.00          | 3,400.00        | 226.67%       |
| 01.4611.65.220 | Conservation - FICA                             | 93.00             | 303.80            | 210.80          | 226.67%       |
| 0134611.65.221 | Conservation - Medicare                         | 22.00             | 71.05             | 49.05           | 222.95%       |
| 01.4611.65.310 | Conservation - Research                         | 665.00            | 665.00            | -               | 0.00%         |
| 01.4611.65.350 | Conservation - Training & Certification         | 500.00            | 500.00            | -               | 0.00%         |
| 01.4611.65.410 | Conservation - Postage                          | 60.00             | 60.00             | -               | 0.00%         |
| 01.4611.65.470 | Conservation - Office Supplies                  | 50.00             | 50.00             | -               | 0.00%         |
| 01.4611.65.480 | Conservation - Dues & Subscription              | 700.00            | 700.00            | -               | 0.00%         |

GS Childrens Alli - \$500  
Red Cross - \$1,200  
St Joseph Meals - \$510



| Account Number | Description   | Budget 2020         | Budget 2021         | \$ Diff          | % Diff        |
|----------------|---|---------------------|---------------------|------------------|---------------|
| 01.4611.65.490 | Conservation - Public Notices                                   | 50.00               | 100.00              | 50.00            | 100.00%       |
| 01.4611.65.491 | Conservation - Roads & Trails                                   | 300.00              | 1,500.00            | 1,200.00         | 400.00%       |
| 01.4611.65.493 | Conservation - Youth Programs                                   | 1,300.00            | 1,300.00            | -                | 0.00%         |
| 01.4611.65.499 | Conservation - Other Supplies                                   | 2,370.00            | 300.00              | (2,070.00)       | -87.34%       |
|                | <b>FUNCTION: CONSERVATION ADMINISTRATION - 4611</b>             | <b>7,610.00</b>     | <b>10,449.85</b>    | <b>2,839.85</b>  | <b>37.32%</b> |
| 01.4711.10.655 | Debt Svc - Principal Town Hall                                  | 25,000.00           | 25,000.00           | -                | 0.00%         |
| 01.4711.40.491 | Debt Svc - Principal Road Bond                                  | -                   | -                   | -                | 0.00%         |
|                | <b>FUNCTION: PRINCIPAL - LONG TERM BONDS &amp; NOTES - 4711</b> | <b>25,000.00</b>    | <b>25,000.00</b>    | <b>-</b>         | <b>0.00%</b>  |
| 01.4712.32.640 | Debt Svc - Principal Fire Truck                                 | -                   | 23,137.00           | 23,137.00        | 0.00%         |
| 01.4712.40.640 | Debt Svc - Principal Hwy Equipment                              | -                   | -                   | -                | 0.00%         |
|                | <b>FUNCTION: PRINCIPAL - OTHER DEBT - 4712</b>                  | <b>-</b>            | <b>23,137.00</b>    | <b>23,137.00</b> | <b>0.00%</b>  |
| 01.4722.10.655 | Debt Svc - Interest Town Hall                                   | 5,636.00            | 4,448.00            | (1,188.00)       | -21.08%       |
| 01.4722.32.640 | Debt Svc - Interest Fire Truck                                  | -                   | 5,480.00            | 5,480.00         | 0.00%         |
| 01.4722.40.491 | Debt Svc - Interest Road Bond                                   | -                   | -                   | -                | 0.00%         |
|                | <b>FUNCTION: INTEREST - OTHER DEBT - 4722</b>                   | <b>5,636.00</b>     | <b>9,928.00</b>     | <b>4,292.00</b>  | <b>76.15%</b> |
| 01.4723.10.900 | Debt Svc - Tax Anticipation Note                                | 5,000.00            | 5,000.00            | -                | 0.00%         |
|                | <b>FUNCTION: INTEREST ON TAX &amp; REVENUE ANTICIPATION</b>     | <b>5,000.00</b>     | <b>5,000.00</b>     | <b>-</b>         | <b>0.00%</b>  |
|                | <b>Total</b>  | <b>2,134,496.43</b> | <b>2,212,652.39</b> | <b>78,155.95</b> | <b>3.66%</b>  |

| <b>2020</b>           | <b>Tax Rate</b> | <b>Tax</b>      |
|-----------------------|-----------------|-----------------|
| Municipal             | 6.80            | 1,575.51        |
| County                | 0.96            | 222.43          |
| Local Education       | 15.30           | 3,544.90        |
| State Education       | 1.75            | 405.46          |
| <b>Total</b>          | <b>24.81</b>    | <b>5,748.30</b> |
| <b>Valuation 2020</b> | <b>231,693</b>  |                 |
|                       | <b>231.69</b>   |                 |



**Input 2020 property valuation**

| <b>2019</b>           | <b>Tax Rate</b> | <b>Tax</b>      |
|-----------------------|-----------------|-----------------|
| Municipal             | 9.05            | 1,588.03        |
| County                | 1.25            | 219.34          |
| Local Education       | 17.98           | 3,155.00        |
| State Education       | 2.33            | 408.85          |
| <b>Total</b>          | <b>30.61</b>    | <b>5,371.23</b> |
| <b>Valuation 2019</b> | <b>175,473</b>  |                 |
|                       | <b>175.47</b>   |                 |



**Input 2019 property valuation**

|                 | <b>2019 Tax</b> | <b>2020 Tax</b> | <b>\$ difference</b> | <b>% of Total Increase</b> |
|-----------------|-----------------|-----------------|----------------------|----------------------------|
| Municipal       | 1,588.03        | 1,575.51        | (12.52)              | -3.32%                     |
| County          | 219.34          | 222.43          | 3.08                 | 0.82%                      |
| Local Education | 3,155.00        | 3,544.90        | 389.90               | 103.40%                    |
| State Education | 408.85          | 405.46          | (3.39)               | -0.90%                     |
| <b>Total</b>    | <b>5,371.23</b> | <b>5,748.30</b> | <b>377.07</b>        | <b>100.00%</b>             |

|                            |               |
|----------------------------|---------------|
| <b>Valuation Increase</b>  | <b>32.04%</b> |
| <b>% Tax Bill Increase</b> | <b>7.02%</b>  |

## Frequently Asked Questions about Tax Bills

There have been many questions about the recently issued tax bills. Specifically, why did they go up? Was it because of the town wide re-valuation process? No, the re-valuation did not make taxes go up. The table below highlights the tax rate and the amount of taxes raised by component of the tax rate; municipal, county, local education, and state education. The total tax effort for 2019 is \$5,583,652. The municipal portion of that total amount represents 29.71% while local education represents 59% of the total tax effort. In 2020 the municipal portion represents 27.52% and the local education portion represents 61.89%.

| 2019            | Tax Effort       | Valuation   | Tax Rate     | % Total        |
|-----------------|------------------|-------------|--------------|----------------|
| Municipal       | 1,658,885        | 183,338,610 | 9.05         | 29.71%         |
| County          | 229,780          | 183,338,610 | 1.25         | 4.12%          |
| Local Education | 3,297,197        | 183,338,610 | 17.98        | 59.05%         |
| State Education | 397,790          | 170,387,410 | 2.33         | 7.12%          |
| <b>Total</b>    | <b>5,583,652</b> |             | <b>30.62</b> | <b>100.00%</b> |

| 2020            | Tax Effort       | Valuation   | Tax Rate     | % Total        |
|-----------------|------------------|-------------|--------------|----------------|
| Municipal       | 1,625,630        | 239,002,940 | 6.80         | 27.52%         |
| County          | 229,539          | 239,002,940 | 0.96         | 3.89%          |
| Local Education | 3,656,300        | 239,002,940 | 15.30        | 61.89%         |
| State Education | 396,229          | 226,451,640 | 1.75         | 6.71%          |
| <b>Total</b>    | <b>5,907,698</b> |             | <b>24.81</b> | <b>100.00%</b> |

The above table illustrates the tax effort for the most recent tax bill (2020). The total amount raised is \$5,907,698 which is \$359,103 more than 2019. Note that the municipal portion of the total amount represents 27.52% of the total amount of taxes raised, which is a decrease of \$33,255 from 2019.

The table below is a comparison of taxes raised by the components of the tax rate; municipal, county, local education, and state education. As the table illustrates, only the school portion increased while there are slight decreases in the amounts raised for municipal, county, and state education. When expressing the dollar increases in the different tax components as a percentage of the total dollar increase of \$324,046 the only driver of the increase (110.8%) is the local education component. It is the amount of the budget that determines the tax bill and not the tax rate.

|                 | 2019             | 2020             | \$ Difference  | % Total Increase |
|-----------------|------------------|------------------|----------------|------------------|
| Municipal       | 1,658,885        | 1,625,630        | (33,255)       | -10.3%           |
| County          | 229,780          | 229,539          | (241)          | -0.1%            |
| Local Education | 3,297,197        | 3,656,300        | 359,103        | 110.8%           |
| State Education | 397,790          | 396,229          | (1,561)        | -0.5%            |
|                 | <b>5,583,652</b> | <b>5,907,698</b> | <b>324,046</b> | <b>100.0%</b>    |