DISCLAIMER: THIS DOCUMENT IS A "WORK-IN-PROGRESS". IT HAS BEEN PREPARED FOR AND IS INTENDED SOLELY FOR THE USE OF THE TOPSFIELD FINANCE COMMITTEE FOR MODELING AND PLANNING PURPOSES.

PUBLIC SAFETY			PURPOSI	ES.				
MOUNT TO BE RAISED: 2019 2009 5 5 5		FIN COM EST.	FIN COM EST.	FY18 w/	FIN COM EST.	FIN COM EST.	DIFFERENCE	
I. MOUNT TO BE RAISED:							_	
APPROPRIATIONS: 1.286,977 1.426,424 1.485,270 1.533,544 48,274 3.25	II. AMOUNT TO BE RAISED:	2017	2018	cnanges	2019	2020	Þ	%
PUBLIC SAPETY 2,466,239								
EDUCATION. ELEMENTARY SCHOOLS 7.00,224 7.82,717		1,256,977			1,485,270			3.25%
FUELD WORKS & FACULTIES	PUBLIC SAFETY	2,456,239	2,473,539	2,489,201	2,613,676	2,651,282	37,606	1.51%
HUMAN SERVICES		7,602,224	7,827,171		8,108,071	8,351,313	243,242	3.00%
CULTURE AND RECREATION 973,781 883,979 597,592 699,776 4.04 DEST SERVICE GS34,06 672,875 7.09 699,456 1,494,244 505,776 4.04 DEST SERVICE FERSIONSINSURANCE) 3,769,384 3,902,022 3,934,677 4,198,860 224,285 5.99 TOTAL ARTICLE SRD 7,709,010 210,597 2.86 MASCONOMET REGIONAL SCHOOL 7,025,349 7,207,467 600K 7,579,413 7,790,010 210,597 2.86 MASCONOMET REGIONAL SCHOOL 7,025,349 7,207,467 600K 7,579,413 7,790,010 210,597 2.86 DIFFER AND ARRIVE STATE		904,639	,		1,680,330	1,723,919	43,589	2.66%
DEBT SERVICE		,	,		263,776	,	11,064	4.33%
OTHER EXPENDITURES (PENSIONSINSURANCE) 1,3750,394 3,356,262 3,394,677 4,168,860 2,242,83 5,56 TOTAL ARTICLE SRD (PART ALTER AL		,		587,582	,	,		4.04%
TOTAL ARTICLE SRD								54.86%
MASCONOMET REGIONAL SCHOOL 7,025,349 7,027,467 OTHER ATM WARRANT ARTICLES 199,846 OTHER ATM WARRANT ARTICLES 199,846 D. OTHER ATM WARRANT ARTICLES 199,846 D. OTHER AMOUNTS TO BE RAISED: 1, AMOUNTS CERTIFIED FOR TAX TITLE PURPOSES 2, DEST & INTER SET CHARGES NOT IN SCH B 3, FINAL COUNT JUDGMENTS 4, TOTAL OVERLAY DEFICITS OF PRIOR YEARS 4, TOTAL OVERLAY DEFICITS OF PRIOR YEARS 4, TOTAL OVERLAY DEFICITS OF PRIOR YEARS 5, TOTAL CHERT SHEET OFFERSTS (CST-RE) 11, 311 11,144 10,770 10,770 10,770 10,000 10								5.95%
SOUR ATM WARRANT ARTICLES 199.446 2,097.373 306.246 11.00								5.94%
OTHER ATM WARPANT ARTICLES 199.846 TOTAL APPORPIATIONS 2,078.751 2,828.529 30,116.799 31,595.261 1,438,462 4,78 B. OTHER AMOUNTS TO BE RAISED: 1. AMOUNTS TO BE RAISED: 2. DEBT & INTEREST CHARGES NOT IN SCH. B 3. FINAL COURT JUDGMENTS 4. TOTAL OVERLAY DEFICITS OF PRIOR YEARS 5. TOTAL CHERRY SHEET DEFISTS (ICS-LER) 1. TOTAL OVERLAY DEFICITS OF PRIOR YEARS 8. AUTHORIZED DEFICITS (CH.44, S38E) 8. AUTHORIZED DEFICITS (CH.44, S38E) 8. AUTHORIZED DEFICRIS (CH.44, S31D) 10. OTHER TOTAL LINES 1-10 11. STITL LINES 1-10 10. AUTHOR 10. AUTHOR 10. AUTHORIZED DEFICR (CH.44, S31D) 10. AUTHORIZED DEFICR OF PRIOR YEARS 10. AUTHORIZED DEFICR (CH.44, S31D) 10. OTHER 10. AUTHORIZED DEFICR (CH.44, S31D) 10. OTHER 10. AUTHORIZED DEFICR (CH.45, S31D) 10. OTHER 10. AUTHORIZED DEFICR (CH.46, S31D) 10. AUTHORIZED DEFICR (CH.46, S31D) 10. AUTHORIZED DEFICR (CH.46, S31D) 10.	MASCONOMET REGIONAL SCHOOL	7,025,349	7,207,467	5001/	7,579,413	7,796,010	216,597	2.86%
STIM WARRAMY ARTICLES 189,846 TOTAL APPROPRIATIONS 27,457,051 28,892,982 30,116,799 31,555,261 1,438,462 4,78 8, OTHER ANDUNTS TO BE RAISED: 1, AMOUNTS CERTIFIED FOR TAX TITLE PURPOSES 2, DEET & RAISED STOTIAL CHERRY SHEET OFFSETS (CS-LEVE) 3, FINAL COURT JUDGMENTS 3, FINAL COURT JUDGMENTS 4, TOTAL OVERLAY DEPICITS OF PRIOR YEARS 5, TOTAL CHERRY SHEET OFFSETS (CS-LEVE) 1, OTHER ANDUN DEFICITS 7, OFFSET RECEIPTS DEFICITS (CH-44, S31D) 10, OTHER 10, OTHER TOTAL LINES 1-10 11,311 11,144 10,770 10,000 10,0000 10,0000 10,0000 10, ALLOWANCE FOR DARTEM'S & EXEMPS (OVERLAY) 11,321 11,144 10,770 10,000 10,0000								
STM WARRANT ARTICLES 109.46 1. OZ50.62 1. OZ	OTHER ATM WARRANT ARTICLES	2.079.377	2.826.529		2.632.492	2.937.738	305.246	11.60%
TOTAL: APPROPRIATIONS 8. OTHER MOUNTS TO BE RASED: 1. AMOUNTS CERTIFIED FOR TAX TITLE PURPOSES 1. AMOUNTS CERTIFIED FOR TAX TITLE PURPOSES 2. DEBT & RITTEREST CHARGES NOT IN SCH. B 3. FINAL COURT JUDGMENTS 4. TOTAL OVERLAY DEFICITS OF PRIOR YEARS 5. TOTAL CHERRY SHEET OF FSETS (CS1-ER) 11.311 11.144 11.770 10.770 10.770 10.770 0.00 10. OTHER 17. OFFSET RECEIPTS DEFICITS (CH.44, SS3E) 18. AUTHORIZED DEFICITS (CH.44, SS1E) 19. SNOW AND ICE DEFICIT (CH.44, SS1E) 10. TOTAL: LINEST-10 11.311 11.144 10.770 110.770 10.000 10. OTHER 17. OFFSET RECEIPTS DEFICITS (CH.44, SS1E) 10. AUTHORIZED DEFERRAL OF TEXALERS PAY 10. SNOW AND ICE DEFICIT (CH.44, SS1E) 10. AUTHORIZED DEFERRAL OF TEXALERS PAY 11.311 11.144 10.770 110.070 10.000 10. OTHER 17. OTHER TOTAL: LINEST-10 10. ALLOWANGE FOR ABATEMENTS & EXEMPS (OVERLAY) 17. ALLOWANGE FOR ABATEMENTS & EXEMPS (OVERLAY) 18. ESTIMATED RECEIPTS & OTHER REVENUE SOURCES: 18. ESTIMATED RECEIPTS & OTHER REVENUE SOURCES: 18. ESTIMATED RECEIPTS & OTHER REVENUE SOURCES: 19. ESTIMATED RECEIPTS & OTHER			-			-		-100.00%
B. OTHER AMOUNTS TO BE RAISED: 1. AMOUNTS CERTIFIED FOR TAX TITLE PURPOSES 2. DEBT & INTEREST CHARGES NOT IN SCH. B 3. FINAL COURT JUDGMENTS 4. TOTAL CHERRY SHEET OF SETS (ES)-ER) 5. TOTAL CHERRY SHEET OF SETS (ES)-ER) 7. OF SET RECEIPTS DEFICITS (CH-44, SS3E) 7. OF SET RECEIPTS DEFICITS (CH-44, SS3E) 8. AUTHORIZED DEFIERRAL OF TEACHERS PAY 9. SNOW AND ICE DEFICIT (CH-44, SS1D) 10. OTHER 10. TOTAL LINES 1- 10 10. TOTAL LINES 1- 10 11.,311 11.,144 10.,770 110,770 100,000 100,000 10. OTHER PRODUITY ASSESSMENTS 294,285 294,285 294,285 309,530 309,530 0,000 D. ALLOWANCE FOR BATEMTS & EXEMPS (OVERLAY) E. TOTAL ALONDIN TO BE RAISED: 27,941,002 29,373,411 30,588,099 32,105,561 1,538,462 5,030 BI. ESTIMATED STATE RECEIPTS (CH-24, ST0) BI. ESTIMATED STATE RECEIPTS (CH-24) 1,348,251 1,504,552 1,504,552 1,504,562 1,503,600 1,500,000 1,50			28.892.982			31.555.261		4.78%
2. DEST'S INTEREST CHARGES NOT IN SCH. B 3. FINAL COURT JUDGMENTS 4. TOTAL OVERLAY DEFICITS OF PRIOR YEARS 5. TOTAL CHERRY SHEET OFFSETS (CS1-ER) 11,311 11,144 10,770 10,770 10,770 10,770 10,000 10,		, , , , , , , , , , , , , , , , , , , ,	, , , , , , , , , , , , , , , , , , , ,		,	,,,,,	-	
3. FINAL COURT JUDGMENTS 4. TOTAL CHERNY SHEET OFFSETS (CSI-ER) 5. TOTAL CHERNY SHEET OFFSETS (CSI-ER) 6. REVENUE DEFICITS 7. OFFSET RECEIPTS DEFICITS (CH-44, SSISE) 8. AUTHORIZED DEFICITS (CH-44, SSID) 9. SNOW AND ICE DEFICIT (CH-44, SSID) 10. OTHER 17. OTHER 1 10. OND 10. OND 10. OTHER 17. OTHER 1 10. OND 10. OTHER 10. ALLOWANCE OF RABATEMETS & EXEMPS (OVERLAY) 17. SSP. OS. OS. OS. OS. OS. OS. OS. OS. OS. OS	AMOUNTS CERTIFIED FOR TAX TITLE PURPOSES						-	
3. FINAL COURT JUDGMENTS 4. TOTAL CHERNY SHEET OFFSETS (CSI-ER) 5. TOTAL CHERNY SHEET OFFSETS (CSI-ER) 6. REVENUE DEFICITS 7. OFFSET RECEIPTS DEFICITS (CH-44, SSISE) 8. AUTHORIZED DEFICITS (CH-44, SSID) 9. SNOW AND ICE DEFICIT (CH-44, SSID) 10. OTHER 17. OTHER 1 10. OND 10. OND 10. OTHER 17. OTHER 1 10. OND 10. OTHER 10. ALLOWANCE OF RABATEMETS & EXEMPS (OVERLAY) 17. SSP. OS. OS. OS. OS. OS. OS. OS. OS. OS. OS	2. DEBT & INTEREST CHARGES NOT IN SCH. B						-	
4. TOTAL OVERLAY DEFICITS OF PRIOR YEARS 5. TOTAL CHERRY SHET OFFSETS (CS1-ER) 6. REVENUE DEFICITS 7. OFFSET RECIPITS DEFICITS (CH-44, SS5E) 7. OFFSET RECIPITS DEFICITS (CH-44, SS5E) 8. AUTHORIZED DEFERRAL OF TEACHERS PAY 9. SNOW AND ICE DEFICIT (CH-44, S31D) 10. OTHER 11.,311 11.,144 10.,770 110,070 100,000 110,0000							-	
5. TOTAL CHERNY SHEET OFFSETS (CS1-ER) 11,311 11,144 10,770 10,770 . 0,00 . 0 . 0 . 0 . 0 . 0 . 0 . 0 . 0							-	
3. AUTHORIZED DEFERRAL OF TEACHERS' PAY	5. TOTAL CHERRY SHEET OFFSETS (CS1-ER)	11,311	11,144		10,770	10,770	-	0.00%
8. AUTHORIZED DEFIERRAL OF TEACHERS' PAY 9. SNOW AND ICE DEFICIT (CH.44, S31D) 10. OTHER 10. TOTAL: LINES 1-10 11.311 11.144 10.770 110,770 110,000 928.51 C STATE AND COUNTY ASSESSMENTS 294.285 294.285 300.530 300.530 300.530 0.00 0.00 D. ALLOWANCE FOR ABATEMTS & EXEMP'S (OVERLAY) 178.355 175,000 140,000 140,000 10. 000 0.00 E. TOTAL AMOUNT TO BE RAISED: 27,941.002 29.373,411 30.568,099 32,106.561 1,533,462 5.03 III. ESTIMATED RECEIPTS & OTHER REVENUE SOURCES: A. ESTIMATED RECEIPTS & OTHER REVENUE SOURCES: A. ESTIMATED LOCAL RECEIPTS (SCHEDULE A) 1. 426,975 1.504,502 1. 1,505,500 1. 1,600,000 1. 1,600,000 1. 0,000 83. ENTERPRISE FUNDS (SCHEDULE A-2) 1. 348,351 1. 504,522 1. 1,801,901 2. 0,24,962 2. 20,361 12. 38 4. REVOLVING FUNDS (SCHEDULE A-2) 1. 48,361 2. OTHER AVAILABLE FUNDS FOR PART. PURPOSE 381,660 2. OTHER AVAILABLE FUNDS FOR PART. PURPOSE 381,660 2. OTHER AVAILABLE FUNDS FOR PART. PURPOSE 381,660 373,194 683,250 782,969 1. 20,000 D. 1 FREE CASH TOR PARTICULAR PURPOSE 381,660 373,194 683,250 782,969 1. 20,000 D. 1 FREE CASH TOR BEDUCE TAX LEVY 358,492 5176,419 5476,639 5476,639 5476,639 5476,639 5476,639 5476,639 5476,639 5476,639 5476,639 5476,639 5476,639 5476,639 5476,639 5477,640 5477 5477 5477 5477 5477 5477 5477 54	6. REVENUE DEFICITS				-		-	
9. SNOW AND ICE DEFICIT (CH.44, S31D) 10. OTHER 170TAL: LINES 1 - 10 11.311 11,144 10,770 110,770 110,000 928.51 170TAL: LINES 1 - 10 110,000 110,000 928.51 170TAL: LINES 1 - 10 110,000 110,000 110,000 928.51 170TAL: LINES 1 - 10 110,000 110,000 110,000 928.51 170TAL: LINES 1 - 10 110,000 110,000 110,000 110,000 110,000 928.51 170TAL AMOUNT TO BE RAISED: 27,941,002 29,373,411 30,588,099 32,106,561 1,538,462 5,030 110,000 110,000 110,000 110,000 0.00 110,000 110,000 0.00 110,000 110,000 110,000 0.00 110,000 110,000 110,000 0.00 110,000 1	7. OFFSET RECEIPTS DEFICITS (CH.44, S53E)						-	
10. OTHER 1. OTHER 1. TOTAL: LINES 1-10 1. 11,311 1.1,144 1.0,770 1.10,770 1.10,700 928.51 C. STATE AND COUNTY ASSESSMENTS 294,285 294,285 300,530 300,530 300,530 - 0.00 D. ALLOWANCE FOR ABATEMT'S & EXEMP'S (OVERLAY) 178,355 175,000 140,000 140,000 140,000 1,500 1	8. AUTHORIZED DEFERRAL OF TEACHERS' PAY						-	
TOTAL: LINES 1-10	9. SNOW AND ICE DEFICIT (CH.44, S31D)					100,000	100,000	
C. STATE AND COUNTY ASSESSMENTS D. ALLOWANCE FOR ABATEMTS & EXEMP'S (OVERLAY) 178,355 175,000 140,000	` ' ' '				-	,	-	
D. ALLOWANCE FOR ABATEM'TS & EXEMP'S (OVERLAY) E. TOTAL AMOUNT TO BE RAISED: 27,941,002 29,373,411 30,568,099 32,106,561 1,538,462 5.03 III. ESTIMATED RECEIPTS & OTHER REVENUE SOURCES: A. ESTIMATED STATE RECEIPTS 1,866,488 1,887,064 1,1927,465 1,927,46 1,927,465 1,927,465 1,927,465 1,927,465 1,927,465 1,927,465 1,9	TOTAL: LINES 1 - 10	11,311	11,144		10,770	110,770	100,000	928.51%
E. TOTAL AMOUNT TO BE RAISED: 27,941,002 29,373,411 30,568,099 32,106,561 1,538,462 5.03 III. ESTIMATED RECEIPTS & OTHER REVENUE SOURCES: A. ESTIMATED RECEIPTS (SOME SOURCES): 1,866,488 1,887,064 1,927,465 1,927,465 - 0.00 A1. SCHOOL BLDG ASSISTANCE (FY 2006-) B1. ESTIMATED LOCAL RECEIPTS (SCHEDULE A.) 1,426,975 1,505,500 1,600,000 1,600,000 - 0.00 B3. ENTERPRISE FUNDS (SCHEDULE A-2) 1,348,351 1,504,522 1,801,901 2,024,962 223,061 12,38 B4. REVOLVING FUNDS (SCHEDULE A-3) - 1,348,351 1,504,522 1,801,901 2,024,962 223,061 12,38 C1. FREE CASH FOR PARTICULAR PURPOSE 581,560 733,194 663,250 788,250 125,000 18.85 C2 OTHER AVAILABLE FUNDS FOR PART. PURPOSE 358,155 131,004 326,968 - (326,968) 100.00 D1 FREE CASH TO REDUCE TAX LEVY 38,492 S176,419 S478,683 \$62,504 (416,179) 86,494 E. TOTAL ESTIMATED RECEIPTS & OTHER REV. SOURC 5,940,021 5,937,703 6,798,267 6,403,181 (395,086) 5-81 SUMMARY OF AMTS TO BE RAISED 27,941,002 29,373,411 30,568,099 32,106,561 1,538,462 5.03 TOTAL ESTIMATED RECEIPTS AND REVENUE: 5,940,021 5,937,703 6,798,267 6,403,181 (395,086) 5-81 TOTAL ANDOINT TO BE RAISED 27,941,002 29,373,411 30,568,099 32,106,561 1,538,462 5.03 TOTAL ESTIMATED RECEIPTS AND REVENUE: 5,940,021 5,937,703 6,798,267 6,403,181 (395,086) 5-81 TOTAL ANDOINT TO BE RAISED 27,941,002 29,373,411 30,568,099 32,106,561 1,538,462 5.03 TOTAL ESTIMATED RECEIPTS AND REVENUE: 5,940,021 5,937,703 6,798,267 6,403,181 (395,086) 5-81 TOTAL ANDOINT TO BE RAISED 27,941,002 29,373,411 30,568,099 32,106,561 1,538,462 5.03 TOTAL ESTIMATED RECEIPTS AND REVENUE: 5,940,021 5,937,703 6,798,267 6,403,181 (395,086) 5-81 TOTAL ANDOINT TO BE RAISED 37,945,000 5,945,0	C. STATE AND COUNTY ASSESSMENTS	294,285	294,285		300,530	300,530	-	0.00%
III. ESTIMATED RECEIPTS & OTHER REVENUE SOURCES: A. ESTIMATED STATE RECEIPTS 1,866,488 1,887,064 1,927,465 1,927,465 - 0.00 A1. SCHOOL BLOG ASSISTANCE (FY 2006-) B1. ESTIMATED LOCAL RECEIPTS (SCHEDULE A) 1,426,975 1,505,500 1,600,000 1,600,000 - 0.00 B3. ENTERPRISE FUNDS (SCHEDULE A-2) 1,348,351 1,504,522 1,801,901 2,024,962 223,061 12.38 B4. REVOLVING FUNDS (SCHEDULE A-3) 5.00 18,865 10,000 1,600,000 1,000,000 1,000,000 1,000,000 1,000,000	D. ALLOWANCE FOR ABATEM'TS & EXEMP'S (OVERLAY)	178,355	175,000		140,000	140,000	-	0.00%
A. ESTIMATED STATE RECEIPTS	E. TOTAL AMOUNT TO BE RAISED:	27,941,002	29,373,411		30,568,099	32,106,561	1,538,462	5.03%
A. ESTIMATED STATE RECEIPTS								
A1. SCHOOL BLDG ASSISTANCE (FY 2006s) B1. ESTIMATED LOCAL RECEIPTS (SCHEDULE A) 1,426,975 1,505,500 1,600,000 1,600,000 1,600,000 1,600,000 1,2024,962 223,061 12.38 B4. REVOLVING FUNDS (SCHEDULE A-2) 1,348,351 1,504,522 1,801,901 2,024,962 223,061 12.38 B4. REVOLVING FUNDS (SCHEDULE A-3) C1. FREE CASH FOR PARTICULAR PURPOSE 581,560 C2. OTHER AVAILABLE FUNDS FOR PART. PURPOSE 581,560 D1 FREE CASH TO REDUCE TAX LEVY 358,492 S176,419 S478,683 \$62,504 (416,179) 8478,683 \$62,504 (416,179) 8-6.94 E. TOTAL ESTIMATED RECEIPTS & OTHER REV. SOURC 5,940,021 5,937,703 6,796,267 6,403,181 (395,086) -5.81 COTAL AMOUNT TO BE RAISED 27,941,002 29,373,411 30,568,099 32,106,561 1,538,462 5.03 TOTAL ESTIMATED RECEIPTS AND REVENUE: 5,940,021 5,937,703 6,796,267 6,403,181 (395,086) 5,81 TOTAL AX LEVY: 22,000,981 23,435,708 23,769,832 25,703,380 1,933,548 825,703,380 1,933,548 825,703,380 1,933,548 825,703,380 1,933,548 825,703,380 1,933,548 825,703,380 1,933,548 825,703,380 1,933,548 825,703,380 1,933,548 825,703,380 1,933,548 825,803 823,603,805 823,603 823,603,805 823,603 823,603 823,603,805 823,603 823,	III. ESTIMATED RECEIPTS & OTHER REVENUE SOURCES:							
B1. ESTIMATED LOCAL RECEIPTS (SCHEDULE A) B1. ESTIMATED LOCAL RECEIPTS (SCHEDULE A) B3. ENTERPRISE FUNDS (SCHEDULE A-2) C1. FREE CASH FUNDS (SCHEDULE A-3) C1. FREE CASH FOR PARTICULAR PURPOSE S81,560 C2. OTHER AVAILABLE FUNDS FOR PART. PURPOSE S81,560 S83,452 S83,455 S83,452 S176,419 S478,683 S62,504 G416,179 86.94 E TOTAL ESTIMATED RECEIPTS & OTHER REV. SOURC SUMMARY OF AMTS TO BE RAISED & ESTIMATED RECEIPTS SUMMARY OF AMTS TO BE RAISED & ESTIMATED RECEIPTS TOTAL ESTIMATED RECEIPTS AND REVENUE: S940,021 S940,021 S937,703 S05,986,999 S21,106,561 S937,703 S05,986,999 S21,106,561 S940,021 S937,703 S05,798,267 S05,380 S05,080 S07,98,267 S05,380 S05,080 S07,98,267 S05,380 S05,080 S07,98,267 S05,380 S05,080 S07,98,267 S07,98,2	A. ESTIMATED STATE RECEIPTS	1,866,488	1,887,064		1,927,465	1,927,465	-	0.00%
B3. ENTERPRISE FUNDS (SCHEDULE A-2) 1,348,351 1,504,522 1,801,901 2,024,962 223,061 12.38 B4. REVOLVING FUNDS (SCHEDULE A-3)	A1. SCHOOL BLDG ASSISTANCE (FY 2006>)	-					-	
B4. REVOLVING FUNDS (SCHEDULE A-3) C1. FREE CASH FOR PARTICULAR PURPOSE 581,560 C2. OTHER AVAILABLE FUNDS FOR PART. PURPOSE 358,155 131,004 326,968 -(326,968) -100,00 D1 FREE CASH TO REDUCE TAX LEVY 358,492 E. TOTAL ESTIMATED RECEIPTS & OTHER REV. SOURC 5,940,021 5,937,703 6,798,267 6,403,181 (395,086) -5.81 SUMMARY OF AMTS TO BE RAISED & ESTIMATED RECEIPTS TOTAL AMOUNT TO BE RAISED 27,941,002 29,373,411 30,568,099 32,106,561 1,538,462 5.03 TOTAL ESTIMATED RECEIPTS AND REVENUE: 5,940,021 5,937,703 6,798,267 6,403,181 (395,086) -5.81 TOTAL ESTIMATED RECEIPTS AND REVENUE: 5,940,021 5,937,703 6,798,267 6,403,181 (395,086) -5.81 TOTAL TAX LEVY: 22,000,981 23,435,708 23,769,832 25,703,380 1,933,548 8,25 MAXIMUM ALLOWABLE LEVY: 22,005,527 23,524,851 23,833,875 24,943,930 1,110,055 4,72 EXCESS LEVY CAPACITY: (UNDER) OR OVER MAX. ALL. LEVY 4,546) 4,546) 4,546 4,647 4,546 4,647 4,648 4,648 4,2267,662 3,16 4,648 4,2267,662 3,16 4,648 4,2267,662 3,16 4,648 4,2267,662 3,16 4,648 4,2267,662 3,16 4,648 4,2267,662 3,16 4,648 4,2267,662 3,16 4,648 4,2267,662 3,16 4,648 4,2267,662 3,16 4,648 4,2267,662 3,16 4,648 4,2267,662 3,16 4,648 4,2267,662 3,16 4,648 4,2267,662 3,16 4,648 4,2267,663 5,16 4,648 4,2267,662 5,16 4,648 4,2267,662 5,16 4,648 4,2267,662 5,16 4,648 4,2267,662 5,16 4,648 4,2267,662 5,16 4,648 4,266,933 5,266,754 5,17 4,000 5,17 4,0	B1. ESTIMATED LOCAL RECEIPTS (SCHEDULE A)	1,426,975	1,505,500		1,600,000	1,600,000	-	0.00%
C1. FREE CASH FOR PARTICULAR PURPOSE 581,560 733,194 663,250 788,250 125,000 18.85 C2 OTHER AVAILABLE FUNDS FOR PART. PURPOSE 358,155 131,004 326,968 - (326,968) -100.00 D1 FREE CASH TO REDUCE TAX LEVY 358,492 \$176,419 \$478,683 \$62,504 (416,179) -86.94 E. TOTAL ESTIMATED RECEIPTS & OTHER REV. SOURC 5,940,021 5,937,703 6,798,267 6,403,181 (395,086) -5.81 SUMMARY OF AMTS TO BE RAISED & ESTIMATED RECEIPTS TOTAL AMOUNT TO BE RAISED 27,941,002 29,373,411 30,568,099 32,106,561 1,538,462 5.03 TOTAL ESTIMATED RECEIPTS AND REVENUE: 5,940,021 5,937,703 6,798,267 6,403,181 (395,086) -5.81 TOTAL TAX LEVY: 22,000,981 23,435,708 23,769,832 25,703,380 1,933,548 8.25 MAXIMUM ALLOWABLE LEVY: 22,000,981 23,435,708 23,769,832 25,703,380 1,933,548 8.25 EXCESS LEVY CAPACITY: (UNDER) OR OVER MAX. ALL. LEVY 4,546 (89,144) (64,043) 759,450 823,493 TOTAL VALUATION: 1,298,526,259 1,362,278,394 1,408,588,756 1,450,846,118 42,257,662 3.10 TOTAL VALUATION: 1,298,526,259 1,362,278,394 1,408,588,756 1,450,846,118 42,257,662 3.10 TAX RATE: 16,94 17,20 16,87 17,72 (0,33) 1,91 Memorandum: Current certified Free Cash: \$1,640,052 \$1,611,613 \$2,266,933 \$2,564,754 \$1,77.2 (0,33) 1,91 Memorandum: Current certified Free Cash: \$700,000 \$702,000 \$1,125,000 \$1,714,00	B3. ENTERPRISE FUNDS (SCHEDULE A-2)	1,348,351	1,504,522		1,801,901	2,024,962	223,061	12.38%
C2 OTHER AVAILABLE FUNDS FOR PART. PURPOSE D1 FREE CASH TO REDUCE TAX LEVY 358,492 S176,419 S478,683 S62,504 (416,179) -86,94 E. TOTAL ESTIMATED RECEIPTS & OTHER REV. SOURC 5,940,021 5,937,703 6,798,267 6,403,181 (395,086) -5,81 TOTAL AMOUNT TO BE RAISED 27,941,002 29,373,411 30,568,099 32,106,561 1,538,462 5.03 TOTAL ESTIMATED RECEIPTS AND REVENUE: 5,940,021 5,937,703 6,798,267 6,403,181 (395,086) -5,81 TOTAL ESTIMATED RECEIPTS AND REVENUE: 5,940,021 5,937,703 6,798,267 6,403,181 (395,086) -5,81 TOTAL TAX LEVY: 22,000,981 23,435,708 23,769,832 25,703,380 1,933,548 8.25 MAXIMUM ALLOWABLE LEVY: 22,005,527 23,524,851 23,833,875 24,943,930 1,110,055 4,72 EXCESS LEVY CAPACITY: (UNDER) OR OVER MAX. ALL. LEVY (4,546) (89,144) (64,043) 759,450 823,493 TOTAL VALUATION: 1,298,826,259 1,362,278,394 1,408,588,756 1,450,946,418 42,257,662 3.10 TAX RATE: 16,94 17,20 16,87 17,72 (0,33) -1,91 Memorandum: Current certified Free Cash: S1,640,052 S1,611,613 S2,266,933 S2,564,754 Minimum Free Cash Position: \$700,000 \$702,000 \$1,125,000 \$1,1125,000 \$1,114,000 \$1,714,000 \$50 \$1,114,000 \$1,714,00	B4. REVOLVING FUNDS (SCHEDULE A-3)				=		-	
D1 FREE CASH TO REDUCE TAX LEVY E. TOTAL ESTIMATED RECEIPTS & OTHER REV. SOURC 5,940,021 5,937,703 6,798,267 6,403,181 (395,086) -5,81 SUMMARY OF AMTS TO BE RAISED & ESTIMATED RECEIPTS TOTAL AMOUNT TO BE RAISED 27,941,002 29,373,411 30,568,099 32,106,561 1,538,462 5,03 TOTAL ESTIMATED RECEIPTS AND REVENUE: 5,940,021 5,937,703 6,798,267 6,403,181 (395,086) -5,81 TOTAL ESTIMATED RECEIPTS AND REVENUE: 5,940,021 5,937,703 6,798,267 6,403,181 (395,086) -5,81 TOTAL LESTIMATED RECEIPTS AND REVENUE: 22,000,981 23,435,708 23,769,832 25,703,380 1,933,548 8,25 MAXIMUM ALLOWABLE LEVY: 22,005,527 23,524,851 23,833,875 24,943,930 1,110,055 4,72 EXCESS LEVY CAPACITY: (UNDER) OR OVER MAX. ALL. LEVY (4,546) (89,144) (64,043) (64,043) 759,450 823,493 TOTAL VALUATION: 1,298,826,259 1,362,276,394 1,408,588,756 1,450,846,418 42,257,662 3,10 TAX RATE: 16,94 17,20 16,87 17,72 (0,33) -1,91 Memorandum: Current certified Free Cash: S1,640,052 \$1,611,613 \$2,266,933 \$2,564,754 Minimum Free Cash Position: \$700,000 \$700,000 \$702,000 \$1,125,000 \$1,714	C1. FREE CASH FOR PARTICULAR PURPOSE	581,560	733,194		663,250	788,250	125,000	18.85%
E. TOTAL ESTIMATED RECEIPTS & OTHER REV. SOURC 5,940,021 5,937,703 6,798,267 6,403,181 (395,086) -5.81 SUMMARY OF AMTS TO BE RAISED & ESTIMATED RECEIPTS	C2 OTHER AVAILABLE FUNDS FOR PART. PURPOSE	358,155	131,004		326,968	-	(326,968)	-100.00%
SUMMARY OF AMTS TO BE RAISED & ESTIMATED RECEIPTS TOTAL AMOUNT TO BE RAISED 27,941,002 29,373,411 30,568,099 32,106,561 1,538,462 5.03 TOTAL ESTIMATED RECEIPTS AND REVENUE: 5,940,021 5,937,703 6,798,267 6,403,181 (395,086) -5.81 TOTAL TAX LEVY: 22,000,981 23,435,708 23,769,832 25,703,380 1,933,548 8.25 MAXIMUM ALLOWABLE LEVY: 22,005,527 23,524,851 23,833,875 24,943,930 1,110,055 4.72 EXCESS LEVY CAPACITY: (UNDER) OR OVER MAX. ALL. LEVY (4,546) (89,144) (64,043) 759,450 823,493 TOTAL VALUATION: 1,298,826,259 1,362,278,394 1,408,588,756 1,450,846,418 42,257,662 3.10 TOTAL VALUATION: 1,298,826,259 1,364,052 \$1,611,613 \$2,266,933 \$2,564,754 Minimum Free Cash Position: \$700,000 \$702,000 \$1,125,000 \$1,141,903 \$850,754 Net available Free Cash: \$940,052 \$999,613 \$1,414,933 \$850,754 Net available Free Cash: \$1,640,052 \$1,941,941 \$1,400,052 \$1,941,941 \$1,400,052 \$1,941,941 \$2,941,942 \$4,943,943 \$4,943,943 \$4,943,943 \$4,943,943 \$4,943,943 \$4,943,943 \$4,943,943 \$4,943,943 \$4,943,943 \$4,943,943 \$4,943,943 \$4,943,943 \$4,943,943 \$4,943,943 \$4,943,943 \$4,943,943 \$4,944,943 \$4,944,943 \$4,944,943 \$4,944,943 \$4,944,943 \$4,944,944 \$4,944,944 \$4,944,943 \$4,944,944 \$4,944,944 \$4,944,944 \$4,944,944 \$4,944,944 \$4,944,943 \$4,944,943 \$4,944,943 \$4,944,943 \$4,944,943 \$4,944,943 \$4,944,943 \$4,944,943 \$4,944,943 \$4,944,943 \$4,944,943 \$4,944,944	D1 FREE CASH TO REDUCE TAX LEVY	358,492	\$176,419		\$478,683	\$62,504	(416,179)	-86.94%
TOTAL AMOUNT TO BE RAISED 27,941,002 29,373,411 30,568,099 32,106,561 1,538,462 5.03 TOTAL ESTIMATED RECEIPTS AND REVENUE: 5,940,021 5,937,703 6,798,267 6,403,181 (395,086) -5.81 TOTAL TAX LEVY: 22,000,981 23,435,708 23,769,832 25,703,380 1,933,548 8.25 MAXIMUM ALLOWABLE LEVY: 22,005,527 23,524,851 23,833,875 24,943,930 1,110,055 4.72 EXCESS LEVY CAPACITY: (UNDER) OR OVER MAX. ALL. LEVY (4,546) (89,144) (64,043) 759,450 823,493 TOTAL VALUATION: 1,298,826,259 1,362,276,394 1,408,588,756 1,450,846,418 42,257,662 3.10 TAX RATE: 16,94 17,20 16,87 17,72 (0,33) -1,91 Memorandum: Current certified Free Cash: \$1,640,052 \$1,611,613 \$2,266,933 \$2,264,754 Minimum Free Cash Position: \$700,000 \$702,000 \$1,125,000 \$1,1125,000 \$1,1714,000 \$1,17	E. TOTAL ESTIMATED RECEIPTS & OTHER REV. SOURCE	5,940,021	5,937,703		6,798,267	6,403,181	(395,086)	-5.81%
TOTAL AMOUNT TO BE RAISED 27,941,002 29,373,411 30,568,099 32,106,561 1,538,462 5.03 TOTAL ESTIMATED RECEIPTS AND REVENUE: 5,940,021 5,937,703 6,798,267 6,403,181 (395,086) -5.81 TOTAL TAX LEVY: 22,000,981 23,435,708 23,769,832 25,703,380 1,933,548 8.25 MAXIMUM ALLOWABLE LEVY: 22,005,527 23,524,851 23,833,875 24,943,930 1,110,055 4.72 EXCESS LEVY CAPACITY: (UNDER) OR OVER MAX. ALL. LEVY (4,546) (89,144) (64,043) 759,450 823,493 TOTAL VALUATION: 1,298,826,259 1,362,276,394 1,408,588,756 1,450,846,418 42,257,662 3.10 TAX RATE: 16,94 17,20 16,87 17,72 (0,33) -1,91 Memorandum: Current certified Free Cash: \$1,640,052 \$1,611,613 \$2,266,933 \$2,264,754 Minimum Free Cash Position: \$700,000 \$702,000 \$1,125,000 \$1,1125,000 \$1,1714,000 \$1,17								
TOTAL ESTIMATED RECEIPTS AND REVENUE: 5,940,021 5,937,703 6,798,267 6,403,181 (395,086) -5.81 TOTAL TAX LEVY: 22,000,981 23,435,708 23,769,832 25,703,380 1,933,548 8.25 MAXIMUM ALLOWABLE LEVY: 22,005,527 23,524,851 23,833,875 24,943,930 1,110,055 4.72 EXCESS LEVY CAPACITY: (UNDER) OR OVER MAX. ALL. LEVY (4,546) (89,144) (64,043) 759,450 823,493 TOTAL VALUATION: 1,298,826,259 1,362,278,394 1,408,588,756 1,450,846,418 42,257,662 3.10 TAX RATE: 16,94 17,20 16,87 17,72 (0.33) -1.91 Memorandum: Current certified Free Cash: \$1,640,052 \$1,611,613 \$2,266,933 \$2,564,754 Minimum Free Cash Position: \$700,000 \$702,000 \$1,125,000 \$1,714,000 Free Cash expended above \$940,052 \$999,613 \$1,125,000 \$1,714,000 Free Cash expended above \$940,052 \$999,613 \$1,141,933 \$850,754 Not available Free Cash: \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	SUMMARY OF AMTS TO BE RAISED & ESTIMATED RECEIPTS							
TOTAL ESTIMATED RECEIPTS AND REVENUE: 5,940,021 5,937,703 6,798,267 6,403,181 (395,086) -5.81 TOTAL TAX LEVY: 22,000,981 23,435,708 23,769,832 25,703,380 1,933,548 8.25 MAXIMUM ALLOWABLE LEVY: 22,005,527 23,524,851 23,833,875 24,943,930 1,110,055 4.72 EXCESS LEVY CAPACITY: (UNDER) OR OVER MAX. ALL. LEVY (4,546) (89,144) (64,043) 759,450 823,493 TOTAL VALUATION: 1,298,826,259 1,362,278,394 1,408,588,756 1,450,846,418 42,257,662 3.10 TAX RATE: 16,94 17,20 16,87 17,72 (0.33) -1.91 Memorandum: Current certified Free Cash: \$1,640,052 \$1,611,613 \$2,266,933 \$2,564,754 Minimum Free Cash Position: \$700,000 \$702,000 \$1,125,000 \$1,714,000 Free Cash expended above \$940,052 \$999,613 \$1,125,000 \$1,714,000 Free Cash expended above \$940,052 \$999,613 \$1,141,933 \$850,754 Not available Free Cash: \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0								
TOTAL TAX LEVY: 22,000,981 23,435,708 23,769,832 25,703,380 1,933,548 8.25 MAXIMUM ALLOWABLE LEVY: 22,005,527 23,524,851 23,833,875 24,943,930 1,110,055 4.72 EXCESS LEVY CAPACITY: (UNDER) OR OVER MAX. ALL. LEVY (4,546) (89,144) (64,043) 759,450 823,493 TOTAL VALUATION: 1,298,826,259 1,362,278,394 1,408,588,756 1,450,846,418 42,257,662 3.10 TAX RATE: 16,94 17.20 16.87 17.72 (0.33) -1.91 Memorandum: Current certified Free Cash: \$1,640,052 \$1,611,613 \$2,266,933 \$2,564,754 (0.33) -1.91 Memorandum: Current certified Free Cash: \$700,000 \$702,000 \$1,125,000 \$1,714,00								5.03%
MAXIMUM ALLOWABLE LEVY: 22,005,527		- , , -					, ,	-5.81%
EXCESS LEVY CAPACITY: (UNDER) OR OVER MAX. ALL. LEVY (4,546) (89,144) (64,043) 759,450 823,493 TOTAL VALUATION: 1,298,826,259 1,362,278,394 1,408,588,756 1,450,846,418 42,257,662 3.10 TAX RATE: 16.94 17.20 16.87 17.72 (0.33) -1.91 Memorandum: Current certified Free Cash: Minimum Free Cash Position: \$700,000 \$702,000 \$1,125,000 \$1,714,000 Free Cash expended above \$940,052 \$909,613 \$1,141,933 \$850,754 Net available Free Cash: \$0 \$0 \$0 NOTES: Budget comparisons adjusted to compensate for excluded or new line items FY19 vs FY20 budget categories. 1 GENERAL GOVERNMENT. FY18 has \$7000 GASB not in FY19 Adjustment FY20 Adjustment FY20 Adjustment FY20 FY19 Adj % 3 PUBLIC SAFETY. Did not back out extra OT added in FY19 3 PUBLIC WORKS. FY19 has new Landfill Monitoring line item. \$ -								8.25%
TOTAL VALUATION: 1,298,826,259 1,362,278,394 1,408,588,756 1,450,846,418 42,257,662 3.10 TAX RATE: 16.94 17.20 16.87 17.72 (0.33) -1.91 Memorandum: Current certified Free Cash:	MAXIMUM ALLOWABLE LEVY:	22,005,527	23,524,851		23,833,875	24,943,930	1,110,055	4.72%
TOTAL VALUATION: 1,298,826,259 1,362,278,394 1,408,588,756 1,450,846,418 42,257,662 3.10 TAX RATE: 16.94 17.20 16.87 17.72 (0.33) -1.91 Memorandum: Current certified Free Cash:								
TAX RATE: 16.94 17.20 16.87 17.72 (0.33) -1.91 Memorandum: Current certified Free Cash: \$1,640,052 \$1,611,613 \$2,266,933 \$2,564,754 Minimum Free Cash Position: \$700,000 \$702,000 \$1,125,000 \$1,714,000 \$702,000 \$1,141,933 \$850,754 Net available Free Cash: \$0 \$0 \$0 NOTES: Budget comparisons adjusted to compensate for excluded or new line items FY19 vs FY20 budget categories. 1 GENERAL GOVERNMENT. FY18 has \$7000 GASB not in FY1 2 PUBLIC SAFETY. Did not back out extra OT added in FY19 3 PUBLIC WORKS. FY19 has new Landfill Monitoring line item. \$ 4 town hall 3.5% /25 roofs 3.25%/20	, ,							
Memorandum: Current certified Free Cash: \$1,640,052 \$1,611,613 \$2,266,933 \$2,564,754 Minimum Free Cash Position: \$700,000 \$702,000 \$1,1125,000 \$1,714,000 Free Cash expended above \$940,052 \$999,613 \$1,141,933 \$850,754 Not Example 1								3.10%
Minimum Free Cash Position: \$700,000 \$702,000 \$1,712,000 \$1,714,00	TAX RATE:	16.94	17.20		16.87	17.72	(0.33)	-1.91%
Minimum Free Cash Position: \$700,000 \$702,000 \$1,712,000 \$1,714,00	Momorandum: Current astified Free Costs	\$4.040.0E0	¢4.044.040		60.000.000	PO EC 4 75 1		
Free Cash expended above \$940,052 \$0 \$909,613 \$1,141,933 \$850,754 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0								
Not available Free Cash: NOTES: Budget comparisons adjusted to compensate for excluded or new line items FY19 vs FY20 budget categories. FY19 Adjustment FY20 Adjustment FY20-FY19 Adj % GENERAL GOVERNMENT. FY18 has \$7000 GASB not in FY19 PUBLIC SAFETY. Did not back out extra OT added in FY19 PUBLIC WORKS. FY19 has new Landfill Monitoring line item. \$ to be a compensate for excluded to adjustment to adjust the state of the sta								
NOTES: Budget comparisons adjusted to compensate for excluded or new line items FY19 vs FY20 budget categories. FY19 Adjustment FY20 Adjustment FY20-FY19 Adj % GENERAL GOVERNMENT. FY18 has \$7000 GASB not in FY19 PUBLIC SAFETY. Did not back out extra OT added in FY19 PUBLIC WORKS. FY19 has new Landfill Monitoring line item. \$ 4 town hall 3.5% /25 roofs 3.25%/20	Net available Free Cash :	The second secon						
1 GENERAL GOVERNMENT. FY18 has \$7000 GASB not in FY' 2 PUBLIC SAFETY. Did not back out extra OT added in FY19 3 PUBLIC WORKS. FY19 has new Landfill Monitoring line item. \$ 4 town hall 3.5% /25 roofs 3.25%/20	NOTES: Budget comparisons adjusted to compensate for excl							
2 PUBLIC SAFETY. Did not back out extra OT added in FY19 3 PUBLIC WORKS. FY19 has new Landfill Monitoring line item. \$ 4 town hall 3.5% /25 roofs 3.25%/20	or new line items FY19 vs FY20 budget categories.	FY19	Adjustment	FY20	Adjustment		FY20-FY19	Adj %
3 PUBLIC WORKS. FY19 has new Landfill Monitoring line item. \$								
4 town hall 3.5% /25 roofs 3.25%/20							-	
			-				-	
	5 OTHER EXPENDITURES SALARY RESERVE = 25000		١					

DISCLAIMER: THIS DOCUMEN SOLELY FOR THE USE OF Comments Notes II. AMOUNT TO BE RAISED: A. APPROPRIATIONS: GENERAL GOVERNMENT 1 PUBLIC SAFETY 2 EDUCATION: ELEMENTARY SCHOOLS **PUBLIC WORKS & FACILITIES** 3 **HUMAN SERVICES** CULTURE AND RECREATION DEBT SERVICE 4 OTHER EXPENDITURES (PENSIONS/INSURANCE) 5 TOTAL ARTICLE 3RD MASCONOMET REGIONAL SCHOOL OTHER ATM WARRANT ARTICLES STM WARRANT ARTICLES TOTAL: APPROPRIATIONS B. OTHER AMOUNTS TO BE RAISED: 1. AMOUNTS CERTIFIED FOR TAX TITLE PURPOSES 2. DEBT & INTEREST CHARGES NOT IN SCH. B 3. FINAL COURT JUDGMENTS 4. TOTAL OVERLAY DEFICITS OF PRIOR YEARS 5. TOTAL CHERRY SHEET OFFSETS (CS1-ER) 6. REVENUE DEFICITS 7. OFFSET RECEIPTS DEFICITS (CH.44, S53E) 8. AUTHORIZED DEFERRAL OF TEACHERS' PAY 9. SNOW AND ICE DEFICIT (CH.44, S31D) 10. OTHER TOTAL: LINES 1 - 10 C. STATE AND COUNTY ASSESSMENTS D. ALLOWANCE FOR ABATEM'TS & EXEMP'S (OVERLAY) E. TOTAL AMOUNT TO BE RAISED: III. ESTIMATED RECEIPTS & OTHER REVENUE SOURCES: A. ESTIMATED STATE RECEIPTS A1. SCHOOL BLDG ASSISTANCE (FY 2006>) B1. ESTIMATED LOCAL RECEIPTS (SCHEDULE A) B3. ENTERPRISE FUNDS (SCHEDULE A-2) B4. REVOLVING FUNDS (SCHEDULE A-3) C1. FREE CASH FOR PARTICULAR PURPOSE C2 OTHER AVAILABLE FUNDS FOR PART. PURPOSE D1 FREE CASH TO REDUCE TAX LEVY TOTAL ESTIMATED RECEIPTS & OTHER REV. SOURC SUMMARY OF AMTS TO BE RAISED & ESTIMATED RECEIPTS TOTAL AMOUNT TO BE RAISED TOTAL ESTIMATED RECEIPTS AND REVENUE: TOTAL TAX LEVY: MAXIMUM ALLOWABLE LEVY: EXCESS LEVY CAPACITY: (UNDER) OR OVER MAX. ALL. LEVY R)

TOTAL VALUATION: TAX RATE:

Minimum Free Cash Position: Free Cash expended above Net available Free Cash:

4 town hall 3.5% /25 roofs 3.25%/20

Memorandum: Current certified Free Cash:

NOTES: Budget comparisons adjusted to compensate for excl

GENERAL GOVERNMENT. FY18 has \$7000 GASB not in FY1
 PUBLIC SAFETY. Did not back out extra OT added in FY19
 PUBLIC WORKS. FY19 has new Landfill Monitoring line item. \$

or new line items FY19 vs FY20 budget categories.

5 OTHER EXPENDITURES SALARY RESERVE = 25000