

Town of East Longmeadow, MA
Fiscal Year 2021
Draft 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 1, 2020

Honorable Town Council Members and Citizens of East Longmeadow:

Development of the municipal budget this year was extremely problematic due to the Covid-19 pandemic, and the severe, negative economic consequences which flowed from the lockdown-imposed by the Commonwealth in an effort to contain the spread of the virus. However, despite the delay in the normal budget process and the difficulty caused primarily by the lack of certainty regarding reasonable and reliable revenue estimates, there are a number of individuals who were crucial to assembling this document, most notably the Department Heads who worked tirelessly to find ways to reduce expenditures and who contributed their time, insight, recommendations and ongoing cooperation during the process. I am grateful to all of them.

Because the Commonwealth does not yet have an approved budget, we are left to speculate on the amounts of local aid which may be available to East Longmeadow this fiscal year. Therefore, in this budget, estimated local aid revenue has been decreased by approximately twelve percent (12%) from last year. The Town has furloughed nineteen employees between April and the present date in order to preserve, if not increase, cash reserves to offset anticipated future revenue shortfalls. Several Departments have not filled vacancies and others will work on a short staffed basis for as long as is feasible into the new fiscal year, recalling their furloughed employees only when absolutely necessary to achieve the Department's mission. This budget proposal is an attempt to maintain core, essential services to the public while balancing competing Department needs, all while lacking any certainty about revenue.

The Town's organizational chart (by Department) is incorporated as an attachment to this budget message. Every Department has either reduced expenses from prior years or is basically level funded but for contractually required wage increases. The largest percentage increase is in our third party expenses, e.g. health and life insurances as well as Workers Compensation premiums. This budget includes one new civilian position in the Police Department to staff the front desk now that the Civilian Dispatch function has been transferred to the Westcomm District. That transfer has eliminated four full time positions and four part time positions from the Town's employment roster. The FY 21 budget represents only the essential operational needs and itemizes available revenues and sources of those revenues. We continue to work diligently to seek ways to reduce expenses, always looking for opportunities to reduce the tax burden.

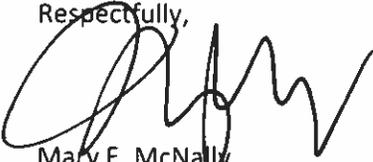
I can assure you that every Town department listed in this year's budget has made sacrifices and would significantly benefit from an increase in their specific budget, but this budget represents what we can reasonably afford and makes every attempt to share the sacrifice in an equitable manner. The FY 21 general fund uses represent a 2.7 % increase. The increase in dollars is \$1,645,788.60. Of that amount, health and life insurance costs increased by \$921,050.26, a 14.8% increase over last year; Workers Compensation insurance increased by \$99,034.64, up 39% over last year and the Town's retirement assessment increased by \$529,481.71, an increase of 15.8%. These three line items account for \$1,549,566.60, or 94% of the total increase in the general fund uses.

In terms of specific department percentages of total spending, the East Longmeadow Public Schools budget of \$31,650,702 represents approximately 51% of the total operating budget for the Town. Public Safety Departments, Police, \$2,948,775; Fire, \$1,728,735; Building, \$249,790 and a reserve pending grant reimbursement for Dispatch, \$125,000 comprise 8% of the total operating budget and have decreased spending by 3.3%. The Department of Public Works, \$5,052,663, reduced expenditures by 2% and represents 8% of the total operating budget.

We continue to move forward by planning for our capital improvements. This year's recommendations total just over one million one hundred fifteen thousand dollars, (\$1,015,092) and include the items listed on the Capital Plan budget attachment to this message. I appreciate that the vast majority of East Longmeadow residents and taxpayers recognize how difficult this balance is to attain and how diligent we will be to strike that balance.

Thank you again for your patience and support. If you have any questions, concerns or suggestions regarding the budget or other municipal matters, please contact me at mary.mcnally@eastlongmeadowma.gov or (413) 525-5400 extension 1102.

Respectfully,

A handwritten signature in black ink, appearing to read 'Mary E. McNally', written over the word 'Respectfully,'.

Mary E. McNally
Town Manager



TOWN OF EAST LONGMEADOW

Housing Authority Board
Lynn Booth

Housing Authority

Lynn Booth

Collector/Treasurer

Dawn Fonte

Assessing Dept.

Diane Bishop

Board of Assessors

Registrars of Voters

Director of Finance

Stephen Loneragan

Town Clerk & Clerk of the Council

Jeanne Quaglietti

Council on Aging

Carolyn Brennan

Recreation Dept.

Donna Prather

Human Resources

Elaine Grimaldi

IT Department

Ryan Quimby

ELCAT

Don Maki

Town Council

Kathleen Hill
Marilyn Richards
Thomas O'Connor
Ralph Page

Michael Kane

Donald Anderson

R. Pat Henry

School Department

Gordon Smith

School Committee

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

Police Department

Jeffrey Dalessio

Fire Department

Paul Morrissette

Dept. of Public Works

Bruce Feeney

Board of Public Works

Building Department

Kevin Duquette

Planning Board Zoning
Board of Appeals
Conservation Comm
Master Plan Committee

Planning & Community Dev.
Bethany Yeo

Health Department

Aimee Petrosky

Board of Health

Public Library

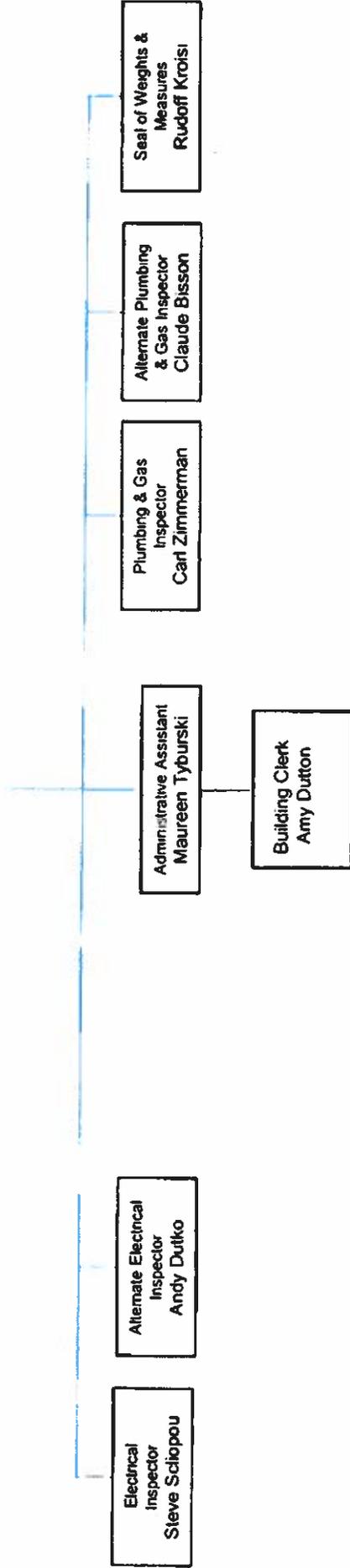
Layla Johnston

Board of Library Trustees

East Longmeadow Building Department



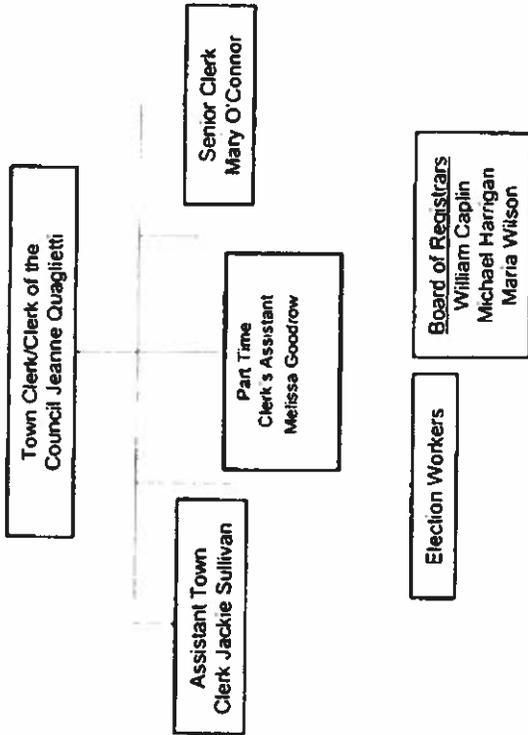
Building Commissioner
Kevin Duquette



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



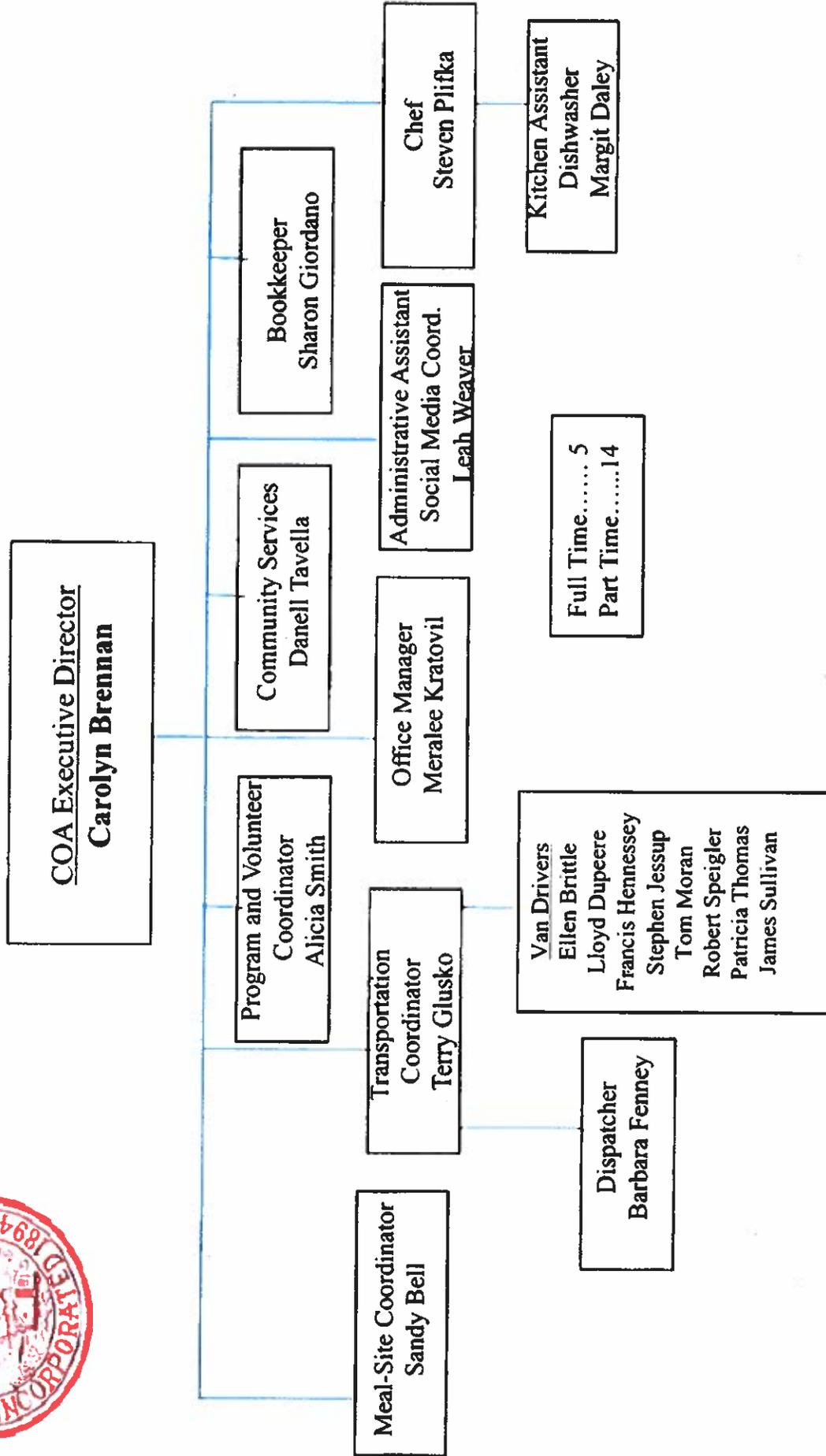
East Longmeadow Town Clerk/Clerk of the Council



3 Full Time
1 Part Time



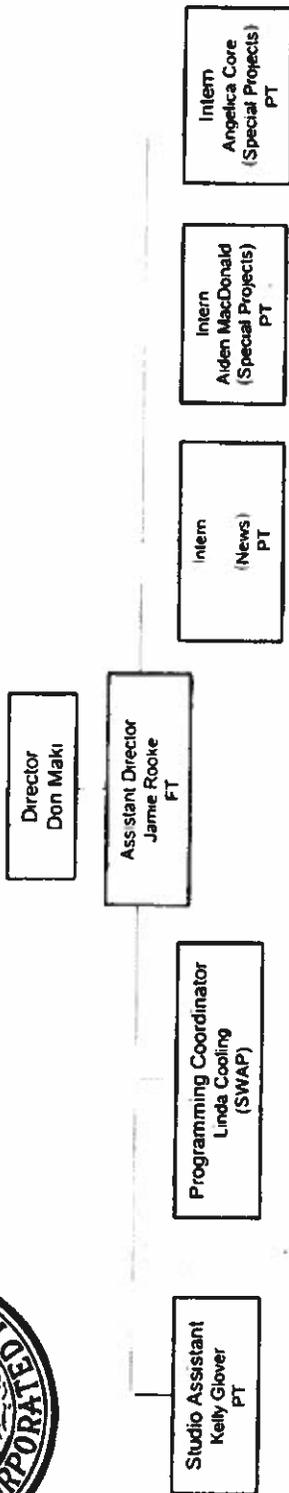
Council on Aging



East Longmeadow Community Access TV

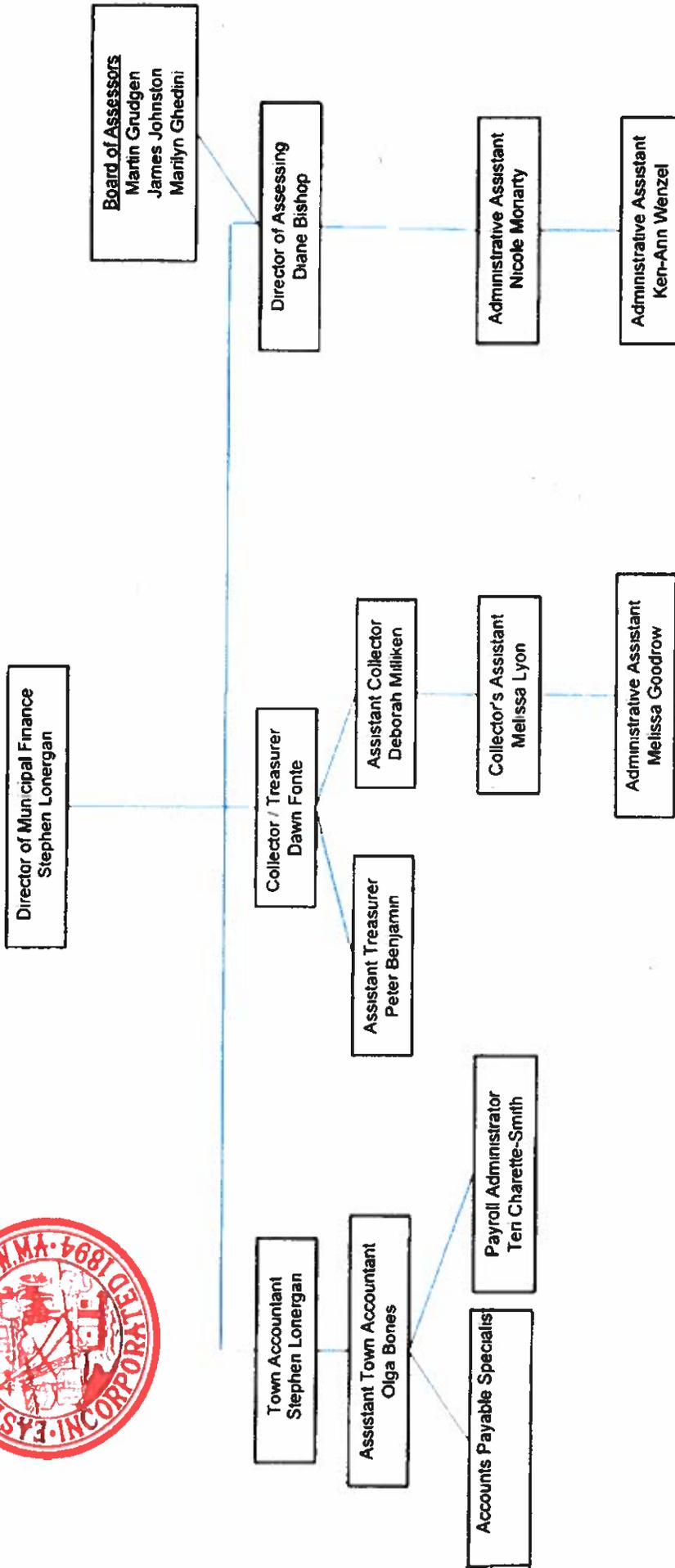


ELCAT



FT	2
PT	4
SWAP	1

East Longmeadow Finance Department

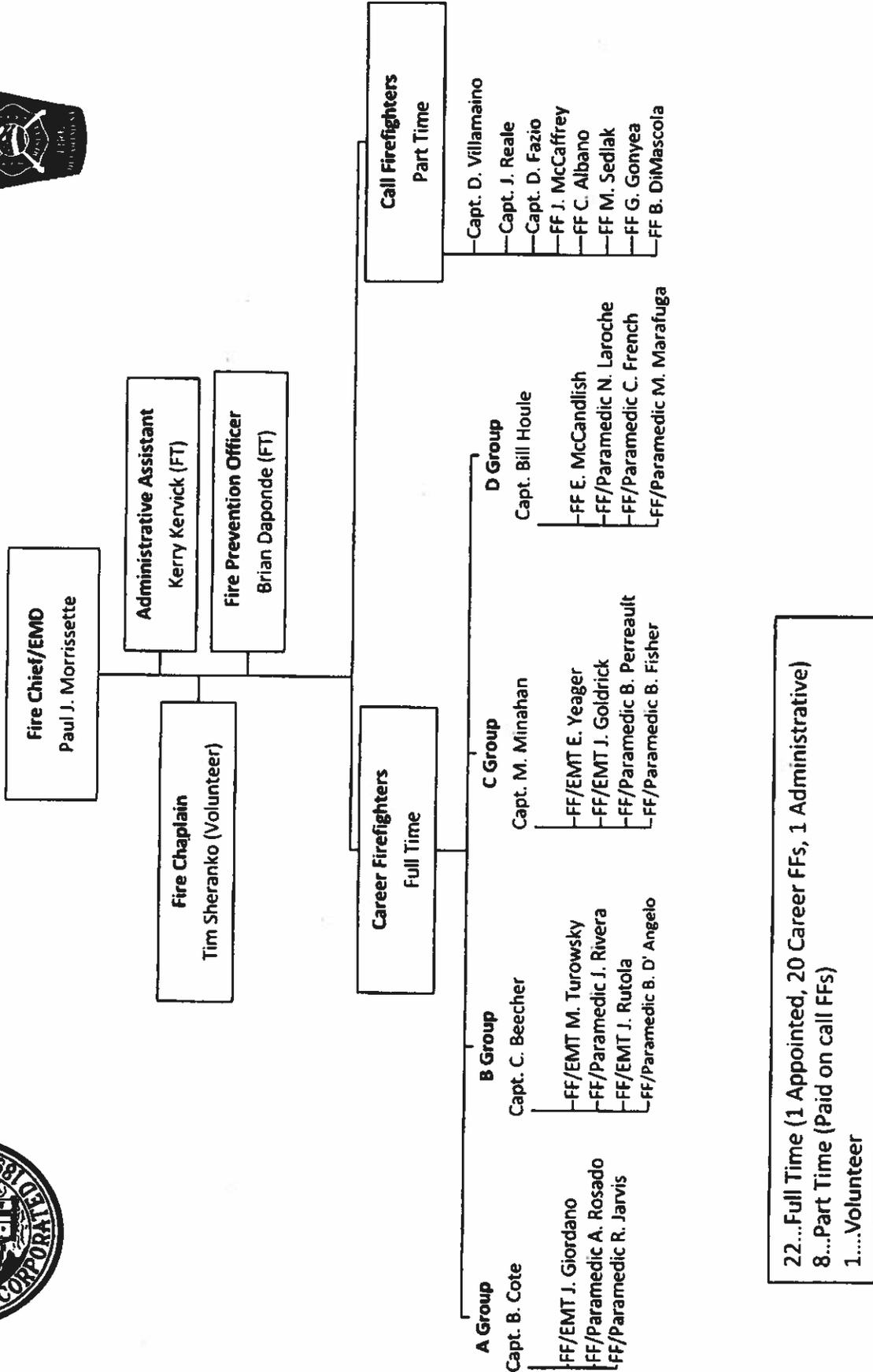


11... Full Time
 1... Part Time
 3... Board Members



East Longmeadow Fire Department

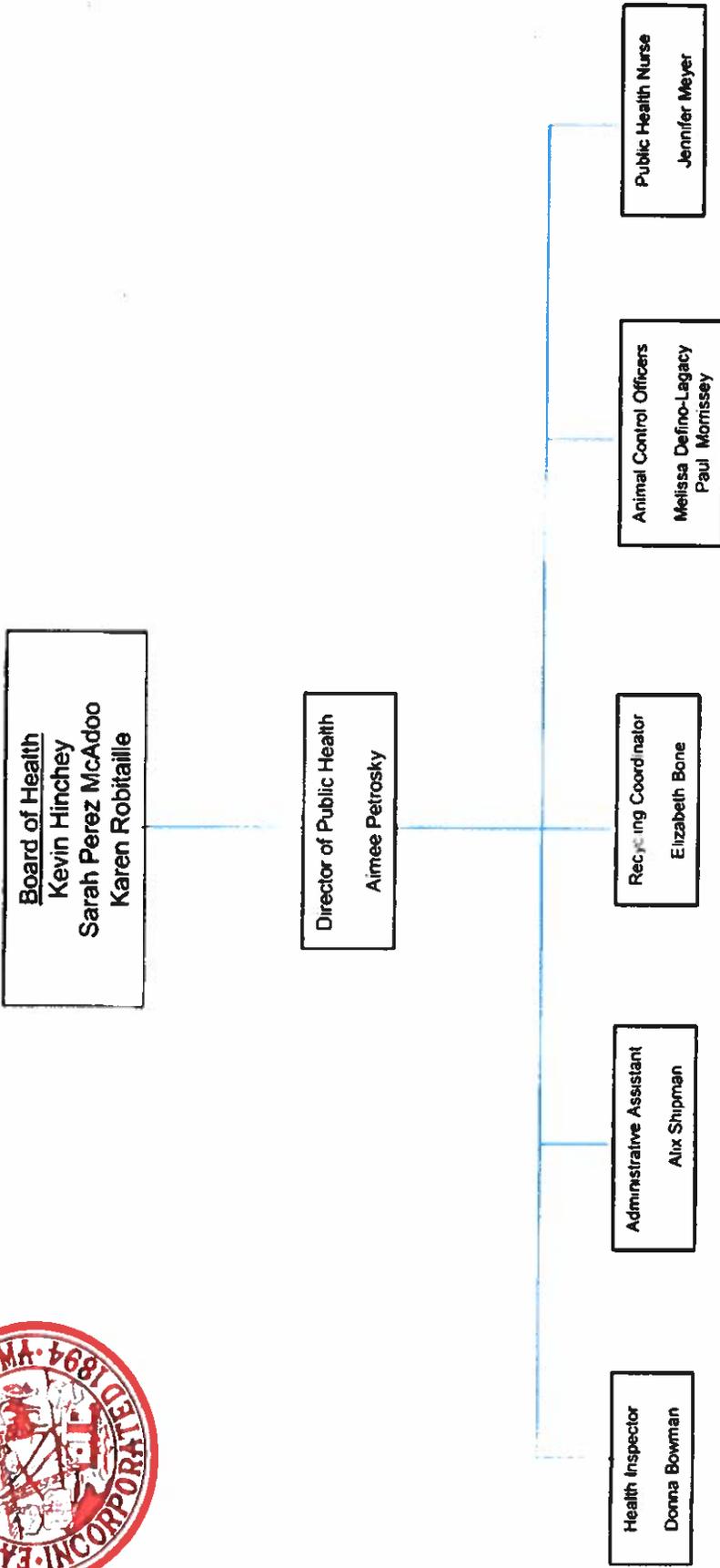
FY2020, effective February 1, 2020



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



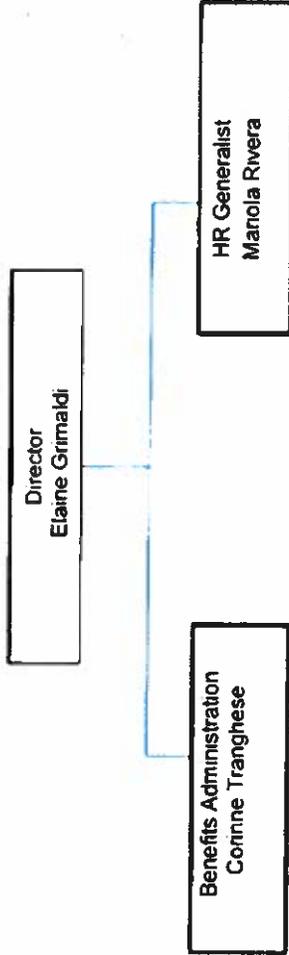
East Longmeadow Health Department



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

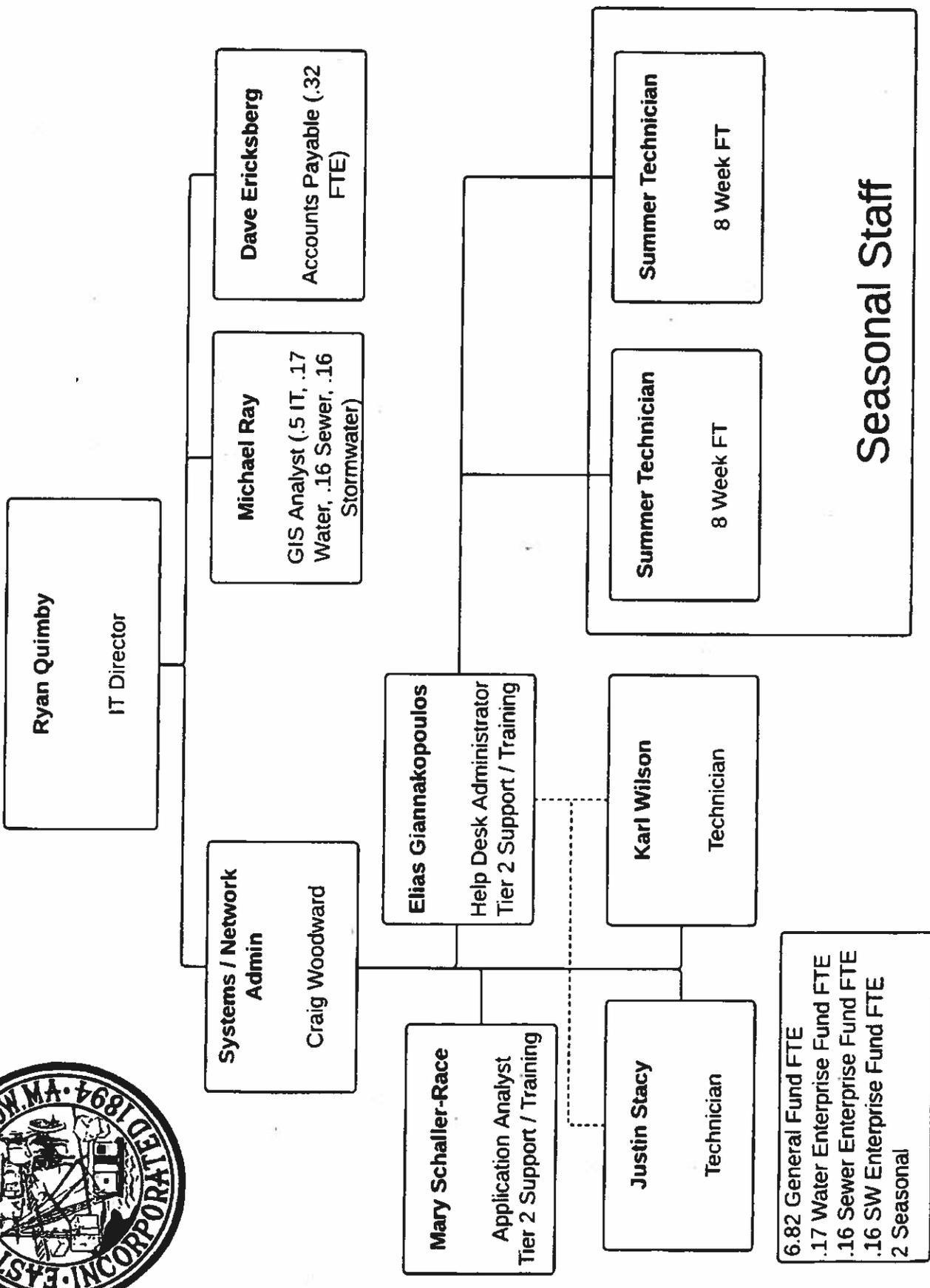


East Longmeadow Human Resources Dept.



3 Full Time

Information Technology Department



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 Bellenoit

Children's Librarian
 Michele Lemire

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

Library Cataloger
 Kristen 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

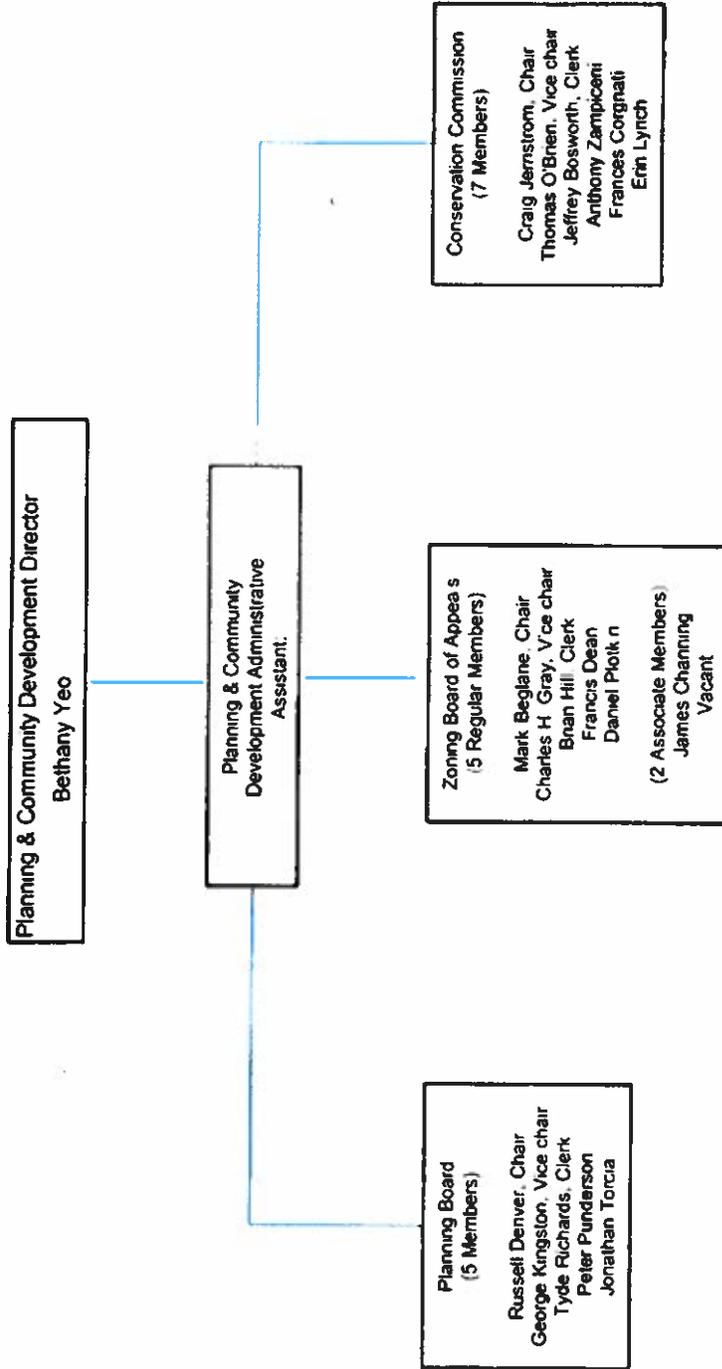
Last updated June 2019



EAST LONGMEADOW
 PUBLIC LIBRARY



East Longmeadow Planning & Community Development



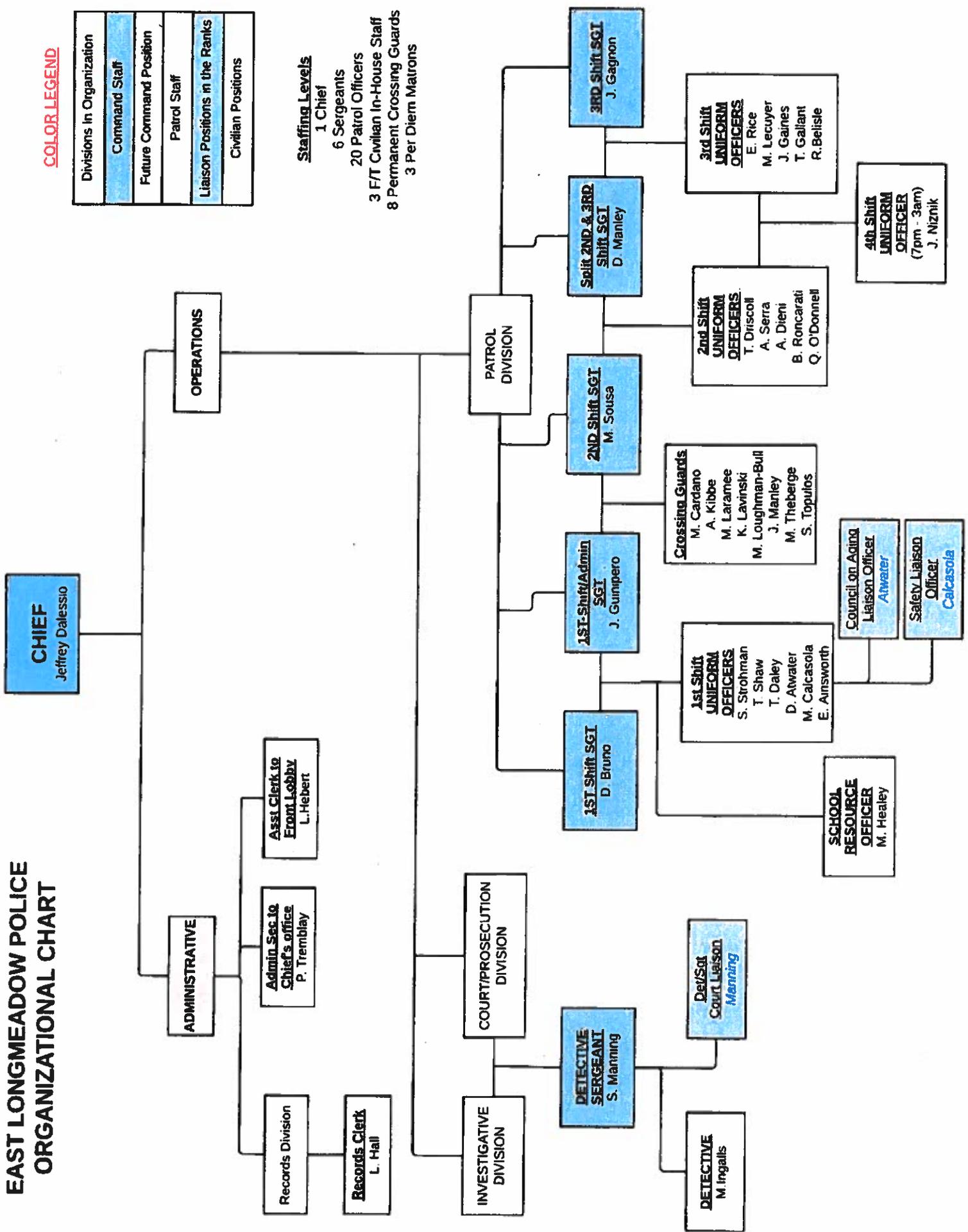
EAST LONGMEADOW POLICE ORGANIZATIONAL CHART

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

Water & Sewer Administrator
 Felix Vachon

Building Facilities Manager
 Joseph Dunn

Operations Administrator
 Robert Taddia

Public Works Secretaries
 Susan Abad
 Karen Meader
 Judy Pescetta

Water Foreman
 Tom Pope

Highway Foreman
 Anthony Longo

Highway Foreman
 Brett Hawley

Parks Foreman
 Neal Vonfatern

Stormwater Foreman
 Josh Crochettiere

Cross Connection Control Inspector
 Nicholas Goods

Equipment Operators
 4
 Justin Callahan
 Frank Comisso
 Luke Coulis
 Erich Rasad

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 Fradette
 Sergio Freitas
 Joe Magnani
 Matthew Obrzut
 Tanner Otto
 Franco Ranzullo
 Enrique Rosado
 Daniel Savio
 Open

Mechanics
 3
 Anthony Preston
 Steven Moore
 Kyle Simone

Head Pump Station Operator/Repairman
 Dan Tourtelotte

Pumping Station Operator/Repairman
 Joshua Fois

Building Facilities Technician
 Ed Hehyer

Building/Facilities Electrician
 Steven Hanna

Building Facilities Plumber
 Tom Witkop

Building/Facilities Repairman
 Mario Santaniello

Custodian (Senior Ctr)
 Jenn ah Ferns

Custodian (Library/Police)
 Raul Ayala

Custodian (Town Hall)
 Michael Hill

Pumping Stations

Chestnut PS
 Hartness PS
 Vineland PS
 Denslow PS
 Allen PS
 Wachaug PS
 Somers Rd PS
 Evergreen Dr PS
 Lynwood Dr PS
 Chatham Cir PS
 Glen Heather PS
 Ainsie Dr PS
 Hampden Rd PS
 Dawes PS
 Woodbridge PS
 Brookhaven PS
 Orchard PS
 Nottingham PS
 Peachtree PS

Facilities

High School
 Birchland Park
 Meadowbrook
 Mapleshade
 Town Hall
 Library
 Senior Center
 Police Station
 17 Pump Stations
 DPW Service Bldgs
 Water Div Bldg
 Prospect Tank Bldg
 Wachaug PS
 Pine Knoll
 Fire Station
 School House
 Water Tower
 Old Fire Station

Grounds

Center Field
 Leahy Field
 Rail Trail
 Baba Park
 Center Hill 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 Lapege, 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

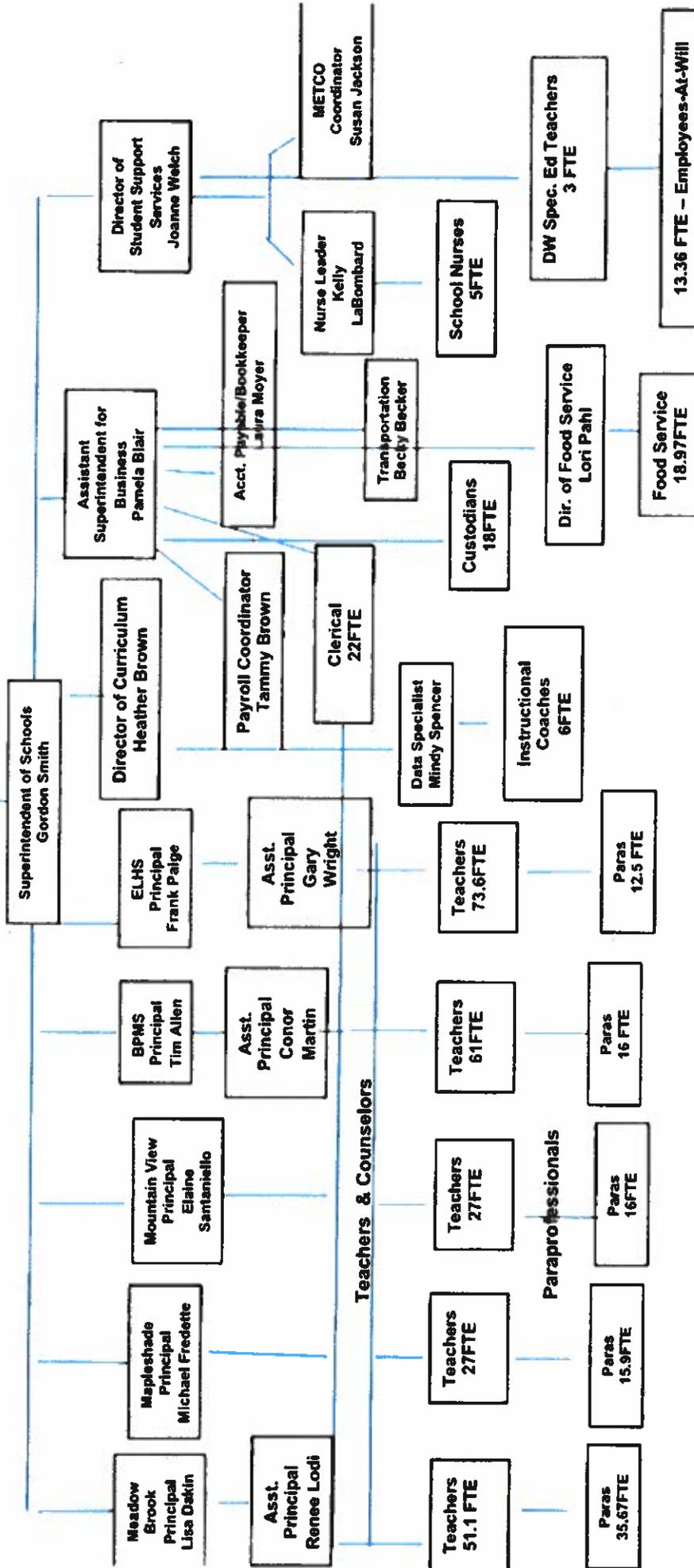
3... Full Time
1... Part Time
56.. Summer



East Longmeadow Public Schools

School Committee

- Greg Thompson – Chairperson
- Sarah Truoiolo – 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

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.

General Fund - Sources	FY 20 Approved Budget	FY 21 Projections as of 5/08/20	FY 21 Projections of	Difference between FY 21 Projection and FY 20	Percent Change
R.E. & P.P Taxes	44,947,312	46,484,165	46,484,165	1,536,853	3.42%
Local Receipts	4,236,000	4,415,000	4,415,000	179,000	4.23%
Community Preservation Fund Transfer for LTD	80,000	80,000	80,000	-	0.00%
Community Preservation Fund Transfer for Interest	26,280	22,660	22,660	(3,600)	-13.70%
Chapter 70	106,280	102,680	102,680	(3,600)	-3.39%
Unrestricted General Government Aid	12,102,021	12,102,021	12,102,021	-	0.00%
Other State Aid	1,537,043	1,358,869	1,358,869	(178,174)	-11.59%
MSBA-Reimbursements	213,574	252,348	252,348	38,774	18.15%
	13,852,638	13,713,238	13,713,238	(139,400)	-1.01%
Total General Fund Sources	63,811,037	65,383,890	65,383,890	1,572,853	2.46%

Max Levy > FY 2020 Levy Limit multiplied by 2.5% (per Prop 2.5) plus est FY 2021 New Growth plus FY 2021 Debt Exclusions
 4.23% See tab. 2-Revenue Summary
 0.00% Per Debt Service Schedule
 -13.70% Per Debt Service Schedule
 -3.39%
 0.00% Per Cherry Sheets - Based on Governor's Budget 2-17-20
 -11.59% Net 11.49% from FY Per Cherry Sheets - Based on Governor's Budget 2-17-20 Reduced Gov Proposal by 14%
 18.15% Per Cherry Sheets - Based on Governor's Budget 2-17-20 Charter Tuition Reimb
 -1.01% Veteran's Benefits (\$49,915), Veteran's Benefits (\$84,696) and VBS/Elderly (\$117,737)
 0.00% Per MSBA letter dated 12/20/11 - Amt is through 2021

General Fund Uses Budget	FY 21 Projections as of 5/08/20	FY 21 Projections as of
General Fund Uses Budget	59,979,330	61,876,403
General Fund Uses (Other Amounts to be Raised)	2,124,093	1,628,496
	62,103,424	63,704,899

Balance (Sources less Uses)	1,707,613	1,678,990.25	65,383,890	65,383,890
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Local Receipts

Categories	Budget	Projections	Actual	Difference Between	
	FY20	FY21	FY19	FY 21 Projection	and FY 20
					%
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	#DIV/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	151,000	27,404	121,000	403%
Total Local Receipts	4,236,000	4,415,000	4,355,384	179,000	4%

Includes \$20k for SNF at Dwight

Assumed supplemental tax

Includes MGM surrounding communities

(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	4,415,000	179,000	4.23%
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	65,383,890	1,572,853	2.46%
General Fund Uses				
General Government	2,925,022	2,970,121	45,099	1.54%
Public Safety	5,225,125	5,052,303	(172,822)	-3.31%
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	61,876,403	1,897,073	3.16%
Capital Projects	1,049,635	1,015,093	(34,542)	-3.29%
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	1,828,496	(295,597)	-13.92%
Total General Fund Uses	62,103,424	63,704,899	1,601,476	2.58%
Sources Less Uses	1,707,613	1,678,990	(28,623)	-1.68%

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	1,350,000	199,000	17.29%
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	4,415,000	179,000	4.23%
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	65,383,890	1,572,853	2.46%

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

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Department	FY 2020 Budget	FY 2021 Proposed Budget	Increase/Decrease \$	Increase/Decrease %	Explanation of Change
111 Town Council					
Salary	\$ 41,500.00	\$ 41,500.00	\$ -	0.0%	
Non-salary	\$ 1,995.00	\$ 65.00	(1,930.00)	-96.7%	elimination of seminar and all travel expenses
Total	\$ 43,495.00	\$ 41,565.00	(1,930.00)	-4.4%	
122 Town Manager					
Salary	\$ 201,023.90	\$ 197,146.00	(3,877.90)	-1.9%	new assistant
Non-salary	\$ 14,020.00	\$ 12,570.00	(1,450.00)	-10.3%	elimination of travel expenses
Total	\$ 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	\$ 291,537.47	\$ 285,197.42	(6,340.05)	-2.2%	elimination of stipends
Non-salary	\$ 41,464.00	\$ 42,564.00	1,100.00	2.7%	
Total	\$ 333,001.47	\$ 327,761.42	(5,240.05)	-1.6%	
141 Assessor					
Salary	\$ 202,669.27	\$ 196,715.38	(5,953.89)	-2.9%	
Non-salary	\$ 17,315.00	\$ 20,257.00	2,942.00	17.0%	legal expenses for Appellate Tax Board appeals
Total	\$ 219,984.27	\$ 216,972.38	(3,011.89)	-1.4%	
145 Collector/Treasurer					
Salary	\$ 262,131.54	\$ 270,773.84	8,642.30	3.3%	contractual increases
Non-salary	\$ 80,156.00	\$ 80,246.00	90.00	0.1%	
Total	\$ 342,287.54	\$ 351,019.84	8,732.30	2.6%	
151 Legal Services					
Non-salary	\$ 140,000.00	\$ 140,000.00	\$ -	0.0%	
152 Human Resources					
Salary	\$ 185,293.03	\$ 220,776.00	35,482.97	19.1%	funding for Director position
Non-salary	\$ 28,390.00	\$ 18,799.00	(9,591.00)	-33.8%	reduction in office supplies; travel; subscriptions
Total	\$ 213,683.03	\$ 239,575.00	25,891.97	12.1%	
General Fund					

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FY 2021 Uses - Budget 7/9/2020

Department	FY 2020 Budget	FY 2021 Proposed Budget	Increase/Decrease \$	Increase/Decrease %	Explanation of Change
Department	FY 2020 Budget	FY 2021 Proposed Budget	Increase/Decrease \$	Increase/Decrease %	Explanation of Change
155 Information Technology Salary	\$ 449,588.62	\$ 449,196.89	\$ (391.73)	-0.1%	
Non-salary	\$ 445,891.16	\$ 454,374.17	\$ 8,483.01	1.9%	
Total	\$ 895,479.78	\$ 903,571.06	\$ 8,091.28	0.9%	
160 Town/Council Clerk	\$ 202,057.84	\$ 201,504.30	\$ (553.54)	-0.3%	
Non-salary	\$ 23,812.00	\$ 27,555.12	\$ 3,743.12	15.7%	2020 census expenses; General Code
Total	\$ 225,869.84	\$ 229,059.42	\$ 3,189.58	1.4%	compilation
162 Elections	\$ 15,734.00	\$ 22,395.00	\$ 6,661.00	42.3%	
Non-salary	\$ 12,605.00	\$ 18,120.00	\$ 5,515.00	43.8%	ballot printing, an additional election
Total	\$ 28,339.00	\$ 40,515.00	\$ 12,176.00	43.0%	
175 Planning, Zoning, Conservation	\$ 135,336.02	\$ 137,991.29	\$ 2,655.27	2.0%	
Non-salary	\$ 17,902.28	\$ 17,575.00	\$ (327.28)	-1.8%	
Total	\$ 153,238.30	\$ 155,566.29	\$ 2,327.99	1.5%	
947 PVPC Assessment	\$ 2,600.25	\$ 2,800.00	\$ 199.75	7.7%	contractual increase
General Government	\$ 2,925,022.38	\$ 2,970,121.41	\$ 45,099.03	1.5%	
210 Police	\$ 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
Non-salary	\$ 108,860.40	\$ 105,847.80	\$ (3,012.60)	-2.8%	
Total	\$ 2,835,207.43	\$ 2,948,775.79	\$ 113,568.36	4.0%	

FY 2021 Uses - Budget 7/9/2020

Department	FY 2020 Budget	FY 2021 Proposed Budget	Increase/ Decrease \$	Increase/ Decrease %	Explanation of Change
Department	FY 2020 Budget	FY 2021 Proposed Budget	Increase/ Decrease \$	Increase/ Decrease %	Explanation of Change
220 Fire					
Salary	\$ 1,747,784.50	\$ 1,627,541.29	\$ (120,243.21)	-6.9%	
Non-salary	\$ 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	\$ 1,825,768.50	\$ 1,728,735.79	\$ (97,032.71)	-5.3%	
241 Building					
Salary	\$ 219,431.93	\$ 238,840.96	\$ 19,409.03	8.8%	pt employee became fit
Non-salary	\$ 11,688.00	\$ 10,950.00	\$ (738.00)	-6.3%	
Total	\$ 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	\$ 125,000.00	\$ 67,683.66	118.1%	assessment to Westcomm; grant pending
Total	\$ 333,028.70	\$ 125,000.00	\$ (208,028.70)	-62.5%	
Public Safety	\$ 5,225,124.56	\$ 5,052,302.54	\$ (172,822.02)	-3.3%	
519 Health					
Salary	\$ 228,627.02	\$ 226,263.28	\$ (2,363.74)	-1.0%	
Non-salary	\$ 75,130.00	\$ 90,650.00	\$ 15,520.00	20.7%	mosquito control; vaccination clinic; gas monitoring services groundwater sampling
Total	\$ 303,757.02	\$ 316,913.28	\$ 13,156.26	4.3%	
Public Health	\$ 303,757.02	\$ 316,913.28	\$ 13,156.26	4.3%	
421 Administration & Highway					
Salary	\$ 1,358,670.00	\$ 1,263,010.08	\$ (95,659.92)	-7.0%	
Non-salary	\$ 523,722.32	\$ 463,150.32	\$ (60,572.00)	-11.6%	
Total	\$ 1,882,392.32	\$ 1,726,160.40	\$ (156,231.92)	-8.3%	
General Fund					

Department	FY 2020 Budget	FY 2021 Proposed Budget	Increase/Decrease \$	Increase/Decrease %	Explanation of Change
Department	FY 2020 Budget	FY 2021 Proposed Budget	Increase/Decrease \$	Increase/Decrease %	Explanation of Change
422 Building Facilities and Maintenance					
Salary	\$ 483,237.63	\$ 494,009.52	\$ 10,771.89	2.2%	
Non-salary	\$ 385,849.80	\$ 374,249.80	\$ (11,600.00)	-3.0%	
Total	\$ 869,087.43	\$ 868,259.32	\$ (828.11)	-0.1%	
423 Snow & Ice					
Salary	\$ 20,297.00	\$ 20,297.00	\$ -	0.0%	
Non-salary	\$ 127,875.00	\$ 127,875.00	\$ -	0.0%	
Total	\$ 148,172.00	\$ 148,172.00	\$ -	0.0%	
429 Utilities (Gas, Electric, Oil)					
Non-salary	\$ 1,098,000.00	\$ 1,071,800.00	\$ (26,200.00)	-2.4%	
430 Trash Collection					
Non-salary	\$ 1,088,237.45	\$ 1,150,900.00	\$ 62,662.55	5.8%	
433 Waste Collection					
Salary	\$ 18,080.22	\$ 19,272.00	\$ 1,191.78	6.6%	
Non-salary	\$ 51,400.00	\$ 68,100.00	\$ 16,700.00	32.5%	
Total	\$ 69,480.22	\$ 87,372.00	\$ 17,891.78	25.8%	
Public Works	\$ 5,155,369.42	\$ 5,052,663.72	\$ (102,705.70)	-2.0%	
300 Education					
Salary	\$ 26,092,676.00	\$ 25,754,853.00	\$ (337,823.00)	-1.3%	
Non-salary	\$ 5,081,234.00	\$ 5,895,849.00	\$ 814,615.00	16.0%	
Total	\$ 31,173,910.00	\$ 31,650,702.00	\$ 476,792.00	1.5%	
399 School Committee					
Salary	\$ 8,500.00	\$ 8,500.00	\$ -	0.0%	
Education	\$ 31,182,410.00	\$ 31,659,202.00	\$ 476,792.00	1.5%	

FY 2021 Uses - Budget 7/9/2020

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Department	FY 2020 Budget	FY 2021 Proposed Budget	Increase/ Decrease \$	Increase/ Decrease %	Explanation of Change
Department	FY 2020 Budget	FY 2021 Proposed Budget	Increase/ Decrease \$	Increase/ Decrease %	Explanation of Change
610 Library					
Salary	\$ 658,975.94	\$ 664,292.39	\$ 5,316.45	0.8%	
Non-salary	\$ 130,160.00	\$ 136,582.80	\$ 6,422.80	4.9%	
Total	\$ 789,135.94	\$ 800,875.19	\$ 11,739.25	1.5%	
630 Recreation					
Salary	\$ 246,070.62	\$ 225,268.34	\$ (20,802.28)	-8.5%	
Non-salary	\$ 17,191.00	\$ 16,361.00	\$ (830.00)	-4.8%	
Total	\$ 263,261.62	\$ 241,629.34	\$ (21,632.28)	-8.2%	
693 Celebrations, Cultural, Historical					
Non-salary	\$ 26,975.00	\$ 26,775.00	\$ (200.00)	-0.7%	
Culture and Recreation					
	\$ 1,079,372.56	\$ 1,069,279.53	\$ (10,093.03)	-0.9%	
541 Council on Aging					
Salary	\$ 319,012.24	\$ 294,475.33	\$ (24,536.91)	-7.7%	
Non-salary	\$ 29,159.50	\$ 28,879.50	\$ (280.00)	-1.0%	
Total	\$ 348,171.74	\$ 323,354.83	\$ (24,816.91)	-7.1%	
543 Veteran Services					
Salary	\$ 28,802.00	\$ 28,802.00	\$ -	0.0%	
Non-salary	\$ 118,117.00	\$ 118,117.00	\$ -	0.0%	
Total	\$ 146,919.00	\$ 146,919.00	\$ -	0.0%	
Human Services					
	\$ 495,090.74	\$ 470,273.83	\$ (24,816.91)	-5.0%	
General Fund					

FY 2021 Uses - Budget 7/9/2020

7j

Department	FY 2020 Budget	FY 2021 Proposed Budget	Increase/ Decrease \$	Increase/ Decrease %	Explanation of Change
Department	FY 2020 Budget	FY 2021 Proposed Budget	Increase/ Decrease \$	Increase/ Decrease %	Explanation of Change
910 Payroll Taxes	\$ 528,100.00	\$ 534,500.00	\$ 6,400.00	1.2%	
912 Workers' Compensation	\$ 248,263.64	\$ 347,298.28	\$ 99,034.64	39.9%	
914 Health & Life Insurance	\$ 6,228,954.48	\$ 7,150,004.74	\$ 921,050.26	14.8%	
945 Liability Insurance	\$ 345,110.77	\$ 321,777.00	\$ (23,333.77)	-6.8%	
946 Retirement Assessment	\$ 3,359,145.75	\$ 3,888,627.46	\$ 529,481.71	15.8%	
Insurance	\$ 10,709,574.64	\$ 12,242,207.48	\$ 1,532,632.84	14.3%	
710 General Fund - Principal	\$ 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	\$ 80,000.00	\$ 80,000.00	\$ -	0.0%	Land Acquisition/Pine Knoll Pool Princ Pay
751 General Fund - Interest	\$ 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	\$ 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	\$ 2,903,608.89	\$ 3,043,439.63	\$ 139,830.74	4.8%	
Total General Fund Budget	\$ 59,979,330.21	\$ 61,876,403.42	\$ 1,897,073.21	3.2%	
General Fund					

FY 2021 Uses - Budget 7/9/2020

7k

Department	FY 2020 Budget	FY 2021 Proposed Budget	Increase/ Decrease \$	Increase/ Decrease %	Explanation of Change
Department	FY 2020 Budget	FY 2021 Proposed Budget	Increase/ Decrease \$	Increase/ Decrease %	Explanation of Change
Capital Projects	\$ 1,049,635.00	\$ 1,015,093.00	\$ (34,542.00)	-3.29%	
Stabilization Fund	\$ 43,287.14	\$ -	\$ (43,287.14)	-100.0%	
OPEB Trust Fund	\$ -	\$ -	\$ -	0.0%	
Compensated Absences Fund	\$ 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)	-100.0%	
R.E. Abatement	\$ 169,548.87	\$ 174,085.00	\$ 4,536.13	2.7%	
State Charges	\$ 436,965.00	\$ 477,551.00	\$ 40,586.00	9.3%	
State Offset	\$ 32,898.00	\$ 33,767.00	\$ 869.00	2.6%	
Prior Year Bills	\$ -	\$ -	\$ -	0.0%	
Total Other Financing Uses	\$ 2,124,093.30	\$ 1,828,496.00	\$ (295,597.30)	-13.9%	
Total General Fund Uses	\$ 62,103,423.51	\$ 63,704,899.42	\$ 1,601,475.91	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	Recommended	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	\$121,667	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	\$5,486	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			\$1,015,093
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

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Projects bonded from Enterprise Funds			
Sewer Enterprise		Funding from the Sewer Enterprise	
Public Wks-Sewer	P/S Communication and PLC Upgrades	\$339,000	Computer components are failing and cannot be repaired. Failure to upgrade will cause pump failures and may result in sewer overflows and water supply issues.
Public Wks-Sewer	Replace 2002 Truck #81	\$58,358	Cab and doors on this truck as well as bed and fenders have rotted and been replaced once already. The truck does not pass inspection and is not safe to operate
Public Wks-Sewer	Inflow & Infiltration Sewer Rehabilitation	\$100,000	Completion of an evaluation of Town's sewer system and implementation of repairs to sewer manholes and mains throughout the Town
Public Wks Sewer	Wastewater flow monitoring meters	\$533,500	Installation of meter vault and Parshal Flume meter with conduit and SCADA connection control panel to be located on North Main St. by the town line to improve control over flow metering
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	Funding these from the Water Enterprise New meter bodies are needed to replace older meters which have outlived their useful life. New meter heads are needed to work with new meter reading system and to replace older heads due to battery failure. Also need adapter fittings to reduce meter size
Public Wks-Water	P/S Communication and PLC upgrades (25%)	\$113,250	Computer components are failing and cannot be repaired. Failure to upgrade can cause pump failures resulting in sewer overflows and water supply issues.
Public Wks-Water	Replace 1997 Dump truck #4	\$260,522	This truck is 22 years old with extensive rust and deterioration. It is almost impossible to find replacement parts, Dept. has been seeking to replace since 2010.
Projects recommended to be bonded from the Water Enterprise Fund		\$504,908	
Stormwater Enterprise			
Public Wks-Stormwater	Street Sweeper	\$235,000	Funding from the Stormwater Enterprise Town is required pursuant to its MS4 permit to sweep all streets twice a year. The existing sweeper is 10 years old and frequently breaks down
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:

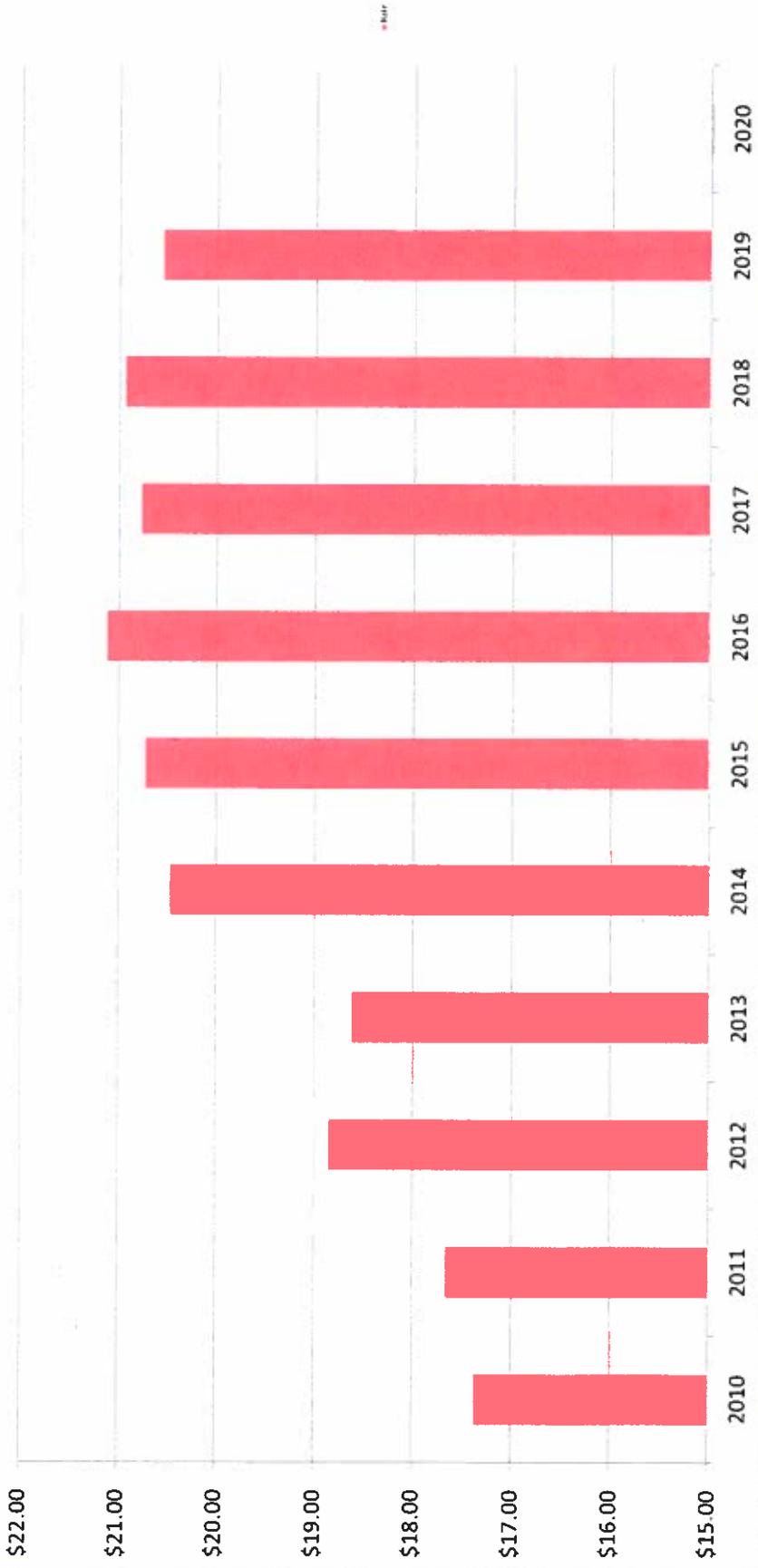
	2020	2021
Usage Charges	\$ 1,986,300	\$ 2,239,100
Interest Earned	\$ 35,000	\$ 30,000
Betterments	\$ 10,000	\$ 10,000
Connection Fees	\$ 30,000	\$ 35,000
Sewer Enterprise Fund Expenses		
Personnel Services	\$ 513,224	\$ 524,310
Operating Expenses	\$ 926,403	\$ 1,089,403
Debt Service:		
Principal	\$ 481,785	\$ 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



To see if the Town will vote to appropriate from the Community Preservation Fund annual revenues estimated at **\$250,000**, a sum or sums of money as recommended by the Community Preservation Committee for administrative expenses, community preservation projects and other permissible expenses in Fiscal Year 2021 as follows:

- Appropriations: From FY 2021 revenues for Committee Administrative Expenses 5%
- Reserves: From FY 2021 revenues for Historic Resources Reserve: 10%
- From FY 2021 revenues for Community Housing Reserve 10%
- From FY 2021 revenues for Open Space Reserve 10%
- From FY 2021 revenues for the Legally Undesignated Community Preservation Fund General Reserve: 65%

Appropriations: From FY 2021 revenues to be transferred to the General Fund for reimbursement of: \$48,800 for the Pool Bond payment of principal and interest; \$53,880 for the Brown Property Bond payment of principal and interest; and pass any vote or take any other action relative thereto.