

Town of East Longmeadow, MA
Fiscal Year 2021
Annual Budget



July 1, 2020 – June 30, 2021



TOWN OF EAST LONGMEADOW
60 CENTER SQUARE
EAST LONGMEADOW, MA 01028

Mary E. McNally, Town Manager

TownManager@eastlongmeadowma.gov
(413) 525-5400 ext. 1100

DATE: July 21, 2020

Honorable Town Council Members and Citizens of East Longmeadow:

The document submitted to you tonight contains three changes from the draft budget presented last week. They are as follows:

Sources of revenue increased by \$868 to reflect additional grant funding from E911 for dispatch services. (Draft: \$65,383,890; Final: \$65,384,758)

The uses decreased by \$4,284.58. This decrease is the result of three adjustments: a) eliminating the debt service on the MS steam pipe project (\$5486) as no payment will be due on this potential bond until FY22; b) adding \$337 to the debt service on the potential bond for the school feasibility study to adjust for a math error and 3) adding \$868 to Department number 299, Dispatch, to offset the anticipated additional grant funding.

The Council on Aging Organization Chart was amended to reflect a previously omitted position.

Respectfully,

Mary E. McNally
Town Manager

Municipal Finance Terminology

The following terms are frequently used in this report

Abatement: A reduction of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit and granted only on application of the person seeking the abatement and only by the committing governmental unit.

Appropriation: An authorization granted by a town meeting to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other onetime costs. Examples of available funds include free cash, stabilization funds, overlay surplus and enterprise retained earnings.

Budget: A plan for allocating resources to support services, purposes and functions over a specific period of time.

Cherry Sheet: Named for the cherry colored paper on which they were originally printed, the Cherry Sheet is the official notification to cities, towns and regional school districts of the next fiscal year's state aid and assessments. The aid is in the form of distributions, which provide funds based on formulas and reimbursements for costs incurred during a prior period for certain programs or services.

Cherry Sheet Assessments: Estimates of annual charges to cover the cost of certain state and county programs.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Enterprise Funds: An enterprise fund, authorized by MGL Ch. 44 §53F^{1/2} is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery – direct, indirect, and capital costs- are identified. Enterprise accounting also enables communities to reserve the “surplus” or net assets unrestricted (retained earnings) generated by the operation of the enterprise rather than closing it out the general fund at year-end.

Estimated Receipts: A term that typically refers to the anticipated local revenues listed on page three of the Tax Recapitulation Sheet (Recap Sheet). Projections of local revenues are often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget.

Fiscal Year: Since 1974, the Commonwealth and municipalities have operated on a budget cycle that begins July 1 and ends June 30. The designation of the fiscal year is that of the calendar year in which the fiscal year ends. For example, the 2021 fiscal year is July 1, 2020 to June 30, 2021.

Free Cash (Also Budgetary Fund Balance): Remaining, unrestricted funds from operations of the previous fiscal year including unexpended free cash from the previous year, actual receipts in excess of revenue estimates shown on the tax recapitulation sheet, and unspent amounts in budget line-items. Unpaid property taxes and certain deficits reduce the amount that can be certified as free cash. The calculation of free cash is based on the balance sheet as of June 30, which is submitted by the community's auditor, accountant, or comptroller. **Important- free cash is not available for appropriation until certified by the Director of Accounts of the Commonwealth of Massachusetts.**

General Fund: The fund used to account for most financial resources and activities governed by the normal town

meeting/city council appropriation process.

General Fund Subsidy: Most often used in the context of enterprise funds. When the revenue generated by rates, or user fees, is insufficient to cover the cost to provide the particular service, general fund money is used to close the gap in the form of a subsidy. The subsidy may or may not be recovered by the general fund in subsequent years.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Levy: The amount a community raises through the property tax. The levy can be any amount up to the levy limit, which is re-established every year in accordance with Proposition 2 ½ provisions.

Levy Limit: A levy limit is one of two types of levy (tax) restrictions imposed by MGL Ch. 59 §21C (Proposition 2½). It states that the real and personal property taxes imposed by a city or town may only grow each year by 2½% of the prior year's levy limit, plus new growth and any overrides or exclusions. The levy limit can exceed the levy ceiling only if the community passes a capital expenditure exclusion, debt exclusion, or special exclusion.

New Growth: The additional tax revenue generated by new construction, renovations and other increases in the property tax base during a calendar year. It does not include value increases caused by normal market forces or by revaluations.

OPEB (Other Postemployment Benefits): Employees of state and local governments may be compensated in a variety of forms in exchange for their services. In addition to a salary, many employees earn benefits over their years of service that will not be received until after their employment with the government ends. The most common type of the postemployment benefits is a pension, but may also take the form of health and life insurance for eligible retirees, including in some cases their beneficiaries.

Overlay: Funds put in reserve each year to provide for real estate tax abatements, exemptions and uncollected taxes in the coming year.

Overlay Reserve or Overlay Surplus: Unused accumulated amount of overlay from previous years that are not required to be reserved in a specific overlay account for a given year. Once released by the Assessors, the funds may be added to Free Cash and used for any municipal purpose.

Override: A vote by a community at an election to permanently increase the levy limit. An override vote may increase the levy limit no higher than the levy ceiling. The override question on the election ballot must state a purpose for the override and the dollar amount.

Payments in Lieu of Taxes: An agreement between a municipality and an entity not subject to taxation, such as charitable or educational organizations, in which the payer agrees to make a voluntary payment to the municipality. By law, a city or town must make such a payment to any other community in which it owns land used for public purposes.

Raise and Appropriate: A phrase used to identify a funding source for expenditures, which refers to money generated by the tax levy or other local receipt.

Recapitulation Tax Sheet: A document submitted by a city or town to the Department of Revenue in order to set a property tax rate. The recap sheet shows all estimated revenues and actual appropriations that affect the property tax rate.

Reserve Fund: This fund is established by vote by appropriation (not exceeding 5% of the tax levy of the preceding year). It is used by vote of the Finance Subcommittee to fund extraordinary or unforeseen expenses as required.

Retained Earnings: Refers to the revenues generated by enterprise funds that are unappropriated or unspent at the end of the fiscal year and certified as such by the DOR.

Revenue Deficit: The amount by which actual revenues at year-end fall short of projected revenues and are insufficient to fund the amount appropriated. In such a case and unless otherwise funded, the revenue deficit must be raised in the following year's tax rate.

Revenues – All monies received by a governmental unit from any source.

Revolving Funds: Allows a community to raise revenues for a specific service and use those revenues without appropriation to support the service. For departmental revolving funds, MGL Ch.44 §53E½ stipulates that each fund must be reauthorized each year by Town council action, and that a limit on the total amount that may be spent from each fund must be established at that time. The aggregate of all revolving funds may not exceed ten percent of the amount raised by taxation by the town in the most recent fiscal year, and no more than one percent of the amount raised by taxation may be administered by a single fund. Wages or salaries for full-time employees may be paid from the revolving fund only if the fund is also charged for all associated fringe benefits

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose (MGL Ch. 40 §5B). Communities may establish one or more stabilization funds for different purposes and may appropriate into them in any year an amount not to exceed ten percent of the prior year's tax levy. The total of all stabilization fund balances shall not exceed ten percent of the community's equalized value, and any interest shall be added to and become a part of the funds. A two-thirds vote of town council is required to establish, amend the purpose of, or appropriate money into or from the stabilization fund.

Surplus Revenue: Surplus revenue is the amount by which cash, accounts receivable, and other current assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$20.80 per \$1,000 of assessed valuation of taxable real and personal property.



TOWN OF EAST LONGMEADOW

Town Council

Kathleen Hill Michael Kane
Marilyn Richards Donald Anderson
Thomas O'Connor R. Pat Henry

School Department

Gordon Smith

Housing Authority

Lynn Booth

School Committee

Housing Authority Board

Comm Pres. Comm
Cultural Commission
Designer Selection Comm
Historical Commission
Open Space Committee
Town Anniversary Comm.

Town Manager

Mary E. McNally

Director of Finance

Stephen Loneragan

Collector/Treasurer

Dawn Fonte

Police Department

Jeffrey Dalessio

Assessing Dept.

Diane Bishop

Town Clerk & Clerk of the Council

Jeanne Quaglieri

Fire Department

Paul Morrissette

Board of Assessors

Registrars of Voters

Council on Aging

Carolyn Brennan

Assistant to Town Manager

Jennifer Kerr

Recreation Commission

Recreation Dept.

Donna Prather

Dept. of Public Works

Bruce Fennoy

Human Resources

Elaine Grimaldi

Building Department

Kevin Duquette

IT Department

Ryan Quimby

Planning Board Zoning
Board of Appeals
Conservation Comm
Master Plan Committee

ELCAT

Don Maki

Health Department

Aimee Petrosky

Board of Health

Public Library

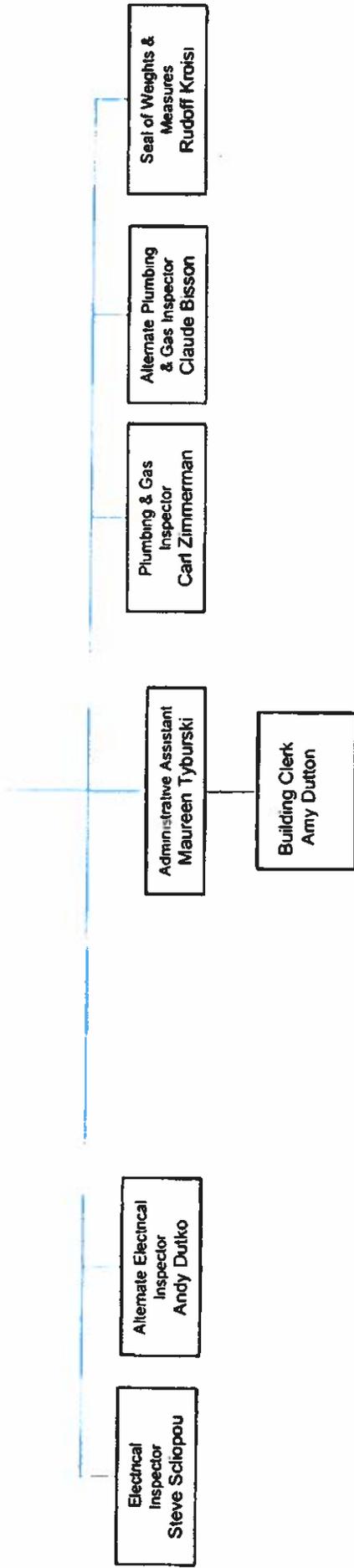
Layla Johnston

Board of Library Trustees

East Longmeadow Building Department



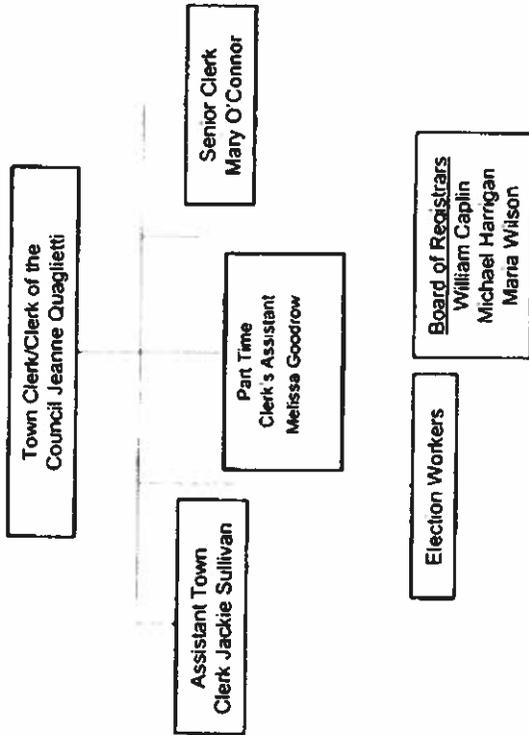
Building Commissioner
Kevin Duquette



- 3....Full Time
- 2....Part Time
- 1....Stipend
- 2....Alternate Inspectors



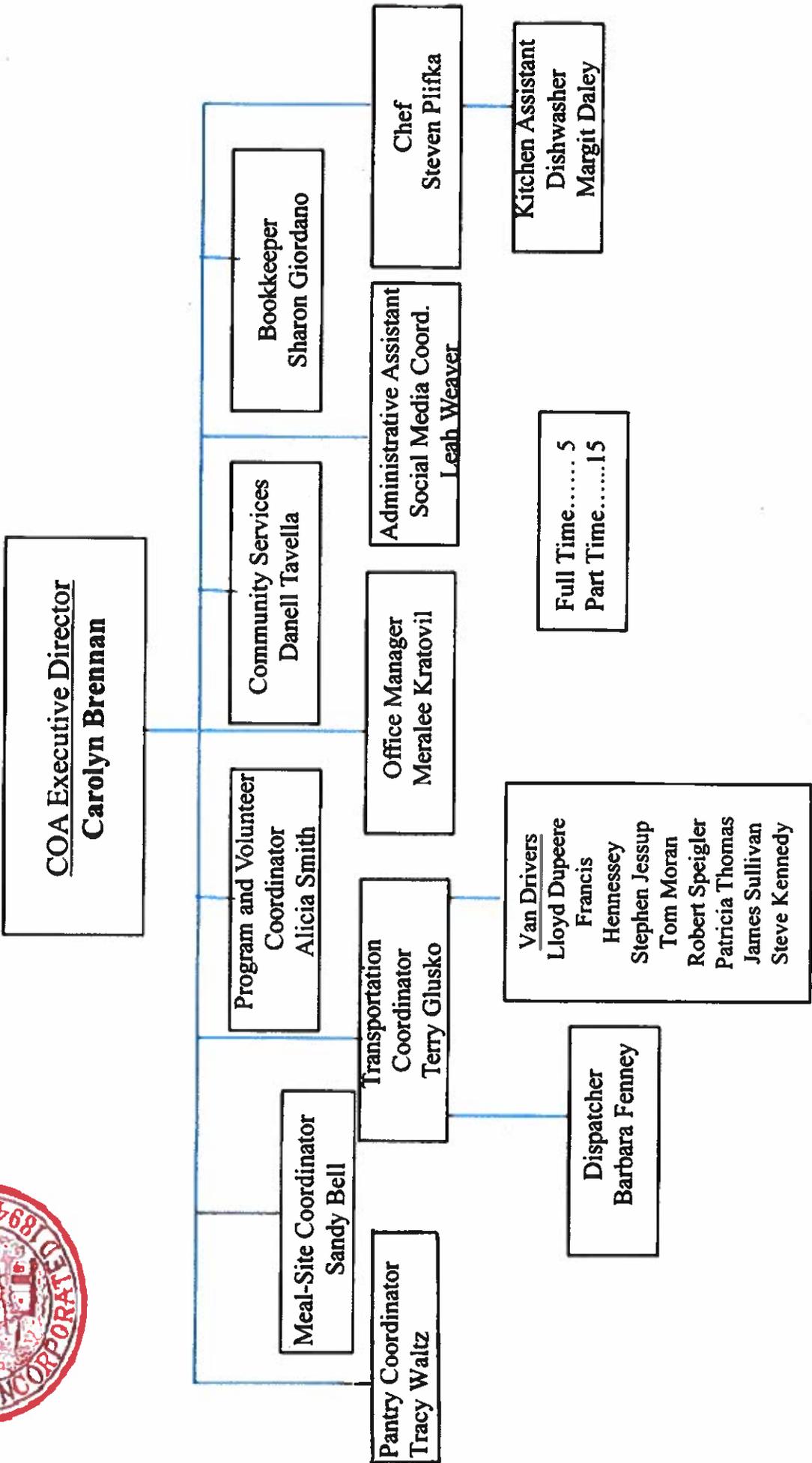
East Longmeadow Town Clerk/Clerk of the Council



3 Full Time
1 Part Time



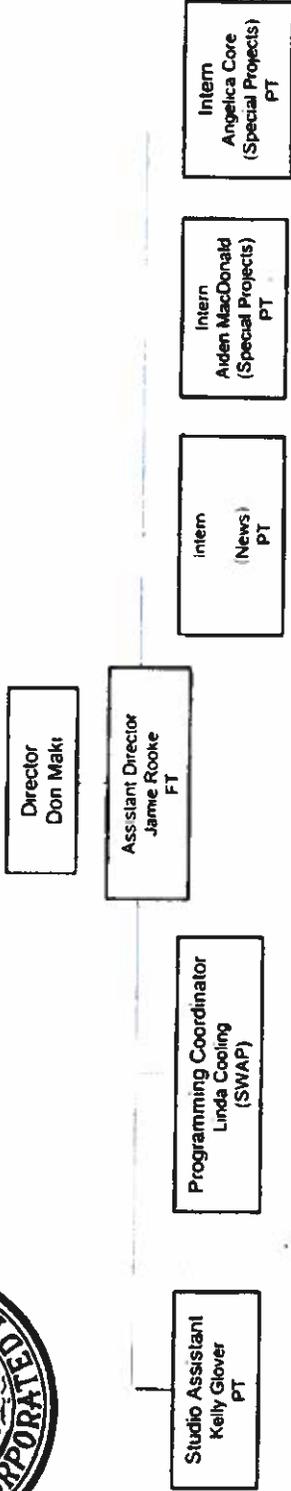
Council on Aging



East Longmeadow Community Access TV

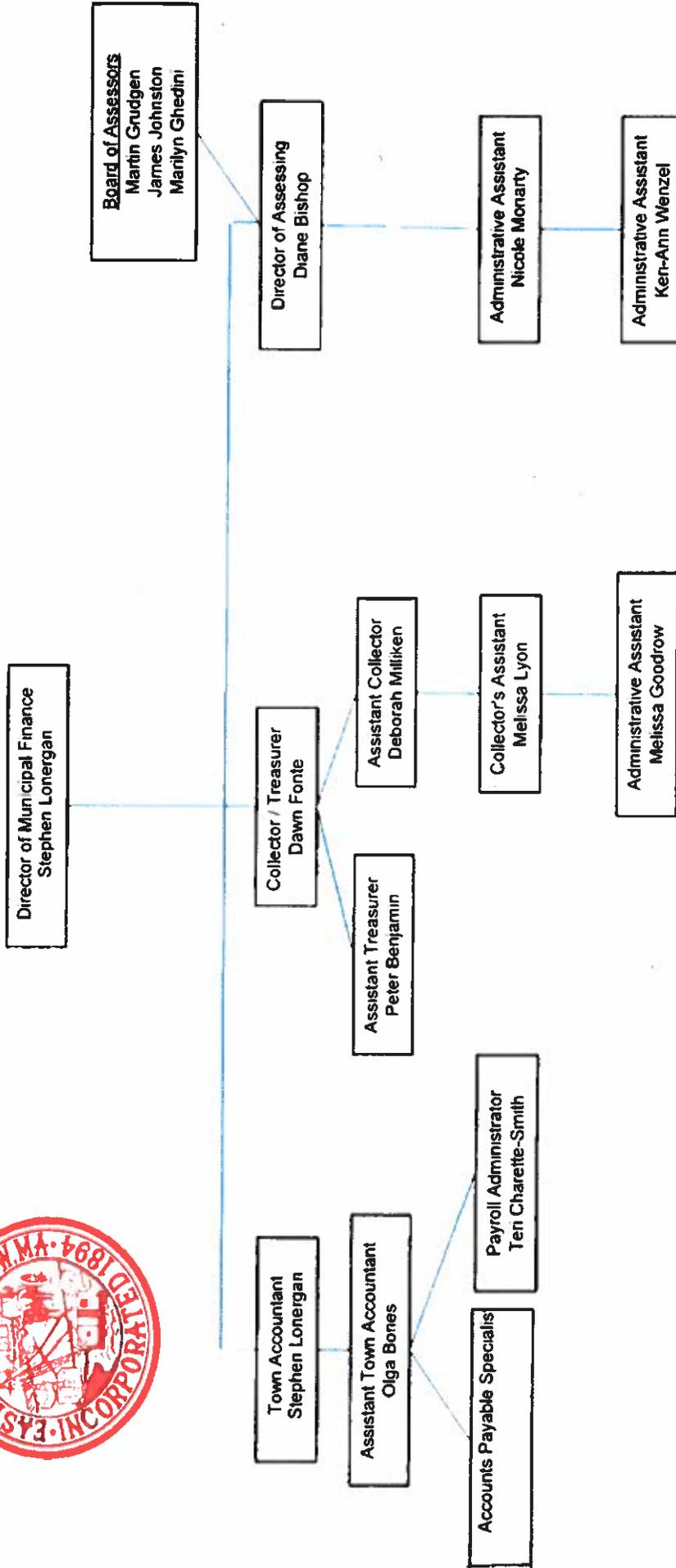


ELCAT



| | |
|------|---|
| FT | 2 |
| PT | 4 |
| SWAP | 1 |

East Longmeadow Finance Department

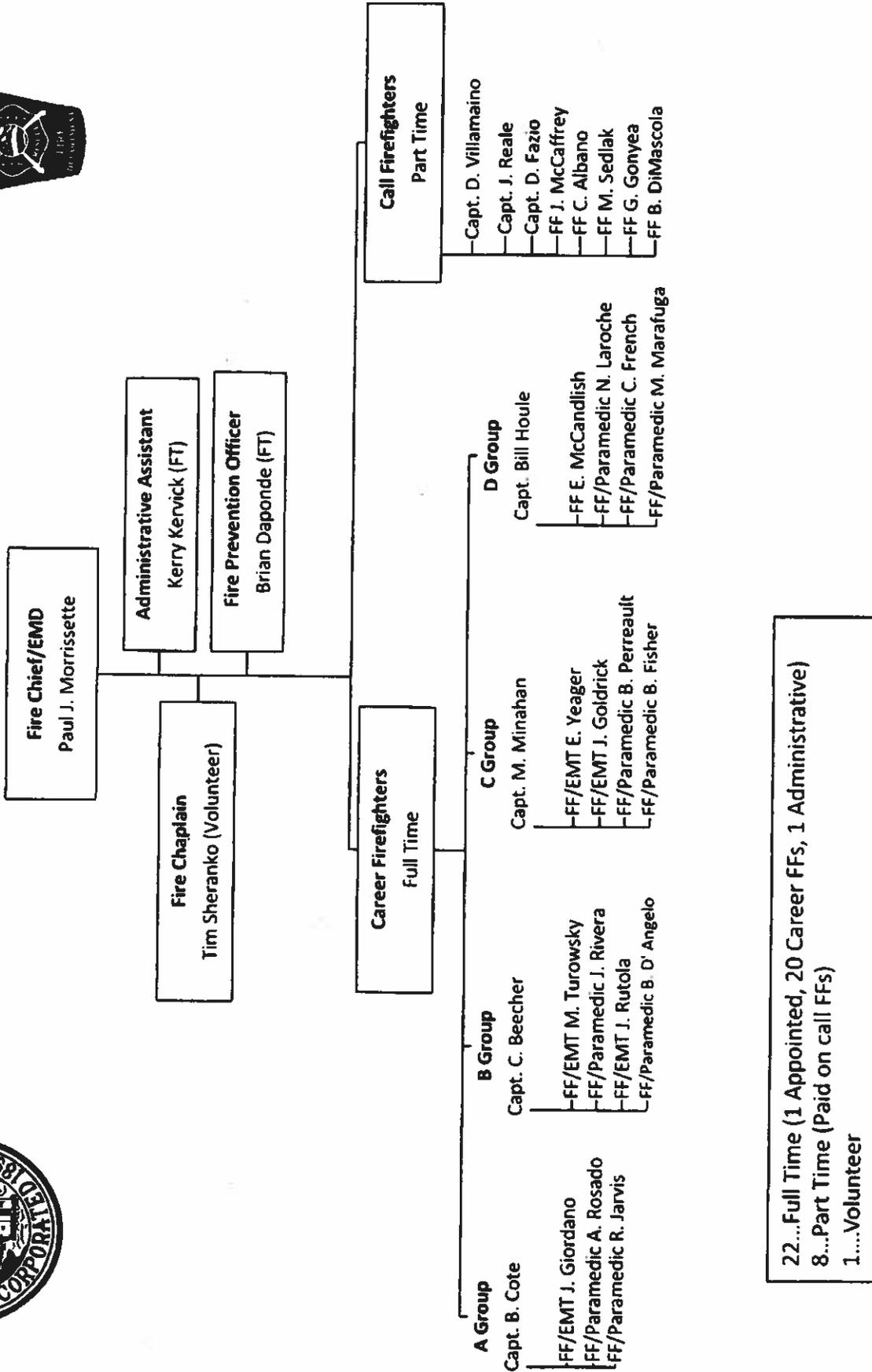


11.....Full Time
 1.....Part Time
 3.....Board Members



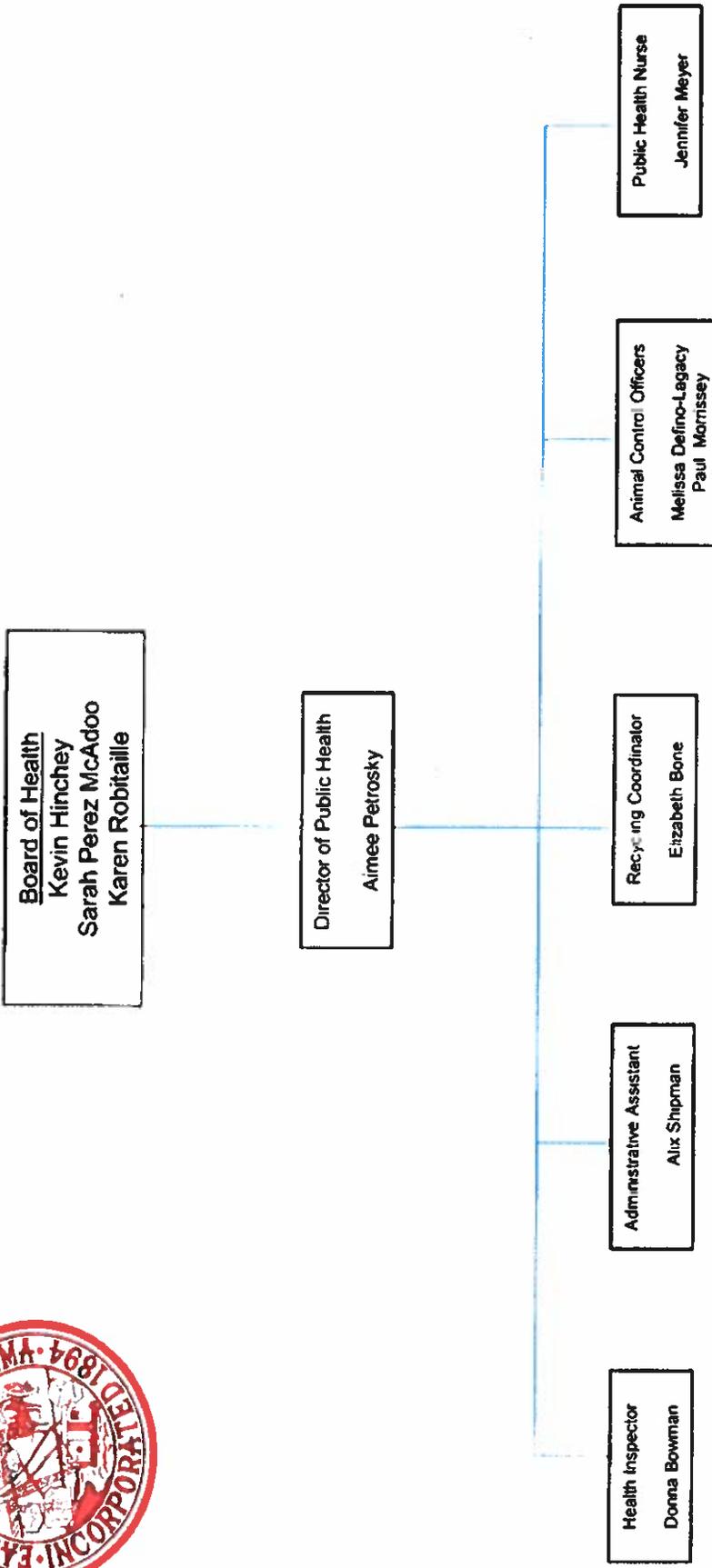
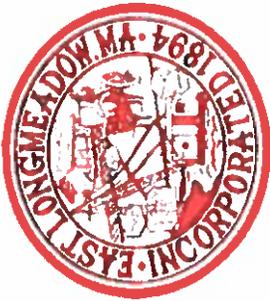
East Longmeadow Fire Department

FY2020, effective February 1, 2020



22...Full Time (1 Appointed, 20 Career FFs, 1 Administrative)
 8...Part Time (Paid on call FFs)
 1...Volunteer

East Longmeadow Health Department



3....Full Time
4....Part Time

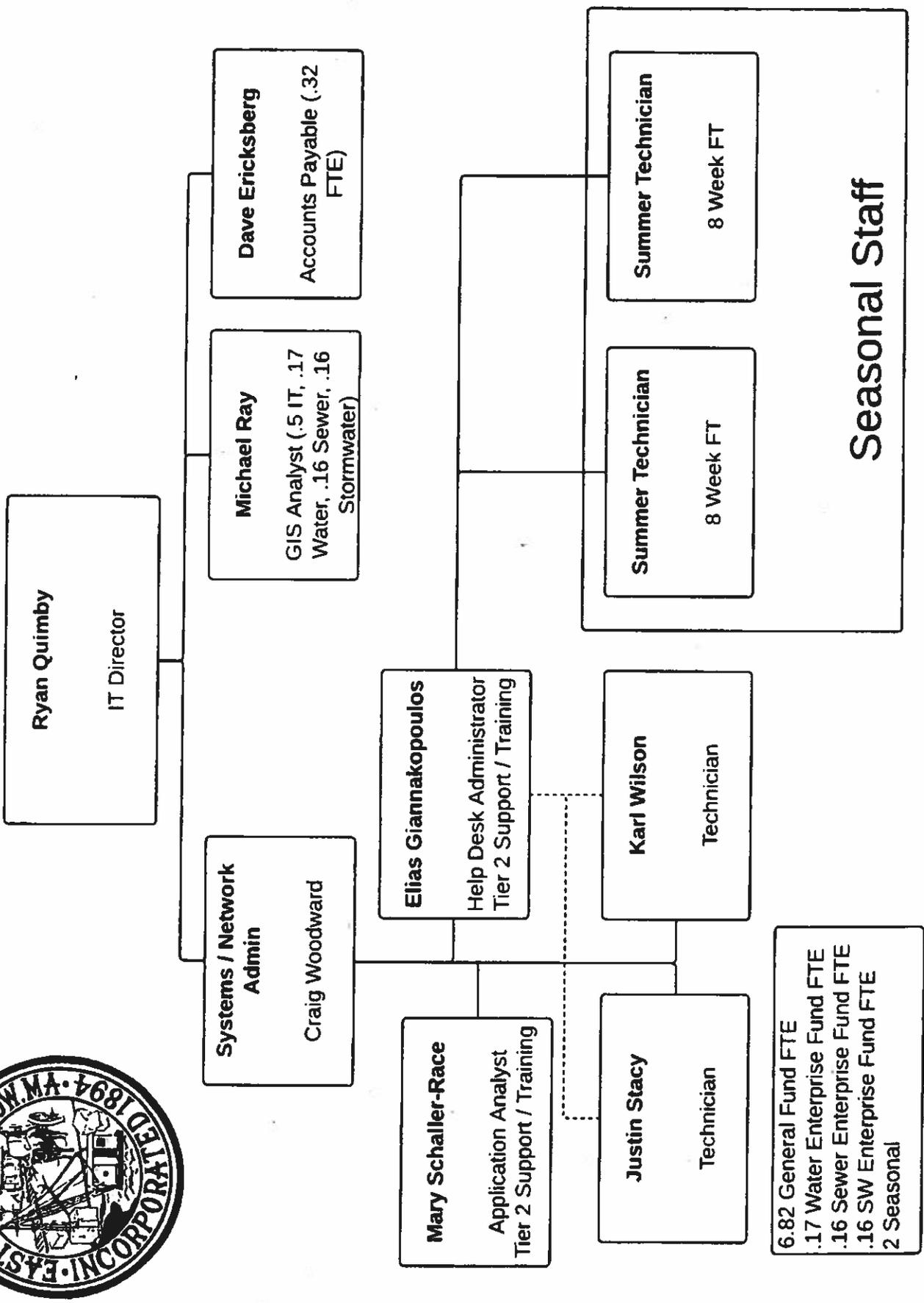


East Longmeadow Human Resources Dept.



3 Full Time

Information Technology Department



6.82 General Fund FTE
 .17 Water Enterprise Fund FTE
 .16 Sewer Enterprise Fund FTE
 .16 SW Enterprise Fund FTE
 2 Seasonal

Organizational Chart

Board of Library Trustees
David Boucher
Michael Gray
Kendra Levesque
Cynthia MacNaught
Melanie Mannheim

Library Director
Layla Johnston

Administrative Assistant
Carol Gabetta (PT)

Technology Coordinator
Sharon Bellemoit

Children's Librarian
Michele Lemire

Library Associate/Children's
Darcy Kane (PT)
Kay McCormack (PT)
Jaime Hageman (PT)

Library Cataloger
Krusten Savaria

Library Assistant/ Tech Services

Full time: 8
Part time: 7
Per diem: 3

Circulation Supervisor
Erica Petrosky

Adult Services Librarian
Maura Mara

Library Assistant/ Circulation
Evan Delano
Gina Munson (PT)
Constance Steifel (PT)
Elizabeth Kervick (PT)

Library Pages (per diem)
Dan Frederick
Lorin Porth
Ruth Weaver

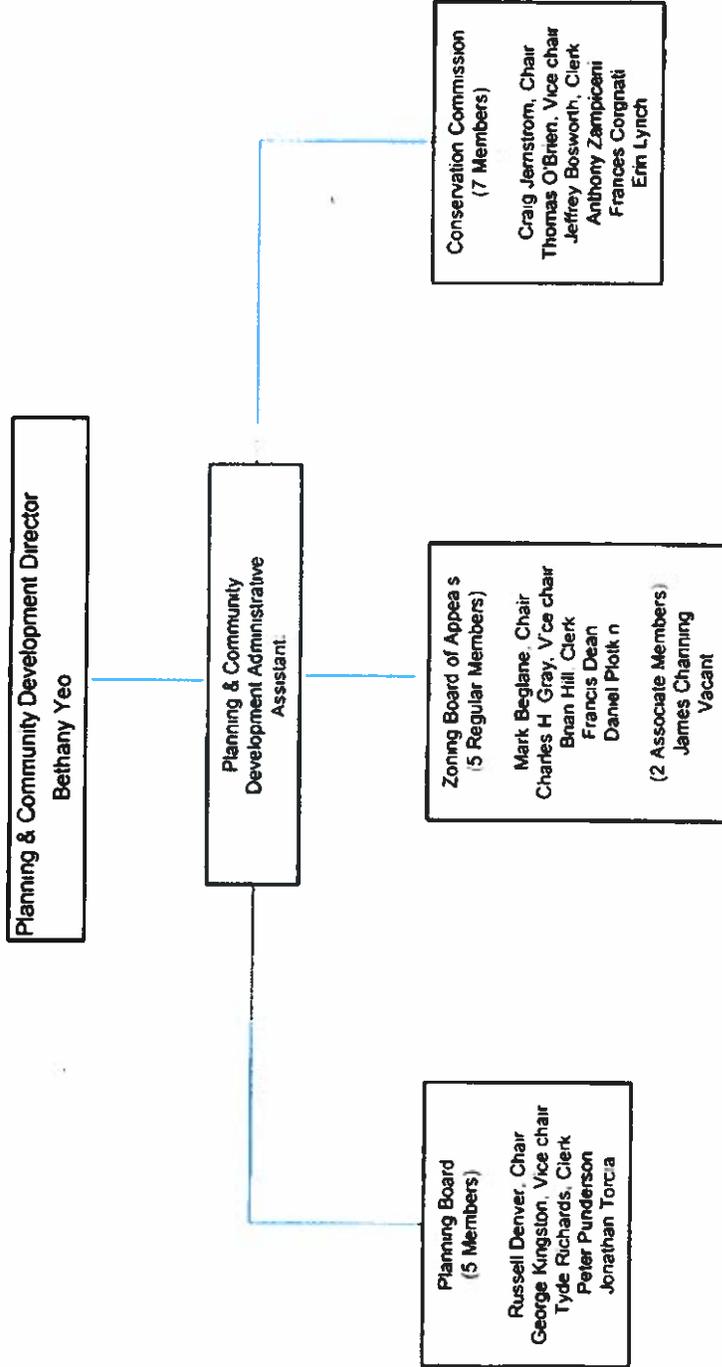
Last updated June 2019



EAST LONGMEADOW
PUBLIC LIBRARY



East Longmeadow Planning & Community Development



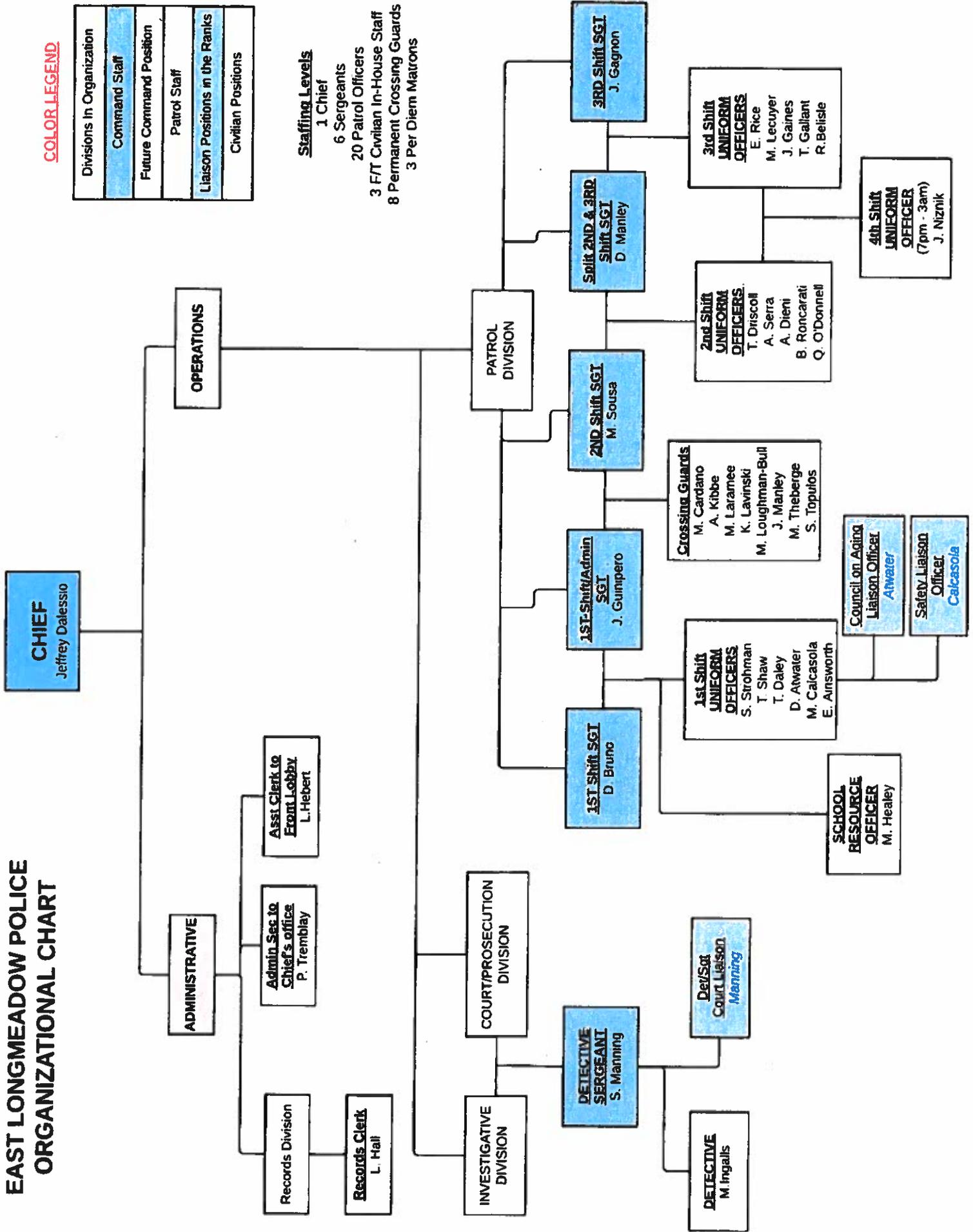
EAST LONGMEADOW POLICE ORGANIZATIONAL CHART

COLOR LEGEND

| |
|--------------------------------|
| Divisions In Organization |
| Command Staff |
| Future Command Position |
| Patrol Staff |
| Liaison Positions in the Ranks |
| Civilian Positions |

Staffing Levels

- 1 Chief
- 6 Sergeants
- 20 Patrol Officers
- 3 F/T Civilian In-House Staff
- 8 Permanent Crossing Guards
- 3 Per Diem Matrons



East Longmeadow Public Works



Board of Public Works
 Thomas O'Brien
 Philip Abair
 William Gelinas

Superintendent
 Bruce Fenney

Deputy Superintendent
 Tom Christensen

Highway/Utilities Manager
 Darrell Keane

Operations Administrator
 Robert Taddia

Public Works Secretaries
 Susan Abed
 Karen Meader
 Judy Pescalia

Water Foreman
 Tom Pope

Highway Foreman
 Anthony Longo

Highway Foreman
 Brett Hawley

Parks Foreman
 Neal Vonflaten

Stormwater Foreman
 Josh Crochete

Cross Connection Control Inspector
 Nicholas Groosi

Equipment Operators
 4
 Justin Callahan
 Frank Comisso
 Luke Coulis
 Erich Reed

Summer Employees
 0

Transfer Station Attendant (part time)
 2
 George Laro
 Carl Otto

Skilled Workers
 13
 Roger Bourget
 Joseph Comisso
 Jason Cruz
 Jon Demerski
 Alex Fradeite
 Sergio Freitas
 Joe Magnani
 Mathew Obrzut
 Tanner Otto
 Franco Renzullo
 Enrique Rosado
 Daniel Savio
 Open

Mechanics
 3
 Anthony Preston
 Steven Moore
 Kyle Simone

Water & Sewer Administrator
 Felix Vachon

Head Pump Station Operator/Repairman
 Dan Tourtelotte

Pumping Station Operator/Repairman
 Joshua Fots

Pumping Stations

Chestnut PS
 Harkness PS
 Vineland PS
 Denslow PS
 Allen PS
 Waichaug PS
 Somers Rd PS
 Evergreen Dr PS
 Lynwood Dr PS
 Chatham Cir PS
 Glen Heather PS
 Anisle Dr PS
 Hampden Rd PS
 Dawes PS
 Woodbridge PS
 Brookhaven PS
 Orchard PS
 Nottingham PS
 Peachtree PS

Building Facilities Manager
 Joseph Durn

Building Facilities Technician
 Ed Hefner

Building/Facilities Electrician
 Steven Hanna

Building Facilities Plumber
 Tom Witkop

Building/Facilities Repairman
 Mario Santanieto

Custodian (Senior Ctr)
 Jennah Ferns

Custodian (Library/Police)
 Raul Ayala

Custodian (Town Hall)
 Michael Hill

Facilities

High School
 Birchland Park
 Meadowbrook
 Mapleshade
 Town Hall
 Library
 Senior Center
 Police Station
 17 Pump Stations
 Old Fire Station

Grounds

Center Field
 Leahy Field
 Rail Trail
 Baba Park
 Heritage Park
 Historical Bldgs
 American Saw
 Center Sq. Islands
 Town Buildings 5
 169.25 Acres

44... Full Time
 2... Part Time
 0... Summer



East Longmeadow Recreation Department

Recreation Commission
 Tom Kaye, Nancy Roberts, Kevin McLoughlin,
 Carolanne Elmendorf, Don Lapage, Brian Davis

Recreation Director
 Donna Prather

Deputy Director
 Geordie Emmanuel

Department Assistant
 Tim Larocca

Administrative Assistant

Dock Encksberg
 P/T Bookkeeper

Youth Sport Volunteers
 Baseball
 Field Hockey
 Basketball
 Cheerleading
 Fitness
 Football
 Lacrosse
 Pine Knoll Camp
 XTAC Camp
 Pine Knoll Pool
 Pine Knoll Rentals
 Soccer
 Softball
 Swimming
 Tennis
 Wrestling
 Bus Trips

Facilities Programmed
 Heritage Park
 Pine Knoll
 Center Field
 ELHS
 Birchland Middle School
 Mountain View
 Meadow Brook
 Little Red School House
 Lenox Fields

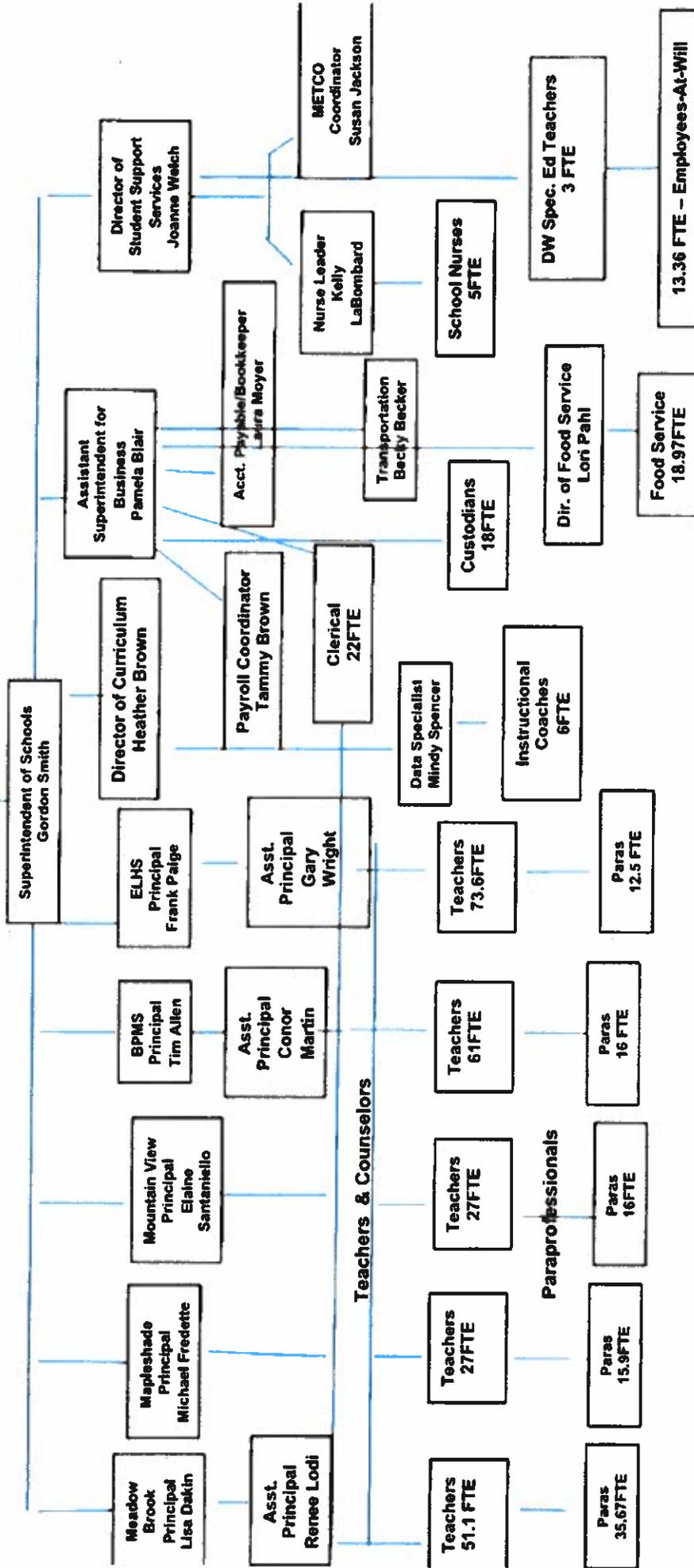
3... Full Time
 1... Part Time
 56.. Summer



East Longmeadow Public Schools

School Committee

- Greg Thompson - Chairperson
- Sarah Truciolio - Vice Chairperson
- William Fonseca - Member
- Elizabeth Marsian-Boucher - Member
- Antonella Raschilla - Member



442.1 Total FTE

88 Active "On Call" Substitutes*
36 Athletic coaches who are not teachers*
*Not included in FTE total

| General Fund - Sources | FY 20 Approved Budget | FY 21 Projections as of 5/08/20 | FY 21 Projections as of | Difference between FY 21 Projection and FY 20 | Percent Change |
|---|-----------------------|---------------------------------|-------------------------|---|-------------------|
| <i>Max Levy></i> | | | | | |
| R.E. & P.P Taxes | 44,947,312 | 46,484,165 | 46,484,165 | 1,536,853 | 3.42% |
| Local Receipts | 4,236,000 | 4,415,868 | 4,415,868 | 179,868 | 4.25% |
| Community Preservation Fund Transfer for LTD | 80,000 | 80,000 | 80,000 | - | 0.00% |
| Community Preservation Fund Transfer for Interest | 26,280 | 22,680 | 22,680 | (3,600) | -13.70% |
| | 106,280 | 102,680 | 102,680 | (3,600) | -3.39% |
| Chapter 70 | 12,102,021 | 12,102,021 | 12,102,021 | - | 0.00% |
| Unrestricted General Government Aid | 1,537,043 | 1,358,869 | 1,358,869 | (178,174) | -11.59% |
| Other State Aid | 213,574 | 252,348 | 252,348 | 38,774 | 18.15% |
| | 13,852,638 | 13,713,238 | 13,713,238 | (139,400) | -1.01% |
| MSBA-Reimbursements | 668,807 | 668,807 | 668,807 | - | 0.00% |
| Total General Fund Sources | 63,811,037 | 65,384,758 | 65,384,758 | 1,573,721 | 2.47% |
| General Fund Uses Budget | 59,979,330 | 61,877,271 | | | |
| General Fund Uses (Other Amounts to be Raised) | 2,124,093 | 1,823,343 | | | |
| | 62,103,424 | 63,700,614 | | | |
| Balance (Sources less Uses) | 1,707,613 | 1,684,143.25 | 65,384,758 | 65,384,758 | 65,384,758 |

| Local Receipts | Budget <u>FY20</u> | Projections <u>FY21</u> | Actual <u>FY19</u> | Difference Between FY 21 Projection and FY 20 | % |
|---------------------------------|-----------------------|----------------------------|-----------------------|---|-----------|
| <u>Categories</u> | | | | | |
| M.V. Excise | 2,430,000 | 2,430,000 | 2,355,460 | - | 0% |
| Meals Excise | 260,000 | 195,000 | 255,389 | (65,000) | 100% |
| Penalties & Interest on Taxes | 170,000 | 200,000 | 226,705 | 30,000 | 18% |
| Payments in Lieu of Taxes | 61,000 | 83,500 | 63,119 | 22,500 | 37% |
| Other Taxes | 65,000 | 65,000 | 61,434 | - | 0% |
| Fees | 40,000 | 50,000 | 51,703 | 10,000 | 25% |
| Rental Fees | 100,000 | 75,500 | 76,095 | (24,500) | -25% |
| Other Dept Revenue | 80,000 | 90,000 | 93,502 | 10,000 | 13% |
| Licenses and Permits | 550,000 | 500,000 | 467,429 | (50,000) | -9% |
| Special Assessments | - | 30,000 | 34,187 | 30,000 | 0% |
| Fines | 10,000 | 10,000 | 11,317 | - | 0% |
| Investment Income | 90,000 | 105,000 | 199,835 | 15,000 | 17% |
| Medicaid | 250,000 | 230,000 | 215,475 | (20,000) | -8% |
| Recurring (E) | 100,000 | 200,000 | 216,330 | 100,000 | 100% |
| Nonrecurring-includes MEMA/FEMA | 30,000 | 151,868 | 27,404 | 121,868 | 406% |
| Total Local Receipts | 4,236,000 | 4,415,868 | 4,355,384 | 179,868 | 4% |

(E) - These primarily are: general refunds, vital copies, and admin fees. Other items are: copies, str list/maps/hstr, stop pay/bad cks, zoning by laws, and copy fire report..

General Fund Sources and Uses Summary

| General Fund Sources | FY 2020 Budget | FY 2021 Recommended | Increase (Decrease) | Percent Inc (Dec) |
|-----------------------------------|-------------------|------------------------|------------------------|----------------------|
| Taxes | 44,947,312 | 46,484,165 | 1,536,853 | 3.42% |
| Local | 4,236,000 | 4,415,868 | 179,868 | 4.25% |
| State | 14,521,445 | 14,382,045 | (139,400) | -0.96% |
| Transfers | 106,280 | 102,680 | (3,600) | -3.39% |
| Total General Fund Sources | 63,811,037 | 65,384,758 | 1,573,721 | 2.47% |
| General Fund Uses | | | | |
| General Government | 2,925,022 | 2,970,121 | 45,099 | 1.54% |
| Public Safety | 5,225,125 | 5,053,171 | (171,954) | -3.29% |
| Public Health | 303,757 | 316,913 | 13,156 | 4.33% |
| Public Works | 5,155,369 | 5,052,664 | (102,706) | -1.99% |
| Education | 31,182,410 | 31,659,202 | 476,792 | 1.53% |
| Culture and Recreation | 1,079,373 | 1,069,280 | (10,093) | -0.94% |
| Human Services | 495,091 | 470,274 | (24,817) | -5.01% |
| Insurance | 10,709,575 | 12,242,207 | 1,532,633 | 14.31% |
| Debt Service | 2,903,609 | 3,043,440 | 139,831 | 4.82% |
| Total General Fund Budget | 59,979,330 | 61,877,271 | 1,897,941 | 3.16% |
| Capital Projects | 1,049,635 | 1,009,940 | (39,695) | -3.78% |
| Stabilization Fund | 43,287 | - | (43,287) | -100.00% |
| OPEB Trust Fund | - | - | - | 0.00% |
| Compensated Absences Fund | 75,000 | 75,000 | - | 0.00% |
| Valuation Services Fund | 53,000 | 53,000 | - | 100.00% |
| Other Charges | 903,171 | 685,403 | (217,768) | -24.11% |
| Total Other Uses | 2,124,093 | 1,823,343 | (300,750) | -14.16% |
| Total General Fund Uses | 62,103,424 | 63,700,614 | 1,597,191 | 2.57% |
| Sources Less Uses | 1,707,613 | 1,684,143 | (23,470) | -1.37% |

General Fund Sources

| General Fund Sources | FY 2020 Budget | FY 2021 Recommended | Increase (Decrease) | Percent Inc (Dec) |
|--|-------------------|------------------------|------------------------|----------------------|
| Prior Year Property Tax Levy | 42,778,627 | 44,321,187 | 1,542,560 | 3.61% |
| Add: 2.5% Increase | 1,069,466 | 1,108,030 | 38,564 | 3.61% |
| Add: Projected New Growth | 473,094 | 500,000 | 26,906 | 5.69% |
| Projected Tax Levy Limit | 44,321,187 | 45,929,217 | 1,608,030 | 3.63% |
| Add: Voted Debt Exclusions | 626,125 | 554,948 | (71,177) | -11.37% |
| Projected Maximum Allowable Property Tax Levy | 44,947,312 | 46,484,165 | 1,536,853 | 3.42% |
| Chapter 70, Education Aid | 12,102,021 | 12,102,021 | - | 0.00% |
| Unrestricted General Government Aid | 1,537,043 | 1,358,869 | (178,174) | -11.59% |
| Other State Aid | 213,574 | 252,348 | 38,774 | 18.15% |
| Total Projected State Aid | 13,852,638 | 13,713,238 | (139,400) | -1.01% |
| State School Construction Reimbursement | 668,807 | 668,807 | - | 0.00% |
| Motor Vehicle Excise | 2,430,000 | 2,430,000 | - | 0.00% |
| Other Projected Revenues | 1,151,000 | 1,350,868 | 199,868 | 17.36% |
| Licenses & Permits | 550,000 | 500,000 | (50,000) | -9.09% |
| Special Assessment | - | 30,000 | 30,000 | |
| Bank Interest | 105,000 | 105,000 | - | 0.00% |
| Total Projected Local Receipts | 4,236,000 | 4,415,868 | 179,868 | 4.25% |
| From Community Preservation Fund for P&I payments | 106,280 | 102,680 | (3,600) | -3.39% |
| Total from Transfers | 106,280 | 102,680 | (3,600) | -3.39% |
| Total General Fund Sources | 63,811,037 | 65,384,758 | 1,573,721 | 2.47% |

Revolving Funds Under MGL Chapter 44 Section 53E1/2

| <u>Revolving Fund</u> | <u>Authorized to Spend Fund</u> | <u>Revenue Source</u> | <u>Use of Funds</u> | <u>FY 2021 Spending Limit</u> | <u>FY 2021 Estimated Revenues</u> | <u>Restrictions on Use</u> |
|------------------------------|---------------------------------|--|---|-------------------------------|-----------------------------------|----------------------------|
| Solid Waste Disposal (#2805) | Health Department | Trash bag receipts, recycling rebates | Salaries, expenses, supplies and contractual services to operate the solid waste disposal and recycling program | 176,960 | 100,000 | Legal fees, rent |
| Council on Aging (#2809) | Council on Aging | General Council on Aging programs and events, such as: Fitness room memberships, exercise class fees, event fees, facility/room rental | Salaries, expenses, and contractual expenses to operate these programs at the Council on Aging | 19,540 | 8,696 | Legal fees;rent |
| Health Department (#2812) | Health Department | Users of the sharps recycling program | Expenses, such as containers and advertisements to provide a sharps recycling program in the community | - | - | |

Revolving Funds Under MGL Chapter 44 Section 53D - Provided for Informational Purposes As An Annual Vote Is Not Needed

| <u>Revolving Fund</u> | <u>Authorized to Spend Fund</u> | <u>Revenue Source</u> | <u>Use of Funds</u> | <u>FY 2021 Estimated Expenses</u> | <u>FY 2021 Estimated Revenues</u> | <u>Restrictions on Use</u> |
|------------------------------|---------------------------------|---|---|-----------------------------------|-----------------------------------|----------------------------|
| Recreation Revolving (#2811) | Recreation Department | Recreation program fees, including pool memberships | Salaries, expenses, supplies and contractual services to operate the recreation programs and pool | 567,750 | 567,750 | Legal fees, rent |

FY 2021 Uses - Budget 7/9/2020

| Department | FY 2019 Actuals | FY 2020 Budget | FY 2021 Proposed Budget | Increase/Decrease \$ | Increase/Decrease % | Explanation of Change |
|-------------------------|-----------------|----------------|-------------------------|----------------------|---------------------|---|
| 111 Town Council | | | | | | |
| Salary | \$ 40,624.88 | \$ 41,500.00 | \$ 41,500.00 | \$ - | 0.0% | |
| Non-salary | \$ 1,444.88 | \$ 1,995.00 | \$ 65.00 | \$ (1,930.00) | -96.7% | elimination of seminar and all travel expenses |
| Total | \$ 42,069.76 | \$ 43,495.00 | \$ 41,565.00 | \$ (1,930.00) | -4.4% | |
| 122 Town Manager | | | | | | |
| Salary | \$ 190,758.41 | \$ 201,023.90 | \$ 197,146.00 | \$ (3,877.90) | -1.9% | new assistant |
| Non-salary | \$ 8,426.63 | \$ 14,020.00 | \$ 12,570.00 | \$ (1,450.00) | -10.3% | elimination of travel expenses |
| Total | \$ 199,185.04 | \$ 215,043.90 | \$ 209,716.00 | \$ (5,327.90) | -2.5% | |
| 132 Reserve Fund | | | | | | |
| Reserve | \$ - | \$ 112,000.00 | \$ 112,000.00 | \$ - | 0.0% | |
| 135 Town Accountant | | | | | | |
| Salary | \$ 250,328.32 | \$ 291,537.47 | \$ 285,197.42 | \$ (6,340.05) | -2.2% | elimination of stipends |
| Non-salary | \$ 35,925.07 | \$ 41,464.00 | \$ 42,564.00 | \$ 1,100.00 | 2.7% | |
| Total | \$ 286,253.39 | \$ 333,001.47 | \$ 327,761.42 | \$ (5,240.05) | -1.6% | |
| 141 Assessor | | | | | | |
| Salary | \$ 190,369.60 | \$ 202,669.27 | \$ 196,715.38 | \$ (5,953.89) | -2.9% | |
| Non-salary | \$ 45,053.19 | \$ 17,315.00 | \$ 20,257.00 | \$ 2,942.00 | 17.0% | legal expenses for Appellate Tax Board appeals |
| Total | \$ 235,422.79 | \$ 219,984.27 | \$ 216,972.38 | \$ (3,011.89) | -1.4% | |
| 145 Collector/Treasurer | | | | | | |
| Salary | \$ 209,742.93 | \$ 262,131.54 | \$ 270,773.84 | \$ 8,642.30 | 3.3% | contractual increases |
| Non-salary | \$ 49,050.96 | \$ 80,156.00 | \$ 80,246.00 | \$ 90.00 | 0.1% | |
| Total | \$ 258,793.89 | \$ 342,287.54 | \$ 351,019.84 | \$ 8,732.30 | 2.6% | |
| 151 Legal Services | | | | | | |
| Non-salary | \$ 144,630.26 | \$ 140,000.00 | \$ 140,000.00 | \$ - | 0.0% | |
| 152 Human Resources | | | | | | |
| Salary | \$ 184,251.23 | \$ 185,293.03 | \$ 220,776.00 | \$ 35,482.97 | 19.1% | funding for Director position |
| Non-salary | \$ 24,802.62 | \$ 28,390.00 | \$ 18,799.00 | \$ (9,591.00) | -33.8% | reduction in office supplies; travel; subscriptions |
| Total | \$ 209,053.85 | \$ 213,683.03 | \$ 239,575.00 | \$ 25,891.97 | 12.1% | |
| General Fund | | | | | | |

FY 2021 Uses - Budget 7/9/2020

| Department | FY 2019 Actuals | FY 2020 Budget | FY 2021 Proposed Budget | Increase/Decrease \$ | Increase/Decrease % | Explanation of Change |
|------------------------------------|------------------------|------------------------|-------------------------|----------------------|---------------------|--|
| Department | FY 2018 Actuals | FY 2020 Budget | FY 2021 Proposed Budget | Increase/Decrease \$ | Increase/Decrease % | Explanation of Change |
| 155 Information Technology | \$ 338,358.52 | \$ 449,588.62 | \$ 449,196.89 | \$ (391.73) | -0.1% | |
| Salary | | | | | | |
| Non-salary | \$ 334,044.25 | \$ 445,891.16 | \$ 454,374.17 | \$ 8,483.01 | 1.9% | |
| Total | \$ 672,402.77 | \$ 895,479.78 | \$ 903,571.06 | \$ 8,091.28 | 0.9% | |
| 160 Town/Council Clerk | \$ 186,524.24 | \$ 202,057.84 | \$ 201,504.30 | \$ (553.54) | -0.3% | |
| Salary | | | | | | |
| Non-salary | \$ 19,856.71 | \$ 23,812.00 | \$ 27,555.12 | \$ 3,743.12 | 15.7% | 2020 census expenses; General Code compilation |
| Total | \$ 206,380.95 | \$ 225,869.84 | \$ 229,059.42 | \$ 3,189.58 | 1.4% | |
| 162 Elections | \$ 6,946.50 | \$ 15,734.00 | \$ 22,395.00 | \$ 6,661.00 | 42.3% | |
| Salary | | | | | | |
| Non-salary | \$ 10,375.93 | \$ 12,605.00 | \$ 18,120.00 | \$ 5,515.00 | 43.8% | ballot printing; an additional election |
| Total | \$ 17,322.43 | \$ 28,339.00 | \$ 40,515.00 | \$ 12,176.00 | 43.0% | |
| 175 Planning, Zoning, Conservation | \$ 160,958.06 | \$ 135,336.02 | \$ 137,991.29 | \$ 2,655.27 | 2.0% | |
| Salary | | | | | | |
| Non-salary | \$ 10,497.34 | \$ 17,902.28 | \$ 17,575.00 | \$ (327.28) | -1.8% | |
| Total | \$ 171,455.40 | \$ 153,238.30 | \$ 155,566.29 | \$ 2,327.99 | 1.5% | |
| 947 PVPC Assessment | \$ 2,474.96 | \$ 2,600.25 | \$ 2,800.00 | \$ 199.75 | 7.7% | contractual increase |
| General Government | \$ 2,445,445.49 | \$ 2,925,022.38 | \$ 2,970,121.41 | \$ 45,099.03 | 1.5% | |
| 210 Police | \$ 2,559,144.20 | \$ 2,726,347.03 | \$ 2,842,927.99 | \$ 116,580.96 | 4.3% | contracted salary increases; one new attendant to staff station due to transfer of |
| Salary | | | | | | |
| Non-salary | \$ 67,227.06 | \$ 108,860.40 | \$ 105,847.80 | \$ (3,012.60) | -2.8% | |
| Total | \$ 2,626,371.26 | \$ 2,835,207.43 | \$ 2,948,775.79 | \$ 113,568.36 | 4.0% | |

FY 2021 Uses - Budget 7/9/2020

| Department | FY 2019 Actuals | FY 2020 Budget | FY 2021 Proposed Budget | Increase/Decrease \$ | Increase/Decrease % | Explanation of Change |
|------------------------------|-----------------|-----------------|-------------------------|----------------------|---------------------|--|
| Department | FY 2018 Actuals | FY 2020 Budget | FY 2021 Proposed Budget | Increase/Decrease \$ | Increase/Decrease % | Explanation of Change |
| 220 Fire | | | | | | |
| Salary | \$ 896,812.89 | \$ 1,747,784.50 | \$ 1,627,541.29 | \$ (120,243.21) | -6.9% | |
| Non-salary | \$ 72,398.22 | \$ 77,984.00 | \$ 101,194.50 | \$ 23,210.50 | 29.8% | vehicle repairs and supplies, ga.tires for Engines 2 and 4; replacement equipment. |
| Total | \$ 969,211.11 | \$ 1,825,768.50 | \$ 1,728,735.79 | \$ (97,032.71) | -5.3% | |
| 241 Building | | | | | | |
| Salary | \$ 179,530.66 | \$ 219,431.93 | \$ 238,840.96 | \$ 19,409.03 | 8.8% | pit employee became ft |
| Non-salary | \$ 8,938.77 | \$ 11,688.00 | \$ 10,950.00 | \$ (738.00) | -6.3% | |
| Total | \$ 188,469.43 | \$ 231,119.93 | \$ 249,790.96 | \$ 18,671.03 | 8.1% | |
| 299 Dispatch | | | | | | |
| Salary | \$ - | \$ 275,712.36 | \$ - | \$ (275,712.36) | -100.0% | |
| Non-salary | \$ - | \$ 57,316.34 | \$ 125,868.00 | \$ 68,551.66 | 119.6% | assessment to Westcomm; grant pending |
| Total | \$ - | \$ 333,028.70 | \$ 125,868.00 | \$ (207,160.70) | -62.2% | |
| Public Safety | \$ 3,784,051.80 | \$ 5,225,124.56 | \$ 5,053,170.54 | \$ (171,954.02) | -3.3% | |
| 519 Health | | | | | | |
| Salary | \$ 175,310.98 | \$ 228,627.02 | \$ 226,263.28 | \$ (2,363.74) | -1.0% | |
| Non-salary | \$ 44,702.83 | \$ 75,130.00 | \$ 90,650.00 | \$ 15,520.00 | 20.7% | mosquito control; vaccination clinic; gas monitoring services groundwater sampling |
| Total | \$ 220,013.81 | \$ 303,757.02 | \$ 316,913.28 | \$ 13,156.26 | 4.3% | |
| Public Health | \$ 220,013.81 | \$ 303,757.02 | \$ 316,913.28 | \$ 13,156.26 | 4.3% | |
| 421 Administration & Highway | | | | | | |
| Salary | \$ 1,263,621.46 | \$ 1,358,670.00 | \$ 1,263,010.08 | \$ (95,659.92) | -7.0% | |
| Non-salary | \$ 394,861.87 | \$ 523,722.32 | \$ 463,150.32 | \$ (60,572.00) | -11.6% | |
| Total | \$ 1,658,483.33 | \$ 1,882,392.32 | \$ 1,726,160.40 | \$ (156,231.92) | -8.3% | |
| General Fund | | | | | | |

FY 2021 Uses - Budget 7/9/2020

| Department | FY 2019 Actuals | FY 2020 Budget | FY 2021 Proposed Budget | Increase/Decrease \$ | Increase/Decrease % | Explanation of Change |
|---|------------------|------------------|-------------------------|----------------------|---------------------|-----------------------|
| Department | FY 2018 Actuals | FY 2020 Budget | FY 2021 Proposed Budget | Increase/Decrease \$ | Increase/Decrease % | Explanation of Change |
| 422 Building Facilities and Maintenance | | | | | | |
| Salary | \$ 432,451.79 | \$ 483,237.63 | \$ 494,009.52 | \$ 10,771.89 | 2.2% | |
| Non-salary | \$ 271,984.71 | \$ 385,849.80 | \$ 374,249.80 | \$ (11,600.00) | -3.0% | |
| Total | \$ 704,436.50 | \$ 869,087.43 | \$ 868,259.32 | \$ (828.11) | -0.1% | |
| 423 Snow & Ice | | | | | | |
| Salary | \$ 84,469.41 | \$ 20,297.00 | \$ 20,297.00 | \$ - | 0.0% | |
| Non-salary | \$ 264,988.89 | \$ 127,875.00 | \$ 127,875.00 | \$ - | 0.0% | |
| Total | \$ 349,458.30 | \$ 148,172.00 | \$ 148,172.00 | \$ - | 0.0% | |
| 429 Utilities (Gas, Electric, Oil) | | | | | | |
| Non-salary | \$ 823,242.84 | \$ 1,098,000.00 | \$ 1,071,800.00 | \$ (26,200.00) | -2.4% | |
| 430 Trash Collection | | | | | | |
| Non-salary | \$ 841,084.93 | \$ 1,088,237.45 | \$ 1,150,900.00 | \$ 62,662.55 | 5.8% | |
| 433 Waste Collection | | | | | | |
| Salary | \$ 15,400.00 | \$ 18,080.22 | \$ 19,272.00 | \$ 1,191.78 | 6.6% | |
| Non-salary | \$ 58,090.02 | \$ 51,400.00 | \$ 68,100.00 | \$ 16,700.00 | 32.5% | |
| Total | \$ 73,490.02 | \$ 69,480.22 | \$ 87,372.00 | \$ 17,891.78 | 25.8% | |
| Public Works | | | | | | |
| | \$ 4,450,195.92 | \$ 5,155,369.42 | \$ 5,052,663.72 | \$ (102,705.70) | -2.0% | |
| 300 Education | | | | | | |
| Salary | \$ 24,652,411.00 | \$ 26,092,676.00 | \$ 25,754,853.00 | \$ (337,823.00) | -1.3% | |
| Non-salary | \$ 4,422,834.00 | \$ 5,081,234.00 | \$ 5,895,849.00 | \$ 814,615.00 | 16.0% | |
| Total | \$ 29,075,245.00 | \$ 31,173,910.00 | \$ 31,650,702.00 | \$ 476,792.00 | 1.5% | |
| 399 School Committee | | | | | | |
| Salary | \$ 6,749.64 | \$ 8,500.00 | \$ 8,500.00 | \$ - | 0.0% | |
| Education | | | | | | |
| | \$ 29,081,994.64 | \$ 31,182,410.00 | \$ 31,659,202.00 | \$ 476,792.00 | 1.5% | |

FY 2021 Uses - Budget 7/9/2020

| Department | FY 2019 Actuals | FY 2020 Budget | FY 2021 Proposed Budget | Increase/Decrease \$ | Increase/Decrease % | Explanation of Change |
|--|-----------------|-----------------|-------------------------|----------------------|---------------------|-----------------------|
| Department | FY 2018 Actuals | FY 2020 Budget | FY 2021 Proposed Budget | Increase/Decrease \$ | Increase/Decrease % | Explanation of Change |
| 610 Library | \$ 595,806.02 | \$ 658,975.94 | \$ 664,292.39 | \$ 5,316.45 | 0.8% | |
| | | | | | | |
| Salary | \$ 118,565.94 | \$ 130,160.00 | \$ 136,582.80 | \$ 6,422.80 | 4.9% | |
| Non-salary | \$ 714,371.96 | \$ 789,135.94 | \$ 800,875.19 | \$ 11,739.25 | 1.5% | |
| Total | \$ 163,347.90 | \$ 246,070.62 | \$ 225,268.34 | \$ (20,802.28) | -8.5% | |
| 630 Recreation | \$ 15,048.55 | \$ 17,191.00 | \$ 16,361.00 | \$ (830.00) | -4.8% | |
| Salary | \$ 178,396.45 | \$ 263,261.62 | \$ 241,629.34 | \$ (21,632.28) | -8.2% | |
| Non-salary | | | | | | |
| Total | \$ 18,733.34 | \$ 26,975.00 | \$ 26,775.00 | \$ (200.00) | -0.7% | |
| 693 Celebrations, Cultural, Historical | \$ 911,501.75 | \$ 1,079,372.56 | \$ 1,069,279.53 | \$ (10,093.03) | -0.9% | |
| Salary | \$ 288,005.19 | \$ 319,012.24 | \$ 294,475.33 | \$ (24,536.91) | -7.7% | |
| Non-salary | \$ 21,874.15 | \$ 29,159.50 | \$ 28,879.50 | \$ (280.00) | -1.0% | |
| Total | \$ 289,879.34 | \$ 348,171.74 | \$ 323,354.83 | \$ (24,816.91) | -7.1% | |
| 541 Council on Aging | \$ 28,690.00 | \$ 28,802.00 | \$ 28,802.00 | \$ - | 0.0% | |
| Salary | \$ 106,427.58 | \$ 118,117.00 | \$ 118,117.00 | \$ - | 0.0% | |
| Non-salary | \$ 135,117.58 | \$ 146,919.00 | \$ 146,919.00 | \$ - | 0.0% | |
| Total | \$ 424,996.92 | \$ 495,090.74 | \$ 470,273.83 | \$ (24,816.91) | -5.0% | |
| 543 Veteran Services | | | | | | |
| Salary | | | | | | |
| Non-salary | | | | | | |
| Total | | | | | | |
| Human Services | | | | | | |
| Salary | | | | | | |
| Non-salary | | | | | | |
| Total | | | | | | |
| General Fund | | | | | | |

FY 2021 Uses - Budget 7/9/2020

| Department | FY 2019 Actuals | FY 2020 Budget | FY 2021 Proposed Budget | Increase/Decrease \$ | Increase/Decrease % | Explanation of Change |
|---|-------------------------|-------------------------|-------------------------|------------------------|---------------------|--|
| Department | FY 2018 Actuals | FY 2020 Budget | FY 2021 Proposed Budget | Increase/Decrease \$ | Increase/Decrease % | Explanation of Change |
| 910 Payroll Taxes | \$ 473,093.71 | \$ 528,100.00 | \$ 534,500.00 | \$ 6,400.00 | 1.2% | Gross Payroll x 1.45% (GF and Ent/Rev) |
| 912 Workers' Compensation | \$ 251,090.67 | \$ 248,263.64 | \$ 347,298.28 | \$ 99,034.64 | 39.9% | |
| 914 Health & Life Insurance | \$ 5,341,466.15 | \$ 6,228,954.48 | \$ 7,150,004.74 | \$ 921,050.26 | 14.8% | |
| 945 Liability Insurance | \$ 312,516.17 | \$ 345,110.77 | \$ 321,777.00 | \$ (23,333.77) | -6.8% | |
| 946 Retirement Assessment | \$ 2,832,353.64 | \$ 3,359,145.75 | \$ 3,888,627.46 | \$ 529,481.71 | 15.8% | |
| Insurance | \$ 9,210,520.34 | \$ 10,709,574.64 | \$ 12,242,207.48 | \$ 1,532,632.84 | 14.3% | |
| 710 General Fund - Principal | \$ 2,097,422.06 | \$ 2,279,351.20 | \$ 2,456,883.57 | \$ 177,532.37 | 7.8% | Includes GF/School/GF MWPAT (53%)/Expected FY 21 Borrowing |
| 710 Community Preservation - Principal | \$ 85,000.00 | \$ 80,000.00 | \$ 80,000.00 | \$ - | 0.0% | Land Acquisition/Pine Knoll Pool Princ Pay |
| 751 General Fund - Interest | \$ 436,423.12 | \$ 402,977.69 | \$ 433,876.06 | \$ 30,898.37 | 7.7% | General Fund + School less Community Preservation & Interest on Est FY21 |
| 751 Community Preservation - Interest | \$ 32,980.00 | \$ 26,280.00 | \$ 22,680.00 | \$ (3,600.00) | -13.7% | Interest - Land Acquisition/Pine Knoll Pool |
| 752 General Fund - Short Term Borrowing | \$ - | \$ 115,000.00 | \$ 50,000.00 | \$ (65,000.00) | -56.5% | Interest on BANs (Est) |
| 752 Community Preservation - Short | \$ - | \$ - | \$ - | \$ - | 0.0% | |
| Debt Service | \$ 2,651,825.18 | \$ 2,903,608.89 | \$ 3,043,439.63 | \$ 139,830.74 | 4.8% | |
| Total General Fund Budget | \$ 53,180,545.85 | \$ 59,979,330.21 | \$ 61,877,271.42 | \$ 1,897,941.21 | 3.2% | |
| General Fund | | | | | | |

FY 2021 Uses - Budget 7/9/2020

| Department | FY 2019 Actuals | FY 2020 Budget | FY 2021 Proposed Budget | Increase/ Decrease \$ | Increase/ Decrease % | Explanation of Change |
|-----------------------------------|-------------------------|-------------------------|-------------------------|------------------------|-----------------------|-----------------------|
| Department | FY 2018 Actuals | FY 2020 Budget | FY 2021 Proposed Budget | Increase/ Decrease \$ | Increase/ Decrease % | Explanation of Change |
| Capital Projects | \$ 1,216,117.00 | \$ 1,049,635.00 | \$ 1,009,940.00 | \$ (39,695.00) | -3.78% | |
| Stabilization Fund | \$ 100,000.00 | \$ 43,287.14 | \$ - | \$ (43,287.14) | -100.0% | |
| OPEB Trust Fund | \$ 100,000.00 | \$ - | \$ - | \$ - | 0.0% | |
| Compensated Absences Fund | \$ 50,000.00 | \$ 75,000.00 | \$ 75,000.00 | \$ - | 0.0% | |
| Valuation Services Fund | \$ - | \$ 53,000.00 | \$ 53,000.00 | \$ - | 100.0% | |
| S&I Deficit | \$ - | \$ - | \$ - | \$ - | 0.0% | |
| Community Preservation Fund | \$ 263,759.29 | \$ 263,759.29 | \$ - | \$ (263,759.29) | -100.0% | |
| R.E. Abatement | \$ 227,946.43 | \$ 169,548.87 | \$ 174,085.00 | \$ 4,536.13 | 2.7% Overlay | |
| State Charges | \$ 392,824.00 | \$ 436,965.00 | \$ 477,551.00 | \$ 40,586.00 | 9.3% Assessments | |
| State Offset | \$ 31,210.00 | \$ 32,898.00 | \$ 33,767.00 | \$ 869.00 | 2.6% Public Libraries | |
| Prior Year Bills | \$ - | \$ - | \$ - | \$ - | 0.0% | |
| Total Other Financing Uses | \$ 2,381,856.72 | \$ 2,124,093.30 | \$ 1,823,343.00 | \$ (300,750.30) | -14.2% | |
| Total General Fund Uses | \$ 55,562,402.57 | \$ 62,103,423.51 | \$ 63,700,614.42 | \$ 1,597,190.91 | 2.6% | |

Chapter 90

To see if the Town will vote to raise and/or appropriate a sum of money by borrowing or otherwise for highway construction and/or reconstruction or maintenance purposes which is to be reimbursed by the Commonwealth of Massachusetts; and pass any vote or take any other action relative thereto.

\$ 581,503.00

Receipts Reserved for Appropriation Under MGL Chapter 40 Section 5F

| Fund # | Fund Name | FY 2019 Actuals | FY 2020 Budget | FY 2021 Proposed Budget | Increase/ Decrease \$ | Increase/ Decrease % | Explanation of Change |
|--------|--------------------------------|-----------------|-----------------|-------------------------|-----------------------|----------------------|---|
| 2907 | Ambulance Fund | | | | | | |
| | Salary | \$ - | \$ 50,000.00 | \$ 315,919.97 | \$ 265,919.97 | 532% | EMT Call Backs |
| | Non-salary | \$ 42,990.82 | \$ 121,026.00 | \$ 102,352.50 | \$ (18,673.50) | -15% | Ambulance supplies, billing annual service, intercept fees. |
| | Capital | \$ - | \$ 47,159.45 | \$ 135,774.47 | \$ 88,615.02 | 188% | Lifepak, Ambulance lease payment |
| | Total | \$ 42,990.82 | \$ 218,185.45 | \$ 554,046.94 | \$ 335,861.49 | 154% | |
| | Revenue | \$ (274,121.71) | \$ (221,000.00) | \$ (600,000.00) | \$ (379,000.00) | 100% | |
| | Net (Profit) or Deficit | \$ (231,130.89) | \$ (233,945.44) | \$ (279,898.50) | \$ (45,953.06) | 100% | |

Proposed FY 2021 Capital Projects

| Dept. | Name | Town Mgr Budget | Notes |
|--|---------------------------------------|------------------------|--|
| Fire | Ladder Truck Lease | \$214,787 | This is the fourth year payment on a five year lease |
| Information Technology | Server upgrades | \$23,000 | This server has the recording capabilities for 75 of our 230 Town cameras |
| ELPS | HS feasibility Study for MSBA Project | \$122,000 | Five months of debt service see bond recommendation below |
| School - HS | Electrical Gear switch replacement | \$119,115 | Needed to mitigate catastrophic shutdown of electrical system and allow for separate areas of building to be shut down |
| Information Technology | Firewall upgrade | \$26,373 | Upgrade to firewall will enhance safety of Town's internet capabilities, improve infrastructure maintenance and improve operations |
| Information Technology | 1:1 Chromebook Devices | \$50,000 | Annual cost of student Chromebook replacements; funded at 50% of original request of \$100,000 |
| Public Wks - Equipment | Replace 1996 Dump truck #10 | \$215,524 | This request is to replace a 1996 Ford L8000 which is 23 years old with extensive deterioration. This truck no longer passes Federal emissions regulations and it is extremely difficult to obtain parts for it. |
| ELPS | MS - Steam Pipe replacement Phase 2 | \$0 | Eleven months of debt service see bond recommendation below |
| Information Technology | Equipment Replacement | \$75,000 | Technology used by staff is 6+ years old. Many current computers do not support latest Windows updates; Student laptops do not support the applications we have or the most secure operating systems. Risk avoidance of potential security compromise or down time: funded at less than 50% of requested amount of \$155,000 |
| Police | SUV Cruiser | \$47,000 | Cost of cruiser with upfitting inside and outside of vehicle |
| Public Works | Toro Groundmaster 5910 | \$117,141 | Request to replace 2003 Toro that was purchased "used" in 2012. The unit breaks down often and a new mower is needed to maintain athletic fields according to standards |
| Total capital recommended as part of FY2021 Budget | | \$1,009,940 | |
| Proposed FY 2021 Capital Projects Funded By Bonding from General Fund | | | |
| ELHS | Feasibility Study for MSBA project | \$1,260,000 | Estimated cost of feasibility study for construction and/or rehabilitation costs of High School |
| School - MS | Steam pipe replacement Phase 2 | \$449,430 | Steam pipe replacement due to multiple leaks, corrosion and inefficiency |
| Proposed FY2021 recommended for bonding | | \$1,709,430 | |

Projects bonded from Enterprise Funds

| Sewer Enterprise | | Funding from the Sewer Enterprise |
|--|--|--|
| Public Wks-Sewer | P/S Communication and PLC Upgrades | \$339,000 |
| Public Wks-Sewer | Replace 2002 Truck #81 | \$58,358 |
| Public Wks-Sewer | Inflow & Infiltration Sewer Rehabilitation | \$100,000 |
| Public Wks Sewer | Wastewater flow monitoring meters | \$533,500 |
| Projects to be funded from Sewer Enterprise Fund | | \$1,030,858 |
| Water Enterprise | | |
| Public Wks-Water | Water meter modules, year 1 of 5 | \$131,136 |
| Public Wks-Water | P/S Communication and PLC upgrades (25%) | \$113,250 |
| Public Wks-Water | Replace 1997 Dump truck #4 | \$260,522 |
| Projects recommended to be bonded from the Water Enterprise Fund | | \$504,908 |
| Stormwater Enterprise | | |
| Public Wks-Stormwater | Street Sweeper | \$235,000 |
| Projects recommended to be bonded from Stormwater Enterprise Fund | | \$235,000 |
| FY 21 Projects funded from other sources | | |
| Fire | Ambulance year 2 of 3 | \$135,775 |
| | | Funded from Ambulance account |
| | | \$135,775 |

ELCAT ENTERPRISE FUND

Moved that \$ 215,600 be appropriated for the ELCAT Enterprise Fund and that zero be included in appropriations from the general fund for indirect costs and be allocated to the ELCAT Enterprise Fund for funding; and that \$215,600 be raised as follows:

| | 2020 | 2021 |
|---|-------------------|-------------------|
| CABLE LICENSE (CHARTER) | \$ 216,000 | \$ 215,000 |
| SCHOOL DEPARTMENT | \$ 10,000 | \$ - |
| VIDEO SERVICES | \$ 1,100 | \$ 600 |
| SPONSORS | \$ 4,400 | \$ - |
| INTEREST | \$ - | \$ - |
| ELCAT Enterprise Fund Expenses | | |
| Personal Services | \$ 188,795 | \$ 169,938 |
| Operating Expenses | \$ 18,250 | \$ 16,327 |
| Debt Service: | | |
| Principal | \$ - | \$ - |
| Interest | \$ - | \$ - |
| Capital Outlay | \$ - | \$ - |
| Budget Surplus | \$ 24,455 | \$ 29,335 |
| Total ELCAT Enterprise Fund Expenses | \$ 231,500 | \$ 215,600 |
| ELCAT Enterprise Fund Revenues | | |
| CABLE LICENSE (CHARTER) | \$ 216,000 | \$ 215,000 |
| SCHOOL DEPARTMENT | \$ 10,000 | \$ - |
| DVD INCOME | \$ 100 | \$ 100 |
| SPONSORS | \$ 4,400 | \$ - |
| VHS Transfers | \$ 1,000 | \$ 500 |
| Interest | \$ - | \$ - |
| Retained Earnings | \$ - | \$ - |
| Total ELCAT Enterprise Fund Revenues | \$ 231,500 | \$ 215,600 |

STORM WATER ENTERPRISE FUND

Moved that \$ 310,854 be appropriated for the Storm Water Enterprise Fund and that zero be included in appropriations from the general fund for indirect costs and be allocated to the storm water enterprise fund for funding; and that \$310,854 be raised as follows:

| | 2020 | 2021 |
|---|-------------------|-------------------|
| User Charges | \$ 289,075 | \$ 310,854 |
| Interest Earned | \$ - | \$ - |
| Storm Water Enterprise Fund Expenses | | |
| Personnel Services | \$ 83,880 | \$ 146,225 |
| Operating Expenses | \$ 143,950 | \$ 138,972 |
| Debt Service: | | |
| Principal | \$ - | \$ - |
| Interest | \$ - | \$ - |
| Capital | \$ 45,000 | \$ - |
| Vehicle Replacement Reserve | \$ - | \$ - |
| Budget Surplus | \$ 16,245 | \$ 25,657 |
| Total Storm Water Enterprise Fund Expenses | \$ 289,075 | \$ 310,854 |
| Storm Water Enterprise Fund Revenues | | |
| Usage Charges | \$ 289,075 | \$ 310,854 |
| Interest Earned | \$ - | \$ - |
| Retained Earnings | \$ - | \$ - |
| Total Storm Water Enterprise Fund Revenues | \$ 289,075 | \$ 310,854 |

SEWER ENTERPRISE FUND

Moved that \$ 2,314,100 be appropriated for the Sewer Enterprise Fund and that zero be included in appropriations from the general fund for indirect costs and be allocated to the sewer enterprise fund for funding; and that \$2,314,100 be raised as follows:

| | 2020 | 2021 |
|---------------------------------------|---------------------|---------------------|
| Usage Charges | \$ 1,986,300 | \$ 2,239,100 |
| Interest Earned | \$ 35,000 | \$ 30,000 |
| Betterments | \$ 10,000 | \$ 10,000 |
| Connection Fees | \$ 30,000 | \$ 35,000 |
| Sewer Enterprise Fund Expenses | | |
| Personnel Services | \$ 513,224 | \$ 524,310 |
| Operating Expenses | \$ 926,403 | \$ 1,089,403 |
| Debt Service: | | |
| Principal | \$ 481,785 | \$ 434,529 |
| Interest | \$ 75,976 | \$ 134,033 |
| Capital | \$ 247,892 | \$ - |
| Vehicle Replacement Reserve | \$ 50,000 | \$ 50,000 |
| Budget Surplus | | \$ 81,825 |
| Sewer Enterprise Fund Expenses | \$ 2,295,280 | \$ 2,314,100 |
| Sewer Enterprise Fund Revenues | | |
| Usage Charges | \$ 1,986,300 | \$ 2,239,100 |
| Interest Earned | \$ 35,000 | \$ 30,000 |
| Betterments | \$ 10,000 | \$ 10,000 |
| Connection Fees | \$ 30,000 | \$ 35,000 |
| Retained Earnings | \$ 233,980 | |
| Sewer Enterprise Fund Revenues | \$ 2,295,280 | \$ 2,314,100 |

WATER ENTERPRISE FUND

Moved that \$ 3,278,000 be appropriated for the Water Enterprise Fund and that zero be included in appropriations from the general fund for indirect costs and be allocated to the water enterprise fund for funding; and that \$3,278,000 be raised as follows:

| | 2020 | 2021 |
|---|---------------------|---------------------|
| Usage Charges | \$ 3,068,850 | \$ 3,202,500 |
| Betterments | \$ - | \$ - |
| Interest Earned | \$ 50,500 | \$ 50,500 |
| Connection Fees | \$ 25,000 | \$ 25,000 |
| Water Enterprise Fund Expenses | | |
| Personnel Services | \$ 583,471 | \$ 581,278 |
| Operating Expenses | \$ 1,469,797 | \$ 1,578,692 |
| Debt Service: | | |
| Principal | \$ 510,500 | \$ 520,560 |
| Interest | \$ 200,061 | \$ 266,516 |
| Capital Outlay | \$ 53,675 | \$ - |
| Vehicle Replacement Reserve | \$ 50,000 | \$ 50,000 |
| Budget Surplus | \$ 276,846 | \$ 280,954 |
| Total Water Enterprise Fund Expenses | \$ 3,144,350 | \$ 3,278,000 |
| Water Enterprise Fund Revenues | | |
| Usage Charges | \$ 3,068,850 | \$ 3,202,500 |
| Betterments | \$ - | \$ - |
| Interest Earned | \$ 50,500 | \$ 50,500 |
| Connection Fees | \$ 25,000 | \$ 25,000 |
| Retained Earnings | \$ - | \$ - |
| Total Water Enterprise Fund Revenues | \$ 3,144,350 | \$ 3,278,000 |

Tax Rate 2010-2020

| Year | Rate |
|------|----------|
| 2010 | \$ 17.38 |
| 2011 | \$ 17.67 |
| 2012 | \$ 18.85 |
| 2013 | \$ 18.62 |
| 2014 | \$ 20.47 |
| 2015 | \$ 20.72 |
| 2016 | \$ 21.12 |
| 2017 | \$ 20.77 |
| 2018 | \$ 20.94 |
| 2019 | \$ 20.55 |
| 2020 | \$ 20.84 |

