

COHASSET PUBLIC SCHOOLS

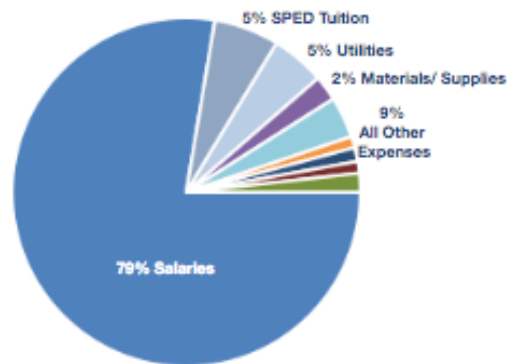
FAQ's: School Operating Budget



1. How much is our school budget in Fiscal 2018?

For Fiscal 2018, the town appropriated \$18,895,656 for the school operating budget. In addition, the school budget included \$1,915,866 in offsets to budgeted operating expenses from (i) fees, (ii) tuition payments, (iii) grant funding, (iv) gifts from PSO/CEF, (v) METCO funding, and (vi) state funding for a portion of special education expenses (circuit breaker).

Combining appropriated funds and offsets, total district spending was budgeted at \$20,811,522 for Fiscal 2018 (not including shared expenses with the town such as health insurance).



Year-Over Year Increase = \$575,381
FY 2018 Total Requested School Budget = \$18,895,656
Delta to Town Manager's Recommended = \$0

2. What is the total budget for the Town of Cohasset? What percent of the town budget does the school budget represent?

For Fiscal 2018, the total appropriated town budget was \$30,692,932 after shared expenses such as health insurance, \$18,895,656 for the schools and \$11,797,276 for the balance of town departments. The school budget represented 61% of total "available revenues" for Fiscal 2018.

See **Appendix A** for Original and Estimated Recap of Fiscal 2018 appropriation and Town Forecast for Fiscal 2019.

The budget figure above also includes \$1,005,775 in free cash flow from actual expenditures for the fiscal year ended June 30, 2017. At Special Town meeting in December 2017 (Fiscal 2018), the majority of these funds were transferred by community vote as follows: \$250,000 to OPEB Trust Fund, \$125,000 to General Stabilization Fund, \$25,000 to Special Education Stabilization Fund, \$250,000 to Capital Stabilization Fund, \$76,367 in supplemental appropriations for medicare taxes and police department, and \$184,915 to one-time costs (including additional voting machines, thermal imaging camera, funding for various facilities projects, consulting for Cunningham Bridge and various road improvement projects).

3. Are there any other sources of funding available to the schools?

In addition, the schools were appropriated \$244,125 at Annual Town Meeting for Fiscal 2018 in capital budget funds including: (i) continued roll-out of the digital learning plan, (ii) funding for additional school security measures, (iii) continued funding of the bus lease and (iv) funding for new teacher desk. For Fiscal 2018, the total appropriated capital budget for the town was \$1,247,764 at Annual Town Meeting and \$150,000 at Special Town Meeting.

For Fiscal 2018, the town established a special education stabilization fund. The financial goal of the fund is to provide payment for unbudgeted, unforeseen, special education expenses in any year, without forcing cuts to other services during that year. The fund is governed by a reserve policy adopted by the Board of Selectmen and the School Committee. The fund was established with an initial deposit of \$250,000 at Special Town Meeting in November 2016 and additional deposit of \$25,000 at Special Town Meeting in December 2017.

4. What are the sources of money for the town budget for Fiscal 2018?

For Fiscal 2018, the town budgeted \$44.4 million in revenues. The tax levy on residential property, commercial property and personal property accounts for 80% of the forecasted revenue of the town.

- Tax Levy - \$37.2 million (93% from residential real estate)
- State Aid - \$3.1 million (Chapter 70, General Local/Unrestricted Aid)
- Local Receipts - \$3.9 million
- Other Receipts - \$0.2 million
- Free Cash Previous Fiscal Year - \$1.0 million (unbudgeted)

In this current fiscal year, the town is forecasting \$30.7 million in “available revenues” to appropriate between all town departments (after total shared expenses and transfers to fund accounts such as capital stabilization, general stabilization and OPEB trust fund).

5. What policies govern the development of the town budget?

The Town Manager annually prepares a sustainable balanced budget and comprehensive Budget Message with a five-year forecast consistent with the town’s financial objectives and with the goal towards maintaining a AAA bond rating.

It is the fiduciary responsibility of the Board of Selectmen to demonstrate sound financial management of Cohasset taxpayer resources and develop a sustainable town-wide budget based on a five year forecast that provides the level of service that the town can afford within known projected revenues.

In February 2012, the town approved a series of financial management policies. As part of this policy, all new revenue is allocated after fixed costs in the following manner: 61% shall be allocated to the schools and 39% shall be allocated to town services.

See **Appendix B** for additional details on the town financial management policies.



6. What is Proposition 2 ½ and how does this impact the town budget?

Under Massachusetts general law there is a 2.5% ceiling on increasing total property tax revenues annually as well as the 2.5% limit on property tax increases. It was passed by [ballot measure](#) in 1980 and went into effect in 1982.

The effect of this general law practically caps the amount of new revenue a community such as Cohasset can generate as over 80% of the town revenue is based on residential property taxes. Although Cohasset does generate “new growth” in its tax levy, the current five-year forecast shows modest new tax revenue growth of around \$450,000 per annum for the foreseeable future.

It is possible to modify the levy limit through a ballot override which results in a permanent increase of a municipality's levy limit. To place an override question on the ballot, it requires a majority vote of the Board of Selectmen and a simple majority by voters for passage.

7. What is the preliminary Fiscal 2019 town forecast? What can the schools expect?

The preliminary Fiscal 2019 town forecast shows \$45,675,642 in revenue and \$14,550,232 in total shared expenses leaving \$31,766,601 available for appropriation to operating budgets or total “new available revenue” for year-over-year increases of \$1,073,669. Per the Town Financial Management Policies above, 61% of this new revenue or \$654,938 is allocated to the schools and \$418,731 is allocated to the balance of town departments.

At Town Meeting in May 2016, Cohasset residents passed a warrant article creating a local hotel and meals tax. For Fiscal 2018 these additional local taxes are estimated to bring roughly \$240,000 in new revenue to the town.

See **Appendix A** for additional details on the Preliminary Fiscal 2018 Town Forecast.

8. How is the school budget allocated? Who is involved in building the school operating budget?

The annual budget is the financial expression of the educational objectives of the Cohasset School District. Allocating the town and district resources as part of the budget discussion is a collaborative process which requires balancing of a number of competing priorities. In November, the School Committee adopted a series of Fiscal 2019 budget priorities to guide the Committee, district Leadership team and the community during the budget process. See Appendix C for additional details on the district budget priorities for Fiscal 2019.

During the fall, the Superintendent, Business Manager and Leadership team build a preliminary site-based budget and allocate resources as “needs-based” to individual schools and student services in order to provide a minimum of level services. The School Committee relies on input from the Leadership team to request and prioritize academic and other needs of the district as they construct the preliminary school operating budget. In conjunction with the district Leadership team and other Town committees, the School Committee works from January to March to develop a financially responsible school budget, which promotes student achievement, but also recognizes the town's five year forecast and financial management policies.



9. Where may I obtain information about the school budget and Fiscal 2018 budget process?

The budget documents for the schools are located in the School Committee section of the district website under the “documents” tab (www.cohassetk12.org). This section of the website will be updated periodically during the budget discussions (generally January to March of each year) to provide the community with the most updated budget discussion materials. In addition, agendas and minutes of the School Committee are also available under the School Committee section of the district website.

In addition to School Committee meetings, the community is invited to attend the posted meetings of town committees. Agendas, meeting times, and locations are posted at Town Hall and on the town website (<http://www.cohassetma.org>). The Long Range Planning Group meets monthly and regularly reviews Cohasset’s fiscal five year forecast and budget/expense planning. The Long Range Planning Group consists of representative members of the Board of Selectmen, School Committee, Capital Budget Committee, Advisory Committee. The Town Manager, Town Finance Director, Superintendent of Schools, and School Business Manager.

10. How may an individual make his/her opinion known? What is the approval process for the school operating budget?

The school operating budget is discussed in School Committee and other town committee meetings that are open to the public. School operating budget discussions generally begin in October and run through May Town Meeting. See **Appendix D** for FY 2018 School Budget Calendar.

Community members may voice opinions and provide input at any point through communication with School Committee members, at School Council meetings, and at School Committee meetings. The School Committee also holds a public hearing in March. Following this hearing, the School Committee formally votes to certify a proposed operating budget for vote by other town boards and at May Town Meeting.

Citizens may also provide input on school and the town budget priorities to Board of Selectmen and Advisory Committee as both these town boards vote on proposed school operating budget prior to Town Meeting in May. See the Town of Cohasset website for a calendar of all town board meetings (www.cohassetma.org). The votes for or against proposed school operating budget taken by the Board of Selectmen and Advisory Committee in late March and early April are displayed in the Town Warrant mailed to citizens prior to May Town Meeting.

The community-wide deliberations and vote held at Town Meeting ultimately appropriates annual operating budget funding to the schools and town departments. Should the proposed operating budget by the School Committee not receive majority vote of the community at the Town Meeting vote, the budget will be returned to the School Committee to be amended and re-voted in an additional Town Meeting prior to June 30th.

A current list of contact information and length of terms for all town elected officials and appointed members of boards and committees is available on the Cohasset Town website www.cohassetma.org.

Note: A glossary of frequently used school/budget terms is available on the District website.



Appendix A: Cohasset Five Year Forecast

**TOWN OF COHASSET FORECAST
5 YEAR ESTIMATES OF REVENUE VS. EXPENSES**

	RECAP FY2017	Original FY2017	RECAP 2018	Original FY2018	FY2019	FY2020	FY2021	FY2022
LEVY								
Prior year	32,556,397	32,556,397	34,122,743	34,122,743	35,688,027	37,060,228	38,436,734	39,847,652
2.5% Increase	813,910	813,910	853,069	853,069	892,201	926,506	960,918	996,191
New Growth	752,436	400,000	712,215	480,000	480,000	450,000	450,000	450,000
Debt Exclusion	1,863,370	1,869,739	1,775,477	1,775,477	1,390,226	1,260,213	1,153,335	846,063
Excess Levy Capacity (999)			(16,759)					
Total Levy	\$ 35,985,114	\$ 35,640,046	\$ 37,446,745	\$ 37,231,289	\$ 38,450,454	\$ 39,696,947	\$ 41,000,987	\$ 42,139,906
REVENUES (and offsets to operational expenses)								
State Aid/Cherry Sheet	3,105,508	3,075,719	3,158,001	3,136,743	3,168,111	3,199,794	3,231,792	3,264,108
Local Receipts	3,626,785	3,753,706	3,666,960	3,912,751	3,847,407	3,897,440	3,945,291	3,993,983
Transfer from Wetlands Fund	5,000	5,000						
Transfer from Enterprise Funds for Indirect Costs	199,567	199,567	206,883	206,883	209,670	214,911	220,284	225,791
Total Revenues	\$ 6,936,860	\$ 7,033,992	\$ 7,031,844	\$ 7,256,377	\$ 7,225,188	\$ 7,312,145	\$ 7,397,367	\$ 7,483,882
Other Financing Sources/One-time receipts								
Free Cash	1,874,064		911,282					
Transfer from Capital Stabilization (debt service)	276,070	276,070	435,520	435,520	476,737	396,252	205,252	205,562
Transfer from Stabilization Fund	192,839							
Transfer from CPC	25,377	25,377	24,747	24,747	24,117	23,093	21,884	21,284
Transfer from Title V Betterments	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
Transfer from MSBA Surplus	65,338	65,338	65,337	65,337	65,337	65,337	65,337	65,337
Transfer from Reserve for Debt Exclusion	6,369							
Total Other Financing Sources/One-time receipts	\$ 2,508,688	\$ 441,785	\$ 1,511,886	\$ 600,604	\$ 641,191	\$ 559,682	\$ 367,473	\$ 367,183
Total Levy/Revenue/Other Financing Sources	\$ 45,430,662	\$ 43,115,823	\$ 45,990,475	\$ 45,088,270	\$ 46,316,833	\$ 47,568,774	\$ 48,765,827	\$ 49,990,971
OTHER AMOUNTS TO BE RAISED								
Cherry Sheet Offsets	11,555	11,647	12,945	12,945	13,074	13,205	13,337	13,470
State & County Assessments	388,022	426,687	391,636	400,713	391,035	394,796	398,596	402,434
Overlay	225,000	225,000	225,000	225,000	225,000	225,000	225,000	225,000
Total Other Amounts to be raised	\$ 624,577	\$ 663,334	\$ 629,581	\$ 638,658	\$ 629,109	\$ 633,001	\$ 636,933	\$ 640,904
TRANSFERS TO OTHER FUNDS								
Transfer Capital Stabilization Fund	1,791,000	1,070,000	1,320,000	1,070,000	1,125,697	1,324,024	1,598,471	1,895,580
Transfer Stabilization Fund	700,000	200,000	175,000	50,000	50,000	50,000	50,000	50,000
Transfer SPED Stabilization Fund	250,000		25,000					
OPEB	475,000	100,000	350,000	100,000	100,000	100,000	100,000	100,000
Total Transfers to Other Funds	\$ 3,216,000	\$ 1,370,000	\$ 1,870,000	\$ 1,220,000	\$ 1,275,697	\$ 1,474,024	\$ 1,748,471	\$ 2,045,580
CAPITAL EXPENDITURES								
Facilities Upgrades Article	50,000	50,000				50,000	50,000	50,000
Public Roads Repair Article	225,000	125,000	225,000	225,000	150,000	150,000	150,000	150,000
Total Capital Expenditures	\$ 275,000	\$ 175,000	\$ 225,000	\$ 225,000	\$ 150,000	\$ 200,000	\$ 200,000	\$ 200,000
SHARED BUDGET DETAILS								
FY13 Supplemental Appropriations								
Articles	153,064		184,915					
155 Chief Information Office (town-wide)	360,000	360,000	369,000	369,000	378,225	387,681	397,373	407,307
124 Human Resources (town-wide)	86,500	75,000	150,000	150,000	153,750	157,594	161,534	165,572
125 School Support Officer (town-wide)	63,500	75,000	100,000	100,000	102,500	105,063	107,690	110,382
132 Reserve Fund	200,000	200,000	225,000	225,000	229,500	234,090	238,772	243,547
946 Risk Management	310,884	310,884	326,428	326,428	327,749	359,886	377,880	396,774
390 So Shore Vo Tech	84,057	84,057	69,116	86,158	88,312	90,520	92,783	95,103
700 Debt & Interest	1,237,966	1,231,597	1,243,041	1,237,166	1,181,469	983,142	708,695	411,586
700 Debt & Interest Excluded	1,928,708	1,935,077	1,840,814	1,840,814	1,455,563	1,325,550	1,218,672	911,400
911 Norfolk County Pension	1,880,030	1,880,030	2,296,320	2,296,320	2,525,952	2,778,547	3,056,402	3,362,042
912 Workers' Compensation	180,943	139,250	198,000	198,000	207,900	218,295	229,210	240,671
914 Health Insurance	4,863,705	4,863,705	5,155,527	5,155,527	5,464,859	5,792,751	6,140,316	6,508,735
915 Life Insurance	9,738	9,738	9,933	9,933	10,132	10,335	10,542	10,753
916 Medicare Taxes	309,594	309,594	345,868	317,334	354,515	363,378	372,462	381,774
Total Shared Budgets	\$ 11,668,689	\$ 11,473,932	\$ 12,513,962	\$ 12,311,680	\$ 12,495,426	\$ 12,806,832	\$ 13,112,331	\$ 13,245,646
Total All Expenditures	\$ 15,784,266	\$ 13,682,266	\$ 15,238,543	\$ 14,395,338	\$ 14,550,232	\$ 15,113,857	\$ 15,697,735	\$ 16,132,130
Available Revenue	\$ 29,646,396	\$ 29,433,557	\$ 30,751,932	\$ 30,692,932	\$ 31,706,691	\$ 32,454,917	\$ 33,068,092	\$ 33,858,841
Net Change Y/Y	\$ 1,233,228	\$ 1,020,389		\$ 1,259,375	\$ 1,073,669	\$ 688,316	\$ 613,175	\$ 790,749
% Change Y/Y	4.16%	3.47%		4.10%	3.38%	2.12%	1.85%	2.34%
School Share of 61% New Revenue	\$ 752,269	\$ 622,437		\$ 768,219	\$ 654,938	\$ 419,873	\$ 374,037	\$ 482,357
Town Share of 39% New Revenue	\$ 480,959	\$ 397,952		\$ 491,156	\$ 418,731	\$ 268,443	\$ 239,138	\$ 308,392
School Budget as Recommended	\$ 18,320,276	\$ 18,127,437	\$ 18,895,656	\$ 18,895,656	\$ 19,550,594	\$ 19,970,467	\$ 20,344,504	\$ 20,826,861
Town Budget as Recommended	\$ 11,326,120	\$ 11,306,120	\$ 11,856,276	\$ 11,797,276	\$ 12,216,007	\$ 12,484,450	\$ 12,723,588	\$ 13,031,980

Appendix B:

Town of Cohasset - Financial Management Policies

Financial Objective

Adopted February 28, 2012

It is the Financial Objective of the Board of Selectmen to demonstrate sound financial management of Cohasset taxpayer resources through earning a AAA bond rating that includes developing a sustainable town-wide budget based on a five year forecast that provides the level of service we can afford within our known projected revenues.

Policy Statements

1. The Town Manager shall annually prepare a sustainable balanced budget and comprehensive Budget Message with a five year forecast consistent with the Town's Financial Objective and with the goal towards obtaining and securing a AAA bond rating. The Budget Message shall include a detailed examination of trends in tax levy "new growth" revenues, local receipts, state aid, and available funds.
2. The town will avoid budgetary procedures that balance current expenditures at the expense of meeting future years expenses, such as postponing expenditures, accruing future years' revenues, rolling over short-term debt.
3. Ongoing operating costs will be funded by ongoing operating revenue sources. This protects the Town from fluctuating service levels and avoids concern when one-time revenues are reduced or removed. In addition:
 1. Fund balances should be used only for one-time expenditures such as capital improvements, capital equipment and unexpected or extraordinary expenses such as unbudgeted snow and ice removal expenses.
 2. New operating costs associated with capital projects should be funded through the operating budget but reflected in the capital improvement plan.
 3. All new services, equipment, and personnel proposals shall include a full life-cycle cost analysis prior to budget approval.
 4. Use of single and multiple year grants should not fund operational costs as there is no guarantee the Town will fund future operational liabilities once grants expire. It is encouraged that grants are utilized to fund one-time expenditures and are programmed outside operation budget.
4. The Town will maintain a Stabilization Fund as its main financial reserve in the event of an emergency or extraordinary need. It shall be the goal of the town to achieve and maintain a balance in the Stabilization Fund of 5% of its operating budget.
5. Debt service and Capital Stabilization on an annual basis should be no more than 10% of the annual operating budget. Debt roll-off and funding below 10% will be reallocated to a capital project fund with approval of Town Meeting. The Town should strive to issue debt for shorter periods than the maximum allowable when the statutory limit exceeds 10 years.
6. All new revenue shall be allocated after fixed cost in the following manner: 61% shall be allocated to the schools and 39% shall be allocated to town services.
7. The Town will identify solutions and begin to fund other post-employment benefits – unfunded liability is currently valued at \$32,380,795 as of July 1, 2010.
8. The Town will identify options to reduce levy limit once AAA Bond Rating is achieved and maintained and unfunded liabilities of the Town are funded.

Appendix C:

School Committee Budget Message for Fiscal 2019

Background

The annual budget is the financial expression of the educational objectives of the Cohasset School District. It is more than just a financial instrument and requires on the part of the School Committee, Superintendent, Administrators, Staff and the community, orderly and cooperative effort to ensure the educational goals of the District are clearly determined and realized.

For Fiscal 2019 the School Committee is characterizing the budget as “needs-based” in order to provide at a minimum level-services. With the “needs” broadly defined to include responses to enrollment trends, the reality of changing student demographics and associated necessary services, contractual obligations, and resources to meet Department of Elementary & Secondary Education (DESE) requirements and other legislative mandates. As well, the School Committee and Administration will consider budget proposals that reflect the Student Achievement priorities and community expectations for excellence and equitable access to education for all students.

Student Achievement Priorities

Student Achievement is at the heart of all School Committee and District decisions. The School Committee supports the following Student Achievement priorities as set out by the Administration for Fiscal 2019. These priorities are directly related to the adopted Cohasset Public Schools Strategic Plan and Technology Plan and are supported by the School Committee’s and the Administration’s goals. The District initiated last fiscal year program reviews of Literacy, Social Emotional Learning, and the Middle School. It is the Committee’s desire to support the outputs of those reviews to enhance and strengthen our student’s experiences and achievements in Cohasset.

District Wide Literacy Needs:

- Endorse the recommendations from the Early Literacy Study regarding kindergarten to 5th grade English Language Arts curriculum.

Social Emotional Learning (SEL) & Universal Design for Learning (UDL):

- Support the creation of a District Wellness Committee and continue to expand the ongoing partnerships with Safe Harbor Coalition and Dr. Barbara Green.
- Sustain and support the professional development of our staff in SEL and UDL.

Middle School Review:

- Begin the implementation of recommendations from the New England League of Middle School League (NELMS) report and the Middle School Steering Committee.

Digital Learning Initiative:

- Monitor and adjustment, as necessary, the bring-your-own-device (BYOD) model to ensure capital budget support.
- Support and sustain professional development for staff in digital instruction.

Curriculum Advancement:

- Assess impact of diverse learners to district professional development and staffing.
- Consider need to increase Osgood STARS program staffing based on changes in service delivery needs.
- Assess the impact of continued growth in enrollment at the high school on core curriculum staffing, particularly English courses.
- Consider expansion of co-teaching model for English and Math to grades 7 and 10.
- Develop and support the Massachusetts 2016 framework for Digital Literacy & Computer Science curriculum framework as outlined in the District Strategic Plan.

Budget Guidelines

The following are additional parameters that the Cohasset School Committee incorporated in the budget message for Fiscal 2019:

District Considerations:

- Utilize needs-based budgeting approach for personnel costs, contractual obligations and special education tuitions and transportation. Other costs are projected according to past usage and market prices.
- Allocate revolving fund revenues prudently to offset some expense related to the source of that revenue.
- Encourage the Administration to continue to seek and secure all possible sources of state, federal, and other special funds that will enhance educational opportunities for all Cohasset students.
- Develop enrollment projections to determine assignment of resources by individual school. The School Committee recognizes that class size is one of many important considerations in good education and is a community concern.
- Utilize data, projections, and other key information provided by the Administration to enable the School Committee to make comparisons and estimate future budget needs.
- Monitor and adjust the delivery of in-district special education services based on recommendations from the Administration, mandated guidelines, and legal requirements.
- Promote Student Achievement by staying current in curriculum, technology and materials based on recommendations from the Administration and Staff. Support and modify curriculum based on data gathered through assessments.
- Leverage the approved Strategic Plan and Technology Plan, as well as School Improvement Plans, the District Administration goals and the School Committee Goals, to shape budget priorities.

Town Considerations:

- Continue to support the "One Community" initiative with the Town to collaborate and utilize economy of scale opportunities, particularly as it relates to technology, security and building maintenance plans.
- Request capital funding from Town to support on-going security and technology initiatives and support facilities and bus leases. The School Committee appreciates the support the district has received from the Town in the on-going rollout and investment in the Technology Plan and district-wide security initiatives.
- Work with the Town Manager and Town committees to advocate for resources for the Cohasset School District, while recognizing that the community voted to adopt Fiscal Management Policies in February 2012.
- Review year-end fiscal balances and after discussion with School Committee, Superintendent, and Town Manager to determine deposits into Special Education Reserve Fund and future investments in the district.

Conclusion

This document constitutes the Cohasset School Committee's Budget Message for Fiscal 2019 and should be used as a guide for development of the school district budget by the Superintendent and Administrators. We look forward to working with the Superintendent, Administration, school employees, Town committees, Town Manager and the community at large on developing the Fiscal 2019 budget in order to achieve the priorities for Student Achievement in the Cohasset Public Schools.

Appendix D:

Budget Calendar Fiscal 2019

October	Principals submit special building maintenance requests to Business Manager
October	Central Office to submit capital budget requests to Capital Budget Committee
October.	Budget Information sent to Principals
November	School Committee sets FY19 Budget Priorities
November	Elementary Principals, Athletic Director, Assistant Superintendent, and Director of Student Services submit budget requests to Business Manager
November	Secondary Principals, CIO submit budgets to Business Manager. Director of Student Services submits out of district tuition and transportation budget requests
November	Superintendent and Business Manager review budget requests with Principals and Directors individually
November	Superintendent and Business Manager meet with Principals and Directors discuss preliminary FY19 budget
December	Superintendent reviews preliminary budget
January	School Committee receives preliminary FY19 Operating Budget
January	Superintendent presents overview of proposed FY19 Operating Budget to School Committee
February	School Committee reviews detail of the FY19 Operating Budget
March 13 th	School Committee presents budget to joint meeting of Board of Selectmen and Advisory Committee
March 14 th	School Committee public hearing on budget
March 21 st	School Committee votes recommended budget for Annual Town Meeting
April 30 th	Town Meeting votes FY19 Operating Budget for town and school departments