

Town of Manchester-by-the-Sea Proposed Annual Budget



Fiscal Year 2022

Fiscal Year 2022 Preliminary Budget

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TOWN OF MANCHESTER-BY-THE-SEA
Final Proposed Budget



Final Proposed Budget
For the Fiscal Year
Beginning July 1, 2021 and ending June 30, 2022

Board of Selectmen

Eli G. Boling, Chairman
Jeffrey H. Bodmer-Turner, Vice Chairman
Becky Jaques
Ann Harrison
John Round

Town Administrator

Gregory T. Federspiel

Town Accountant

Andrea N. Mainville


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graph TD
    TA[Town Administrator] --- HR[Human Resources]
    TA --- IIT[I.T.]
    TA --- LM[Land Management]
    TA --- PR[Parks & Recreation]
    TA --- TC[Town Clerk]
    TA --- PS[Public Safety]
    TA --- F[Finance]
    TA --- DPW[DPW]
    TA --- HHS[Health & Human Services]
    TA --- LIB[Library]

    LM --- Planning
    Planning --- PB
    Planning --- ADA
    LM --- Conservation
    Conservation --- CC[Cultural Council]
    Conservation --- OS[Open Space]
    Conservation --- ST[Stream Team]
    CC --- J4[4th of July]

    PR --- J4

    PS --- Harbor
    Harbor --- Dredging
    PS --- Police
    Police --- ACO[A.C.O.]
    PS --- Fire

    F --- Procurement
    Procurement --- DIP
    Procurement --- MEEP
    Procurement --- BPP[Bike & Ped]
    Procurement --- BOH[Board of Health]
    F --- Accounting
    Accounting --- Assessor
    Assessor --- BD[Building Dept.]
    F --- TreasurerCollector[Treasurer/Collector]

    DPW --- COA
    COA --- BOH
    BOH --- BPP
    BOH --- BOH2[Board of Health]

    HHS --- VeteranServices[Veteran Services]
  
```

The organizational chart for the Town of North Andover, Massachusetts, is structured as follows:

- Town Administrator**
 - Human Resources**
 - I.T.**
 - Land Management**
 - Planning**
 - PB**
 - ADA**
 - Conservation**
 - Cultural Council**
 - 4th of July**
 - Open Space**
 - Stream Team**
 - Parks & Recreation**
 - 4th of July**
 - Town Clerk**
 - Public Safety**
 - Harbor**
 - Dredging**
 - Police**
 - A.C.O.**
 - Fire**
 - Finance**
 - Procurement**
 - DIP**
 - MEEP**
 - Bike & Ped**
 - Board of Health**
 - Accounting**
 - Assessor**
 - Building Dept.**
 - Treasurer/Collector**
 - DPW**
 - COA**
 - Board of Health**
 - Health & Human Services**
 - Veteran Services**
 - Library**



Manchester-by-the-Sea

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December 7, 2020

TO: Board of Selectmen, Finance Committee, and Citizens of Manchester

FROM: Gregory T. Federspiel, Town Administrator

In accordance with the requirements of the Massachusetts General Laws and the Manchester-by-the-Sea By-laws, I am pleased to present Manchester's Preliminary Fiscal Year 2022 Operating & Capital Budgets. While a work in progress at this early stage, the hard work to date of Department Leaders in developing this proposal is much appreciated.

KEY ELEMENTS OF THE FY22 BUDGET

- 1) Balanced with an assumed 2.5% tax increase.**
- 2) No new debt**
- 3) Maintains current service levels**
- 4) Additions to staffing**
 - i. 2nd half of a laborer in Water and Sewer as part of retirement transition**
- 5) Use of undesignated fund balance for one-time capital improvement plan expenditures**
- 6) Return to normal operations after the disruptions of the pandemic**

The proposed budget is balanced with expenditures not exceeding revenue projections. In order to accomplish this balance, most departmental requests for expanded services have not been granted. Any expansion in one area is typically offset by reductions in another. There continues to be a heavy emphasis on long range planning activities to ensure we are anticipating our needs in the future and spending taxpayer funds wisely. The proposed budget continues a more aggressive capital replacement program begun in FY15 getting us to our goal of spending \$3+ million annually on capital re-investment needs assuming voters continue to support replacing debt exclusions with an equal amount of capital exclusions.

The proposed budget provides for current services to continue with very little change. Most line items have been level funded with the exception of salaries, pension, IT, and trash disposal costs. For the third year in a row we are able to level fund health insurance costs as we have been able to do quite well on this front. On the revenue side, we are seeing a slow-down in new construction which means fewer new tax dollars to supplement our traditional 2.5% hike in property taxes. A less conservative approach in estimating our local receipts is helping to fill this reduction in funds.

The State Legislature has not yet approved a budget for FY22. The pandemic has caused a large reduction in state revenues and we will do well to receive level funding in our various state aid accounts. While new education funding legislation was approved, the COVID crisis has prevented funding of the plan. Again, we will do well if we see a very modest increase in the aid the school district receives meaning local funds will continue to have to cover a larger and larger share of the District's budget.

The Town's overall financial condition remains strong. We enjoy a AAA rating. We have a healthy stabilization account. Our overall fund balance (reserve) is above our targeted range and we are on track to fully fund our pension and OPEB (Other Post-Employment Benefits) liabilities (albeit not until the early 2030's assuming healthy earnings on invested funds.) We could accelerate the timeline here by putting more of our fund balance and/or local receipts into the OPEB Trust account.

We are always looking for ways to do our work more efficiently from how beach stickers are distributed to how permit applications are processed. How we dispatch public safety services will get a fresh look given the changes that have occurred at the regional dispatch center. And there is heightened interest from nearby communities in sharing operations.

The three biggest fiscal challenges we face continue to be determining the right staffing levels of our public safety operations (Fire/EMS, Police and Harbor), funding our infrastructure improvement needs and providing the funds, both operating and capital, to the regional school district.

As in many communities, the ranks of our call firefighters have shrunk over the years and most of our career firefighters live out of town. This makes it increasingly difficult to summon the minimal number of staff when an emergency call comes in. Strong mutual aid protocols with our neighboring communities help us but we need to explore other options as well, particularly regionalizing services. In the short term, we funded an additional fire fighter as a "floater" which ensures we always have three firefighters/EMTs on duty even when staff take leave time.

Boater traffic continues to grow seemingly exponentially. Additional patrol presence for summer weekends was added last year and worked well. Public Safety is already an area where we spend comparably more than our sister communities but the demand for very responsive service is high in Manchester.

Over the next 13 years we have millions of dollars' worth of capital projects that need to be completed, especially for our water and sewer system. Replacing old pipes, upgrading our treatment plants, repaving our roads, and improving our buildings will all require a sizable investment in order to ensure we have reliable infrastructure to serve the needs of residents. We continue our aggressive strategy to catch up on a back log of capital needs with this budget. Our recent approach of replacing retired excluded debt with an equal amount of excluded capital funding is now a standard part of our capital funding efforts. Through the planned use of a portion of the fund balance, we are exceeding our target of spending at least \$3 million in cash on capital projects with this budget. One additional large capital outlay could materialize if the option we have comes up on the Cornerstone Church to serve as a new Community/Senior Center. We would rely on the fund balance to pay for this.

Funding the regional school district required a Proposition 2 ½ override vote for FY16 to correct for the increased enrollment. The District struggles to craft new budgets that stay in the 3% range given the high personnel costs and typical union contract construct. A new debt exclusion was approved for the replacement of the Memorial Elementary School and these payments have now more than doubled our district debt expenditures.

Financial Outlook

The budget process begins each year with a review of Manchester's Five-Year Financial Forecast. This document attempts to forecast the fiscal viability of the Town based upon our stated plans, goals and known expenditures. A series of assumptions regarding future increases for expenses including health insurance, salaries and energy costs are woven into the five-year projections.

These forecasts show a Town budget that is sustainable assuming voters are comfortable with annual tax increases in the 2 to 2 ½ % range and assuming the Town continues to enjoy modest expansion of our real estate base. Recent discussions concerning more commercial growth in the Limited Commercial District north of Route 128 could result in new commercial growth giving a boost to our revenues. Even with higher service levels than comparable towns, our operations are on sound financial footing and can continue under the parameters of Proposition 2 ½. However, when we start factoring in all of our capital needs the picture becomes more challenging, especially as we begin to contemplate enhancing our resiliency to rising seas/bigger storms.

Because the regional school district represents the largest single expenditure for the town at nearly 50% of all funds, the multi-year forecast is highly sensitive to the annual increases we assume for the District. Though difficult to achieve without cutting programs, keeping annual increases to just over 3% makes a large difference in the amount of new taxation needed to pay for the school operations. Timing the work on the Essex Elementary School with the retirement of the middle high school debt could greatly ease the tax burden of this third and final major capital project for the District.

Our AAA bond rating reflects the rating agency's confidence in the Town's ability to manage its financial affairs. Standard & Poor's cited Manchester's conservative financial practices, our newly executed plan to fully fund our pension and OPEB liabilities and adequate financial reserves as keys to its rating assessment.

Importantly, any use of reserves is limited to one-time capital expenditures that do not create structural deficits which can happen by using such funds for recurring operating costs.

The high priority we have placed on adopting and carefully implementing sound fiscal policies ensures that vagaries in the economy will not impact the Town's ability to balance our annual budget. The COVID induced economic downturn has not caused significant stress due to our conservative approach to local revenues. Our heavy reliance on residential property taxes tends to protect municipal revenues during recessions. However, as conditions change, we must continue to be proactive in adjusting the budget or risk compromising our long-term fiscal health. The reductions we made just prior to adopting the FY21 budget as the pandemic was first impacting the economy is a good example of this.

Budget Principles

In developing the annual Operating Budget the Town continues to embrace the following principles in order to preserve the financial strength we have worked hard to achieve:

1. Current revenues must be sufficient to support current expenditures; avoid operational “overrides”.
2. Debt is not used to fund current operating expenditures. Total debt should not exceed 10% of expenditures.
3. Strong General Fund reserves are maintained and total 10-12% of expenditures.
4. Retiree Liabilities should be fully funded; we are on track to do so by the early 2030’s.
5. Sufficient dollars are included to ensure facilities, infrastructure and capital equipment are properly maintained.
6. Current levels of services are provided; new or increased service needs should be paid for by freeing up funds through enhanced efficiencies.

FY2022 Goals & Objectives

As part of their annual strategic goal setting session, the Board of Selectmen reviewed major new and ongoing projects and considered its priorities for the year. The Board developed as its top priorities for the coming year the following:

1. Providing additional administrative support to enhance project management, long range planning and exploration of new service delivery models (regionalization.)
2. Advancing a series of planning initiatives including the implementation of priority tasks contained in the new comprehensive master plan.
3. Providing strong outreach and information sharing with residents. Foster engagement with the citizens of Manchester in the decision-making process regarding critical town issues through greater use of social media and the Town’s web site. Ensure adequate and timely communications regarding town construction projects.
4. Working collaboratively with the regional school district as we continue to support the school operating budget while aiming to free up funds to help pay for District capital needs.

Budget Process

The budget is based upon an established ceiling of revenue derived from local property taxes in accordance with Proposition 2 ½. Added to these revenues are projections for State Aid, Local Revenues such as fees and permits, and Available Funds such as Free Cash, and Special Revenues. In addition, there are Proposition 2 ½ exempt projects whereby voters determine that a particular project is worthy of an increase in taxation. Recent examples of this include the new elementary school and water/sewer projects.

Key Assumptions in crafting the FY2022 Budget:

- Citizens do not want a reduction in municipal services; all service levels and programming will remain in place with the possible exception of moving to a regional public dispatch service.
- Voters will approve a 2.5% tax increase, meaning the owner of a median priced home will pay about \$225 more in annual property taxes;

- New growth will continue but not as much as its recent healthy trend;
- Health Insurance cost will remain under control though we will not likely see another actual reduction in premiums like we did for FY20;
- OPEB trust funding will increase by 2.5% staying slightly ahead of the needed schedule to full funding;

Key Issues to Still Address

Capital Funding: We may want to establish a new capital stabilization account for future facility upgrades, seawall improvements and anticipated storm damage repairs using our fund balance dollars and/or funds from a less conservative estimate of local receipts. Doing so would position us well for these future costs and is what we are doing for future fire truck purchases. Also, it might be wise to invest some of these same dollars in our OPEB Trust account to take advantage of compounded interest earnings.

Non-Tax Revenues: While we will always be heavily reliant on property taxes, there are opportunities that we should pursue for increasing non-tax revenues through higher user fees, permit fees, etc. We have a new option that would allow us to collect a local room tax on short term rentals in homes if voters approve (postponed vote from last Spring due to COVID.)

Added Staff: For FY21 we started down the path of funding new staff in the water and sewer operations to ensure a smooth transition as long-serving staff retire. By having overlap, we can facilitate the transfer of knowledge of our infrastructure from one generation to the next. We funded half a year for this in FY21. The FY22 budget adds the second half of the year to make this possible.

There is also the question of the postponed restoration of a part-time clerk in the Selectmen's Office.

Dispatch: With the state recently taking over the regional dispatch center in Middleton, we should revisit the possibility of signing on to this service.

BUDGET PROCESS TIMELINE

August/September

- Identify Goals & Strategic Needs
- Update Five-Year Financial Plan Forecasts

October

- Operating and Capital Budget Manual sent out to Departments
- Department leaders prepare their Operating and Capital Budget Requests

November

- Town Administrator/FinCom Liaisons Review Requests and Develop Operating and Capital Budgets

December

- Preliminary Budget Presented to Finance Committee, Selectmen & Public

January & February

- Finance Committee and Selectmen Hold Budget Workshops
- Proposed Final Budget presented to Public

March

- Final Budget adopted for presentation to the voters; final reports crafted

April

- Proposed Operating and Capital Budgets Presented to Town Meeting

June/July

- June 30 Current Fiscal Year 2021 Ends
- July 1 Fiscal Year 2022 Begins
- State Budget typically passed with Final State Aid numbers

Budget in Brief

Total appropriations for FY22, inclusive of all expenses, come to \$37.5 million, an increase of 2.7% over FY21 total expenditures. The Town's Fiscal Year 2022 operating budget totals \$14.7 million which is an increase of 2.4% over FY21 budgeted expenditures (some \$359,000 more.) This is due to modest salary increases for staff, pension costs, higher expenditures for IT, higher trash disposal costs, as well as a proposal for funding the second half of 2 new temporary staff in the water and sewer divisions of the DPW to assist in a smooth transition as two long serving staff prepare to retire. Education continues to represent the largest portion of the Town's annual appropriation. This preliminary budget assumes our share of funds to the School District will increase 3.4% or \$513,000. Built into this assumption is that the schools will be back to all in-school teaching. (If the hybrid model is still with us next fall there will need to be a "COVID" supplemental appropriation.) A 2.5% tax increase combined with new tax revenue from new growth along with less conservative estimates of local receipts and use of our fund balance for capital needs covers these expenses.

An in-depth review of revenues, expenditures, as well as budget summaries are provided in the *Budget Highlights Section A* that follows this Budget Message.

Personnel Summary

The fastest growing cost segment of the budget is personnel and personnel related expenses such as medical insurance, pension costs and Medicare contributions. Our comparative studies show we have a higher than average staffing level for public safety but in other areas we are leaner. We continue to find savings in the area of employee benefits. Shifting to a health insurance plan with higher deductibles and having employees pay a higher share of the premium costs have resulted in significant savings to the Town.

The DPW staff count was decreased back in the 2008 recession and has not been restored. Partial restoration is proposed by adding a laborer to the Water and Wastewater Divisions. The temporary added staff will aid in the transition of replacing long serving staff who are retiring. Funding for these positions are made possible in part through reduced spending in other areas.

The budget for FY21 originally contained funds to restore a half time clerk position in the Selectmen's Office. This was eliminated as part of the COVID induced budget reductions. The proposed FY22 budget currently does not contain this part time position, but it is still needed and may warrant further discussion.

Capital Budget

Enclosed in Section M of this document is the Town's Annual Capital Budget and Program for FY2022-FY2026.

This year's capital budget is \$3.1 million. This includes \$780,000 in capital expenditure exclusions – substituting declining debt service payments for paying cash for capital needs, a strategy that we started in FY17 and has served us well.

A full listing of all capital improvements for FY22 and requests through FY26 is included in *Section M: Capital Projects*.

Governance, Appropriations & Accounting

The Town of Manchester operates under state statutes, the Town's Special Act and Local By-laws that establish the Selectmen-Town Administrator form of government. The legislative body of Manchester is our Open Town Meeting where all voters of the town can participate. Town Meeting has the sole authority to appropriate funds for the operating budget and capital projects. Any amendments to appropriations require a Town Meeting vote at either a regular or special Town Meeting. The procedures for Town Meeting are specified in state statute and our local by-laws.

The budget for the Town is presented on a modified accrual basis. Briefly, this means that transactions are recorded when expenditures are disbursed and when revenues are received. Obligations of the Town (i.e. outstanding purchase orders) are not reflected as expenditures in the year incurred but are reflected in the year disbursed. Funds for these obligations are reflected as "continued" appropriations from prior fiscal years.

Budget Format

The Budget Document serves as a policy document, as a financial plan, as an operations guide, and as a communications device. The format for the FY2022 Budget represents an in-depth view of the Town's budget. The goal is to provide citizens with a document which effectively communicates the important issues facing the Town. The budget document includes this Budget Transmittal Message, Budget Summaries & Highlights, as well as detail on departmental requests.

The comprehensive detailed departmental budgets provide information regarding revenues and expenditures. However, it should be noted that these details are provided for informational and internal management purposes only. The final budget vote of the Town Meeting aggregates departmental requests into functional areas. This consolidated breakdown constitutes the legal budget authority which ultimately governs the manner and amount of local funding expended during the fiscal year.

Major Upcoming Issues

Looking forward, the primary issues likely to continue dominating much of our focus over the next few years involve our public safety operations, the school operating budget and facility needs, maintenance of municipal facilities and infrastructure, identification of other municipal facility needs and plans to address these needs. Our financial forecasts indicate we are in reasonably good shape for the Town's operating budget. As cited in several sections of this Budget Message our finances are solid but significant challenges lay ahead regarding capital needs especially in light of climate change impacts.

We will continue to scrutinize operations to realize savings and greater efficiencies where we can. We continue with a series of operation audits that will include comparisons to other communities to help us assess how we are doing.

Results so far reveal that Manchester residents have chosen a high level of service in certain departments compared to other communities. Future Town operating expenses are projected to grow in the 2% range, a reasonably sustainable level within the confines of Proposition 2 ½.

Decisions regarding the school district's operating and capital budgets will be front and center in coming budget debates for the next few years. These decisions will have a significant impact on what happens to tax burdens for residents. The better we can manage future school operating costs the easier it will be to meet future capital needs.

Renovations to Town Hall, the DPW garage, and our public safety facilities likely need attention as well. We hold an option to purchase the Cornerstone Church as a new home for our Council on Aging as well as Parks and Recreation.

Conclusion

The FY2022 Budget as proposed is balanced and falls within the confines of Proposition 2 ½. It provides for the continued stable operations of the Town maintaining current services. However, our efforts must continue to seek out cost savings through more efficient service delivery models in order to free up resources for our backlog of infrastructure projects. We must reduce costs where possible and plan carefully for the future. Comprehensive and realistic planning, well underway, are essential if we are to chart a successful course forward.

The following pages provide both additional details of this FY2022 Budget and further outline future projections.

Respectfully submitted,
Gregory T. Federspiel
Town Administrator

COMMUNITY VISION STATEMENT



The Town of Manchester-by-the-Sea is a small New England coastal community with an historic, compact Village at the head of a picturesque harbor and one of the best beaches in the Northeast. We strive to be a fiscally stable community providing the residents and businesses with a clean environment and a high quality of living. The Town will plan, construct and maintain all public facilities and public works infrastructure to provide for the health, safety, and welfare of all residents. The Town seeks to charge only the amount of taxes necessary to provide the requested services to residents and businesses alike. The Town places a high value on an excellent public education system. The Town will foster an atmosphere conducive to the development and promotion of cultural, recreational, and educational opportunities to all the residents of the community.

The mission of our local government is...

Municipal Administration

To maintain management excellence in order to achieve the most efficient and effective use of the resources allocated to the Town Government for the benefit of the citizens of Manchester.

Land Use Management

To promote the wise use of our natural resources and to foster a climate which supports the preservation of open space while allowing for modest new growth in a responsible manner.

Public Safety

To create an environment in which people can move about safely and feel confident that they and their property are protected from harm, by providing programs which reduce crime and fire and provide for emergency medical services to the sick

and injured and minimize the impact of technological and natural disaster.

Public Works

To maintain and improve the infrastructure, public buildings and grounds of the Town of Manchester. This includes safe public ways, enhanced sidewalks, an efficient and environmentally-sound wastewater collection system, attractive and inviting parks and grounds, and safe and efficient public buildings, all delivered with the concerns and desires of the taxpayers in mind.

Community Services

To improve and enrich the lives of our citizens through activities, programs and facilities designed to foster creativity, provide healthy recreational activity and build culture and aesthetic appreciation.

COMMUNITY PROFILE

Manchester by the Sea is a small residential community of some 5800 inhabitants. A compact Village area located on one of New England's most picturesque harbors hosts a small number of stores, restaurants and narrow residential streets. The Town was first settled by Europeans in 1629 and was officially incorporated in 1645. The community thrived primarily as a fishing community for over 200 years. Its economy shifted to that of a Boston area summer colony starting in 1845. Over the next fifty years, development of summer houses along the coastline established the community as Boston society's community of choice for summer residency. A significant wood working industry flourished in town for decades, serving the needs of the summer residents and beyond. Today the largely residential community enjoys the many coastal amenities the area offers.

The town was originally named "Jeffrey's Creek." In the mid-1800s, there were enough other Manchester's in New England (especially the fairly close Manchester, New Hampshire) that locals began following the lead of railroad conductors and referring to the town as "Manchester-by-the-Sea". The name of the town was officially changed in 1989 following a close town meeting vote that year.

Manchester continues to govern through the open town meeting format. A five member Board of Selectmen serves as the top elected officials for the community. A town administer manages the day to day operations of the various departments. The Town is served by the Manchester-Essex Regional School District and hosts its own elementary school along with the regional middle and high school.

According to the United States Census Bureau, the town has a total area of 18.3 square miles (47.3 km²), of which 9.2 square miles (23.9 km²) is land and 9.0 square miles (23.4 km²), or 49.47%, is water. The town lies along the North Shore of Massachusetts Bay, which in turn leads to the Atlantic Ocean. There are seven beaches lining the coast, and several small islands dot the coast, the largest being Kettle Island and House Island. Several small coves line the coast, the largest being Manchester Harbor, which is fed by Sawmill Brook and other small brooks. There are several protected areas within town, including Cedar Swamp Conservation Area, Cheever Commons Conservation Area, Coolidge Reservation, Dexter Pond, Owl's Nest Nature Preservation Land, Powder House Hill Reservation, and Wyman Hill Conservation Area.

Manchester-by-the-Sea is bordered by Beverly and Wenham to the west, Hamilton to the northwest, Essex to the north, and Gloucester to the east. The town is located 9 miles (14 km) northeast of Salem and 24 miles (39 km) northeast of Boston. Manchester-by-the-Sea lies along Massachusetts Route 128, which has two exits within town as it passes from Beverly to Gloucester, with a small portion crossing through the corner of Essex. Route 127 also passes from west to east through town, traveling through the center of town. There is no bus service directly into town, with service passing east via the Cape Ann Transportation Authority in Gloucester and MBTA Bus, which provides service to Beverly. The town is served by a stop along the Newburyport/Rockport Line of the MBTA Commuter Rail, providing service from Rockport along the North Shore to Boston's North Station. The nearest airport is the Beverly Municipal Airport, with the nearest national and international service at Boston's Logan International Airport.

A READER'S GUIDE TO THE BUDGET

Budget documents traditionally are not easy to read. One reason is that most of us do not work with written budgets every day and thus are uncertain as to what we should read. Budgets involve numbers, which make some people uncomfortable. Also, your time is limited and you want to make the best use of your efforts by reading only the essential sections. In order to address these issues, and to assist interested readers in making the budget understandable, we would like to suggest that it be read in the following order:

First, Appendix C at the back of this document contains a **Glossary of Terms** that the reader may want to refer to when using this document.

Second, the **Town Administrator's Budget Message** (pages 1-8) contains the overall philosophy upon which the budget was developed as well as an explanation of any significant increases or decreases in the level of services being provided during the upcoming fiscal year. Immediately following the Budget Message is the Town's **Vision Statement** and a general **Community Profile**.

Third, the budget itself is contained in **Budget Highlights & Summaries Section A**. This segment provides budget summaries which display revenue and expenditure histories as well as proposed appropriations for the coming fiscal year.

Fourth, since the budget document is designed to present summary information first, and progressively become more in-depth, Sections B through J are designed to provide **Departmental Detail** according to functional budget categories such as Public Safety, Community Services, etc. Included in this detail are departmental mission statements, organizational charts, staffing histories, and goals for the upcoming fiscal year. These sections explain in detail how the expenditures contained in the Budget Highlights section were arrived at and what services will be provided to Town residents.

Fifth, Section K and L contain information on Non-Appropriated and Public Education Expenses. Lastly, Section M details the FY-2022 **Capital Projects Budget** and contains detailed information on the Town's **Capital Improvement Program**.

Budget Highlights

BALANCED BUDGET

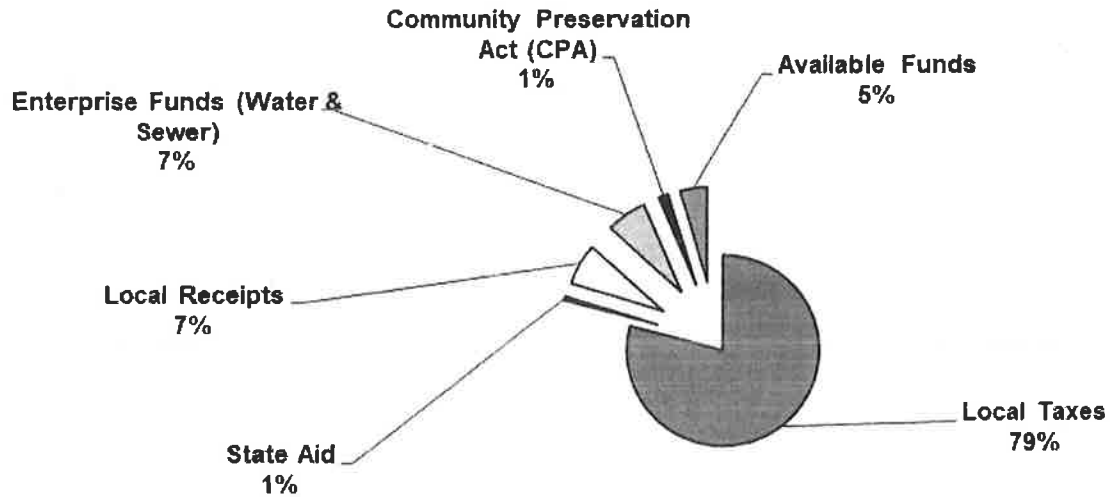
<u>REVENUES</u>	FY-2019 BUDGETED	FY-2019 ACTUAL	FY-2020 BUDGETED	FY-2020 ACTUAL	FY-2021 BUDGETED	FY-2022 REQUESTED	FY-21 / FY-22 Change +/-	FY-21 / FY-22 %Change
Local Taxes	27,440,129	27,312,135	29,355,144	29,047,936	29,571,298	30,008,021	434,723	1.47%
State Aid	258,046	246,325	267,189	246,428	263,852	263,852	-	0.00%
Local Receipts	1,816,000	3,046,952	2,455,000	2,985,505	2,169,000	2,653,000	484,000	22.31%
Enterprise Funds (Water & Sewer)	2,471,081	2,575,030	2,532,396	2,583,817	2,549,187	2,601,472	52,285	2.05%
Community Preservation Act Fund	334,000	468,411	695,913	482,418	374,500	623,004	248,504	66.36%
Available Funds	1,365,779	1,245,872	2,991,053	2,248,353	1,615,889	1,773,276	157,387	9.74%
TOTAL REVENUES	33,685,035	34,894,724	38,298,695	37,594,457	36,543,726	37,920,625	1,376,899	3.77%
<u>EXPENDITURES</u>								
General Government	4,552,472	4,255,933	4,623,749	4,336,634	4,647,168	4,752,109	104,941	2.26%
Public Safety	3,410,562	3,325,442	3,493,175	3,394,234	3,540,942	3,657,427	116,485	3.29%
Public Works	1,988,027	1,969,840	2,069,921	1,873,873	2,142,576	2,189,914	47,338	2.21%
Other Environmental	72,870	72,899	81,532	80,668	83,903	66,155	(17,748)	-21.15%
Human Services	338,735	297,410	338,965	315,190	352,213	358,757	6,544	1.86%
Library Services	476,920	479,420	488,810	480,721	501,232	511,258	10,026	2.00%
Parks & Recreation	347,685	329,800	355,600	331,939	360,512	367,422	6,910	1.92%
Debt Service	1,574,229	1,017,228	1,234,763	1,234,763	1,174,802	1,119,928	(54,874)	-4.67%
Enterprise Funds (Water & Sewer)	1,584,306	1,436,844	1,589,425	1,533,642	1,612,256	1,714,045	101,789	6.31%
Manchester/Essex Regional School	14,274,688	13,320,239	14,668,257	13,320,239	15,099,835	15,589,705	489,870	3.24%
Manchester/Essex Regional School	1,403,891	1,461,006	2,994,868	1,461,006	2,948,032	2,851,524	(96,508)	-3.27%
North Shore Agricultural & Techni	97,688	85,001	152,731	85,001	169,045	184,523	15,478	9.16%
Capital Improvements	2,204,255	1,118,876	4,430,000	1,118,876	2,848,100	3,290,425	442,325	15.53%
Community Preservation Act (CPA)	334,000	484,894	695,913	484,894	374,500	623,004	248,504	66.36%
Warrant Articles	685,011	597,014	668,311	523,080	329,769	273,168	(56,601)	-17.16%
Non-Appropriated Expenses	379,725	161,707	398,120	163,518	358,841	371,281	12,420	3.46%
TOTAL EXPENDITURES	33,735,064	30,413,552	38,284,140	30,738,279	36,543,726	37,920,625	1,376,899	3.77%

Total Budget FY-2022 \$37,920,625

BALANCED BUDGET

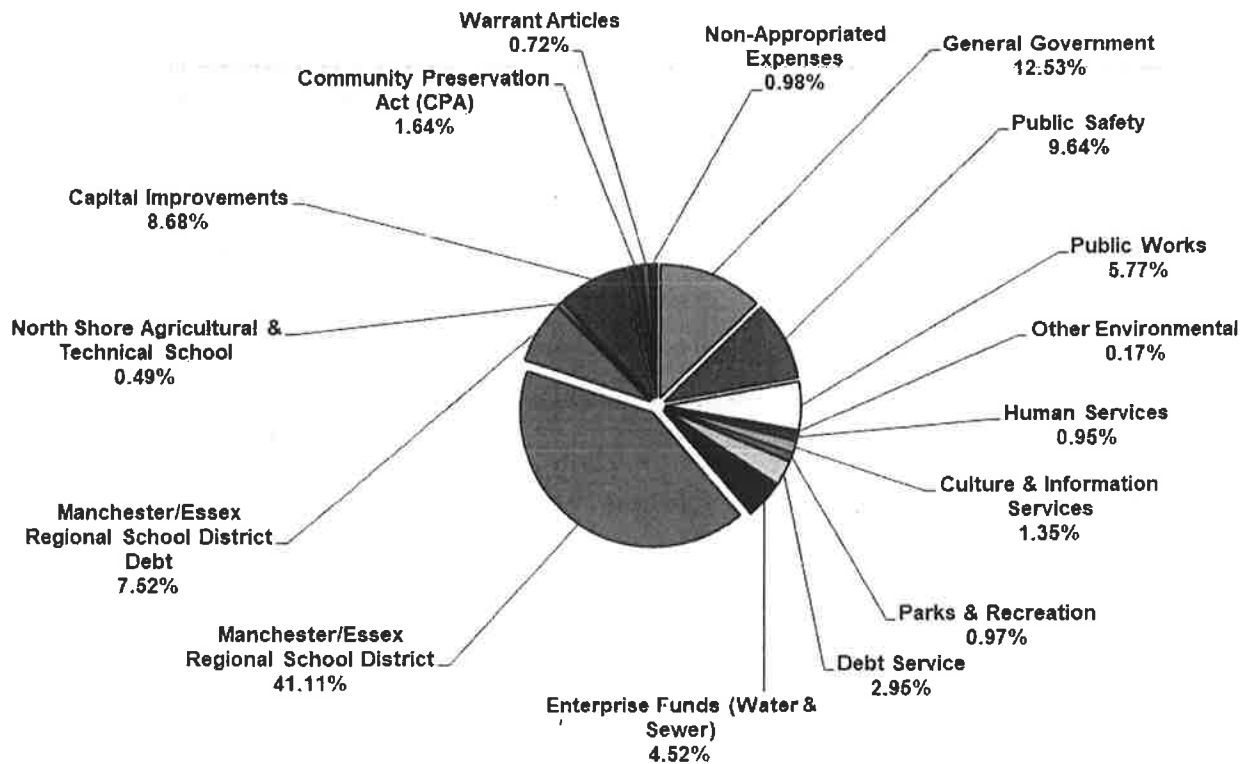
Where the Money Comes From

Revenue
FY-2022



Where the Money Goes

EXPENDITURES

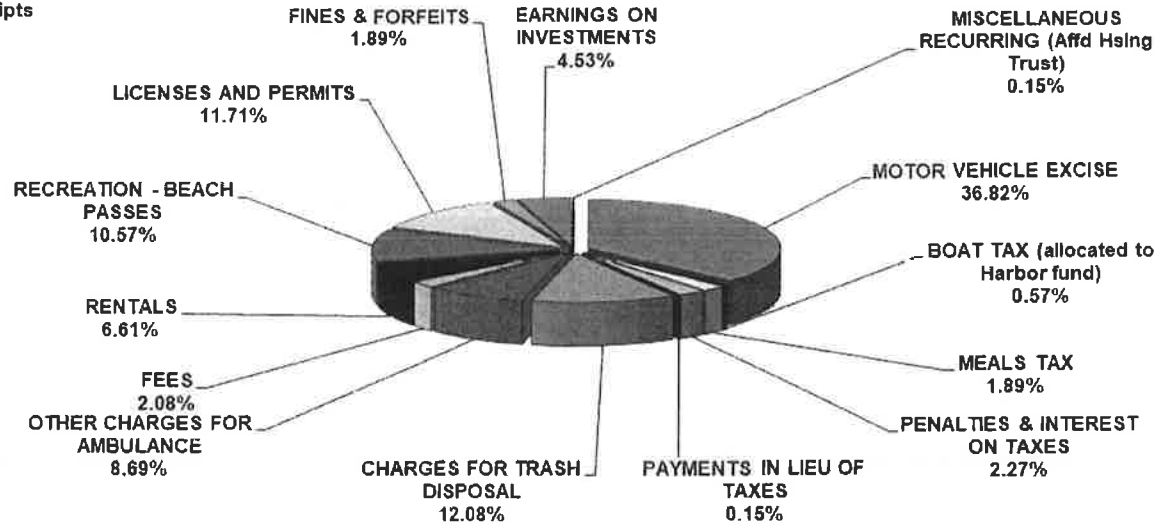


Revenue Summary

REVENUE SUMMARY	FY-2019 BUDGETED	FY-2019 ACTUAL	FY-2020 BUDGETED	FY-2020 ACTUAL	FY-2021 ESTIMATED	FY-2022 ESTIMATED	FY-21 / FY-22 Change +/-
LOCAL TAXES							
Base Factor	23,714,112		24,583,099		25,363,947	\$ 26,178,066	814,119
2 1/2 Increase	592,853		614,577		634,099	\$ 654,452	20,353
New Properties	276,134		166,271		180,020	\$ 125,000	(55,020)
Adjustment/(unused levy capacity)	(44,923)		(548,043)		(1,236,240)	\$ (735,036)	501,204
Debt Exclusion	2,501,953		3,974,240		3,904,472	\$ 3,783,539	(120,933)
Capital Exclusion	400,000		565,000		725,000	\$ -	(725,000)
Levy Limit	27,440,129	27,312,135	29,355,144	29,047,936	29,571,298	\$ 30,006,021	434,723
STATE AID							
Unrestricted General Government Aid	229,939		236,147		236,147	\$ 236,147	-
Veterans Benefit	11,607		11,146		9,479	\$ 9,479	-
Exemptions - Veteran, Blind, & Elderly	10,898		13,934		10,863	\$ 10,863	-
Libraries - Offset	5,602		5,962		7,363	\$ 7,363	-
STATE AID	258,046	246,325	267,189	246,428	263,852	\$ 263,852	-
ESTIMATED LOCAL RECEIPTS							
1. MOTOR VEHICLE EXCISE	700,000	1,033,289	1,000,000	1,028,861	900,000	\$ 975,000	75,000
2. BOAT TAX	15,000	15,816	15,000	16,140	15,000	\$ 15,000	-
2. MEALS TAX	45,000	61,657	50,000	75,917	50,000	\$ 50,000	-
3. PENALTIES & INTEREST ON TAXES	36,000	73,883	60,000	93,548	60,000	\$ 60,000	-
4. PAYMENTS IN LIEU OF TAXES	4,000	4,753	4,000	-	4,000	\$ 4,000	-
8. CHARGES FOR TRASH DISPOSAL	220,000	329,120	320,000	288,725	280,000	\$ 320,000	40,000
9. OTHER CHARGES FOR AMBULANCE	195,000	224,195	195,000	241,457	190,000	\$ 230,000	40,000
10. FEES	55,000	70,540	55,000	81,255	55,000	\$ 55,000	-
11. RENTALS	150,000	260,802	150,000	227,114	170,000	\$ 175,000	5,000
14. CEMETERIES	-	9,175	-	34,150	5,000	\$ 5,000	-
15. RECREATION - BEACH PASSES + Revolving Co	155,000	304,970	300,000	282,831	140,000	\$ 280,000	140,000
16. SPECIAL ASSESSMENTS	-	38,370	-	-	-	\$ -	-
17. LICENSES AND PERMITS	190,000	368,699	259,000	318,733	254,000	\$ 310,000	56,000
19. FINES & FORFEITS	30,000	51,221	30,000	60,931	30,000	\$ 50,000	20,000
20. EARNINGS ON INVESTMENTS	13,000	167,104	13,000	132,160	12,000	\$ 120,000	108,000
21. MISCELLANEOUS RECURRING	8,000	4,781	4,000	30,541	4,000	\$ 4,000	-
22. MISCELLANEOUS NON-RECURRING	-	28,576	-	73,143	-	\$ -	-
ESTIMATED LOCAL RECEIPTS	1,816,000	3,046,952	2,455,000	2,985,505	2,189,000	\$ 2,653,000	464,000
ENTERPRISE FUNDS							
SEWER	1,218,370	1,205,039	1,240,392	1,247,545	1,235,275	\$ 1,260,822	25,547
WATER	1,252,711	1,369,991	1,292,004	1,336,272	1,313,912	\$ 1,340,650	26,738
SUB TOTAL WATER & SEWER	2,471,081	2,575,030	2,532,396	2,583,817	2,549,187	\$ 2,601,472	52,285
COMMUNITY PRESERVATION ACT	334,000	468,411	695,913	482,418	374,500	\$ 623,004	248,504
TOTAL ENTERPRISE FUNDS	2,805,081	3,043,441	3,228,309	3,066,236	2,923,687	\$ 3,224,476	300,789
AVAILABLE FUNDS							
HARBOR IMPROVEMENT FUND	235,768	257,861	315,242	182,542	206,520	\$ 254,108	47,588
OVERLAY SURPLUS	125,000	125,000	125,000	125,000	125,000	\$ 125,000	-
WETLANDS FUND (032-32521)	5,000	5,000	5,000	5,000	5,000	\$ 5,000	-
OTHER AVAILABLE FUNDS	-	50,000	50,000	50,000	50,000	\$ 50,000	-
FUND BALANCE APPROPRIATED (FREE CASH)	808,011	808,011	1,885,811	1,885,811	1,164,369	\$ 1,182,168	17,799
WATER RETAINED EARNINGS	17,000	-	350,000	-	-	\$ 55,000	55,000
SEWER RETAINED EARNINGS	15,000	-	260,000	-	-	\$ 50,000	50,000
PEG TECHNOLOGY FUND	160,000	-	-	-	-	\$ 52,000	52,000
CPA FUNDS - SEPARATE ARTICLE	-	-	-	-	65,000	\$ -	(65,000)
TOTAL AVAILABLE FUNDS	1,365,779	1,245,872	2,991,053	2,248,353	1,615,889	\$ 1,773,276	157,387
TOTAL REVENUE	33,685,035	34,894,724	38,296,695	37,594,457	36,543,726	\$ 37,920,625	1,376,899

Revenue Summary

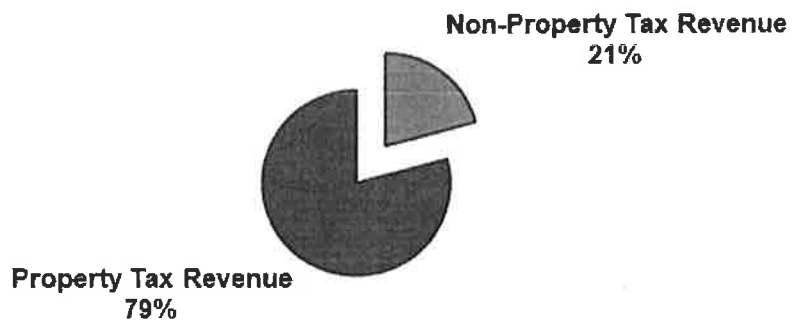
Estimated Receipts



Non-Property Tax Revenue
Property Tax Revenue

7,914,604
<u>30,006,021</u>
<u><u>37,920,625</u></u>

Property Taxes vs. Non-Property Tax Revenue

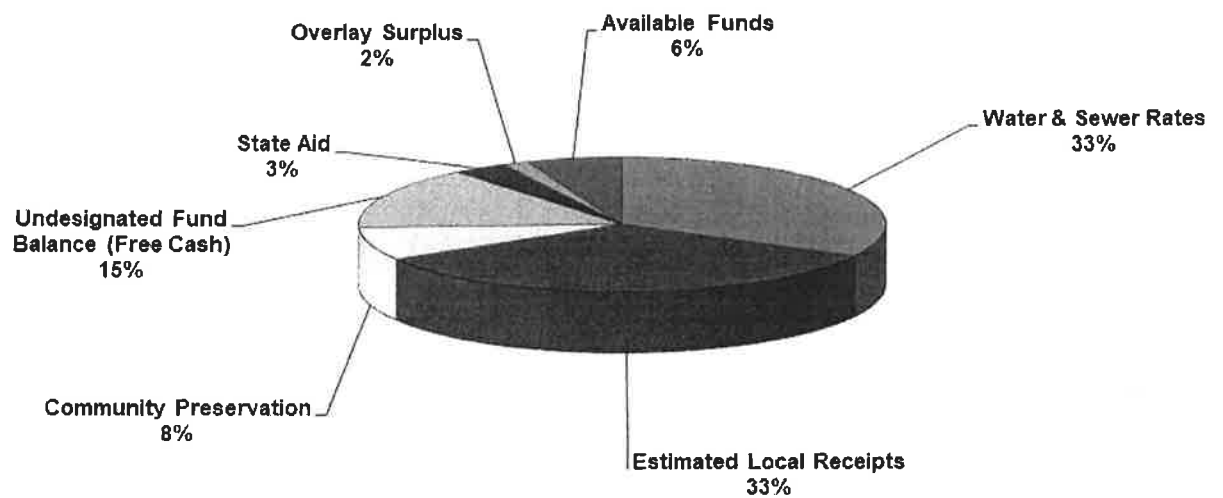


Revenue Summary

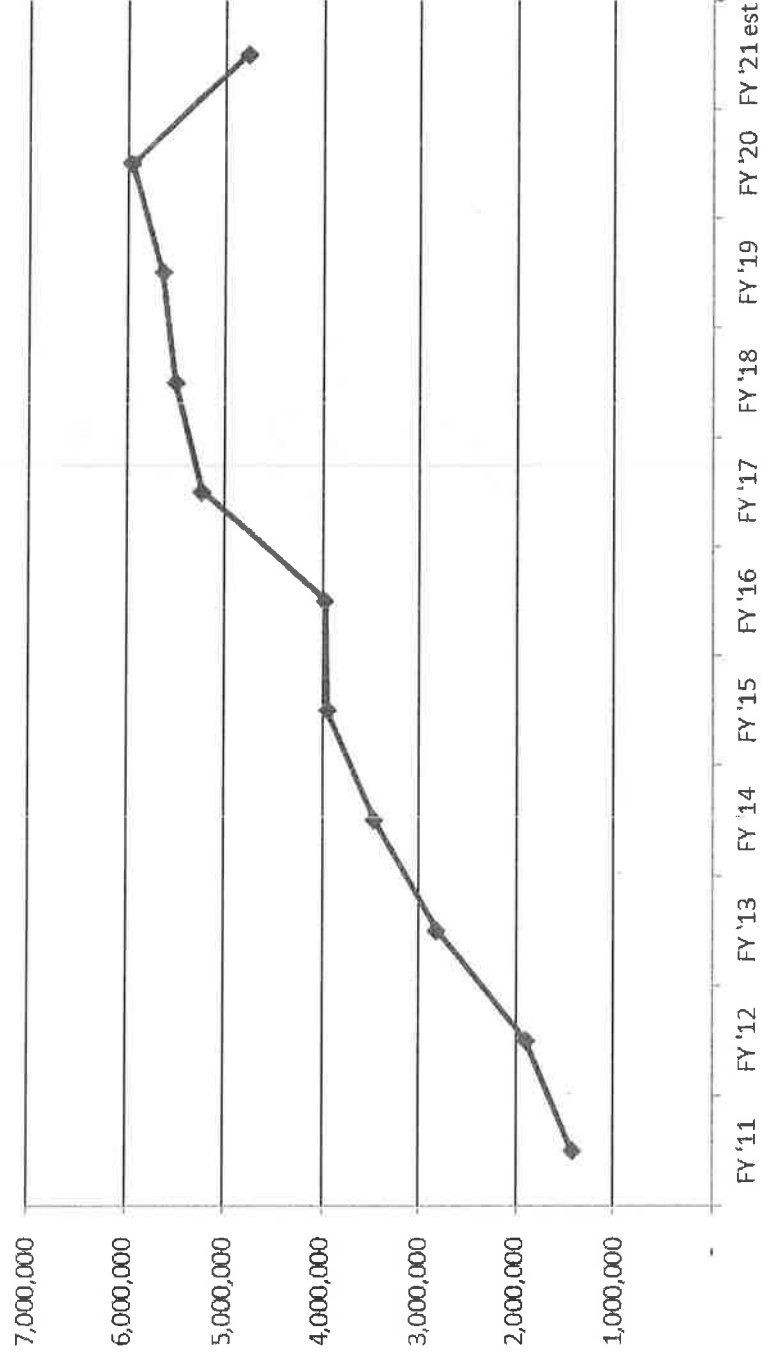
Non-Property Tax Revenue

Water & Sewer Rates	2,601,472
Estimated Local Receipts	2,653,000
Community Preservation	623,004
Undesignated Fund Balance (Free Cash)	1,182,168
State Aid	263,852
Overlay Surplus	125,000
Available Funds	466,108
	<u>7,914,604</u>

Non-Property Tax Revenue

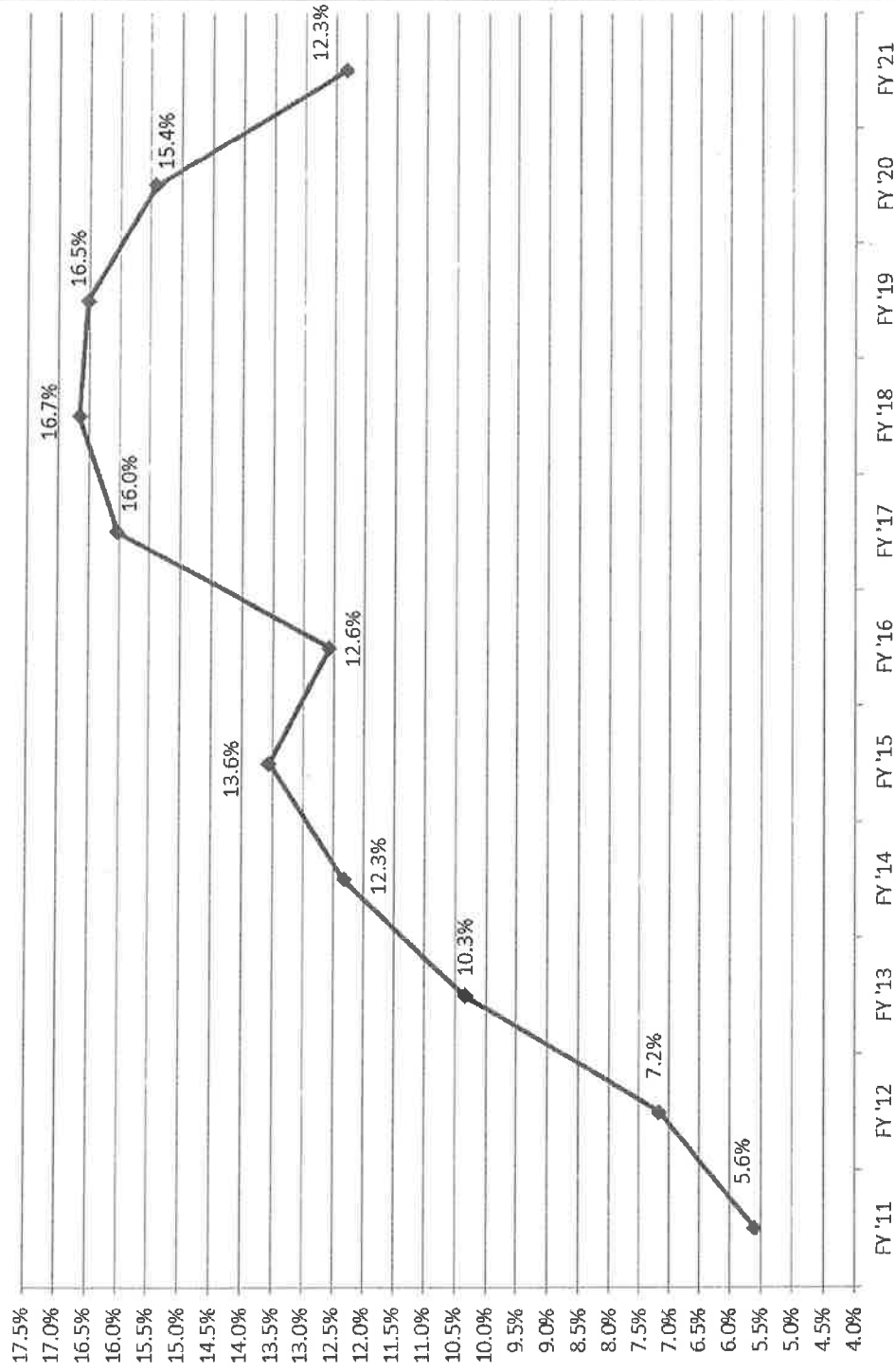


Reserve Fund History



	FY '11	FY '12	FY '13	FY '14	FY '15	FY '16	FY '17	FY '18	FY '19	FY '20	FY '21 est
STABILIZATION*	700,443	752,000	853,000	1,154,569	1,263,807	1,450,461	1,573,827	1,642,075	1,746,189	1,759,350	1,746,189
FREE CASH**	\$716,408	1,144,817	1,966,075	\$2,303,262	\$2,883,364	2,524,774	3,658,047	3,864,370	3,886,033	4,199,809	3,017,641
TOTAL RESERVES	1,416,851	1,895,817	2,819,075	3,457,831	3,947,171	3,975,235	5,231,874	5,506,445	5,632,222	5,959,159	4,783,830

RESERVES AS A PERCENTAGE OF TOTAL OPERATING BUDGET

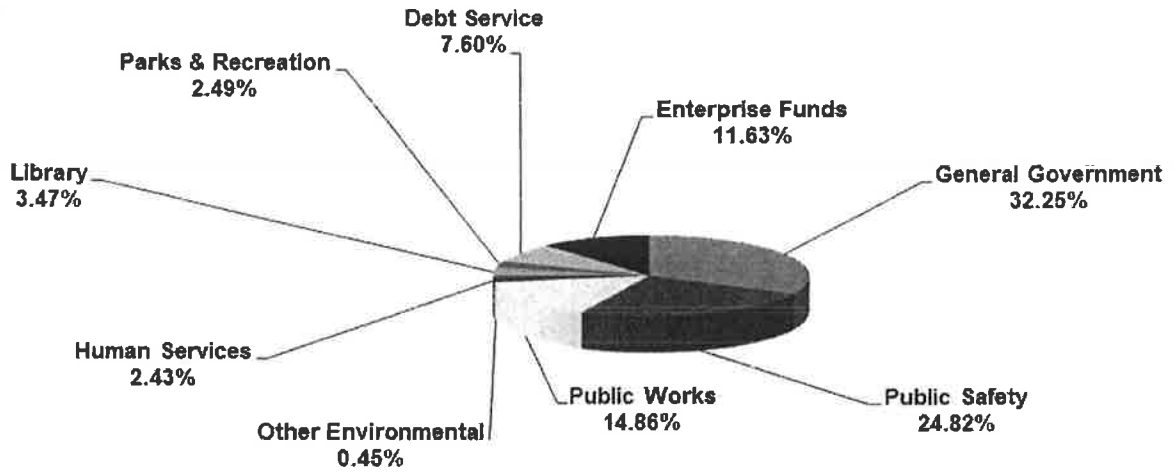


	FY '11	FY '12	FY '13	FY '14	FY '15	FY '16	FY '17	FY '18	FY '19	FY '20	FY '21
TOTAL OPERATING BUDGET-STATE TAX RECAP	25,319,907	26,466,302	27,247,511	28,053,560	29,104,633	31,606,854	32,632,990	33,069,785	34,084,035	38,639,849	38,639,849
	5.6%	7.2%	10.3%	12.3%	13.6%	12.6%	16.0%	16.7%	16.5%	15.4%	12.3%

Expense Summary

EXPENSES BUDGET SUMMARY	FY-2019 BUDGETED	FY-2019 Actual	FY-2020 BUDGETED	FY-2020 Actual	FY-2021 BUDGETED	FY-2022 REQUESTED	FY-21 / FY-22 Change +/-	Percent of Budget
TOTAL GENERAL GOVERNMENT	4,552,472	4,255,933	4,823,749	4,336,634	4,647,168	4,752,109	104,941	32.4%
TOTAL PUBLIC SAFETY	3,410,562	3,326,442	3,493,176	3,394,234	3,640,942	3,657,427	116,485	24.6%
TOTAL DEPARTMENT OF PUBLIC WORKS	1,988,027	1,969,840	2,089,921	1,873,873	2,142,678	2,189,914	47,338	14.6%
TOTAL OTHER ENVIRONMENTAL	72,870	72,899	81,532	80,688	83,903	66,155	(17,748)	0.8%
TOTAL HUMAN SERVICES	338,735	297,410	338,966	315,190	362,213	358,757	6,544	2.4%
TOTAL LIBRARY SERVICES	470,920	479,420	488,010	480,721	501,232	511,250	10,020	3.4%
TOTAL PARKS & RECREATION	347,685	329,800	356,600	331,939	380,512	367,422	6,910	2.5%
TOTAL DEBT SERVICE	1,574,229	1,017,228	1,234,763	1,234,763	1,174,802	1,119,928	(54,874)	8.8%
TOTAL ENTERPRISE FUNDS	1,584,306	1,436,844	1,688,426	1,533,642	1,812,266	1,714,045	101,789	11.1%
ARTICLE 4 TOTAL	14,345,806	13,184,815	14,275,940	13,581,644	14,415,604	14,737,015	321,411	100%

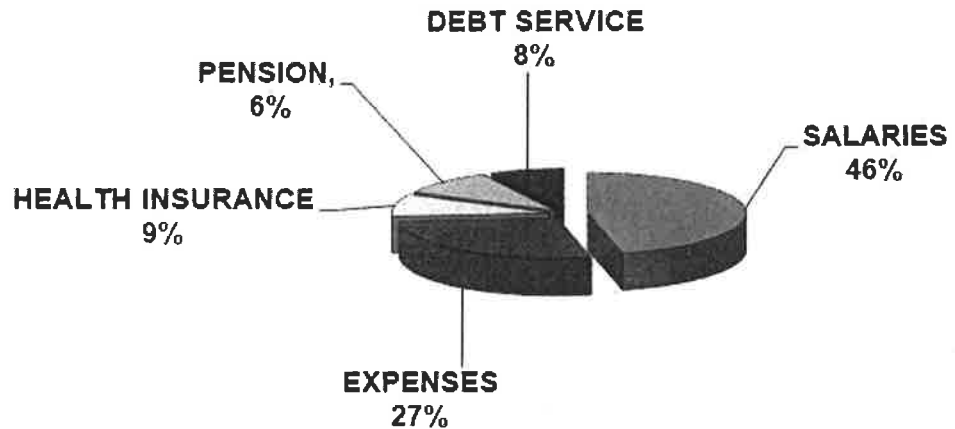
Town Department Expenses



Expense Summary

	FY-2019 BUDGETED	FY-2019 Actual	FY-2020 BUDGETED	FY-2020 Actual	FY-2021 REQUESTED	FY-2022 REQUESTED	FY-21 / FY-22 Change +/-
SUMMARY ARTICLE 4							
SALARIES	6,225,286	6,097,515	6,482,046	6,301,420	6,615,715	6,857,218	241,503
EXPENSES	3,815,335	3,592,229	3,841,072	3,569,962	3,942,487	4,013,865	71,378
HEALTH INSURANCE	1,560,000	1,306,976	1,450,000	1,221,462	1,350,000	1,285,000	(65,000)
PENSION	1,170,956	1,170,867	1,268,059	1,254,057	1,332,600	1,481,004	128,404
DEBT SERVICE	1,574,229	1,017,228	1,234,763	1,234,783	1,174,802	1,119,928	(54,874)
TOWN OPERATING	14,345,806	13,184,815	14,275,940	13,581,664	14,415,604	14,737,015	321,411

Summary Town Expenses



01391 REGIONAL SCHOOL ASSESSMENTS

<u>Expenses</u>	FY-2019 BUDGETED	FY-2019 ACTUAL	FY-2020 BUDGETED	FY-2020 ACTUAL	FY-2021 BUDGETED	FY-2022 REQUESTED	FY-21 / FY-22 Change +/-	%Change
Manchester/Essex Regional School District	14,274,688	13,813,861	14,668,257	14,668,257	15,099,835	15,589,705	489,870	3.24%
Manchester/Essex Regional School District Debt	1,403,891	1,428,956	2,994,868	2,993,490	2,948,032	2,851,524	(96,508)	-3.27%
Total Manchester/Essex Regional School District	15,678,579	15,242,817	17,663,125	17,661,747	18,047,867	18,441,229	394,742	2.09%
North Shore Agricultural & Technical School	97,688	65,598	152,731	152,507	169,045	184,523	15,478	9.16%
TOTAL REGIONAL SCHOOL ASSESSMENTS	15,776,267	15,308,415	17,815,856	17,814,254	18,216,912	18,625,752	401,056	2.15%

Expense Summary

NON-APPROPRIATED EXPENSES							
	FY-2019 BUDGETED	FY-2019 ACTUAL	FY-2020 BUDGETED	FY-2020 ACTUAL	FY-2021 BUDGETED	FY-2022 REQUESTED	FY-21 / FY-22 Change +/-
IIb. - OTHER AMOUNTS TO BE RAISED							
AMOUNTS CERTIFIED FOR TAX TITLE	10,000	5,608	10,000	4,612	10,000	10,000	-
CHERRY SHEET OFFSETS (Library)	5,602	-	5,962	-	7,363	7,363	-
SNOW & ICE DEFICITS	100,000	-	100,000	-	-	-	-
TOTAL IIb. - OTHER AMOUNTS TO BE RAISED	115,602	5,608	115,962	4,612	17,363	17,363	-
ALLOWANCE FOR ADAPTEMENTS & EXEMPTIONS	197,371	-	210,810	-	167,530	180,000	12,420
01800 STATE & COUNTY ASSESSMENT							
56345 MV PARK SURCHARGE	3,720	-	5,620	3,720	5,040	5,040	-
56390 MOSQUITO CONTROL	38,593	-	38,601	38,639	40,953	40,953	-
56400 AIR POLLUTION CONTROL	3,394	-	3,311	3,311	3,390	3,390	-
56410 MET. AREA PLANNING COUN	2,796	-	2,873	2,873	2,914	2,914	-
56610 MBTA	118,249	-	121,543	121,543	121,601	121,601	-
TOTAL STATE & COUNTY ASSESSMENT	166,752	-	171,948	170,086	173,898	173,898	-
TOTAL NON-APPROPRIATED EXPENSES	479,725	5,608	498,120	174,698	358,841	371,261	12,420

General Government

B-1

General Government

	FY-2019 BUDGETED	FY-2019 Actual	FY-2020 BUDGETED	FY-2020 Actual	FY-2021 BUDGETED	FY-2022 REQUESTED	FY-21 / FY-22 Change +/-
GENERAL GOVERNMENT							
32.25%							
SELECTMEN'S DEPARTMENT							
SALARIES	202,719	204,602	247,473	236,003	243,664	309,884	66,220
EXPENSES	33,525	28,468	32,325	30,837	32,050	65,300	33,250
AUDIT	47,000	37,500	38,000	37,000	47,000	38,500	(8,500)
INFORMATION TECHNOLOGY							
SALARIES	3,750	-	2,500	173	-	-	-
EXPENSES	99,300	69,997	111,500	138,741	125,000	135,000	10,000
MODERATOR							
EXPENSES	50	-	-	-	-	-	-
FINANCE COMMITTEE							
SALARIES	4,500	2,600	4,500	2,894	3,500	3,500	-
EXPENSES	320	276	320	254	320	300	(20)
RESERVE FUND	170,000	153,059	160,000	98,570	160,000	160,000	-
ELECTION & REGISTRATION							
SALARIES	7,300	4,323	4,650	3,296	4,650	4,650	-
EXPENSES	23,195	33,235	19,205	6,175	20,265	17,475	(2,790)
ACCOUNTING							
SALARIES	149,052	145,826	153,927	154,177	157,722	160,663	2,941
EXPENSES	4,700	4,699	4,700	4,387	4,700	4,700	-
ASSESSORS							
SALARIES	152,687	152,686	156,955	156,954	160,795	131,118	(29,677)
EXPENSES	38,545	37,327	41,375	39,888	52,875	57,200	4,325
TREASURER/COLLECTOR							
SALARY	156,173	148,778	174,137	153,734	153,572	159,584	6,012
EXPENSES	27,490	24,795	27,540	25,646	28,940	28,940	-
TOWN CLERK							
SALARIES	96,095	96,095	116,930	116,238	119,603	104,886	(14,717)
EXPENSES	6,900	4,642	5,300	5,733	5,300	5,300	-

General Government

B-2

GENERAL GOVERNMENT continued	FY-2019 BUDGETED	FY-2019 Actual	FY-2020 BUDGETED	FY-2019 Actual	FY-2021 BUDGETED	FY-2022 REQUESTED	FY-21 / FY-22 Change +/-
LEGAL/PROFESSIONAL SERVICES							
EXPENSES	110,000	141,170	110,000	153,858	120,000	80,000	(40,000)
APPEALS BOARD							
SALARIES	21,859	17,824	15,657	12,445	1,600	8,320	6,720
EXPENSES	9,750	8,429	8,750	5,217	8,750	9,550	800
PLANNING DEPARTMENT							
SALARIES	80,366	66,677	82,396	77,663	93,762	96,635	2,873
EXPENSES	9,150	1,116	8,600	8,246	6,600	6,600	-
TOWN HALL & COMMON							
SALARIES	-	-	-	-	-	25,000	25,000
EXPENSES	80,100	79,828	82,050	77,742	84,050	60,500	(23,550)
PENSIONS							
CONTRIBUTORY PENSIONS	1,168,756	1,168,756	1,265,948	1,253,062	1,330,489	1,461,004	130,515
 NON-CONTRIBUTORY PENSION	 2,200	 2,111	 2,111	 995	 2,111	 -	 (2,111)
INSURANCE							
GROUP HEALTH INSURANCE	1,560,000	1,306,976	1,450,000	1,221,462	1,350,000	1,285,000	(65,000)
 WORKERS' COMPENSATION	 65,000	 93,876	 75,000	 96,184	 95,000	 95,000	 -
 FIRE/AUTO/LIABILITY	 120,000	 120,178	 120,000	 127,410	 130,000	 130,000	 -
 UNEMPLOYMENT COMP.	 7,000	 12,906	 7,000	 2,034	 7,000	 7,000	 -
 FICA-MEDICARE	 95,000	 87,277	 95,000	 89,815	 97,850	 100,500	 2,650
TOTAL GENERAL GOVERNMENT	4,552,472	4,255,933	4,623,749	4,336,834	4,647,168	4,752,109	104,941

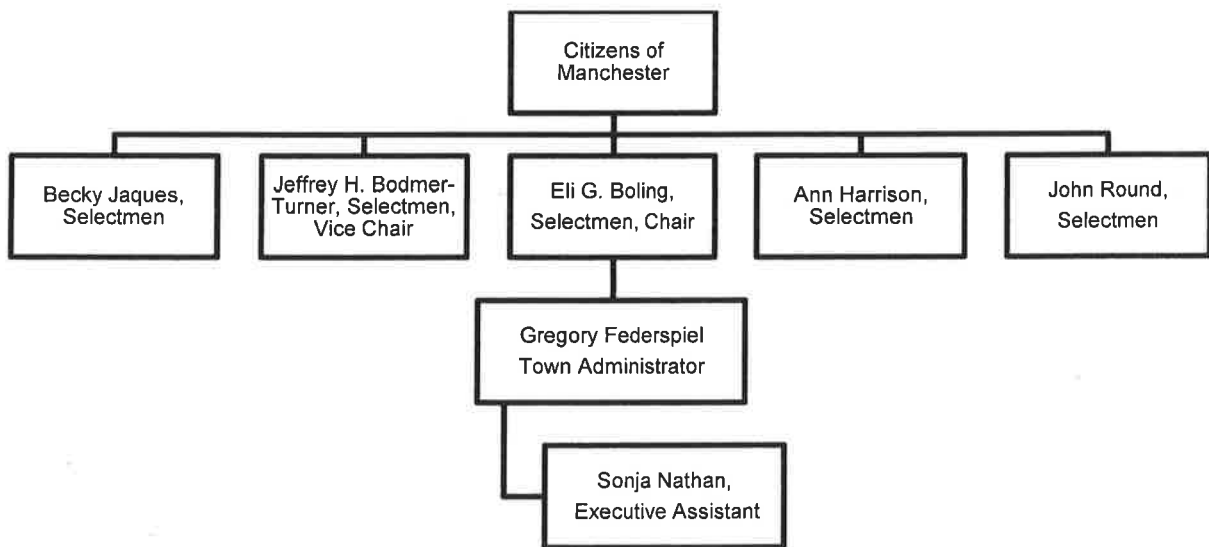
Town Administrator's Office

Town Administrator's Departmental Statement

The Town Administrator's Office consists of the Board of Selectmen and the Town Administrator. The Board of Selectmen is recognized by the General Laws of the Commonwealth of Massachusetts as the Town's body of chief elected officials. The powers and duties of the Board of Selectmen include appointing the Town Administrator and many committees, issuing certain licenses and permits, and regulating the public ways. The Selectmen set Town policies, determine the articles for Town Meeting and present the annual Town Budget.

The Town Administrator is the senior appointed officer of the Town and is responsible for the effective operation of the Town. The Town Administrator directs the administration of departments, as well as various boards and commissions. The Town Administrator attends all meetings of the Board of Selectmen and advises and recommends actions related to the needs of the Town.

Executive Office Organizational Chart



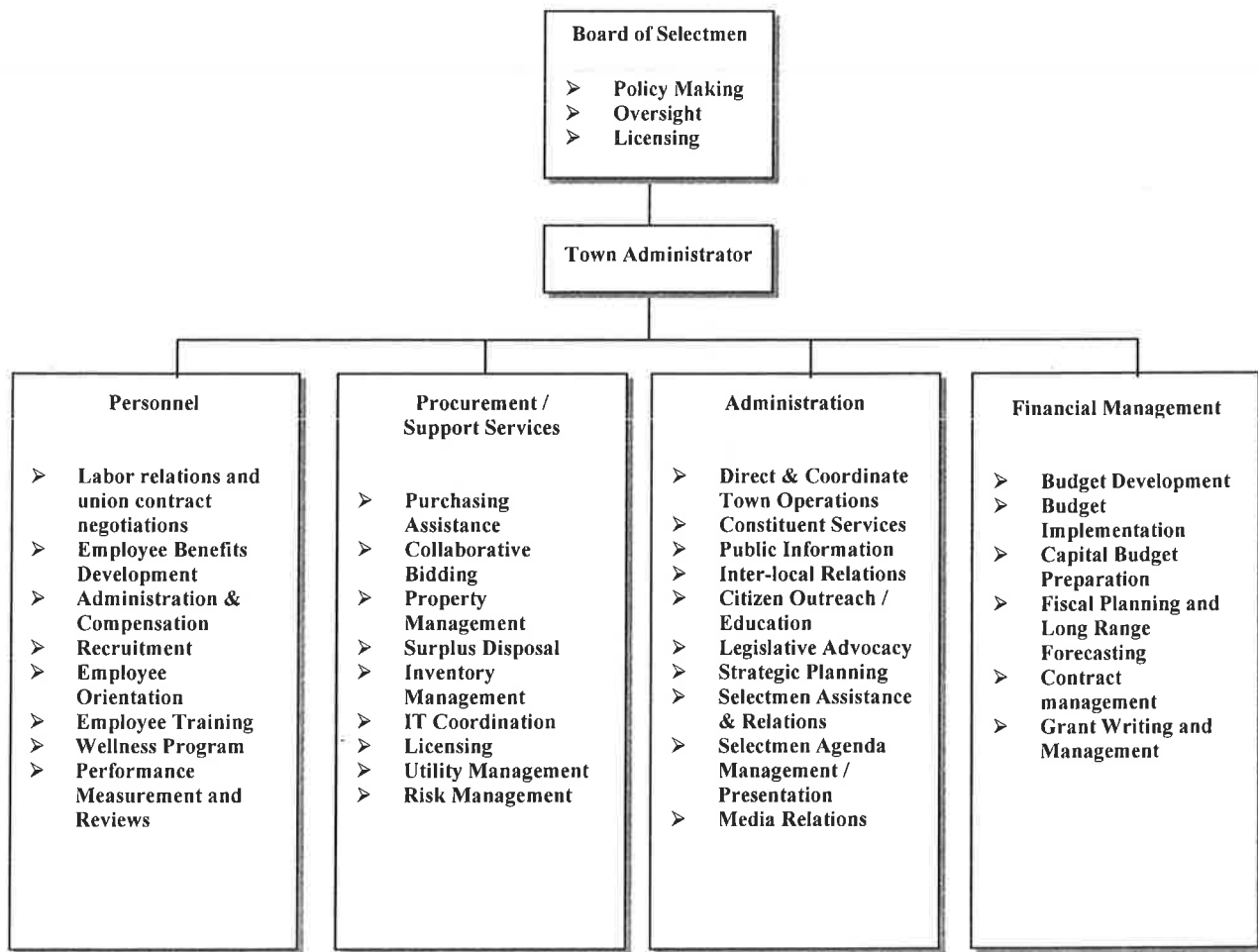
Town Administrator's Office

Town Administrator FY22 Goals

LONG AND SHORT TERM STRATEGIC PLAN SUMMARY

DEPARTMENT	GOAL & OBJECTIVE	PRIORITY	SCHEDULE	INITIATIVE	BENEFIT	STATUS
SELECTMEN	Communications Improvements	HIGH	1-12 MONTHS	Continue to enhance website, etc	Enhanced communications with residents	ONGOING
IT	IT improvements	HIGH	1-12 MONTHS	Pursue Possible Danvers Regional option	Greater efficiency, possible cost savings	UNDERWAY
SELECTMEN	Advance Master Plan Priorities	HIGH	24 MONTHS OR MORE	Align departmental workplans with Master Plan action steps	Enhance coordination toward common objectives per the Master Plan	ONGOING
SELECTMEN	Office Organization	HIGH	1-12 MONTHS	Possible PT Clerk	Stronger customer service while allowing office work to be completed more timely	PLANNING
SELECTMEN	Performance Management	HIGH	1-12 MONTHS	Bolster Performance management process combined with quarterly reports	Greater accountability of department leaders and tracking of projects	ONGOING
SELECTMEN	Town hall Offices	MEDIUM	1-12 MONTHS	Re-locate various offices	Better matching of space with departmental needs; facilitate more cross-training and thus better service	PLANNING
SELECTMEN	Department Leadership	HIGH	1-12 MONTHS	Hire new Principle Assessor	Replacement for Retiring G Thompson	PLANNING

Town Administrator Programs and Subprograms



Town Administrator's Office

Town Administrator's Office

Personnel Summary

Position	FY 2019 FTE	FY 2020 FTE	FY 2021 FTE	FY 2022 FTE
Town Administrator	1	1	1	1
Assistant to Town Manager/BOS	1	1	1	1
Communications and Community Engagement Coordinator			0.5	0.5
Office Clerk/Grant Writer/Special Proj			0.5	1
Total Full-Time Equivalent	2	2	3	3.5

01103 SELECTMEN'S

SALARIES

	FY-2019 BUDGETED	FY-2019 ACTUAL	FY-2020 BUDGETED	FY-2020 ACTUAL	FY-2021 BUDGETED	FY-2022 REQUESTED	FY-21 / FY-22 Change +/-
TOWN ADMINISTRATOR	146,273		149,929		158,406	161,178	2,772
H6 ASSISTANT TO BOARD/TOWN ADM	56,446		57,544		58,608	59,648	1,040
BOS CLERK/GRANT WRITER/SPEC. PROJECTS	-		-		-	57,215	57,215
PT COMMUNITY COMMUNICATIONS COORD	-		40,000		26,650	31,843	5,193
51000 SELECTMEN'S SALARIES	202,719	204,602	247,473	236,003	243,664	309,884	66,220

Expenses

52000 TOWN REPORTS	11,500	11,935	12,000	11,935	12,250	12,250	-
53050 PROFESSIONAL SERVICES (HR)	-	-	-	-	-	35,000	35,000
53200 EDUCATION/TRAINING	2,750	2,070	2,750	962	2,500	2,000	(500)
53400 TELEPHONE	525	405	525	622	500	500	-
53450 POSTAGE	400	200	600	550	600	600	-
53480 PRINTING/ADVERTISING	1,500	1,569	1,500	2,674	1,500	1,500	-
54200 OFFICE SUPPLIES	750	1,450	750	720	1,000	1,000	-
57100 TRAVEL/MEALS	1,600	2,442	3,000	720	2,500	2,000	(500)
57300 DUES/SUBSCRIPTIONS	3,750	3,661	3,800	3,639	3,800	3,800	-
59500 SELECTMEN NEWSLETTER/NOTICES	9,600	782	3,500	1,655	3,500	3,500	-
59600 MISC. COMMITTEE EXPENSE	150	28	2,500	811	2,500	1,750	(750)
59650 MISC.	1,000	3,927	1,400	6,549	1,400	1,400	-
TOTAL EXPENSES	33,525	28,468	32,325	30,837	32,050	65,300	33,250
TOTAL SALARIES & EXPENSES	236,244	233,070	279,798	266,840	275,714	375,184	99,470

SELECTMEN'S-OTHER

53000 AUDIT	47,000	37,500	38,000	37,000	47,000	38,500	(8,500)
51000 IT SALARIES	3,750	623	2,500	173	-	-	-
58500 IT EXPENSES	99,300	69,997	111,500	138,741	125,000	135,000	10,000
	386,294	340,567	431,798	442,581	447,714	548,684	100,970

*Full-Time Office Clerk/grant writer/special projects to assist town administrator in grant management and other special projects. Moved \$5k from legal/professional services, \$20k from conservation grants administrator and \$27k from Assessors budget as building dept assistant was absorbed into the asst assessor position.

**Moved funds from professional services to selectmen professional services for human resources.

Town Administrator's Office

01165 TOWN HALL & COMMON	FY-2019 BUDGETED	FY-2019 ACTUAL	FY-2020 BUDGETED	FY-2020 ACTUAL	FY-2021 BUDGETED	FY-2022 REQUESTED	FY-21 / FY-22 Change +/-
<u>SALARIES</u>							
51000 CUSTODIAL SALARIES	-	-	-	-	-	25,000	25,000
<u>EXPENSES</u>							
52000 EXPENSES SEA SIDE ONE	4,000	4,760	5,000	3,641	5,000	5,000	-
52150 ELECTRICITY	28,000	33,979	30,500	17,216	30,500	30,000	(500)
52400 BUILDING MAINTENANCE	16,500	3,880	12,000	17,836	10,000	10,000	-
52610 ELEVATOR MAINTENANCE	4,000	6,109	4,000	2,970	6,000	5,000	(1,000)
52681 EQUIPMENT MAINTENANCE	3,000	2,674	4,500	3,600	4,500	4,000	(500)
52900 CUSTODIAL SERVICES	18,500	21,730	20,500	24,237	22,500	-	(22,500)
54500 CUSTODIAL SUPPLIES	2,000	1,583	2,750	2,244	2,750	2,500	(250)
54950 WATER	1,400	298	1,000	81	1,000	500	(500)
58700 OFFICE EQUIPMENT/SUPPLIES	2,700	4,814	1,800	5,917	1,800	3,500	1,700
TOTAL EXPENSES	80,100	79,828	82,050	77,742	84,050	60,500	(23,550)
TOTAL SALARIES & EXPENSES	80,100	79,828	82,050	77,742	84,050	85,500	1,450

Budget comment: Electricity credits were received in FY20 which created the lower cost.
Custodial services are being brought in-house, funds were moved from custodial services to salary above.

01407 STREET LIGHTING	FY-2019 BUDGETED	FY-2019 ACTUAL	FY-2020 BUDGETED	FY-2020 ACTUAL	FY-2021 BUDGETED	FY-2022 REQUESTED	FY-21 / FY-22 Change +/-
52000 STREET LIGHTING	40,000	95,826	40,000	39,439	35,000	35,000	

Conversion to LED lights substantially completed FY2019.

Revenues received from department FY2020:

Acct Description	Act Rev Bal
FEES-CABLE	\$925.50
FEES-SHORT-TERM PAYING GUEST	0.00
FEES-UNDERGROUND STORAGE	60.00
LICENSES-COMMON VICTUALERS	1,360.00
LICENSES-INN HOLDERS	100.00
LICENSES-LIQUOR	22,550.00
LICENSES-ONE(1)-DAY LIQUOR	35.00
LICENSES-SUNDAY ENTERTAINMENT	200.00
LICENSES-USED CAR DEALER	140.00
PERMITS-LODGING HOUSE	400.00
RENTALS- STATION CELL TOWER	51,946.41
RENTALS-SPRINT-SCHOOL ANTENNA	81,630.48
RENTALS-WATER TOWER ANTENNA	42,151.88
	<u>\$201,499.27</u>

Administrative Support

Moderator

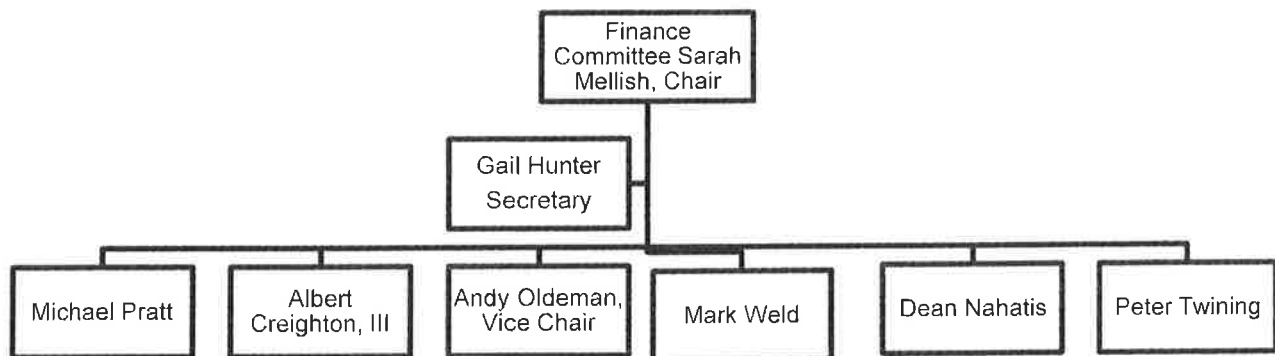
The Moderator is the presiding officer at Town Meeting. This is an elective office held for a one-year term. It is the responsibility of the Moderator to conduct the meeting so that all issues are discussed and voted upon in a business-like manner. The Moderator appoints a member of the Finance Committee for a three year term annually and any committees that are created by the Town Meeting and for which there is no provision by law or motion.

Town Moderator							
	FY-2019	FY-2019	FY-2020	FY-2020	FY-2021	FY-2022	FY-21 / FY-22
01109 MODERATOR	BUDGETED	ACTUAL	BUDGETED	ACTUAL	REQUESTED	REQUESTED	Change +/-
52000 MODERATOR EXPENSES	50	-	-	-	-	-	-

Finance Committee

The Finance Committee is made up of seven members, previously nine members before October 2018, who are appointed for the purpose of advising the voters at Town Meeting. The Finance Committee researches each article in the warrant, beginning with a study of individual Town budgets in November of each year. The Finance Committee meets with each Town department head along with the Town Administrator and Town Accountant, considers the merits of the individual budget in terms of the Town's total needs and the limits of the total monies available, and prepares the final budget recommendations for Annual Town Meeting. Additionally, the Committee reviews requests and makes decisions whether to transfer funds from the Reserve Fund for extraordinary or unforeseen expenditures over budget, that occur during the fiscal year. The Finance Committee is also responsible for a printed report, available to all voters two weeks before Annual Town Meeting, containing the warrant articles and the Finance Committee recommendations on each.

Organizational Chart



Administrative Support

FY-2022 Goals and Objectives

- Present Town Meeting with an operating budget within the levy limit.
- Recommend a school budget that puts schools on sound financial footing.
- Continue focusing on operating and capital budget projections.
- Focus on facility planning – planning, funding, timing
- Continue efforts with performance tracking and working on gathering and analyzing comparable town data.

	FY-2019 BUDGETED	FY-2019 ACTUAL	FY-2020 BUDGETED	FY-2020 ACTUAL	FY-2021 REQUESTED	FY-2022 REQUESTED	FY-21 / FY-22 Change +/-
<u>01111 FINANCE COMMITTEE</u>							
51000 FINANCE COMM. SALARIES	4,500	2,600	4,500	2,894	3,500	3,500	-
<u>Expenses</u>							
54200 OFFICE SUPPLIES	120	96	120	74	120	120	-
57300 DUES/SUBSCRIPTIONS	200	180	200	180	200	180	(20)
TOTAL EXPENSES	320	276	320	254	320	300	-
TOTAL SALARIES & EXPENSES	4,820	2,876	4,820	3,147	3,820	3,800	(20)
<u>01113 RESERVE FUND</u>							
57810 RESERVE FUND	170,000	153,059	160,000	98,570	160,000	160,000	-

BUDGET COMMENTS

Moderator expenses included in Selectmen's budget starting in FY2019.

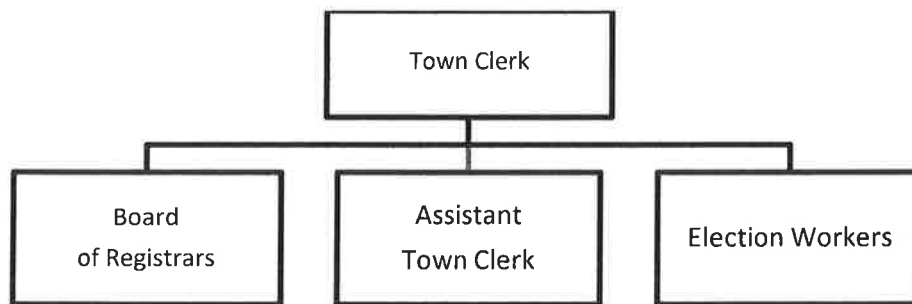
No revenues are associated or collected by these departments.

Town Clerk's Office

Departmental Statement

The Town Clerk's office, being a gateway to the community, has a goal to provide exceptional service to the public. The Town Clerk's office is a central repository for municipal records, information and strives to assist the public to navigate municipal records, business and processes in a kind, courteous and expeditious manner. The Town Clerk's office is an available resource for departments, volunteer boards and committees and the public for administrative assistance in fulfilling their missions and goals. The Town Clerk is responsible for overseeing and maintaining accurate systems for the duties set forth in the Town Bylaws, Massachusetts General Laws and any other tasks assigned to this office that assist in continuing the smooth operation and furthering the beautification, safety and vitality of this community.

Town Clerk's Office Organizational Chart



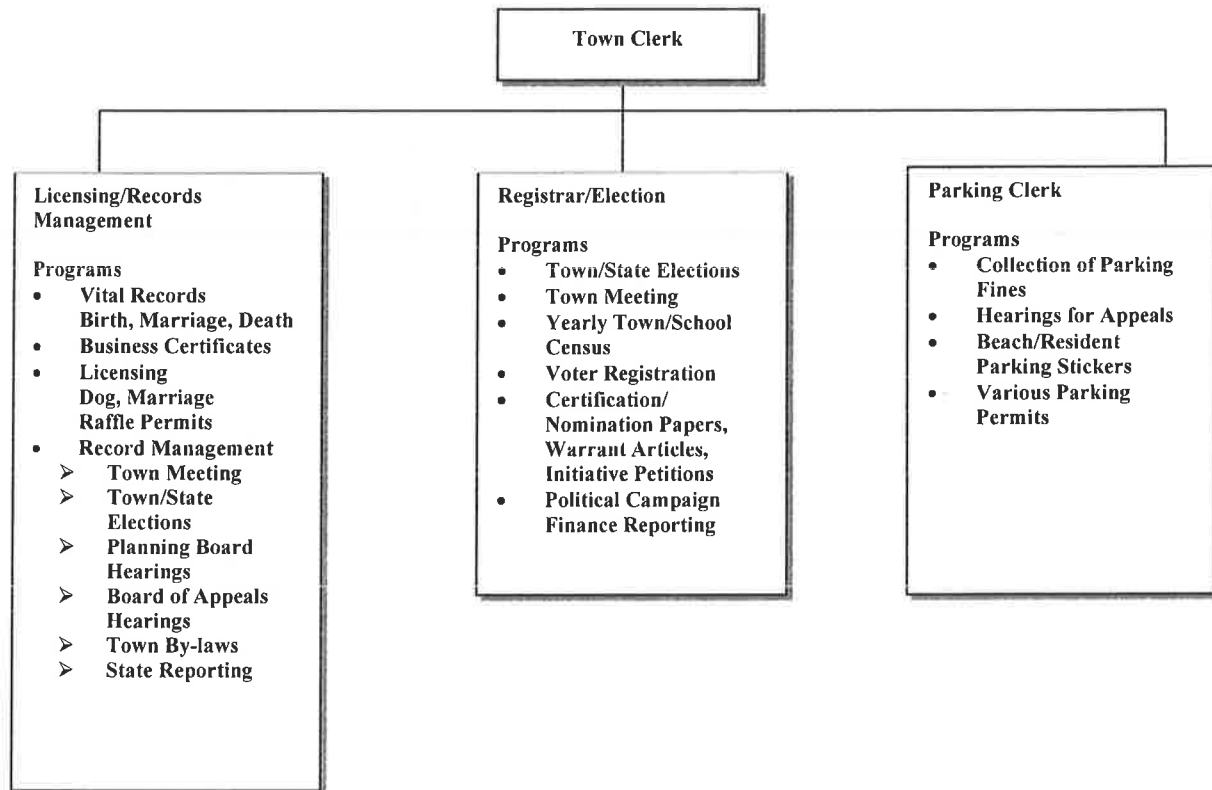
LONG AND SHORT TERM STRATEGIC PLAN SUMMARY

DEPARTMENT	GOAL & OBJECTIVE	PRIORITY	SCHEDULE	INITIATIVE	BENEFIT	STATUS
TOWN CLERK	IMPLEMENT AUTOMATIC VOTER REGISTRATION AND EARLY VOTING	HIGH	1-12 MONTHS	LEGISLATIVE IMPOSITION	REQUIRED BY LAW. RESIDENTS HAVE BECOME PARTIAL TO EARLY VOTING	UNDERWAY
TOWN CLERK	REHOUSING/FIRE PROOF STORAGE FOR LAND USE FILES IN OFFICE	HIGH	1-12 MONTHS	BETTER ORGANIZATION FOR RESEARCH AND PRESERVING OUR MOST PRECIOUS RECORDS	WE ARE CUSTODIANS OF RECORDS THAT SHOULD BE PROTECTED IN FIREPROOF STORAGE.	PLANNING
TOWN CLERK	DOCUMENT MANAGEMENT SOFTWARE	MEDIUM	12-24 MONTHS	DOCUMENTS IN ATTIC STORAGE ARE NOT INDEXED, REQUIRING EXTRA HOURS OF SEARCH TIME.	LESS TIME WASTED SEARCHING.	PLANNING
TOWN CLERK	RECODIFICATION OF GENERAL BYLAWS - PLACING INTO AN ONLINE SEARCH PLATFORM	MEDIUM	24 MONTHS OR MORE	TO ENSURE BYLAWS ARE UP TO DATE AND CONSISTANT WITH MGL	ANTIQUATED BYLAWS HAVE RAISED CONCERN WITH DELETED UNMARKED SECTIONS. WOULD PROFESSIONALIZE OUR CODE.	PLANNING

Town Clerk's Office

The Town Clerk's responsibilities include administering elections, registering and educating voters, physical set up and recording official actions of the Town Meeting, conducting an annual census and assisting with the decennial federal census, and recording, managing the inventory and preservation of official town documents and records. The municipal Clerk holds Regulations and Standing Rules of Boards and Committees, posts meetings of governmental bodies, administers the oath of office to town officials and provides local officials with counsel and information regarding the Open Meeting Law and Conflict of Interest Law. All non-criminal citations are also adjudicated through this office. As the Record's Access Officer, this office provides timely and convenient access to public records and acts as the liaison between the requestors and Town officials. The Town Clerk also serves as the Parking Clerk, tracking parking tickets, accepting payments and hearing appeals for parking citations issued within the Town of Manchester by-the-Sea.

Town Clerk's Programs and Subprograms



Town Clerk's Office

TOWN CLERK

Personnel Summary

	FY 2019	FY 2020	FY 2021	FY 2022
Position	FTE	FTE	FTE	FTE
Town Clerk	1	1	1	1
Asst. Town Clerk	*0.5	1	1	0.5
Total Full-Time Equivalent	1.5	2	2	1.5

*Part-time except for vacation time coverage for Town Clerk. Asst. Town Clerk is full time as of FY2020, duties added include Zoning Board of Appeals (ZBA) and Historic District Commission (HDC), FY2022 proposes going back to part time assistant and duties for ZBA and HDC will be held separately.

01139 TOWN CLERK

FY-2019 BUDGETED	FY-2019 ACTUAL	FY-2020 BUDGETED	FY-2020 ACTUAL	FY-2021 BUDGETED	FY-2022 REQUESTED	FY-21 / FY-22 Change +/-
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SALARIES

M-5 TOWN CLERK

H-5 CLERK

CNMC Stipend (41:19K accepted 2001)

78,000		79,950		81,949	83,666	1,717
18,095		35,980		36,654	21,220	(15,434)
-		1,000		1,000	-	(1,000)

51000 TOWN CLERK SALARIES

96,095	96,095	116,930	116,238	119,603	104,886	(14,717)
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EXPENSES

53450 POSTAGE

53480 PRINTING/ADVERTISING

53970 RECORD PRESERVATION

54200 OFFICE SUPPLIES

57100 TRAVEL/MEALS

57300 DUES/SUBSCRIPTIONS

58700 OFFICE EQUIPMENT

550	500	550	668	550	550	-
900	297	900	237	900	900	-
3,000	1,529	1,000	285	1,000	1,000	-
500	481	500	500	500	500	-
600	606	1,000	721	1,000	1,000	-
350	351	350	2,463	350	350	-
1,000	878	1,000	859	1,000	1,000	-

TOTAL EXPENSES

6,900	4,642	5,300	5,733	5,300	5,300	-
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TOTAL SALARIES & EXPENSES

102,995	100,737	122,230	121,971	124,903	110,186	(14,717)
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* Prior to FY2022 Clerk is also parking clerk, ZBA clerk and HDC clerk -- a full 33.5 hour work week in office plus stipends for the ZBA and HDC meeting and minutes. FY2022 proposes a part time Asst. Town Clerk position.

Town Clerk's Office

The following monies were collected by this office in FY2020:

* Beach stickers which is revenue for the beach operations.

Acct Description	Act Rev Bal
PERMITS-BUSINES/BOATER PLACARD	\$ 7,535.00
RECREATION- PARKING STICKERS	102,745.00
RECREATION-BEACH PASSES	143,336.00
FEES-MISCELLANEOUS-TOWN CLERK	3,121.00
LICENSES-BUSINESS CERTIFICATES	1,480.00
LICENSES-DOG	15,035.00
LICENSES-MARRIAGE INTENTIONS	965.00
FEES-BOARD OF APPEALS	4,520.00
FEES-VITAL CERTIFICATES	3,790.00
FEES-HISTORIC DISTRICT	540.00
FINES-PARKING	52,855.00
FINES-DOGS	125.00
FEES-SALE OF MAPS	18.70
FEES-STREET LISTS	965.25
	<u>\$ 337,030.95</u>

VITAL CERTIFICATES RECORDED IN CY 2020

Births 18

Deaths 31

Marriages 20

There were 778 dog licenses issued in 2020.

Town Clerk's Office

01115 ELECTION & REGISTRATION	FY-2019 BUDGETED	FY-2019 ACTUAL	FY-2020 BUDGETED	FY-2020 ACTUAL	FY-2021 BUDGETED	FY-2022 REQUESTED	FY-21 / FY-22 Change +/-
SALARIES							
ELECTION OFFICERS	6,200		3,550		3,550	3,550	-
REGISTRARS	800		800		800	800	-
CLERICAL	300		300		300	300	-
51000 ELECTION/REGIS. SALARIES	7,300	4,323	4,650	3,296	4,650	4,650	-
EXPENSES							
52011 ELECTRONIC VOTING	6,000	16,597	6,000	586	4,500	4,500	-
52700 CHAIR RENTAL	1,620	1,954	1,800	1,247	1,800	1,800	-
53050 PROFESSIONAL SERVICES	2,075	1,353	1,575	600	1,575	1,575	-
53100 ELECTION SOFTWARE	5,640	5,077	3,630	1,274	5,350	4,000	(1,350)
53450 POSTAGE	1,600	1,462	2,500	925	2,500	2,500	-
53480 PRINTING/ADVERTISING	5,260	5,738	3,100	1,066	3,940	2,500	(1,440)
54200 OFFICE SUPPLIES	300	296	300	283	300	300	-
57100 TRAVEL/MEALS	400	265	-	-	-	-	-
58700 OFFICE EQUIPMENT	300	494	300	194	300	300	-
TOTAL EXPENSES	23,195	33,235	19,205	6,175	20,265	17,475	(2,790)
TOTAL SALARIES & EXPENSES	30,495	37,558	23,855	9,471	24,915	22,125	(2,790)

Electronic voting was previously voted separately and beginning in FY2019 it is included within this budget.

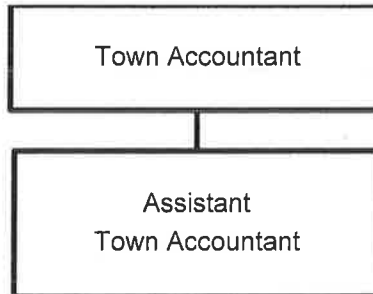
01235 PARKING CLERK	FY-2019 BUDGETED	FY-2019 ACTUAL	FY-2020 BUDGETED	FY-2020 ACTUAL	FY-2021 BUDGETED	FY-2022 REQUESTED	FY-21 / FY-22 Change +/-
51000 PARKING CLERK SALARIES	12,063	12,063	12,365	12,365	12,674	6,264	(6,410)
EXPENSES							
53100 COMPUTER FEES	11,000	8,063	11,000	12,691	11,000	15,000	4,000
53480 PRINTING/ADVERTISING	2,150	1,026	2,150	1,437	2,150	1,500	(650)
54200 OFFICE SUPPLIES	200	46	200	25	200	100	(100)
54201 BEACH PASSES	3,200	2,700	3,000	4,235	3,200	5,000	1,800
TOTAL EXPENSES	16,550	11,836	16,350	18,388	16,550	21,600	5,050
TOTAL SALARIES & EXPENSES	28,613	23,899	28,715	30,753	29,224	27,864	(1,360)

Accounting Department

Mission Statement

The Accounting Division is responsible for record keeping of all financial transactions of the Town; processing of all purchase orders, accounts payable and payroll warrants, and posting of receipts. Monthly reconciliations of accounts are performed and on a monthly and as needed basis this office provides departments with financial reports and information. The Accounting Division ensures the Town is in compliance with Generally Accepted Accounting Principles, Federal and State laws, and Town Meeting authorizations.

Organizational Chart



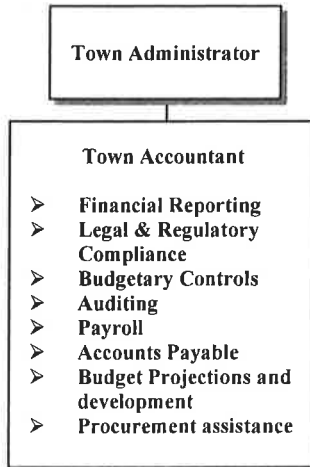
FY-2022 Goals and Objectives

LONG AND SHORT TERM STRATEGIC PLAN SUMMARY

DEPARTMENT	GOAL & OBJECTIVE	PRIORITY	SCHEDULE	INITIATIVE	BENEFIT	STATUS
ACCOUNTING	To ensure that appropriate financial and internal controls are maintained. Ensure the Town is in compliance with Generally accepted accounting principles, federal, state & local laws, rules and regulations.	MEDIUM	24 MONTHS OR MORE	Budgets are tied out, accounts reconciled timely, departments are reviewed on a consistent basis, ongoing trainings planned for all staff in best practices.	Risk of fraud, theft and abuse is minimized as much as possible.	ONGOING
ACCOUNTING	Continue to improve/work on GFOA CAFR program for financial reporting as well as online financial transparency	MEDIUM	12-24 MONTHS	Work on bringing more financial transparency for the Town through enhanced software programs and online presence.	Information more readily available to the public on where their tax dollars go, services that are provided and this helps make more informed decisions.	ONGOING
ACCOUNTING	Continue to work on recommendations from the auditors	MEDIUM	1-12 MONTHS	Meet with applicable department heads to find a resolution to the associated recommendations.	Better internal control, reduction of potential risks etc.	ONGOING
ACCOUNTING	Update/modify the chart of accounts to better serve user needs	HIGH	1-12 MONTHS	Work with internal and external parties to find the best practice/solutions to the financial system workflow for best use and efficiencies.	Transparency, ease of reporting, better use of the system and controls.	ONGOING

Accounting Department

Programs and Subprograms



ACCOUNTING DEPARTMENT

Personnel Summary

	FY 2019	FY 2020	FY 2021	FY 2022
Position	FTE	FTE	FTE	FTE
Town Accountant	1	1	1	1
Assistant to Accountant	1	1	1	1
Total Full-time Employees	2	2	2	2

01125 ACCOUNTING

	FY-2019 BUDGETED	FY-2019 ACTUAL	FY-2020 BUDGETED	FY-2020 ACTUAL	FY-2021 REQUESTED	FY-2022 REQUESTED	FY-21 / FY-22 Change +/-
SALARIES							
TOWN ACCOUNTANT	100,151		102,655		105,222	110,063	4,841
ASSISTANT TOWN ACCOUNTANT	48,901		51,072		52,100	50,400	(1,700)
LONGEVITY	-		200		400	200	(200)

51000 ACCOUNTING SALARIES

	149,052	145,826	153,927	154,177	157,722	160,663	2,941
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EXPENSES

53450 POSTAGE	50	50	50	50	50	50	-
54200 OFFICE SUPPLIES	1,000	490	600	740	600	600	-
57100 TRAVEL/MEALS	2,250	1,812	2,000	1,188	2,000	2,000	-
57300 DUES/SUBSCRIPTIONS	1,000	1,820	1,700	2,244	1,700	1,700	-
58700 OFFICE EQUIPMENT	400	527	350	164	350	350	-
TOTAL EXPENSES	4,700	4,699	4,700	4,387	4,700	4,700	-
TOTAL SALARIES & EXPENSES	153,752	150,525	158,627	158,564	162,422	165,363	2,941

No revenues are associated or collected by this department.

Assessors Department

Mission Statement

The Assessors are required by Massachusetts Law to list and value all real and personal property on an annual basis. Assessed values in Massachusetts are based on "full and fair cash value", or 100 percent of the fair market value as of January 1 of each year. To arrive at "full and fair cash value", the Assessors interpret the real estate market by analyzing property sales. This involves an analysis of market activity by each class of property.

Assessors are required to submit these values to the State Department of Revenue for certification every five years. In the interim years, Assessors must also analyze the real estate market and perform adjustments to values, as needed. This requirement is to make sure all property owners pay their fair share of taxes, on a yearly basis rather than every five years.

The office also administers the statutory exemptions, abatements, motor vehicle and boat excise. The office also compiles the necessary tax policy data used in the annual tax classification hearing.

The Assessors' office handles all permitting for building, electric, gas and plumbing. From when the on-line permit is entered until the work is completed.

The office handles the GIS (online mapping) site, which has a link on the Town's website. We update new lots, create new layers, update ownership, addresses, permits on properties and yard items (garages, shed, pools, etc.) on a regular basis.

See Building Department section for more information on permitting, inspections, etc.

Goals and Objectives - FY 2022

- To assess all property, both real and personal "fair and equitable" and issue bills timely.
- To issue all motor vehicle and boat excise commitments when received.
- To increase the use of on-line permitting and licensing to all departments.
- To have all departments using pictometry and GIS for planning and project management.
- To find ownership of all the unknown areas in town for possible conservation, recreational and taxable land area.
- To have our office work responsibly and efficiently.

LONG AND SHORT TERM STRATEGIC PLAN SUMMARY

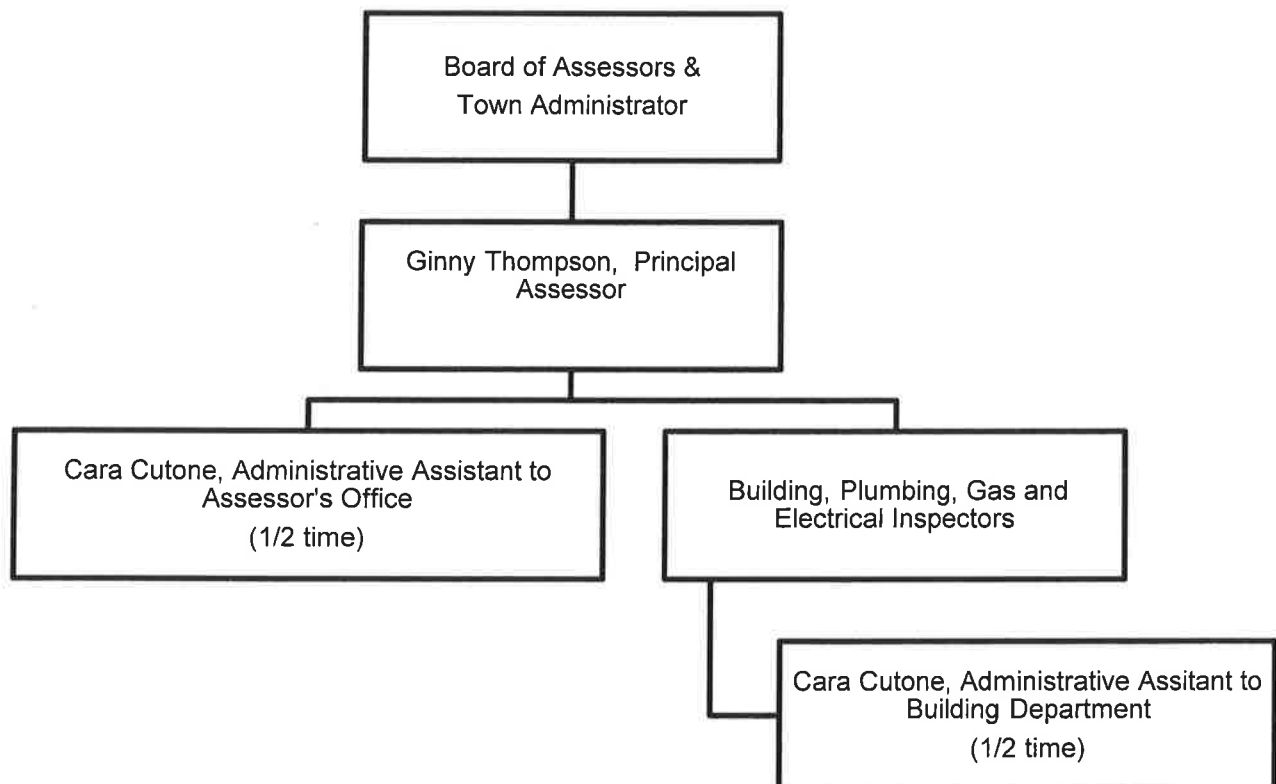
DEPARTMENT	GOAL & OBJECTIVE	PRIORITY	SCHEDULE	INITIATIVE	BENEFIT	STATUS
ASSESSORS	New Contract with Patriot	HIGH	1-12 MONTHS	To have in place before FY2022 - Proposal for \$77,500(\$10,500/year) + additional cost (\$5,000/year) for 504's	To be set to start on 5 years to the next Recertification in FY2025	ONGOING
ASSESSORS	Transition to retirement					

Assessors Department

ASSESSORS DEPARTMENT

Personnel Summary

	FY 2019	FY 2020	FY 2021	FY 2022
Position	FTE	FTE	FTE	FTE
<u>Assessing & Building Divisions</u>				
Principal Assessor	1	1	1	1
Administrative Assistant	1	1	1	1
Part-time Clerk	.50	.50	.50	0
Part-time Building Inspector	.50	.50	.50	.50
Part-time Electrical Inspector	.25	.25	.25	.25
Part-time Sealer of Weights/Meas.	.25	.25	.25	.25
Part-time Plumbing & Gas Inspector	.25	.25	.25	.25
Total Full-Time Equivalent	3.75	3.75	3.75	3.25



Assessors Department

01129 ASSESSORS

SALARIES

	FY-2019 BUDGETED	FY-2019 ACTUAL	FY-2020 BUDGETED	FY-2020 ACTUAL	FY-2021 BUDGETED	FY-2022 REQUESTED	FY-21 / FY-22 Change +/-)
M-6 ASSESSOR	99,669		102,161		104,715	96,548	(8,167)
H-6 ADMIN. ASSISTANT	51,668		53,444		54,530	27,770	(26,760)
LONGEVITY	1,000		1,000		1,200	1,300	100
BACHELORS DEGREE STIPEND	350		350		350	500	150
SICK LEAVE BUYBACK	-		-		-	5,000	5,000

51000 ASSESSORS' SALARIES

	152,687	152,686	156,955	156,954	160,795	131,118	(29,677)
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EXPENSES

53000 REVALUATION UPDATE	9,875	9,875	9,875	9,875	9,875	15,500	5,625
53050 PROFESSIONAL SERVICES	5,000	3,210	4,500	5,573	4,000	4,000	-
53450 POSTAGE	500	500	500	500	500	500	-
53555 GIS	10,000	10,000	13,000	11,749	21,500	22,500	1,000
54200 OFFICE SUPPLIES	-	-	-	-	2,700	-	(2,700)
55990 COMPUTER SUPPLY/SOFTWARE	9,570	9,500	9,900	9,518	10,700	11,050	350
57100 TRAVEL /MFAI S	2,500	3,210	2,500	1,437	2,500	2,500	-
57300 DUES/SUBSCRIPTIONS	1,100	1,032	1,100	1,036	1,100	1,150	50

TOTAL EXPENSES	38,545	37,327	41,375	39,688	52,875	57,200	4,325
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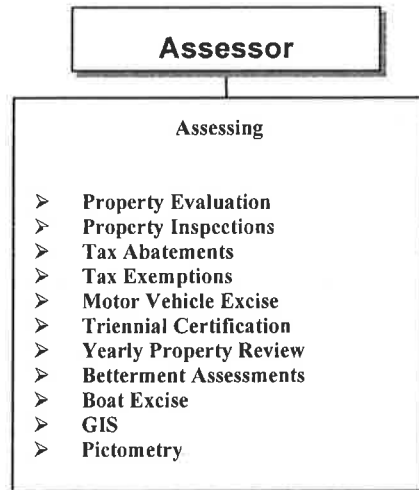
TOTAL SALARIES & EXPENSES	191,232	190,013	198,330	196,642	213,670	188,318	(25,352)
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*Position now split between assessor and building department clerk as the building dept. duties have been absorbed into the administrative assistant position.

**New five-year contract which includes a small increase and \$5,000 to value our 504 utilities as now required by the state.

***Office supplies in FY2021 was used for book binding which is done every 2-3 years.

Programs and Subprograms



Revenues received by this department in FY2020 are \$62 for copying fees.

Legal

Legal and Other Professional Services Expenses

Town Counsel is appointed by the Board of Selectmen for a one-year term. Town Counsel serves as counsel to Town officers and committees and attends to the Town's legal affairs at the request of the Town Administrator. Under the Town By-laws, Town Counsel must give an opinion on the legality of the warrant articles. Other Professional Services may include consultants for operational audits, specialized human resources (HR) work, etc.

01145 LEGAL & OTHER PROF. SERVICES	FY-2019 BUDGETED	FY-2019 ACTUAL	FY-2020 BUDGETED	FY-2020 ACTUAL	FY-2021 BUDGETED	FY-2022 REQUESTED	FY-21 / FY-22 Change +/-
EXPENSES							
53050 PROFESSIONAL SERVICES	110,000	141,170	110,000	153,858	120,000	80,000	(40,000)
TOTAL EXPENSES	110,000	141,170	110,000	153,858	120,000	80,000	(40,000)

*Moved HR consulting professional services to Selectmen's budget



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Treasurer/Collector

Mission Statement

The Treasurer/Collector's office is responsible for providing secure and accurate collection and investment of all Town funds. Such funds include real estate, personal property, excise, and betterments as committed to us by the Assessors, as well as all water/sewer charges, state aid or reimbursement, and all other various departmental receipts of the Town. We disperse all funds on behalf of the Town in accordance with Town Meeting requirements through approved vendor and payroll warrants. The department also coordinates long and short-term borrowings for all Town authorized debt. The Treasurer/Collector must make an annual accounting for all receipts and disbursements and report on their official acts.

This office processes the payroll for all Town employees, as well as coordinates the administration of benefits as the liaison between employees and vendors for group health, retirement, dental, life, and supplemental insurances.

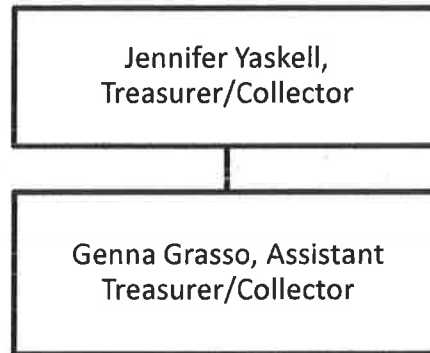
It is the mission of this department that its officers remain faithful to their oaths of office by serving in accordance with the laws of the Commonwealth of Massachusetts and the by-laws of the Town while maintaining high ethical standards. Customer service is a primary function of the office and all members of the public should expect to be treated with courtesy and respect.

LONG AND SHORT TERM STRATEGIC PLAN SUMMARY

DEPARTMENT	GOAL & OBJECTIVE	PRIORITY	SCHEDULE	INITIATIVE	BENEFIT	STATUS
TREASURER	Successful first full 12 month training period for new Asst Tr/Coll, seek additional outside Professional Development trainings in FY 22	HIGH	12-24 MONTHS	A good deal of one on one training with all the weekly, biweekly, monthly, quarterly, and annual office obligations	Years of valuable service performed in a manner that optimizes overall office performance	UNDERWAY
TREASURER	Continued integration of Finance Dept with HR professional, increased presence of HR in daily Town operations	HIGH	12-24 MONTHS	Increased communication between Town/Finance Administration and HR, increased responsibilities for HR, more trainings and workshops offered	A workforce that benefits from a feeling of purpose and inclusion, as well as adherence to policy and procedure, thereby minimizing various negative costs	UNDERWAY
TREASURER	Continued promotion of various online and electronic options for taxpayers	MEDIUM	1-12 MONTHS	Continue with written outreach, as well as communicating in person whenever there is opportunity	More flexibility and increased benefits for residents with regards to payment/billing options	ONGOING
TREASURER	Move towards a more digitized payroll platform, specifically with regards to mandatory direct deposit, electronic paystubs and benefits reporting	MEDIUM	12-24 MONTHS	Gain Union approval for mandatory direct deposit, provide education/training to staff regarding payroll self-access platform	Easier record retention for employees, less need for this office to provide duplicate copies of lost records, no need to track uncashed checks	PLANNING

Treasurer/Collector

TREASURER/COLLECTOR				
Personnel Summary				
Position	FY 2019 FTE	FY 2020 FTE	FY 2021 FTE	FY 2022 FTE
<u>Treasury/Collections Division</u>				
Treasurer./Collector	1	1	1	1
Asst. Treasurer/Collector	1	1	1	1
Principal Clerk	.20	.20		
Total Full-Time Equivalent	2.2	2.2	2	2



General fund revenue receipts by department FY2020:

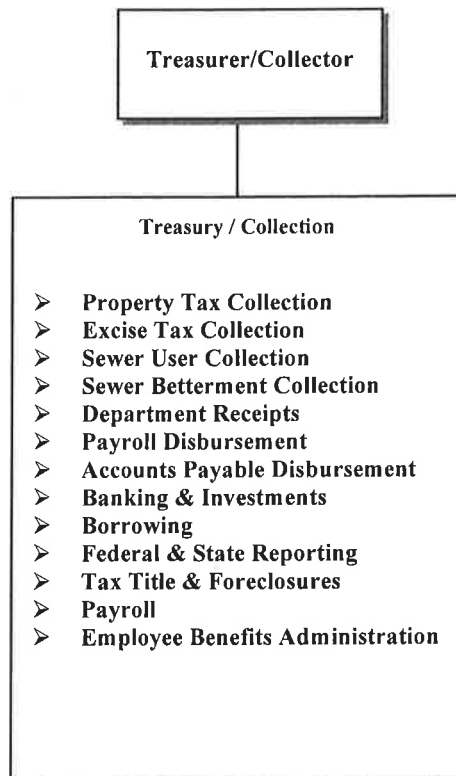
Acct Description	Act Rev Bal
PERSONAL PROPERTY TAXES	\$ 645,538.77
REAL ESTATE TAXES	28,402,397.30
TAX LIENS REDEEMED	140,911.48
MOTOR VEHICLE EXCISE	1,028,860.78
OTHER EXCISE - BOAT TAX	31,883.28
INTEREST/CHARGES RE & PP TAXES	48,896.09
INT. CHGS. REL. MV TAXES	12,744.51
INTEREST/CHARGES ON BOAT TAXES	258.01
INTEREST ON TAX LIENS	31,648.59
INTEREST/SEWER BETTERMENTS	0.41
PAYMENTS IN LIEU OF TAXES	0.00
SPECIAL ASSESSMENTS-FY2020	6,453.47
COMMITTED INT-SPEC ASSESS-FY20	3,731.11
INVESTMENT INCOME	132,160.47
FEES-MUNICIPAL LIENS	5,400.00
	<u>\$ 30,490,884.27</u>

Treasurer/Collector

01133 TREASURER/COLLECTOR	FY-2019 BUDGETED	FY-2019 ACTUAL	FY-2020 BUDGETED	FY-2020 ACTUAL	FY-2021 BUDGETED	FY-2022 REQUESTED	FY-21 / FY-22 Change +/-
SALARIES							
M-6 TREASURER/COLLECTOR	93,555		95,894		98,292	103,500	5,208
H-7 ASST. TO TREASURER*	53,218		55,043		54,530	54,284	(246)
S-6 NON-UNION HOURLY**	8,200		22,000		-	-	-
LONGEVITY	1,200		1,200		200	300	100
EDUCATION STIPEND	-		-		550	1,500	950
51000 TREASURER/COLLECTOR SALARY	156,173	148,778	174,137	153,734	153,572	159,584	6,012
EXPENSES							
53050 PROFESSIONAL SERVICES	14,700	13,104	14,700	14,564	15,000	15,000	-
53450 POSTAGE	9,500	9,304	9,500	9,500	9,700	9,700	-
54200 OFFICE SUPPLIES	2,050	1,114	2,000	1,327	2,000	2,000	-
57100 TRAVEL/MEALS	1,000	1,068	1,100	80	2,000	2,000	-
57300 DUES/SUBSCRIPTIONS	240	205	240	175	240	240	-
TOTAL EXPENSES	27,490	24,795	27,540	25,646	28,940	28,940	-
TOTAL SALARIES & EXPENSES	183,663	173,573	201,677	179,380	182,512	188,524	6,012

* Proposed new PT Human Resource Specialist added in FY20 instead of the non-union hourly position which has been vacant the last few years. HR position was relocated in FY21 as a contracted service.

Department Programs and Subprograms



Zoning Board of Appeals

The Zoning Board of Appeals (ZBA) is comprised of six members appointed by the Board of Selectmen. The ZBA hears petitions and applications for variances, special permits, comprehensive permits, and other appeals under the Zoning Act (MGL Ch. 40A), the Anti-Snob Zoning Act (MGL, Ch. 40B), and the Manchester Zoning Bylaw.

01161 APPEALS BOARD	FY-2019 BUDGETED	FY-2019 ACTUAL	FY-2020 BUDGETED	FY-2020 ACTUAL	FY-2021 BUDGETED	FY-2022 REQUESTED	FY-21 / FY-22 Change +/-
S-4 SR.CLERK/STENOGRAPHER							
51000 APPEALS BOARD SALARIES	21,859	17,824	15,657	12,445	1,600	8,320	6,720
EXPENSES							
53450 POSTAGE	1,500	1,499	1,500	626	1,500	2,000	500
53480 PRINTING/ADVERTISING	5,000	4,681	5,000	3,056	5,000	5,000	-
54200 OFFICE SUPPLIES	250	824	250	305	250	550	300
57340 FILING FEES	3,000	1,425	2,000	1,230	2,000	2,000	-
TOTAL EXPENSES	9,750	8,429	8,750	5,217	8,750	9,550	800
TOTAL SALARIES & EXPENSES	31,609	26,254	24,407	17,662	10,350	17,870	7,520

As of FY2021, the Town Planner salary will be 100% charged to the planning dept. budget. Remaining salary is for the appeals board clerk which was reclassified in FY2022 from a stipend position as part of the asst. town clerk position to an hourly separate function.

No revenues received in FY2020.

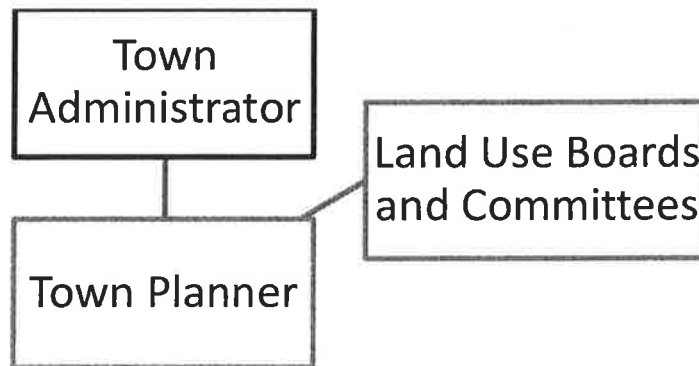
Planning Department

Departmental Statement

To provide professional advice and technical expertise to elected officials, appointed boards and committees, Town staff and citizens to assist in understanding and addressing land use issues and priorities.

The mission of the Manchester Planning Department is to 1) support and oversee the functions of community wide land-use planning, 2) to assist the Town's Land Management boards in managing growth and development through the administration of applicable land use bylaws and policies, and 3) to implement the community's long-term community vision. The Planning Department recognizes the diverse and competing interests within the community and the necessity to consider and incorporate these interests within the planning process by encouraging and facilitating participation. The Department strives to actively promote community participation, interaction and dialogue throughout the planning and permitting process.

Planning and Development Organizational Chart



Planning Department

FY2022 Goals & Objectives

LONG AND SHORT TERM STRATEGIC PLAN SUMMARY

DEPARTMENT	GOAL & OBJECTIVE	PRIORITY	SCHEDULE	INITIATIVE	BENEFIT	STATUS
PLANNING	Understand downtown parking capacity, identify solutions for existing challenges and for potential changes.	HIGH	1-12 MONTHS	Undertake land use plans and studies as needed: Downtown Parking Study	Improved parking will make the downtown more accessible, business friendly and pedestrian friendly. Understanding parking capacity will help guide residential development downtown.	PLANNING
PLANNING	Inventory and assess open space and recreation facilities, operations and programs, identify community goals and steps the town can take to meet the goals.	HIGH	1-12 MONTHS	Undertake land use plans and studies as needed: Open Space and Recreation Plan	Recommendations will outline steps needed to provide for improved facilities, operations and programs. An approved Open Space and Recreation Plan is required for the Town to receive State funding for open space or recreation projects.	PLANNING
PLANNING	Understand the existing capacity of the Town's cemeteries and project future needs.	HIGH	1-12 MONTHS	Undertake land use plans and studies as needed: Cemetery Plan	A cemetery assessment and capacity report will provide guidance on operational improvements, physical improvements and long term land needs.	PLANNING
PLANNING	Align Zoning Bylaw to support Master Plan Objectives.	HIGH	1-12 MONTHS	Zoning Recodification and Revisions	Zoning changes will support a greater diversity of housing, and help guide commercial development in the LCD and Downtown. A recodified zoning bylaw will be easier to understand and administer.	UNDERWAY
PLANNING	Guide Development in the LCD	HIGH	1-12 MONTHS	LCD Strategic Plan and accompanying Zoning	Guiding development within the LCD through a community process will help assure future development meets the town's multiple needs: revenue, services, character, environmental sustainability	UNDERWAY
PLANNING	Improve communication and collaboration among staff, board and committee members.	HIGH	1-12 MONTHS	Land Use Summit, Multi-Board Meetings	Improved efficiency, increased opportunities, greater understanding	UNDERWAY
PLANNING	Increase public understanding and satisfaction.	HIGH	1-12 MONTHS	Public Engagement	Improved public relations, support	UNDERWAY
PLANNING	Improve permitting process for applicants and permitting Boards	MEDIUM	12-24 MONTHS	Provide guidance and technical assistance to Permitting Boards to create and implement an efficient development review process	A coordinated technical review of significant development projects will help permitting Boards become more efficient and create a more predictable process for applicants.	PLANNING
PLANNING	Improve permitting process for applicants and permitting Boards	MEDIUM	12-24 MONTHS	Update Land Board applications and develop Applicant Guide.	Permitting applications coordinated with an Applicant Guide will create a more understandable and predictable permitting process.	PLANNING

Planning Department

01162 PLANNING DEPARTMENT							
	FY-2019 BUDGETED	FY-2019 ACTUAL	FY-2020 BUDGETED	FY-2020 ACTUAL	FY-2021 BUDGETED	FY-2022 REQUESTED	FY-21 / FY-22 Change +/-
SALARIES							
51000 PLANNING SALARIES	80,356	66,577	82,296	77,663	93,762	96,635	2,873
EXPENSES							
53050 PROFESSIONAL SERVICES	7,000	300	6,500	7,705	5,000	5,000	-
53450 POSTAGE	150	-	100	118	100	100	-
53480 PRINTING/ADVERTISING	700	495	500	-	500	500	-
54200 OFFICE SUPPLIES	500	219	500	377	250	250	-
57300 DUES/SUBSCRIPTIONS	300	75	500	-	250	250	-
58700 OFFICE EQUIPMENT	500	27	500	46	500	500	-
TOTAL EXPENSES	9,150	1,116	8,600	8,246	6,600	6,600	-
TOTAL SALARIES & EXPENSES	89,506	67,693	90,896	85,909	100,362	103,235	2,873

*Salaries are for Planning Clerk and Town Planner pay. Previously Town Planner pay was split with Appeals Board salaries. Starting in FY2021, 100% of the Town Planner salary is in the salary line above. In FY2021, due to the pandemic, the Town Planner hours were temporarily reduced.

Revenues received by this department in FY2020:

Acct Description	Act Rev Bal
FEES-PLANNING BOARD	\$ 3,300.00
OTHER CHARGES-AFFORDABLE	4,502.25
	<u>\$ 7,802.25</u>

Employee Benefits & Insurance

In its operation, the Town budgets certain overhead costs in the aggregate rather than distributing costs by department or program. Such overhead costs include comprehensive disability and property insurance, employee benefits of health insurance, retirement contributions, unemployment compensation, sick time buy-back, and worker's compensation.

Employee health insurance is provided per M.G.L. C. 32B. The Town is insured through the Massachusetts Inter-local Insurance Agency (MIIA) which is owned and operated by the municipalities of Massachusetts.

Retirement contributions are made to the Essex County Retirement System which bases its assessment upon actual payroll plus a state-approved full funding schedule.

Unemployment costs are paid on a pay-as-you-go basis as assessed by and paid to the State Division of Employment Security.

Worker's Compensation is available to those employees injured on the job. The Town is insured through the Massachusetts Inter-local Insurance Agency (MIIA) which is owned and operated by member municipalities of Massachusetts.

01171 PENSIONS	FY-2019 BUDGETED	FY-2019 ACTUAL	FY-2020 BUDGETED	FY-2020 ACTUAL	FY-2021 BUDGETED	FY-2022 REQUESTED	FY-21 / FY-22 Change +/-
<u>EXPENSES</u>							
51770 CONTRIBUTORY PENSIONS	1,168,756	1,168,756	1,265,948	1,253,062	1,330,489	1,461,004	130,515
51780 NON-CONTRIBUTORY PENSION	2,200	2,111	2,111	995	2,111	-	(2,111)
TOTAL EXPENSES	1,170,956	1,170,867	1,268,059	1,254,057	1,332,600	1,461,004	128,404

Last remaining non-contributory pension required payment ceased in FY2020.

INSURANCE	FY-2019 BUDGETED	FY-2019 ACTUAL	FY-2020 BUDGETED	FY-2020 ACTUAL	FY-2021 BUDGETED	FY-2022 REQUESTED	FY-21 / FY-22 Change +/-
01177 51750 GROUP HEALTH INSURANCE	1,560,000	1,306,976	1,450,000	1,221,462	1,350,000	1,285,000	(65,000)
01173 51710 WORKERS' COMPENSATION	65,000	93,876	75,000	96,184	95,000	95,000	-
01181 57400 CASUALTY & LIABILITY	120,000	120,178	120,000	127,410	130,000	130,000	-
01175 51720 UNEMPLOYMENT COMP.	7,000	12,906	7,000	2,034	7,000	7,000	-
01176 52000 FICA-MEDICARE	95,000	87,277	95,000	89,815	97,850	100,500	2,650
TOTAL INSURANCE EXPENSES	1,847,000	1,621,213	1,747,000	1,536,905	1,679,850	1,617,500	(62,350)

Notes:

Workers compensation and property/casualty insurances have increased based on prior experience, the insurance carriers audit of property values which are done every 5 years, and a few other smaller factors. The insurance carrier audit was just completed which can affect pricing, therefore the amounts above are estimates for FY2022.

Public Safety

Public Safety

PUBLIC SAFETY		FY-2019	FY-2019	FY-2020	FY-2020	FY-2021	FY-2022	FY-21 / FY-22
24.82%		BUDGETED	Actual	BUDGETED	Actual	BUDGETED	REQUESTED	Change +/-
<u>POLICE</u>								
SALARIES		1,618,786	1,643,786	1,671,909	1,598,872	1,665,592	1,730,838	65,244
EXPENSES		110,806	110,367	95,283	99,153	97,164	96,314	(850)
<u>PARKING CLERK</u>								
SALARIES		12,063	12,063	12,365	12,365	12,674	6,264	(6,410)
EXPENSES		16,550	11,836	16,350	18,388	16,550	21,600	5,050
<u>FIRE</u>								
SALARIES		1,256,639	1,204,452	1,274,942	1,263,004	1,320,336	1,346,748	26,412
EXPENSES		125,600	128,453	141,850	132,228	143,850	142,750	(1,100)
<u>HARBOR MASTER</u>								
SALARIES		138,988	134,663	152,442	144,983	154,760	157,468	2,708
EXPENSES		21,800	21,747	19,300	19,059	23,260	23,260	-
<u>BUILDING DEPARTMENT</u>								
BUILDING INSPECTOR & SENIOR CLERK (P.T.)		47,396	-	48,835	48,182	46,173	46,981	808
GAS/PLUMBING INSPECTOR		12,977	12,977	13,302	13,301	13,634	13,673	239
SEALER WIGHT'S & MEASURES		3,200	3,000	3,000	3,000	3,000	3,000	-
ELECTRICAL INSPECTOR		12,977	12,977	13,302	13,301	13,634	13,673	239
INSPECTOR'S EXPENSES		4,800	4,775	4,500	4,500	4,500	4,500	-
PERMITTING SOFTWARE		-	-	-	-	-	27,920	27,920
<u>EMERGENCY MANAGEMENT</u>								
SALARIES		4,000	4,000	4,000	4,000	4,000	-	(4,000)
EXPENSES		1,000	994	1,000	306	1,000	1,000	-
EMERGENCY NOTIFICATION		5,500	4,500	4,500	4,500	4,500	4,725	225
<u>ANIMAL CONTROL</u>								
EXPENSES		17,500	14,852	16,315	15,091	16,315	16,315	-
TOTAL PUBLIC SAFETY		3,410,562	3,325,442	3,493,175	3,394,234	3,540,942	3,657,427	116,485

Police Department

The Manchester by-the-Sea Police Department, in partnership with the Manchester community, is committed to maintaining tranquility, to respecting the sanctity of human life and to reducing risk for all. We seek to accomplish this mission through accountability, transparency, strategic partnerships, community engagement and the selection and professional development of high-quality personnel. Above all, the Manchester by-the-Sea Police Department seeks to provide services with compassion, dignity, and the highest level of customer service.

Community Goals & Objectives:

The Manchester by-the-Sea Police Department recognizes that we are the conservators of a public asset. We are accountable to our residents directly through the Board of Selectman. Our objective is to serve all who work in, live in or visit the Town of Manchester by-the-Sea in a manner consistent with our mission statement and values. Our daily activities and strategic goals are formed by direct proactive community relations and engagement with our stakeholders. Further the Manchester by-the-Sea Police Department's objectives continue to target five specific groups and areas that prioritize goals that support our mission statement. These groups include the following:

1. **School Resource Officer:** The SRO Program is based upon the fundamental premise that when schools, police, prosecutors, and other service agencies work collaboratively and proactively, the safety, mental health, and well-being of the youth are best served. By working together to educate the school community, to coordinate efforts, and to share information, the Manchester Essex Regional School District and the Manchester and Essex Police Departments through the SRO Program will strive to: (1) prevent violence involving the students of the Manchester Essex Regional School District; (2) prevent the use, abuse, and distribution of alcohol and other controlled substances involving students of the Manchester Essex Regional School District; and (3) provide a safe, secure, violence-free, and nurturing school environment. Most importantly, it will develop positive relationships with students and parents thereby enhancing the relationship of the Manchester and Essex Police Departments with the community. It also strives to provide a positive role model for students and to re-build the relationships with the young people of the two communities that has been lacking for some time. In November 2019 after much discussion with the MERSD school & Town officials, parents, and other stakeholders we were pleased to announce the implementation of our first ever SRO program. After careful consideration and an intensive interview process, Officer Andrea Locke was appointed to her new role. In a very short period Andrea developed many relationships with parents, students, and school officials. This was evident this past summer during our "Summer Series" when we

Police Department

partnered with several local restaurants to offer fun events to bring students and police together. These events saw a great turnout especially among the middle school population. We look to continue to this very important program and the collaboration with our youth and the police remains a top priority for FY22.

2. **Seniors:** Currently, the Manchester by-the-Sea Police department has a tremendous relationship with our senior citizen population. Moving forward I would categorize this as our second most important goal. Continuing our partnership with the Manchester Council on Aging will assist us in identifying our most at-risk population. MBTS PD will also continue to participate in monthly senior luncheons and TRIAD which assists with senior programs and promotes safety. MBTS PD will also continue to work with our partners at Senior Care Inc. who provide services for seniors who are at-risk of self-neglect, financial exploitation, and physical and emotional abuse. Due to the COVID-19 pandemic our outreach has been limited in FY21, but we will continue to work with these partners in FY22.
3. **Community Groups:** MBTS PD has a well-established relationship with several community groups. This is very important for us to accomplish our overall mission. Currently MBTS PD has agents who attend meetings of several groups such as the Chamber of Commerce, the Bike & Pedestrian Committee, Downtown Improvement Committee, and 375th Anniversary Committee.
4. **Local Business Community:** MBTS PD continues to connect to our business community not only at the leadership level but from the top to the bottom of the department. Officers currently connect to our business owners through targeted “Park & Walks” in different areas of the business community on a daily basis. This partnership is currently at a level that I have not seen in many years. As stated before, the need for us to continue to build these relationships is important to our overall mission. In FY21 MPD worked with many businesses in dealing with COVID-19 & various parking issues. We will continue to support and work along side our business leaders in FY22.
5. **Social Media:** MBTS PD understands that a significant percentage of our residents we connect with prefer communication via our social media outlets. MBTS PD accomplishes this currently through our Facebook, Twitter and now Instagram accounts which are linked to the Police Department and Town websites. Our goal for FY21 was to explore other methods of social media communications such as Instagram. MPD has explored other opportunities on social media and has broadened our horizons with an Instagram

Police Department

account which has already gained a significant following. In FY22 we will continue to strive towards becoming more assessable and transparent to reach a broader audience.

6. **Harbor Patrol:** Over the past few years there has been an increase in boating traffic as our harbor has become progressively more popular to resident and transient boaters. The purchase of the new 25ft safe boat has and continues to allow all the public safety departments in town to have 24/7 access to our waterways to respond **safely** to incidents in our jurisdiction in all types of weather. In FY20 we heavily concentrated on training and familiarization of the local waterways. Currently MPD has five Officers assigned to the Harbor Patrol who work in conjunction with our Harbormaster. Bion, Town Harbormaster's, knowledge and willingness to work together continues to be a tremendous asset for the MBTS PD. We must remember that MBTS PD's area of operation does not end at the water's edge. Sometimes the Police Department's and Harbormaster's missions will overlap. Our goal moving forward is to continue to foster an excellent working relationship with the Harbormaster's office, and this will help us accomplish our overall mission of Public Safety for the community. In FY21 because of significant staffing shortfalls over the summer, it was difficult to assist the Harbormaster's office with police coverage on the water. In FY22 our goal is to staff a reserve officer on weekends. Currently, MPD is in the process of backfilling 4 reserve officer positions that became vacant over the summer. With the additional staff ready to work for next summer we should be able to assign a reserve officer to the water.

Internal Goals and Objectives:

As identified in my 10-year vision report, I had identified seven main goals that needed to be addressed during FY21. Unfortunately, not all have been resolved during this time but now is the time for the conversation to continue. These seven areas are in not in any particular order, but all will share a significant outcome with the department and may show substantial cost savings in the future.

1. Reduce the reliance on Reserve Police Officers (In-Process continuing to evaluate)
2. Resolve the 111F issue (Still Pending for FY22)
3. Take a serious look at whether to outsource dispatch. (Process beginning will continue to FY-22)
4. Discuss the ramifications and public concerns of a dark station if dispatch were to be outsourced.
5. Re-distribute roles and responsibilities internally (Completed)
6. Back fill vacant Executive Officer Lieutenant position (Completed)
7. Maintain a reliable fleet (Continuing for FY 22)

Police Department

LONG AND SHORT TERM STRATEGIC PLAN SUMMARY

DEPARTMENT	GOAL & OBJECTIVE	PRIORITY	SCHEDULE	INITIATIVE	BENEFIT	STATUS
POLICE	School Resource Officer	HIGH	24 MONTHS OR MORE	See memo	Community outreach & Youth Partnerships/ Trust building	ONGOING
POLICE	Senior Citizen	HIGH	24 MONTHS OR MORE	See memo	Continued relationships and assisting as needed our most at risk polulation	ONGOING
POLICE	Community Groups	HIGH	24 MONTHS OR MORE	See memo	Very Important to our overall mission. Continued partnerships with local group and comitees.	ONGOING
POLICE	Local Business Community	HIGH	24 MONTHS OR MORE	See memo	Officers currently connect to our business owners through targeted "Park & Walks" in different areas of the business community on a daily basis. This partnership is currently at a level that I have not seen in many years	ONGOING
POLICE	Social Media	HIGH	24 MONTHS OR MORE	See memo	. MBTS PD accomplishes this currently through our Facebook and Twitter Accounts which are linked to the Police Department and Town websites. Currently our goal is to explore other methods of social media communications such as Instagram, Snap chat and continue top strive towards becoming more assessable and to reach a broader audience.	ONGOING
POLICE	Harbor Patrol	HIGH	24 MONTHS OR MORE	See memo	See Attached	ONGOING
POLICE	Reduce the Reliance on Reserve Officers	MEDIUM	24 MONTHS OR MORE	See memo	Currently we have two Reserves that cover various open shifts. Working close to max hours that require benefits.	PLANNING
POLICE	Resolve the 111F issue	HIGH	1-12 MONTHS	See memo	Resolving this issue will benifit budget by reducing OT costs to cover vacant postion.	ONGOING
POLICE	Continue Discussion on the whether or not to outsource	MEDIUM	12-24 MONTHS	See memo	See 10 year vison plan	PLANNING

Police Department

POLICE				
Personnel Summary				
Position	FY2019 FTE	FY2020 FTE	FY2021 FTE	FY2022 FTE
Police Chief	1	1	1	1
Lieutenant	1	1	1	1
Sergeant	3	3	3	3
Patrolmen	9	9	9	9*
Administrative Assistant	1	1	1	1
Dispatchers	3	3	3	3
Part Time Dispatch	3	3	2	2
Part Time Special Police Officers	12	12	14	12
Part Time Matrons & Parking	5	6	5	5
Animal Control Officer	.5	.5	.5	.5

*1 out on 111F, however included in this calculation

Police Department

01200 POLICE	FY-2019 BUDGETED	FY-2019 ACTUAL	FY-2020 BUDGETED	FY-2020 ACTUAL	FY-2021 BUDGETED	FY-2022 REQUESTED	FY-21 / FY-22 Change +/-
SALARIES							
CHIEF	120,822		123,843		122,400	124,848	2,448
ACTING CHIEF	800		800		800	800	-
SERGEANTS	314,312		322,429		324,971	313,142	(11,829)
PATROLMEN	503,430		547,822		508,424	555,857	47,433
RESERVES	104,572		109,598		109,598	111,507	1,909
CLERK/DISPATCHERS	162,968		167,065		172,135	177,827	5,492
HOLIDAYS	32,850		33,426		35,217	35,686	469
OVERTIME	63,897		63,897		65,494	53,959	(11,535)
COURT	10,855		7,500		7,500	7,500	-
TRAINING	41,371		37,302		37,000	37,000	-
EMT	41,095		41,877		43,672	44,554	882
CAREER INCENTIVE	92,346		96,865		114,401	142,498	28,097
NIGHT DIFFERENTIAL	28,914		28,326		28,326	28,950	624
OFFICER IN CHARGE	17,252		17,816		18,261	18,498	237
INSPECTOR	4,200		4,200		4,200	4,200	-
LONGEVITY	3,600		3,700		4,300	4,900	600
ADMINISTRATIVE ASSISTANT	50,835		53,244		54,193	54,610	417
UNIFORM ALLOWANCE	3,600		3,600		3,300	3,300	-
PARKING ENFORCEMENT	21,067		8,600		11,400	11,400	-
51000 TOTAL SALARIES	1,618,786	1,643,786	1,671,909	1,598,872	1,665,592	1,730,836	65,244
EXPENSES							
52150 ELECTRICITY	350	204	220	226	220	220	-
52640 AUTO/TRUCK REPAIRS	8,200	10,476	8,200	4,940	8,200	8,200	-
52750 RENTAL FEES	2,100	-	1,900	1,900	1,900	1,900	-
53050 PROFESSIONAL SERVICES	11,456	11,851	10,000	12,805	10,500	10,500	-
53170 RADIO TECHNICIAN	7,500	4,874	-	-	-	-	-
53200 TRAINING	9,000	16,863	9,000	9,354	9,000	9,000	-
53400 TELEPHONE	11,000	9,725	9,140	9,244	9,944	9,944	-
53450 POSTAGE	525	449	550	313	450	450	-
53480 PRINTING/ADVERTISING	150	184	150	1,243	150	150	-
54200 OFFICE SUPPLIES	5,000	3,956	4,000	6,107	4,000	4,000	-
54800 GASOLINE/OIL	23,000	19,138	20,428	14,173	20,000	19,500	(500)
54850 AUTO/TRUCK SUPPLIES	2,475	393	2,100	2,005	1,500	1,500	-
55000 MEDICAL SUPPLIES	1,750	2,186	1,000	93	1,000	1,000	-
55820 POLICE SUPPLIES	4,875	5,376	4,500	13,291	4,500	4,500	-
55830 RADIO SUPPLIES	1,750	688	500	165	500	250	(250)
55900 UNIFORMS	17,000	14,505	18,500	19,264	18,500	18,500	-
57100 TRAVEL/MEALS	2,000	2,632	2,000	626	2,000	1,900	(100)
57300 DUES/SUBSCRIPTIONS	2,675	6,869	3,075	3,404	4,800	4,800	-
TOTAL EXPENSES	110,806	110,367	95,263	99,153	97,164	96,314	(850)
TOTAL SALARIES & EXPENSES	1,729,592	1,754,153	1,767,172	1,698,026	1,762,756	1,827,150	64,394

Police Department

	FY-2019 BUDGETED	FY-2019 ACTUAL	FY-2020 BUDGETED	FY-2020 ACTUAL	FY-2021 BUDGETED	FY-2022 REQUESTED	FY-21 / FY-22 Change +/-
01233 ANIMAL CONTROL							
EXPENSES							
52840 TRUCK RENTAL	1,750	2,240	1,000	1,000	1,000	1,000	-
53050 PROFESSIONAL SERVICES	12,000	12,000	13,250	13,250	13,250	13,250	-
53200 TRAINING	500	-	175	-	175	175	-
53400 TELEPHONE	400	240	240	240	240	240	-
53450 POSTAGE	50	85	-	414	-	-	-
53950 BOARDING/EUTHANASIA	400	194	400	50	400	400	-
54200 OFFICE SUPPLIES	100	-	50	138	50	50	-
54750 SUPPLIES	2,100	93	1,100	-	1,100	1,100	-
54850 AUTO/TRUCK SUPPLIES	100	-	50	-	50	50	-
57300 DUES/SUBSCRIPTIONS	100	-	50	-	50	50	-
TOTAL EXPENSES	17,500	14,852	16,315	15,091	16,315	16,315	-
TOTAL SALARIES & EXPENSES	17,500	14,852	16,315	15,091	16,315	16,315	-

The Town entered into an agreement with the Town of Hamilton to share animal control services.

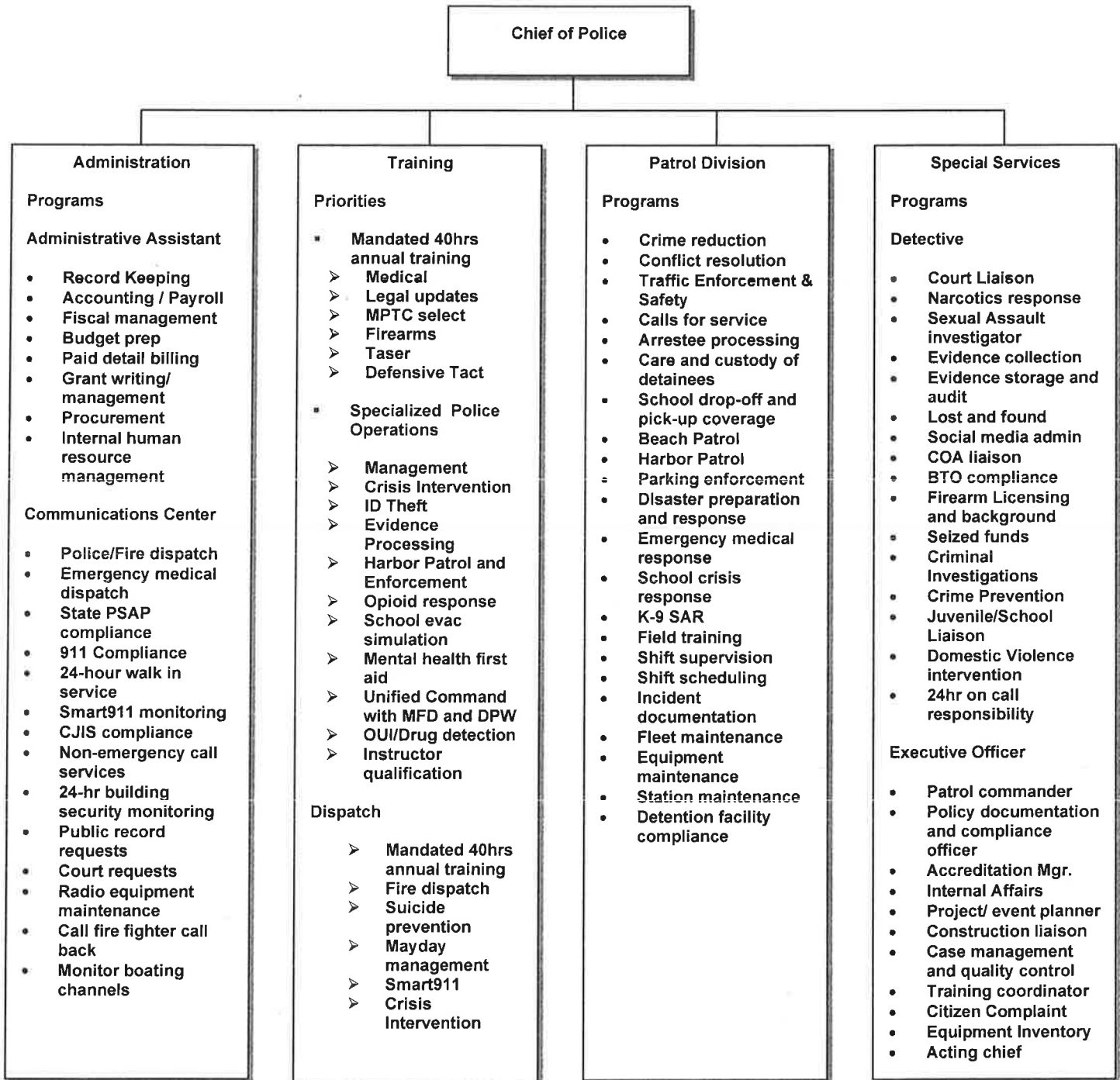
Receipts received by this Department in FY2020:

Acct Description	Act Rev Bal
LICENSES-FIREARMS	\$ 1,355.00
FINES-COURT	7,296.24
FEES-INSURANCE REPORTS	30.00
FEES-SPECIAL DUTY-ADMIN.	11,012.37
OTHER CHARGES-SCHOOL RESOURCE	26,038.28
	<u>\$ 45,731.89</u>

See parking clerk for parking fine revenue received.

Police Department

Police Department Operational Breakdown



Police Department

Detail Breakdown of Salary Spending:

<u>Salary:</u>	Covers all full-time personnel
<u>Career Incentive:</u>	This is a contractual benefit currently paid to officers and clerical union members
<u>Holiday:</u>	This is a contractual benefit paid to officers
<u>E.M.T.:</u>	This is a contractual benefit paid to officers
<u>Longevity:</u>	This is a contractual benefit paid to officers and clerical union members
<u>Uniform:</u>	This is a contractual benefit paid to officers
<u>Differential:</u>	This is a contractual benefit paid to officers assigned to the 12 AM – 8 AM and 4 PM – 12 AM shifts
<u>Dispatch Differential:</u>	This is a contractual benefit paid to dispatchers assigned to the 12 AM – 8 AM and 4 PM – 12 AM shifts
<u>Officer in Charge:</u>	This is a contractual benefit paid to officers working a shift when no supervisor is available for duty
<u>Court:</u>	This is a contractual benefit paid to officers attending court outside their tour of duty. There is a contractual four hour minimum per appearance
<u>Inspector:</u>	This is a contractual benefit paid to 1 officer assigned to investigative duty
<u>Overtime:</u>	Beyond normal tour of duty including inclement weather, special events, major incidents, follows up investigations, open shifts, illness, injury, vacation, compensation time, FMLA, extra coverage, other significant unforeseen occurrences.

Police Department

Holiday Coverage This is a contractual benefit currently paid to officers working on five major holidays (Thanksgiving, Christmas, New Year's Day, Memorial Day and 4th of July)

Training: Current law requires that all police officers in Massachusetts complete 40 hours of annual training broken down into 8 hours classes including: Legal Update, First Responder, firearms, defensive tactics and current topics in policing such as school violence prevention, Elder abuse and care, Procedural Justice and amber alert. Specialized training is determined by the chief of police based on current trends, risk assessment and leadership development.

All MPD officers are certified as Emergency Medical Technicians and, as such, they must complete a total of 30 credit hours and a 24-hour refresher course in a two year cycle. This totals an additional 27 hours per year over the forty hours required by law.

Reserve Officers: Coverage for vacations, personal days, sick and injury leave, compensatory time, bereavement leave, special events, parades, Halloween, weather emergencies and 6 open dispatch shifts per week

Dispatch: 3 full-time emergency dispatchers

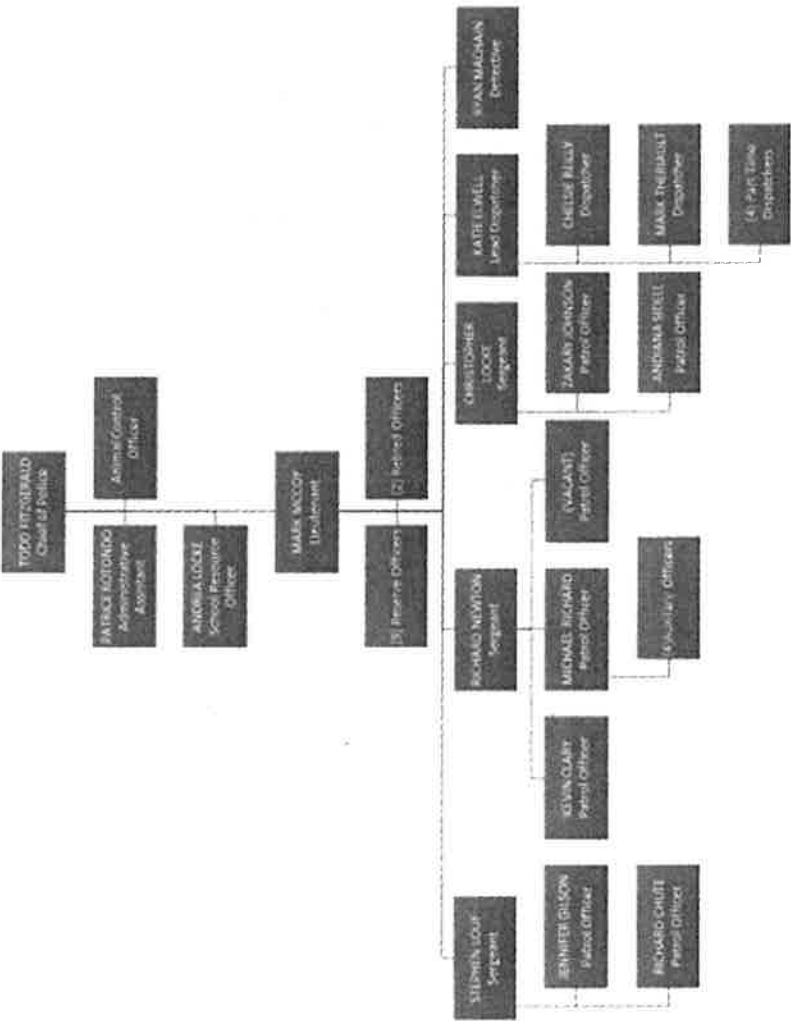
Administrative Asst.: 1 full-time administrative assistant for police/fire

Parking Enforcement: Covers part-time enforcement personnel May- September

Police Department



Manchester by-the-Sea Police Department
Organizational Chart – ALL STAFF



Revised
10/15/2020



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Manchester Fire Department

Mission Statement

The mission of the Manchester Fire Department is to provide rapid all hazards response including fire suppression and emergency medical services (EMS) to save lives, protect property and the environment, as well as minimize future incidents through prevention and public education.

Examples of "all hazards":

Paramedic EMS
Fire suppression
Vehicle Extrication
Ice/Cold Water Rescue
High Angle Rescue
Confined Space Rescue

Dewatering
Trench Rescue
Hazardous Materials Response
Lift Assist
Animal Rescue

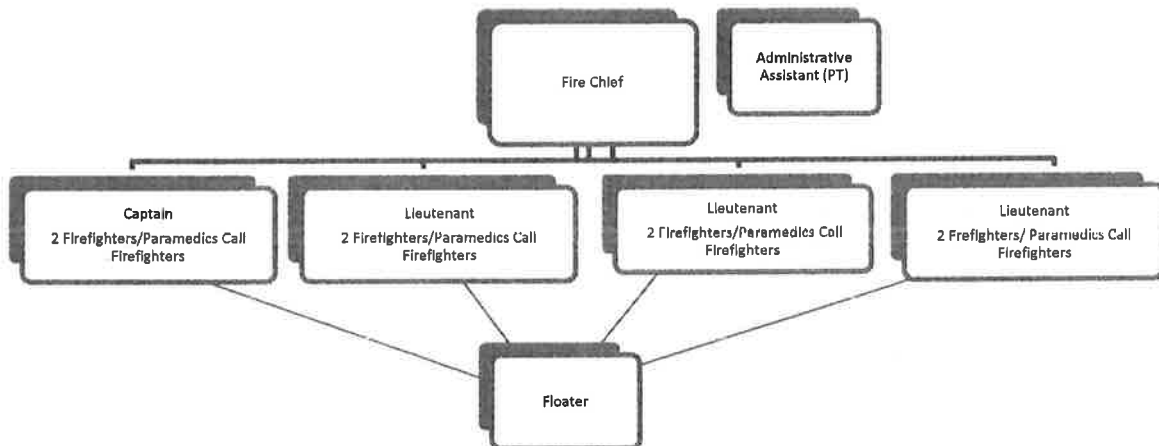
FY2022 Goals & Objectives

LONG AND SHORT TERM STRATEGIC PLAN SUMMARY

DEPARTMENT	GOAL & OBJECTIVE	PRIORITY	SCHEDULE	INITIATIVE	BENEFIT	STATUS
FIRE	Comply with federal regulations/NFPA/OSHA standards to deliver the safest and most effective customer service.	HIGH	1-12 MONTHS	Review and update department standard operating procedures, replace any outdated equipment, and increase training in all areas.	Assures greater safety for both the firefighters and citizens and visitors to the town.	UNDERWAY
FIRE	Guarantee a minimum of four certified firefighters to expeditiously arrive at the scene of a structure fire in order to safely conduct initial interior rescue and suppression operations. Meet NFPA 1710/1720 requirements of "two in-two out".	HIGH	1-12 MONTHS	Ongoing process working with mutual-aid communities. Update the departments run card for additional automatic aid. Explore SAFER grants through the Federal Government to increase on-duty staffing.	Provides the fire department with the necessary capabilities to safely undertake initial operations to save lives and protect property.	ONGOING
FIRE	Ensure an expeditious Advanced Life Support (ALS) response to an emergency medical call	HIGH	1-12 MONTHS	Working to upgrade EMS equipment, increase training, and coordinating with our mutual aid partners, both municipal and private EMS agencies.	Arrival of qualified personnel rendering appropriate care 100% of the time.	ONGOING
FIRE	Assure rapid access to town properties with apparatus that is well designed to address the town's unique topographical, weather, and roadway challenges.	HIGH	1-12 MONTHS	Purchasing of vehicles designed specifically to overcome some unique access issues to the more remote properties in town and equipped with sufficient firefighting and EMS capabilities	Rapid arrival to any scene regardless of the topography or during severe weather events.	ONGOING
FIRE	Enhance the public safety communications by improving and updating the radio and dispatching infrastructure	HIGH	1-12 MONTHS	Upgrading of the current antiquated and insufficient public safety radio system through new equipment and software upgrades.	Provides for a more reliable dispatching and communications system, allowing for firefighting and emergency operations to be conducted in a safer manner.	UNDERWAY
FIRE	Inspecting of high hazard occupancies and sites of places of assembly annually	HIGH	1-12 MONTHS	Ensures the safety of staff and patrons alike.	This will assure that locations are brought up to code and will provide MFD crews with important information that can be used to formulate pre-plans for different locations, identifying any potential hazards and concerns.	UNDERWAY
FIRE	Interact twice per year with all K through fourth grade students and once per year with students grades 5 through 12.	HIGH	1-12 MONTHS	Continue the SAFE education program for fire awareness	Students are more highly aware of safe practices which can be brought home to extend to fire safety awareness in the home.	PLANNING

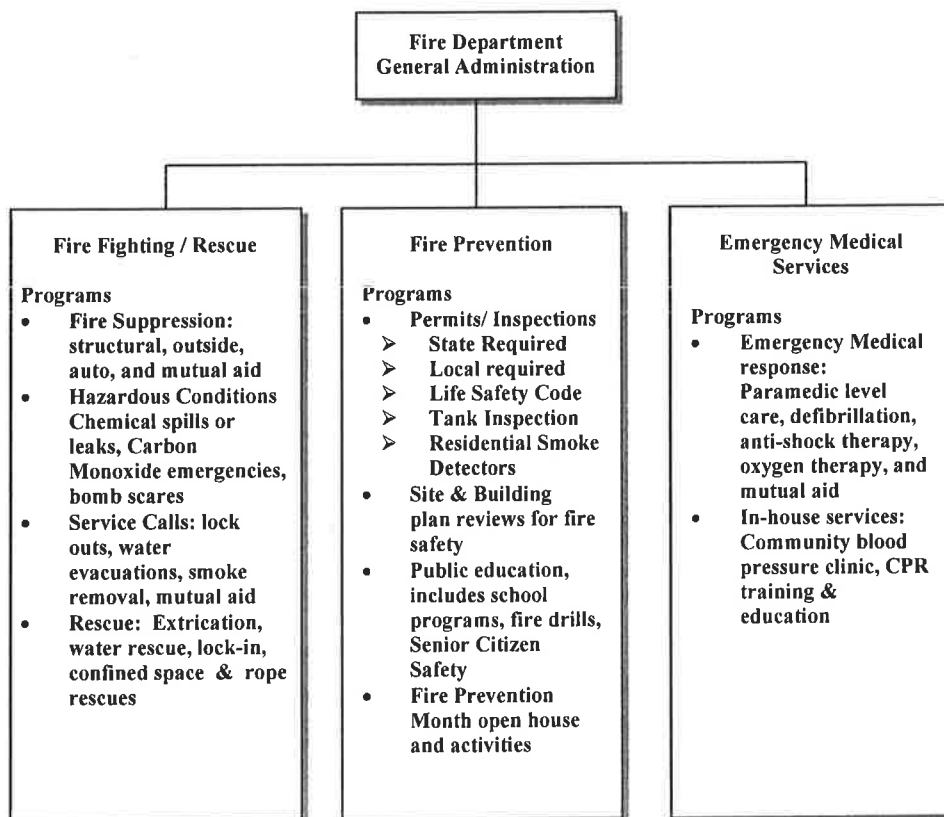
Manchester Fire Department

Organizational Chart



*Floater falls under any of the four schedules above as determined by the fire chief.

Manchester Fire Rescue Programs and Subprograms



Manchester Fire Department

FIRE

Personnel Summary

	FY 2019	FY 2020	FY 2021	FY 2022
Position	FTE	FTE	FTE	FTE
Fire Chief	1	1	1	1
Captain	1	1	1	1
Lieutenants	3	3	3	3
Firefighters/Paramedics	8	9*	9*	9*
Call Firefighters	4**	6**	4**	4**

*Adds new "floater" to backfill leave time vacancies

**Actively responding/responded

Revenues received related to this department for FY2020:

Acct Description	Act Rev Bal
OTHER CHARGES-AMBULANCE	\$ 241,456.71
PERMITS-SMOKE ALARM INSPECTION	2,700.00
PERMITS-LPG	525.00
PERMITS-BLASTING	175.00
FEES-MISCELLANEOUS-FIRE DEPT.	890.00
FEES-OIL BURNER INSPECTIONS	200.00
PERMITS-TANK REMOVAL	2,200.00
PERMITS-OPEN BURNING	1,590.00
FIRE-HHS/CARES ACT AMBULANCE	5,906.51
	<u>\$ 255,643.22</u>

FY2019 - Added a floater schedule firefighter which was offset by reduction in call fire fighter and overtime which should be reduced with the new position.

Manchester Fire Department

01203 FIRE

SALARIES

	FY-2019 BUDGETED	FY-2019 ACTUAL	FY-2020 BUDGETED	FY-2020 ACTUAL	FY-2021 BUDGETED	FY-2022 REQUESTED	FY-21 / FY-22 Change +/-
FIRE CHIEF	120,822		120,000		125,000	126,170	1,170
FIRE CAPTAIN	73,412		75,661		77,340	78,694	1,354
FIRE LIEUTENANT (PARA)	70,431		72,508		74,199	75,498	1,299
FIRE LIEUTENANT (EMT)	67,295		69,355		70,895	72,136	1,241
FIRE LIEUTENANT (PARA)	70,431		72,192		74,199	75,498	1,299
FIRE FIGHTER (PARA)	64,028		-		67,454	68,634	1,180
FIRE FIGHTER (PARA)	64,028		65,989		67,454	68,634	1,180
FIRE FIGHTER (PARA)	64,028		65,989		67,454	68,634	1,180
FIRE FIGHTER (PARA)	64,028		65,989		67,454	68,634	1,180
FIRE FIGHTER (PARA)	64,028		65,989		67,454	68,634	1,180
FIRE FIGHTER (PARA)	64,028		65,989		-	-	-
FIRE FIGHTER (PARA)	64,028		65,989		67,454	68,634	1,180
FIRE FIGHTER (PARA)	-		63,451		67,454	68,634	1,180
FIRE FIGHTER (EMT)	61,565		60,512		64,859	66,634	3,775
FIRE FIGHTER (PARA)	57,660		63,451		67,454	64,385	(3,069)
EXECUTIVE ADMIN. ASST. (ROTONDO)	15,886		16,412		16,822	17,115	293
ACTING LIEUTENANT	2,976		2,976		2,976	2,900	(76)
CALL FIREFIGHTERS	27,000		27,000		27,000	22,000	(5,000)
CAREER INCENTIVE	12,000		12,000		9,400	11,400	2,000
EMS TRAINING (FY17 prior - E.M.T. TRAINING)	35,000		35,380		35,380	35,380	-
EMS COORDINATOR	3,000		3,000		3,000	-	-
HOLIDAYS	33,416		34,781		39,035	39,000	(35)
LONGEVITY	3,000		3,200		3,800	4,300	500
FIRE TRAINING (FY17 prior - MECHANIC)	20,000		20,000		20,000	20,000	-
OVERTIME	114,000		105,000		105,000	120,000	15,000
PAGER STIPEND	9,000		9,750		9,750	9,750	-
SAFETY TECH	3,750		3,750		4,500	4,500	-
UNIFORM ALLOWANCE	7,800		7,800		7,800	7,800	-
STIPEND-FPO II (FIRE PREVENTION OFFICER)	-		750		750	750	-
CALL FF - STIPEND CALL BACK	-		-		7,200	6,000	(1,200)
CALL FF - TRAINING STIPEND	-		-		1,200	1,000	(200)
CALL FF - EMT STIPEND	-		-		200	400	200
CALL FF - LONGEVITY	-		-		400	400	-

51000 FIRE SALARIES	1,256,639	1,204,452	1,274,942	1,263,004	1,320,336	1,346,748	26,412
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EXPENSES

	FY-2019 BUDGETED	FY-2019 ACTUAL	FY-2020 BUDGETED	FY-2020 ACTUAL	FY-2021 BUDGETED	FY-2022 REQUESTED	FY-21 / FY-22 Change +/-
52100 NATURAL GAS	800	507	800	517	800	650	(150)
52110 FIRE STATION UTILITIES	1,500	294	1,500	414	1,100	600	(500)
52150 ELECTRICITY	7,800	6,299	7,800	6,460	6,800	6,800	-
52200 HEATING OIL	8,800	8,021	10,500	6,777	9,500	8,500	(1,000)
52400 BUILDING MAINTENANCE	5,100	8,847	5,000	10,601	7,000	8,500	1,500
52662 APPARATUS/VEH MAINTENANCE	17,000	29,043	17,000	18,684	18,800	22,000	3,200
52663 EMS PROGRAM	34,000	27,371	34,000	30,306	34,000	32,000	(2,000)
53170 RADIO MAINTENANCE/REPAIR	2,000	1,000	2,000	1,100	2,000	2,000	-
53201 TRAINING EQUIP/MISC	2,500	3,362	7,000	3,403	8,000	5,500	(2,500)
53400 TELEPHONE/WIRELESS	5,500	4,606	5,400	4,621	5,000	5,000	-
54200 OFFICE SUPPLIES/POSTAGE/MISC.	1,500	5,031	2,750	1,786	2,750	2,200	(550)
54382 EQUIPMENT/TOOLS	23,000	15,837	30,000	30,716	29,000	29,000	-
54500 CUSTODIAL SUPPLIES	1,600	2,511	2,000	2,867	2,500	3,000	500
54800 GASOLINE/DIESEL	9,000	9,995	9,000	9,947	9,500	10,000	500
55990 COMPUTER SUPPLIES/HARDWARE	1,500	680	1,000	739	1,000	1,000	-
57300 DUES/SUBSCRIPTIONS	4,000	5,050	6,100	3,290	6,100	6,000	(100)

TOTAL EXPENSES	125,600	128,453	141,850	132,228	143,850	142,750	(1,100)
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TOTAL SALARIES & EXPENSES	1,443,804	1,332,905	1,416,792	1,395,232	1,464,186	1,489,498	25,312
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Manchester Fire Department

Budget comment: Effective February 1, 2019, Massachusetts will implement Federal OSHA (Occupational Safety & Health Administration) standards that will affect the fire service directly. The impact in adoption of OSHA will require additional safety measures in the form of equipment both for safety of firefighters as well as operations at emergency scenes. At this time measures are still being researched but will undoubtedly come at increased expense for the FD. Any reductions in budget needs will place not only firefighter and the public we serve at risk but place liabilities on cities and towns in the form of fines and possibly more.

Emergency Management

MISSION STATEMENT

To protect the Town by coordinating and integrating all activities necessary to build, sustain, and improve the capability to mitigate against, prepare for, respond to, and recover from threatened or actual natural disasters, acts of terrorism, or other man-made disasters.

GOALS AND OBJECTIVES

Align mitigation, preparedness, response, and recovery activities with nationally recognized best practices to deliver the safest most effective customer service within a framework of fiscal responsibility and continuous process improvement.

Mitigation:

Attempt to prevent hazards from developing into disasters altogether, or to reduce the effects of disasters when they occur through intelligence, long range planning, and grant submissions with a focus on critical infrastructure.

Preparedness:

Develop actionable disaster plans that focus on: communications; maintenance and training of emergency services; warning methods; emergency shelters; evacuation if necessary; staging, stockpiling, inventory, and maintenance of essential supplies and equipment; arrangement with supply vendors, developing organizations of trained volunteers among our citizens, and Emergency Operation Center (EOC) guidelines.

Response:

Mobilize available emergency services, citizen volunteers, as well as state, federal, and non-governmental organizations (NGO) to save lives and protect property.

Recovery:

Facilitate short and long term activities in the aftermath of a disaster that: focus on the restoration of essential services and infrastructure; seek available state and federal reimbursement; replenish, refit, and prepare resources for the next disaster; conduct the necessary after action analysis; and make the required changes for the future.

BUDGET COMMENTS

Reduction in Emergency Management Salaries as the deputy director position has been absorbed into existing budgets.

No general revenues or benefits costs are related to this department.

Emergency Management

01231 EMERGENCY MANAGEMENT	FY-2019 BUDGETED	FY-2019 ACTUAL	FY-2020 BUDGETED	FY-2020 ACTUAL	FY-2021 BUDGETED	FY-2022 REQUESTED	FY-21 / FY-22 Change +/-
01231 51000 E. M. SALARIES	4,000	4,000	4,000	4,000	4,000	-	(4,000)
01231 52000 E. M. EXPENSES	1,000	994	1,000	306	1,000	1,000	-
01232 52000 EMERGENCY NOTIFICATION	5,500	4,500	4,500	4,500	4,500	4,725	225
TOTAL EXPENSES	10,500	9,494	9,500	8,806	9,500	5,725	(3,775)

Emergency notification is for the Town's reverse 911 call service.



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Harbor Master

Mission Statement

The Manchester-by-the-Sea Harbormaster's mission is to provide marine enforcement, rescue, EMT and education services to boaters within the tidal waters of Manchester-by-the-Sea, Massachusetts. Identify and pursue state and federal funding sources for the improvement and maintenance of Manchester Harbor. The Harbormaster is dedicated to delivering these and other services to the boating community with courtesy and professionalism. Every effort will be made to foster a safe boating environment by maintaining a high state of readiness and cultivating partnerships with fisherman, recreational boat owners, marine business owners, and marine law enforcement agencies on the North Shore in order to make Manchester-by-the-Sea the safest boating waters in all of Massachusetts.

FY2022 Goals and Objectives

LONG AND SHORT TERM STRATEGIC PLAN SUMMARY

DEPARTMENT	GOAL & OBJECTIVE	PRIORITY	SCHEDULE	INITIATIVE	BENEFIT	STATUS
HARBORMASTER	Goal: Upgrade and improve harbor infrastructure. Objective: 1. Permit and expand Tuck's Point floats, Comply with state and federal regulations. In permitting phase. 2. Expand bow and stern mooring program to Areas 3-4 in the spring of 2021 3. Relocate the Harbor Department office.	HIGH	1-12 MONTHS	1. Foth Engineering will provide permitting services. 2. Moorings are being converted with some already done. 3. Investigating a floating office for the Harbor Department.	Appropriate steps to achieve greatest efficiencies from a public safety and administrative perspective.	ONGOING
HARBORMASTER	Goal: Ensure that all shore side property owners meet all local, state and federal permitting requirements, (including the town). Objective: Work with all relevant agencies to assist property owners in obtaining any missing permits, Future permitting for projects such as dredging are at risk.	MEDIUM	1-12 MONTHS	Largely complete. The goal will be stay up with new permitting.	Ease of permitting for future municipal harbor projects. Going forward	ONGOING
HARBORMASTER	Goal: Better on water performance during the boating season. Objective: 1. Continue to expand users of the pump out boat. 2. Continue working in conjunction with the Police Department to better manage growing transient fleet at Long and Black Beaches. 3. Improved communication with other public safety departments, Install police radio on both boats.	HIGH	1-12 MONTHS	1. slight increase each year. 2. Excellent working relationship.	Continuous evaluation of standards and practices will lead to best outcomes.	ONGOING
HARBORMASTER	Goal: More education Objective: 1. PSA outreach through available media resources. 2. Offer more Safe Boating classes.	HIGH	1-12 MONTHS	1. Several podcasts and safe boating programs filmed at 1622 Studios.	Education speaks for itself. This is one of the harbormasters most important tasks.	ONGOING

Harbor Master

The Harbor salary and expenses are covered by waterway fees and boat excise fees. It could be set up as an Enterprise Fund.

19000 HARBOR MASTER	FY-2019 BUDGETED	FY-2019 ACTUAL	FY-2020 BUDGETED	FY-2020 ACTUAL	FY-2021 BUDGETED	FY-2022 REQUESTED	FY-21 / FY-22 Change +/-
SALARIES							
HARBOR MASTER	90,450		92,711		95,029	96,692	1,663
ASSISTANT HARBOR MASTERS/CLERK	13,518		13,856		13,856	14,098	242
DEPUTY HARBORMASTER	35,000		35,875		35,875	36,503	628
OT POLICE PATROL	-		10,000		10,000	10,175	175
51000 HARBOR MASTER SALARIES	138,968	134,663	152,442	144,983	154,760	157,468	2,708
EXPENSES							
52000 CARE OF FLOATS	6,500	6,625	4,000	6,644	4,000	4,000	-
52640 AUTO/TRUCK REPAIRS	775	12	775	37	775	775	-
52650 BOAT EXPENSES	8,500	10,915	8,500	9,687	12,500	12,500	-
53050 PROFESSIONAL SERVICES	500	1,388	500	622	500	500	-
53400 TELEPHONE	1,300	373	1,300	631	1,000	1,000	-
53450 POSTAGE	340	600	340	-	600	800	200
53480 PRINTING/ADVERTISING	650	-	650	-	650	360	(290)
54200 OFFICE SUPPLIES	600	774	600	325	600	600	-
54800 GASOLINE/OIL	775	3	775	-	775	775	-
55000 MEDICAL SUPPLIES	1,400	125	1,400	-	1,000	1,000	-
55000 UNIFORMS	300	683	300	864	700	700	-
57300 DUES/SUBSCRIPTIONS	160	250	160	250	160	250	90
TOTAL EXPENSES	21,800	21,747	19,300	19,059	23,260	23,260	-
TOTAL SALARIES & EXPENSES	160,768	156,410	171,742	164,042	178,020	180,728	2,708

FY2020 Added additional patrol presence for busy summer weekends. Third boat requires increase in boat expenses.

Revenues received by the Department in FY2020:

Acct Description	Act Rev Bal
FEES-MOORING WAITING LIST FEES	\$ 8,860.00
TRANSIENT DOCK FEES	14,260.41
	<u>\$ 23,120.41</u>
Waterway fund	
BOAT TAX	\$ 15,942.64
MOORING FEES	240,692.00
	<u>\$ 240,692.00</u>

Note: rates/fees have been increased as of FY2017. This revenue stream is expected to cover costs related to the ongoing dredging efforts.

Building Department

Building Department Mission Statement

The Building Department is responsible for administering and enforcing Massachusetts Codes regarding building, plumbing, gas, and electrical work; as well as the rules and regulations of the Massachusetts Architectural Access Board. In addition, the department administers and enforces all Town of Manchester's Zoning By-laws. It is the mission of the Building Department to strive to ensure the public safety through inspection activities and continuous enforcement of all codes, rules and regulations designed to detect and correct improper and/or unsafe building practices and land uses within the Town.

FY2022 Goals

1. The Building Department will, to the best of its ability, maintain public safety and ensure compliance with all applicable codes and by-laws.

Objectives:

- Inspect building, electrical, plumbing, and gas projects in a timely manner
- Carefully review all permit applications
- Investigate reports of violations
- Enforce local zoning by-laws
- Educate the public regarding the necessary procedures for obtaining permits
- Recommend amendments to the Zoning By-Laws to the Master Plan Committee and Planning Board

2. The Building Department will provide the public with accurate code and zoning information.

Objectives:

- Inspectors will be available to answer questions during posted office hours
- Attend professional seminars and conferences and read pertinent literature to keep current on code and zoning issues
- Refer the public to appropriate places to locate code and zoning printed materials
- Consult with other town officials and legal counsel as necessary to ensure accuracy

3. The Building Department will efficiently provide the public with accurate records

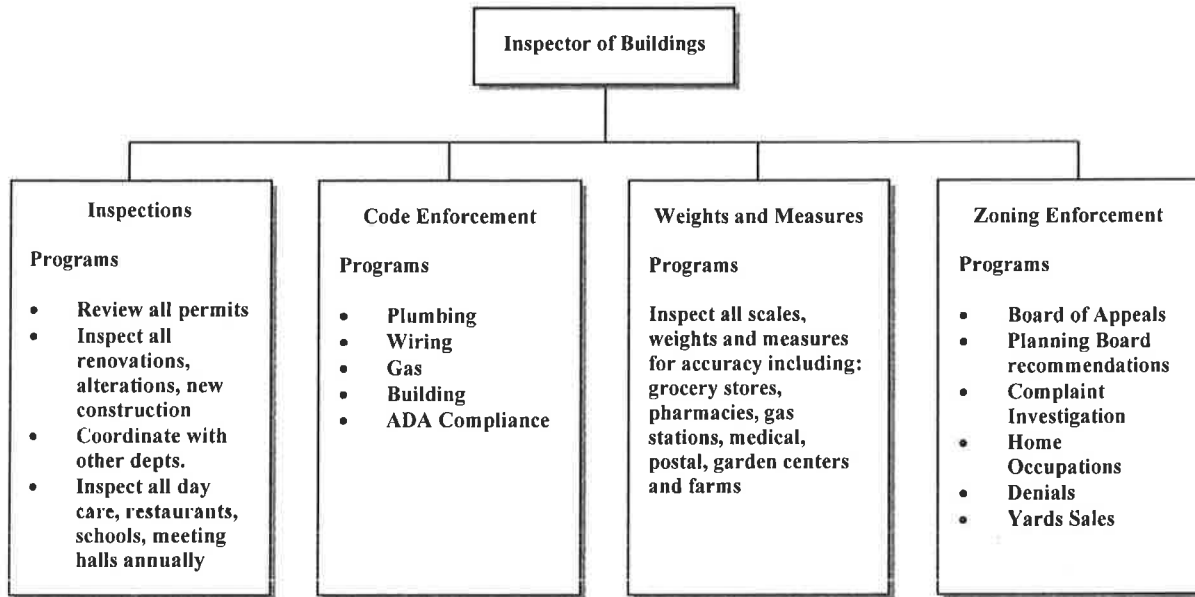
Objectives:

- Maintain up-to-date listings of all permits pulled for public viewing
- Require all plans be downloaded onto computerized permitting system – No large copies to be stored
- Continue improvement on computerization of permitting information

4. Continue to add onto the permitting software with departments for various permits and fees.

Building Department

Building Department Programs and Subprograms



BUILDING DEPARTMENT

Personnel Summary

	FY 2019	FY 2020	FY2021	FY2022
Position	FTE	FTE	FTE	FTE
Part-time Building Inspector	.50	.50	.50	.50
Part-time Clerk	.50	.50	.50	.50
Part-time Sealer of Weights/Meas.	.25	.25	.25	.25
Part-time Electrical Inspector	.25	.25	.25	.25
Part-time Plumbing & Gas Inspector	.25	.25	.25	.25
Total Full-Time Equivalent	1.75	1.75	1.75	1.75

Building Department

BUILDING DEPARTMENT 01213-01229	FY-2019 BUDGETED	FY-2019 ACTUAL	FY-2020 BUDGETED	FY-2020 ACTUAL	FY-2021 BUDGETED	FY-2022 REQUESTED	FY-21 / FY-22 Change +/-(-)
01213 51000 BUILDING INSPECTOR	21,976	-	22,526	-	23,090	23,494	404
01213 51000 H6 SENIOR CLERK	25,420	-	26,309	-	23,083	23,487	404
TOTAL SALARIES	47,396	45,195	48,835	48,182	46,173	46,981	808
01215 51000 GAS/PLUMBING INSPECTOR	12,977	12,977	13,302	13,301	13,634	13,873	239
01219 52000 SEALER WGTS/MEAS EXPENSE	3,200	3,000	3,000	3,000	3,000	3,000	-
01221 51000 ELECT. INSPECT	12,977	12,977	13,302	13,301	13,634	13,873	239
01229 52000 INSPECTOR' EXPENSES	4,800	4,775	4,500	4,500	4,500	4,500	-
PERMITTING SOFTWARE (ALL 4 DEPTS)	-	-	-	-	-	27,920	27,920
TOTAL EXPENSES	33,954	33,729	34,104	34,103	34,768	63,166	28,398
TOTAL SALARIES & EXPENSES	81,350	78,924	82,939	82,285	80,941	110,147	29,206

*Upgraded/expanded online permitting system - \$11,000 previously included in the IT expense budget.

Revenues received by this Department in FY2020:

Acct Description	Act Rev Bal
PERMITS-BUILDING	\$ 158,107.58
PERMITS-ELECTRICAL	41,269.80
PERMITS-GAS	12,415.79
PERMITS-PLUMBING	17,560.00
	<u>\$ 229,353.17</u>

Public Works

Department of Public Works

DEPARTMENT OF PUBLIC WORKS 14.82%	FY-2019 BUDGETED	FY-2019 Actual	FY-2020 BUDGETED	FY-2020 Actual	FY-2021 BUDGETED	FY-2022 REQUESTED	FY-21 / FY-22 Change +/-
DEPARTMENT OF PUBLIC WORKS							
SALARIES	811,777	809,987	848,971	835,729	861,026	894,484	33,438
EXPENSES	353,250	340,511	358,950	308,133	389,800	382,800	(7,000)
SNOW REMOVAL							
SALARIES	32,000	45,737	32,000	25,010	32,000	32,000	-
EXPENSES	170,000	118,985	170,000	75,738	170,000	170,000	-
STREET LIGHTING	40,000	95,826	40,000	39,439	35,000	35,000	-
SANITATION/COMPOSTING/RECYCLING							
SALARIES	21,000	13,229	14,000	13,767	14,500	15,000	500
EXPENSES	45,000	51,213	60,000	44,372	60,000	60,000	-
RUBBISH COLLECTION/RECYCLING	395,000	373,753	426,000	388,069	416,000	426,400	10,400
DISPOSAL	120,000	120,599	120,000	143,616	164,250	174,250	10,000
TOTAL DEPARTMENT OF PUBLIC WORKS	1,988,027	1,969,640	2,069,921	1,873,873	2,142,576	2,189,914	47,338

Department of Public Works

Mission Statement

The Department of Public Works strives to provide the highest level of municipal services for the benefit of our citizens, businesses and visitors in an environmentally sensitive, sustainable and cost-effective manner. The Department of Public Works is responsible for maintaining the municipal infrastructure including streets, sidewalks, drainage, town trees, the water system, sanitary sewer system, cemeteries and managing solid waste collection and disposal.

Goals

The proposed 2022 operating and capital budgets are continuing the goals of the last year with minor adjustments. Listed below are some points that help explain where the department is, the progress made and our vision moving ahead.

HIGHWAY DIVISION:

~Pavement: This year we completed paving projects on Ocean Street, Raymond Street and Magnolia following the completion of the water main work. We also expanded the full width over lay on Central Street to Pine Street, as well as sidewalk and ADA improvements at Lincoln and School and at the Town Common. We also completed two of our “Complete Streets” intersections at School and Central and Beach at Union. As part of these project we installed green spaces within the sidewalk layout.

Future work will include additional streets and sidewalks as budget allows and as other utility work progresses throughout Town. On the short list are Walker Road and Bennett Street.

~Drainage: The Town completed our drainage improvements on Raymond Street and spot repairs on catch basins throughout town. We submitted our second annual report on the Municipal Separate Storm Sewer System (MS4) for the new permit. Highlights of our efforts include creating a town storm water management plan, illicit detection discharge elimination (IDDE) plan, drafting storm water bylaws and inventorying all drainage assets. We continue screening of outfalls and will continue that effort in 2021.

Additional design progress was made for replacement of the Central Street Culvert. Permitting design was submitted for Mass DOT and other state agencies as required for the project.

~Snow and ice: Storm reports have been and will continue to be produced after each event to document the labor, equipment and materials used. We will be purchasing vehicles to replace ones that are no longer road worthy and continue to maintain the rest of the fleet.

~Training: Safety training continues to be a priority. DPW is now subject to OSHA regulation. Credits toward insurance premiums were received for the participation in MIIA (the town’s insurance carrier) courses. DPW workers are among the most at risk professions for workplace injuries.

~Seawalls: Seawall and Revetment repair are being bid in 2020 for repair in 2021. Part of the revetment was repaired in 2020 but the balance of the work needs to be bid.

Department of Public Works

~Sidewalks: As mentioned above significant sidewalk including ADA improvements were completed along Central Street and Lincoln at school. Additional work was completed along Friend Street and Pleasant Street extension. Work will continue as utility work is completed.

GENERAL UPDATE:

~The right sizing of equipment and better specifications for equipment purchases are resulting in rolling stock that fits the true needs of the Department and will have a longer life. This year we purchased the sidewalk plow and a large dump truck. Next year we are asking for a large dump truck with plow and a trailer mounted compressor to replace same equipment that is 15-20 years old.

~Facility: While we are right sizing and properly specifying equipment needs, the majority of the fleet is not housed under cover. This remains a concern because we need to protect the investment made in the equipment.

~Summary: Significant investment and progress was made this year to continue addressing our infrastructure needs. Although construction projects are always invasive, projects completed this year complete on schedule and at or under budget. DPW appreciates our resident's patience and support during these projects. We hope our efforts in public notice and effective oversight are meeting your expectations as endeavor to continually improve.

(Note the enterprise section for details on Water and Sewer)

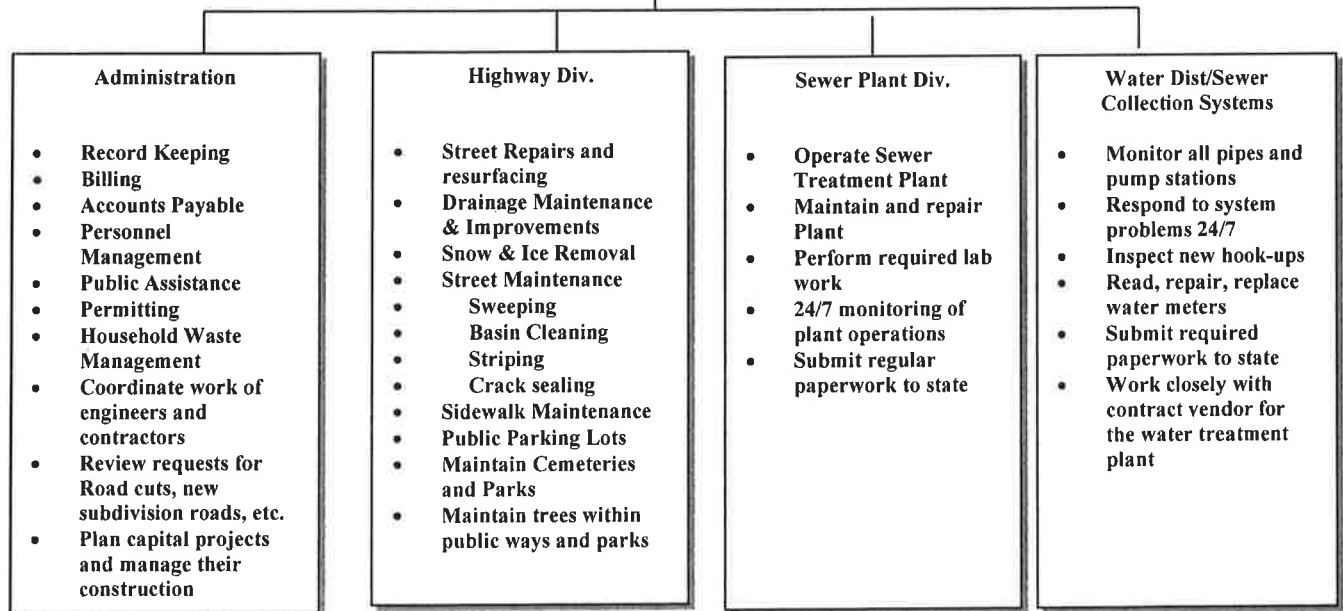
Department of Public Works

DPW

Personnel Summary

Position	FY2019 FTE	FY2020 FTE	FY2021 FTE	FY2022 FTE
DPW Director	1	1	1	1
Admin Assistant	1.5	1	1	1
Project/Operations Manager	1	1	1	1
PT Utility Billing Clerk	0.5	0.5	0.5	0.5
Highway Foreman	1	1	1	1
Buildings & Grounds Foreman	1	1	1	1
Highway Skilled Laborers	2	2	3	3
Highway Equip Operators	2	2	2	2
Mechanic & Mechanic Helper	2	2	2	2
Water Foreman	1	1	1	1
Water Operator	1	1	1	1
Water Skilled Laborers	1	1	2	2
Sewer Foreman/Operator	1	1	1	1
Sewer Lab Technician	1	1	1	1
Sewer Skilled Laborers	2	2	3	3
	19	18.5	21.5	21.5

DPW Director



Department of Public Works

01401 DEPARTMENT OF PUBLIC WORKS	FY-2019 BUDGETED	FY-2019 ACTUAL	FY-2020 BUDGETED	FY-2020 ACTUAL	FY-2021 BUDGETED	FY-2022 REQUESTED	FY-21 / FY-22 Change +/-
SALARIES							
REGULAR	721,877		757,971		775,816	789,414	13,598
PART TIME LABOR	42,000		42,000		31,200	45,000	13,800
LONGEVITY	5,900		4,300		4,600	5,100	500
OVERTIME	24,000	23,231	26,000	38,461	30,000	38,000	8,000
STANDBY	12,000		10,000		7,140	7,300	160
WORKING OUT OF CLASSIFICATION	3,000		6,000		6,120	6,300	180
UNIFORM ALLOWANCE	3,000		2,700		3,000	3,000	-
EDUCATION STIPEND	-		-		350	350	-
OPERATIONS STIPEND	-		-		2,800	-	(2,800)
01401 51000 DPW. SALARIES	811,777	809,987	848,971	835,729	861,026	894,464	33,438
EXPENSES							
52010 MISC MAINTENANCE/REPAIRS	71,500	39,792	78,000	43,439	80,000	75,000	(5,000)
52100 NATURAL GAS	12,000	11,294	10,000	8,681	10,000	10,000	-
52150 ELECTRICITY	10,000	9,999	12,000	8,409	12,000	12,000	-
52175 TREE MAINTENANCE	28,000	53,732	28,000	21,792	55,000	55,000	-
52400 BUILDING MAINTENANCE	15,000	5,855	11,000	7,497	11,000	11,000	-
52662 VEHICLE/EQUIP. REPAIRS	65,000	48,815	65,000	56,272	55,000	55,000	-
53050 PROFESSIONAL SERVICES	25,000	54,803	25,000	51,466	30,000	30,000	-
53200 TRAINING	3,000	568	4,500	227	4,500	4,500	-
53400 TELEPHONE	4,000	2,818	3,200	2,532	3,800	3,800	-
53480 POSTAGE	500	396	500	326	500	500	-
54200 OFFICE SUPPLIES	3,500	3,417	4,500	2,270	4,500	3,000	(1,500)
54800 FUEL/OIL	23,500	26,534	24,000	21,663	25,000	25,000	-
55360 MATERIAL	18,000	15,369	18,000	17,690	20,500	20,000	(500)
55400 SIGNS	10,000	3,950	10,000	6,589	10,000	10,000	-
55401 EQUIPMENT/MATERIALS	15,000	23,778	15,000	14,264	15,000	15,000	-
57100 TRAVEL/MEALS	3,500	1,309	4,000	14	4,000	4,000	-
57300 DUES/SUBSCRIPTIONS	750	318	1,250	946	1,500	1,500	-
58721 ATHLETIC FIELD MAINTENANCE	20,000	13,095	20,000	13,324	20,000	20,000	-
58770 PARK AND BEACH MAINTENANCE	25,000	24,672	25,000	30,732	27,500	27,500	-
TOTAL EXPENSES	353,250	340,511	358,950	308,133	389,800	382,800	(7,000)
TOTAL SALARIES & EXPENSES	1,165,027	961,673	1,207,921	1,143,862	1,250,826	1,277,264	26,438

01405 SNOW REMOVAL	FY-2019 BUDGETED	FY-2019 ACTUAL	FY-2020 BUDGETED	FY-2020 ACTUAL	FY-2021 BUDGETED	FY-2022 REQUESTED	FY-21 / FY-22 Change +/-
51000 SNOW SALARIES	32,000	45,737	32,000	25,010	32,000	32,000	-
EXPENSES							
52662 VEHICLE/EQUIP. REPAIRS	20,000	17,612	20,000	28,281	20,000	20,000	-
52950 HIRED EQUIPMENT	40,000	51,001	40,000	11,994	40,000	40,000	-
54800 FUEL/OIL	20,000	2,519	20,000	1,669	20,000	20,000	-
55600 SAND/SALT	90,000	47,853	90,000	33,794	90,000	90,000	-
TOTAL EXPENSES	170,000	118,985	170,000	75,738	170,000	170,000	-
TOTAL SALARIES & EXPENSES	202,000	164,722	202,000	100,748	202,000	202,000	-

Department of Public Works

	FY-2019 BUDGETED	FY-2019 ACTUAL	FY-2020 BUDGETED	FY-2020 ACTUAL	FY-2021 BUDGETED	FY-2022 REQUESTED	FY-21 / FY-22 Change +/-
01404 SANITATION COLLECTION & DISPOSAL							
52900 COLLECTION	395,000	373,753	426,000	388,069	416,000	426,400	10,400
52953 DISPOSAL	120,000	120,599	120,000	143,616	164,250	174,250	10,000
01443 SANITATION							
51000 SANITATION SALARIES	21,000	13,229	14,000	13,767	14,500	15,000	500
EXPENSES							
52070 OPERATIONAL EXPENSES	15,000	13,656	15,000	24,341	15,000	15,000	-
54825 PAY AS YOU THROW BAGS	30,000	37,557	45,000	20,031	45,000	45,000	-
TOTAL EXPENSES	45,000	51,213	60,000	44,372	60,000	60,000	-
TOTAL SALARIES & EXPENSES	66,000	64,441	74,000	58,139	74,500	75,000	500
TOTAL SANITATION	581,000	558,793	620,000	589,824	654,750	675,650	20,900

Consolidated all dumpster costs for better management of costs and services. The recycling market collapse is causing cost increases.

Revenues received by the department FY2020:

Acct Description	Act Rev Bal
TRASH-TRANSFER STATION STICKER	\$ 288,725.00
CEMETERIES-BURIALS/CREMATIONS	34,150.00
PERMITS-ROAD OPENING	5,700.00
	<u>\$ 328,575.00</u>

Other Environmental

OTHER ENVIRONMENTAL

OTHER ENVIRONMENTAL 0.45%	FY-2019 BUDGETED	FY-2019 Actual	FY-2020 BUDGETED	FY-2020 Actual	FY-2021 BUDGETED	FY-2022 REQUESTED	FY-21 / FY-22 Change +/-
<u>HISTORIC COMMISSION</u>							
SALARIES	4,386	4,384	1,600	1,600	1,600	1,600	-
EXPENSES	700	50	850	447	850	950	100
<u>CONSERVATION COMMISSION</u>							
SALARIES	64,834	66,589	76,657	76,652	78,813	59,595	(19,218)
EXPENSES	2,950	1,876	2,425	1,968	2,640	2,760	120
CHEBACCO WOODS EXPENSES	-	-	-	-	-	1,250	1,250
TOTAL OTHER ENVIRONMENTAL	72,870	72,899	81,532	80,668	83,903	66,155	(17,748)

Historic Commission

The Manchester Historic District Commission functions as a regulatory commission for the benefit of the Town. The objective of the Historic District Commission is to provide an expeditious application and review process relative to the physical modification to the residences and businesses within the District.

<u>01481 HISTORIC COMMISSION</u>	FY-2019 BUDGETED	FY-2019 ACTUAL	FY-2020 BUDGETED	FY-2020 ACTUAL	FY-2021 BUDGETED	FY-2022 REQUESTED	FY-21 / FY-22 Change +/(-)
51000 HISTORIC DISTRICT SALARIES	4,386	4,384	1,600	1,600	1,600	1,600	-
<u>EXPENSES</u>							
53050 PROFESSIONAL SERVICES	500	-	-	-	-	-	-
53450 POSTAGE	50	50	500	221	500	500	-
53480 PRINTING/ADVERTISING	150	-	150	192	150	250	100
54200 OFFICE SUPPLIES	-	-	200	35	200	200	-
TOTAL EXPENSES	700	50	850	447	850	950	100
TOTAL SALARIES & EXPENSES	5,086	4,434	2,450	2,047	2,450	2,550	100

Professional services not needed however taking this in house requires increased postage as mailings are done by staff. Higher fees are expected to cover this additional cost.

No revenues were received by this department in FY2020.

Conservation Commission

DEPARTMENTAL MISSION STATEMENT

To serve the residents of Manchester in protecting the public interests associated with our local wetland resources; and to enhance, acquire, protect, and manage conservation lands for the public good.

GOALS AND OBJECTIVES

Goals

1. Provide services to Manchester residents such as assisting with wetlands applications, answering questions regarding regulations and open space issues, following up on reported violations, etc.
2. Carefully consider all permit applications that come before the commission to ensure that resource area performance standards are being met and that projects are carried out in such a manner as to protect those resource areas.
3. Issue wetlands and related permits to applicants within the timeframes established by state and local regulations.
4. Take the opportunity to educate the public through the permitting process, web postings, newspaper articles, community access TV and open space planning.
5. Participate in open space planning, management and the seven year action plan as specified in the Town's Open Space and Recreation Plan.
6. Enhance commission managed open space through improvements as outlined in the Open Space and Recreation Plan.

Objectives

1. Carefully consider all permit applications that come before the commission to ensure that resource area performance standards are being met and that projects are carried out in such a manner as to protect those resource areas.
2. Issue wetlands and related permits to applicants within the timeframes established by state and local regulations.
3. Educate the public through the permitting process, web postings, and newspaper articles and open space planning.
4. Provide services to Manchester residents such as assisting with wetlands applications, answering questions regarding regulations and open space issues, following up on reported violations, etc.
5. Participate in open space planning, management and the seven-year action plan as specified in the town's Open Space and Recreation Plan.
6. Enhance conservation commission managed open space through improvements as outlined in the Open Space and Recreation Plan.
7. Support the acquisition of open space and the creation of conservation restrictions for the purposes of natural resource preservation, watershed protection, flood control, passive recreation, fisheries and wildlife habitat.
8. Continue membership in the Massachusetts Association of Conservation Commissions and actively participate in conferences and workshops.

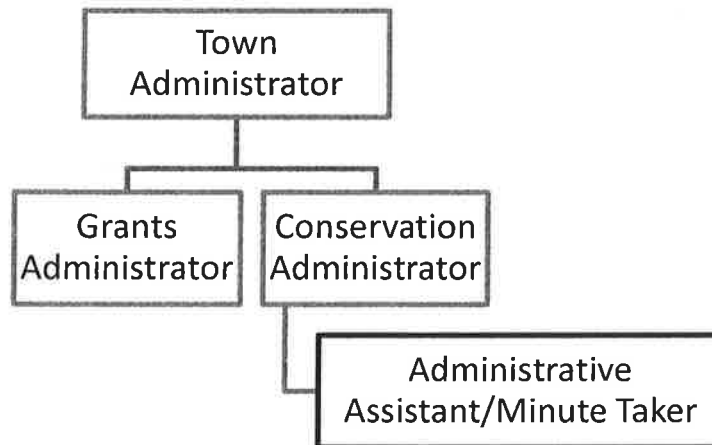
Conservation Commission

01487 CONSERVATION COMMISSION	FY-2019 BUDGETED	FY-2019 ACTUAL	FY-2020 BUDGETED	FY-2020 ACTUAL	FY-2021 BUDGETED	FY-2022 REQUESTED	FY-21 / FY-22 Change +/-
SALARIES							
H-S DEPARTMENT ASSISTANT (Eva Palmer)	7,481		10,515		10,732	10,920	188
CONSERVATION ADMINISTRATOR CHRIS BERTONI	41,998		46,468		47,838	48,675	837
GRANT ADMINISTRATOR MARY REILLY	15,355		19,674		20,243	-	(20,243) *
51000 CON. COMM. SALARIES	64,834	66,589	76,657	76,652	78,813	59,595	(19,218)
EXPENSES							
53450 POSTAGE	550	550	600	600	660	660	-
53480 PRINTING/ADVERTISING	400	-	100	-	100	100	-
54200 OFFICE SUPPLIES	500	376	475	386	475	550	75
57100 TRAVEL/MEALS	200	-	150	-	150	150	-
57300 DUES/SUBSCRIPTIONS	800	723	600	794	705	750	45
58700 OFFICE EQUIPMENT	500	228	500	188	550	550	-
TOTAL EXPENSES	2,950	1,876	2,425	1,968	2,640	2,760	120
01488 52000 CHEBACCO WOODS EXPENSES	-	-	-	-	-	1,250	1,250 **
TOTAL SALARIES & EXPENSES	67,784	68,465	79,082	78,621	81,453	63,605	(17,848)

*Moved salaries to BOS Clerk line in Selectmen's budget.

**Reinstate the cost sharing of the Chebacco Woods area

Revenues received by this department for FY2020: Conservation fees \$14,791.



Human Services

HUMAN SERVICES

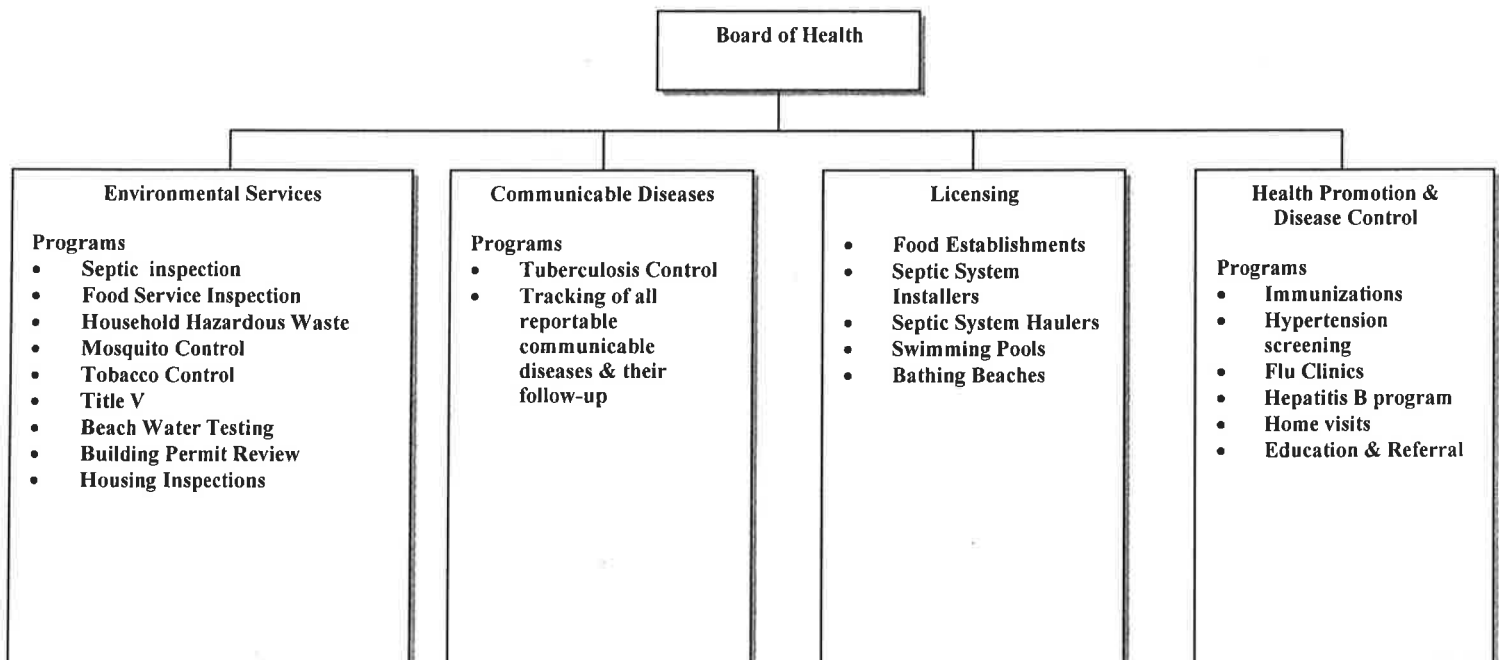
HUMAN SERVICES	FY-2019	FY-2019	FY-2020	FY-2020	FY-2021	FY-2022	FY-21 / FY-22
2.43%	BUDGETED	Actual	BUDGETED	Actual	BUDGETED	REQUESTED	Change +/-
<u>HEALTH</u>							
SALARIES	66,444	57,052	64,916	61,928	66,506	72,510	6,005
EXPENSES	52,550	34,257	52,800	41,746	50,800	48,750	(2,050)
<u>VETERANS' SERVICES</u>							
EXPENSES	14,500	14,500	15,000	15,000	15,000	15,000	-
VETERANS' BENEFITS	28,800	13,732	20,000	23,925	28,000	28,000	-
<u>COUNCIL ON AGING</u>							
SALARIES	160,316	160,268	168,224	168,185	172,808	175,897	3,089
EXPENSES	17,125	17,601	18,025	14,406	19,100	18,600	(500)
TOTAL HUMAN SERVICES	338,735	297,410	338,965	315,190	352,213	358,767	6,544

Board of Health Departmental Statement

The Board of Health will continue to serve the people of Manchester by protecting the public through efficient implementation of the various programs, including those programs that are mandated by the Commonwealth of Massachusetts, Division of Public Health. The Board of Health will continue its proactive approach to all health concerns by emphasizing prevention and public education.

Board of Health FY-2022 Goals and Objectives

The Manchester Board of Health will continue every effort to protect the public health of the residents from the very basic health threats to ever-changing health issues. We will continue to refine our focus on innovative health prevention programs while keeping up with new mandates created by the State.

Organizational Chart**Health Department Programs and Subprograms**

HEALTH DEPARTMENT

Position	FY2019 FTE	FY2020 FTE	FY2021 FTE	FY2022 FTE
Part-time Nurse	.30	.30	.30	.30
Administrative Assistant	.75	.75	.75	.75
Total Full-Time Equivalent	1.05	1.05	1.05	1.05

01501 HEALTH	FY-2019 BUDGETED	FY-2019 ACTUAL	FY-2020 BUDGETED	FY-2020 ACTUAL	FY-2021 BUDGETED	FY-2022 REQUESTED	FY-21 / FY-22 Change +/-
SALARIES							
H-6 ADMINISTRATIVE ASST.	41,148	-	40,461	-	41,473	44,400	2,927
S-10 PUBLIC HEALTH NURSE	22,946	-	23,105	-	23,683	26,510	2,827
LONGEVITY	1,000	-	1,000	-	1,000	1,100	100
B.S. DEGREE	350	-	350	-	350	500	150
51000 HEALTH SALARIES	65,444	57,052	64,916	51,928	66,505	72,510	6,005
EXPENSES							
53050 PROFESSIONAL SERVICES	37,000	22,176	36,000	30,325	34,000	30,000	(4,000)
53070 MEDICAL INSPECTION	2,500	1,450	3,000	1,868	3,000	3,000	-
53200 TRAINING	500	-	500	700	-	700	700
53450 POSTAGE	250	38	250	150	250	250	-
53480 PRINTING/ADVERTISING	700	1,208	700	556	700	700	-
53800 HAZARDOUS WASTE COLLECTIONS	5,500	3,772	6,000	-	7,000	7,000	-
54200 OFFICE SUPPLIES	600	556	600	276	600	600	-
55000 MEDICAL SUPPLIES	5,000	4,908	5,250	7,507	4,750	6,000	1,250
57100 TRAVEL/MEALS	250	-	250	100	250	250	-
57300 DUES/SUBSCRIPTIONS	250	150	250	265	250	250	-
TOTAL EXPENSES	52,550	34,257	52,800	41,746	50,800	48,750	(2,050)
TOTAL SALARIES & EXPENSES	117,994	91,309	117,716	93,674	117,305	121,260	3,955

*Moved additional funds from professional services to the public health nurse salary line.

Professional services pays for an engineer to review septic plans and installations. Applicants pay a fee which covers this cost.

Revenues received by this department in FY2020:

Acct Description	Act Rev Bal
PERMITS-PERC TESTING	\$ 1,950.00
PERMITS-FOOD SERVICE PERMITS	6,200.00
LICENSES-POOL	330.00
PERMITS-WELL	330.00
PERMITS-KEEPING OF ANIMALS	20.00
PERMITS-TITLE V INSPECTION REV	3,645.00
LICENSES-SEPTIC PUMP	4,890.00
LICENSES-SEPTIC SYSTEMS	2,310.00
PERMITS-DIS. WORK CONSTRUCTION	5,660.00
FEES-COMM-FLU CLINIC REIMB.	5,827.09
	<u>\$ 31,162.09</u>

Veterans Services

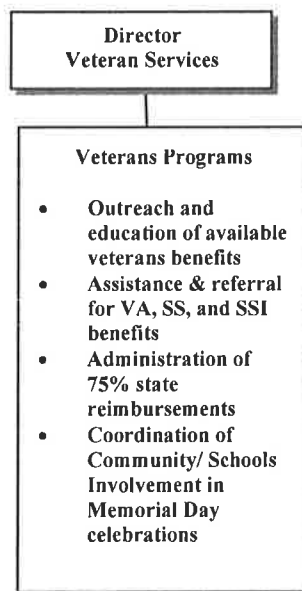
Veterans Services Mission Statement

The mission of the Veterans Services Office is to provide financial and medical aid assistance to needy veterans (and/or dependants) in accordance with Mass General Laws Chapter 115, CMR 108, through the Commonwealth of Massachusetts Department of Veterans Services (DVS). The state will reimburse the Town 75% of the expense of authorized assistance provided to veterans in Town of Manchester. It is also our mission to assist veterans who may not be eligible under Chapter 115 by working with them to get proper alternate sources of help (i.e. VA, SS, & SSI).

01551 VETERANS SERVICES	FY-2019 BUDGETED	FY-2019 ACTUAL	FY-2020 BUDGETED	FY-2020 ACTUAL	FY-2021 BUDGETED	FY-2022 REQUESTED	FY-21 / FY-22 Change +/-
EXPENSES							
53050 PROFESSIONAL SERVICES	14,500	14,500	15,000	15,000	15,000	15,000	-
TOTAL EXPENSES	14,500	14,500	15,000	15,000	15,000	15,000	-
57700 VETERANS' BENEFITS	28,800	13,732	20,000	23,925	28,000	28,000	-
TOTAL SALARIES & EXPENSES	43,300	28,232	35,000	38,925	43,000	43,000	-

The Town of Manchester entered into an agreement with the City of Gloucester's veteran's department in FY2016 to provide veteran's services. The Town receives 75% reimbursement from the state for veteran's benefits paid out to Manchester veterans.

Veteran Services Programs and Subprograms



Council on Aging

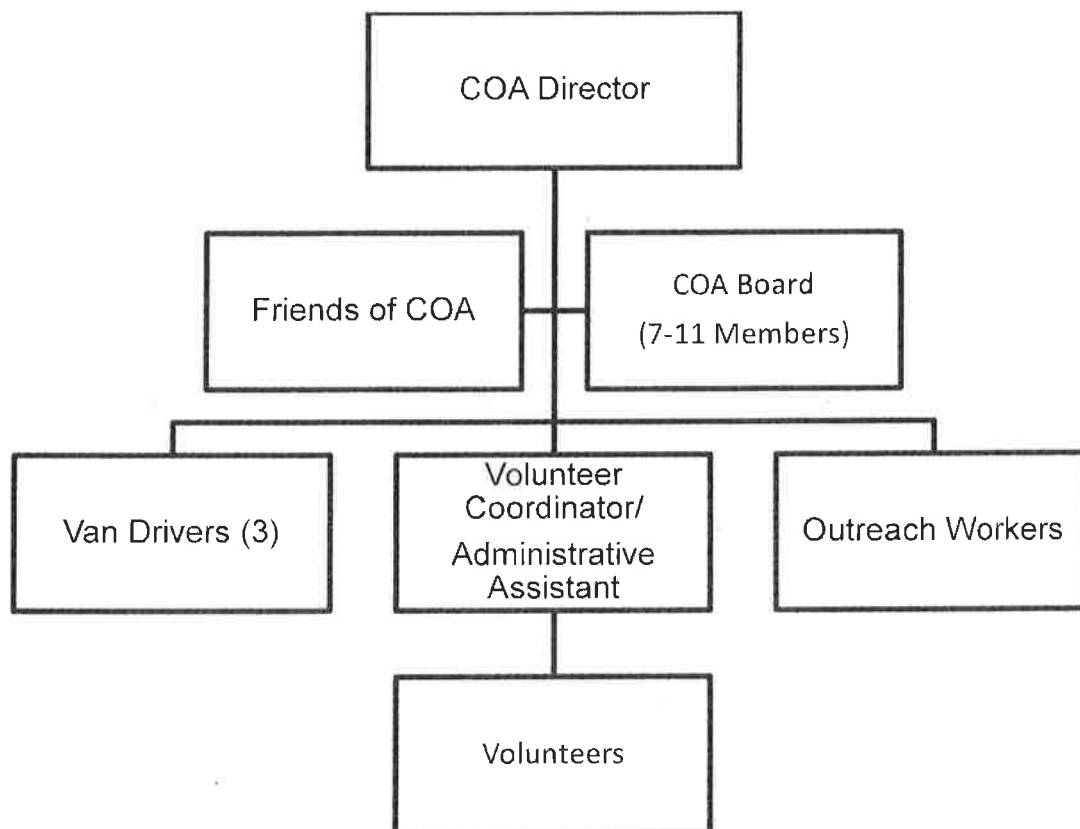
Departmental Mission Statement

By keeping our elders as integral members of the community and supporting them through community services, resources and intergenerational activities, we endeavor to improve their well-being and enjoyment and quality of life.

The basic purposes of the Elder Services Department are:

1. To identify the total needs of elders in the community;
2. To educate citizens and enlist the support and participation of all to meet the needs of elders and to recognize such assistance;
3. To design, advocate for and/or implement services to fill these needs or to coordinate existing services; and
4. To cooperate with the Massachusetts Executive Office of Elder Affairs and the Area Agency on Aging and to be cognizant of State and Federal legislation and programs regarding elders.

Organizational Chart



Council on Aging

FY-2021 Goals & Objectives

LONG AND SHORT TERM STRATEGIC PLAN SUMMARY

DEPARTMENT	GOAL & OBJECTIVE	PRIORITY	SCHEDULE	INITIATIVE	BENEFIT	STATUS
COUNCIL ON AGING	Goal 1: To provide comprehensive programs and services to promote the physical, emotional and social needs of the individual and senior community as a whole; culminating with more far-reaching programs to meet the growing demands.	HIGH	12-24 MONTHS	Continue to offer wellness programs to enhance the well-being of our senior population • Develop more intergenerational activities and programs • Provide one or more activity and/or event daily for seniors to engage in	To increase social engagement, reduce isolation and promote healthy lifestyles	ONGOING
COUNCIL ON AGING	Goal 2: To develop a Senior Center, to house the Council on Aging office and perhaps the Veteran and Board of Health offices. Development of such a facility would not only enhance the lives of our senior citizens through increased social and wellness programs, it would also provide additional meeting space for Town Boards and Committees.	HIGH	12-24 MONTHS	• Provide more cultural programming and events on a regular rotation • Develop activities to enhance the increasing social needs of our senior citizens • Provide more hands-on assistance in areas such as fuel assistance, SNAP Benefits and SHINE • Develop, manage and operate a daily lunch program • Create an environment that is warm and welcoming for all residents of Town who are over the age of 60 and/or disabled or about 33% of our population	The benefits of having a "home" for seniors to congregate are endless. A senior center allows people to gather for wellness, social, educational and many more activities that will promote a sense of well-being.	ONGOING

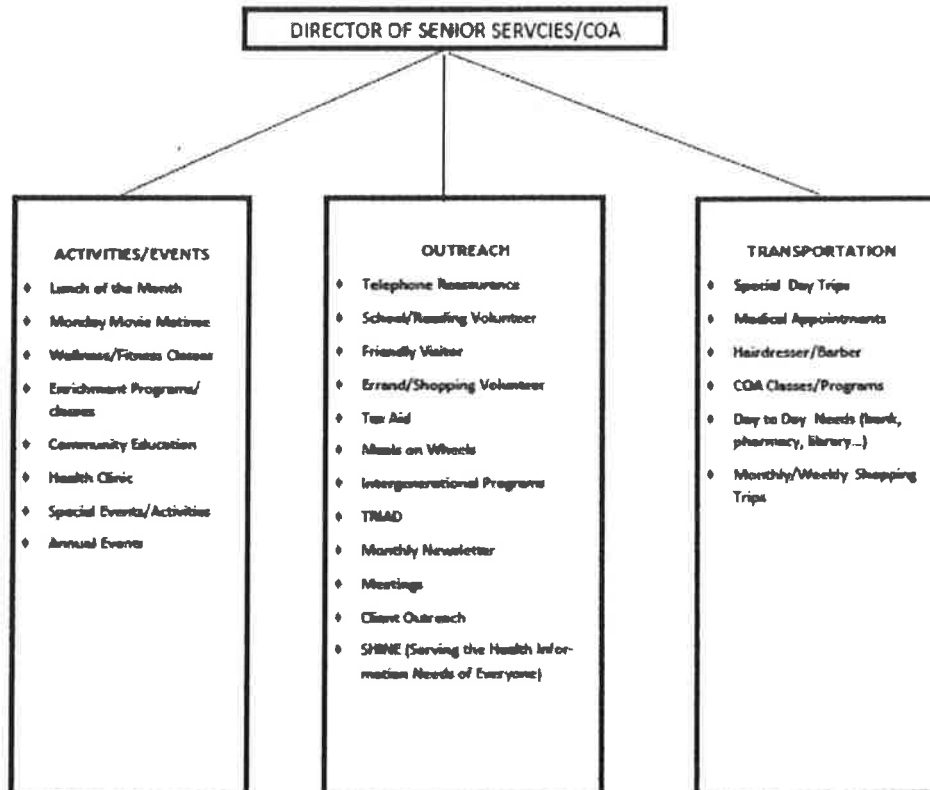
Council on Aging

Council on Aging

Personnel Summary

	FY 2019	FY 2020	FY 2021	FY 2022
Position	FTE	FTE	FTE	FTE
Human Service Director	1	1	1	1
Adm. Assistant/Volunteer Coordinator	1	1	1	1
Van Driver #1	1/3	1/3	1/3	1/3
Van Driver #2	1/3	1/3	1/3	1/3
Van Driver #3	1/3	1/3	1/3	1/3
Total Full-Time Equivalent	3	3	3	3

DEPARTMENT OF SENIOR SERVICES/COUNCIL ON AGING
PROGRAMS & SUBPROGRAMS



Council on Aging

01531 COUNCIL ON AGING	FY-2019 BUDGETED	FY-2019 ACTUAL	FY-2020 BUDGETED	FY-2020 ACTUAL	FY-2021 BUDGETED	FY-2022 REQUESTED	FY-21 / FY-22 Change +/-
SALARIES							
M-2 DIRECTOR-SR. SERVICES	78,875		83,000		85,075	86,564	1,489
S-3 VAN DRIVERS	47,031		48,505		49,754	50,240	486
S-4 SENIOR CLERK	28,860		30,969		32,229	32,793	564
LONGEVITY	500		700		700	1,100	400
SENIOR WORK OFF	4,500		4,500		4,500	4,500	-
EDUCATION STIPEND	550		550		550	700	150
51000 COA SALARIES	160,316	160,268	168,224	168,185	172,808	175,897	3,089
EXPENSES							
52640 AUTO/VAN REPAIRS	2,500	4,528	2,500	4,405	3,500	4,500	1,000
52850 FUNCTIONS/RENTALS	250	153	250	185	250	250	-
53400 TELEPHONE	1,650	719	1,650	1,240	1,650	1,650	-
53450 POSTAGE	250	200	250	500	200	200	-
54200 OFFICE SUPPLIES	1,475	1,014	1,575	596	1,500	1,500	-
54800 GASOLINE/OIL	8,500	8,701	9,200	6,642	9,700	9,000	(700)
57100 TRAVEL/MEALS	2,000	1,740	2,100	310	1,800	1,000	(800)
57300 DUES/SUBSCRIPTIONS	500	545	500	529	500	500	-
TOTAL EXPENSES	17,125	17,601	18,025	14,406	19,100	18,600	(500)
TOTAL SALARIES & EXPENSES	177,441	177,869	186,249	182,591	191,908	194,497	2,589

**\$10,000.00 of State Grant monies will be used to supplement operational expenses

Three part-time van drivers- one works 17 hours per/wk.; two split the month (one works two weeks and the other works two weeks- averaging 14 hrs. per week)

No general revenues received by this department in FY2020.

Library

Library

Mission Statement

The Manchester-by-the-Sea Public Library, small and suburban, thrives as an integral part of its community by providing all residents and other users with a balanced range of resources and activities, meeting educational, cultural, and recreational needs. The library serves as a vital hub for lifetime learning and enjoyment.

A knowledgeable library staff provides high-quality reader's guidance, research, and assistance using local resources, interlibrary materials, and services. The friendly environment of the facility promotes maximum resource utilization.

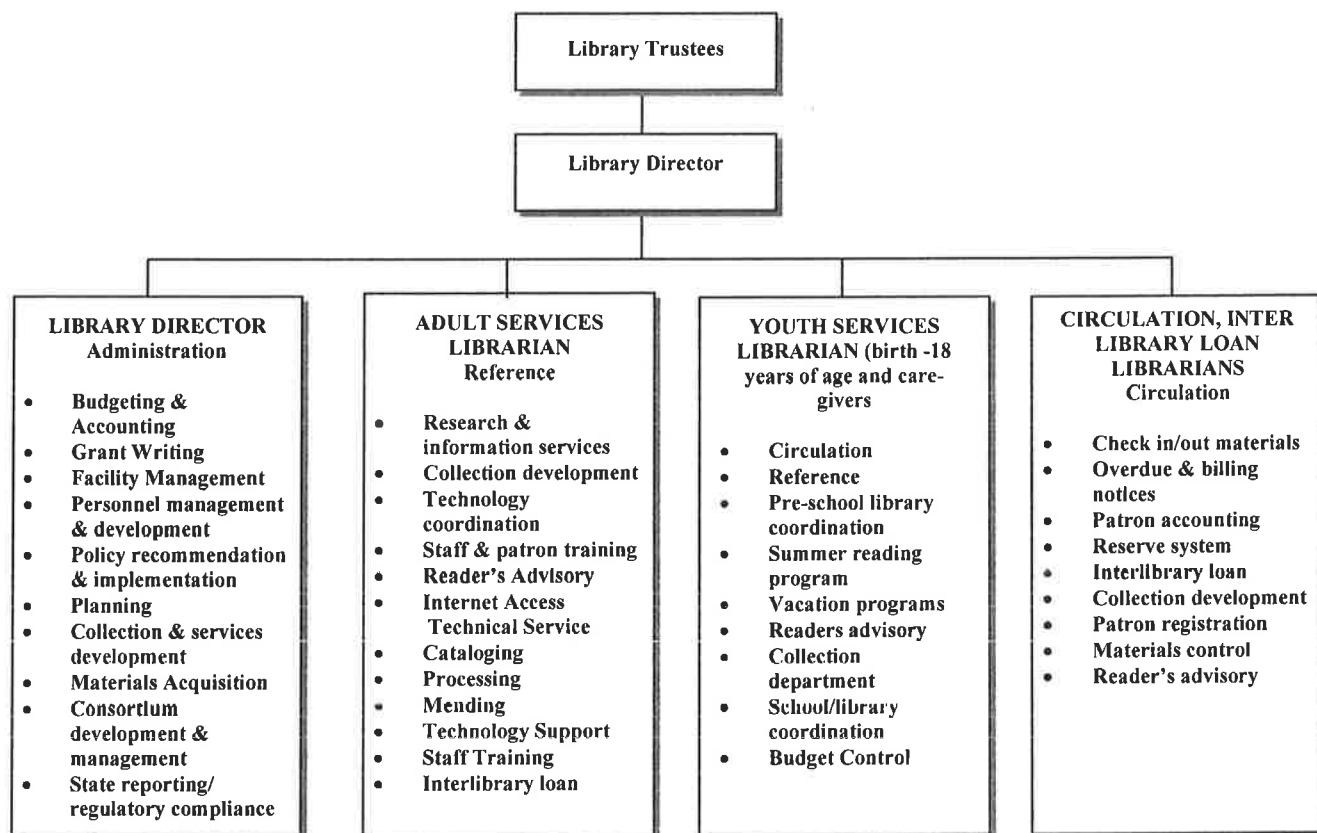
FY-2022 Goals & Objectives

LONG AND SHORT TERM STRATEGIC PLAN SUMMARY

DEPARTMENT	GOAL & OBJECTIVE	PRIORITY	SCHEDULE	INITIATIVE	BENEFIT	STATUS
LIBRARY	Provide weekday YA assistance	HIGH	1-12 MONTHS	Increase YA position from 12 to 15 hours weekly	Young adults will have YA Librarian 3 hrs daily during weekdays	ONGOING
LIBRARY	Hearthside/stacks lighting	HIGH	12-24 MONTHS	Create adequate reading lights over hearthside area, improve lighting in stacks	Readers, shelvees, staff will be able to see/read materials better	PLANNING
LIBRARY	Reference Room	MEDIUM	24 MONTHS OR MORE	Design a more flexible space with seating, shelving, computer use in place of fixed items currently blocking up much of space	As materials shift toward higher qty of downloadable items, fixed shelving needs to be flexible with hard copies of various forms, seating needs to accommodate more laptop and device use versus study carrels	PLANNING
LIBRARY	ADA needs	HIGH	1-12 MONTHS	Children's Room door needs to be ADA compliant, library needs an ADA accessible bathroom	Patrons of all ages will benefit from each. This issue may be addressed short term for door, longer term is needed for bathroom	COMPLETE

Library

Manchester-by-the-Sea Public Library Programs and Subprograms



Library

LIBRARY

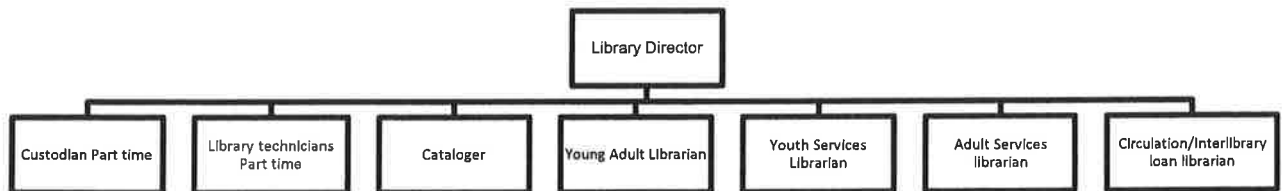
Personnel Summary

Position	FY 2019 FTE	FY 2020 FTE	FY 2021 FTE	FY 2022 FTE
Director	1	1	1	1
Circulation/Interlibrary loan librarian	1	1	1	1
Adult Services librarian	1	1	1	1
Youth Services Librarian	1	1	1	1
Young Adult Librarian	.30	.30	.50	.50
Cataloger	.15	.15	.15	.15
library technicians Part time	1	1	1	1
Custodian Part time	.15	.15	.15	.15
Total Full-Time Equivalent	5.60	5.60	5.80	5.80

Personnel Explanation:

STAFFING - Library is open 48 hrs. per week, including Sundays

- Director 40 hrs. per week min.
- Circulation/Interlibrary loan librarian - 33.5 hrs. per week
- Adult Services librarian - 33.5 hrs. per week
- Youth Services Librarian - 33.5 hrs. per week
- Young Adult Librarian – 15 hrs. per week
- Cataloger - 6 hrs. per week
- Part time library technicians - (assistants) total of 34 hrs. per week
- Custodian - 6 hrs. per week



Library

01601 LIBRARY	FY-2019 BUDGETED	FY-2019 ACTUAL	FY-2020 BUDGETED	FY-2020 ACTUAL	FY-2021 BUDGETED	FY-2022 REQUESTED	FY-21 / FY-22 Change +/-
SALARIES							
M-6 DIRECTOR	84,523		86,636		88,802	90,356	1,554
H-7 Head of Adult Services	51,647		53,443		56,180	57,163	983
H-7 CIRCULATION/INTER LIBRA	53,220		55,043		54,530	55,484	954
H-7 CHILDREN'S LIBRARIAN	47,594		52,743		54,530	55,484	954
CLERKS/CATALOGER	47,044		48,618		47,845	48,682	837
S-5 CUSTODIAN	6,514		6,732		6,774	6,893	119
YA LIBRARIAN	16,284		16,829		20,758	21,121	363
LONGEVITY	1,500		1,500		1,600	1,900	300
DEGREE STIPEND	1,450		1,450		1,450	1,900	450
VACATION COVERAGE	5,381		5,516		5,734	6,700	966
51000 LIBRARY SALARIES	315,157	315,157	328,510	321,958	338,203	345,683	7,480
EXPENSES							
52150 ELECTRICITY	6,000	4,549	6,100	4,518	4,800	5,100	300
52200 HEATING OIL (natural gas)	5,000	4,994	4,250	5,805	5,000	6,000	1,000
52400 BUILDING REPAIRS	5,500	5,905	5,500	6,527	5,900	6,000	100
52431 COMPREHENSIVE CLEANING	12,500	12,800	12,500	10,847	12,500	13,500	1,000
52433 SECURITY ALARM	312	286	312	366	312	312	-
52480 LAWN & GROUNDS MAINTENANCE	2,000	3,420	700	275	1,500	1,500	-
53400 TELEPHONE	1,500	1,678	1,800	1,961	1,800	2,000	200
53450 POSTAGE	600	341	550	461	300	300	-
53480 PRINTING/ADVERTISING	300	521	300	342	300	300	-
53960 BOOK BINDING	200	300	200	-	200	200	-
54200 OFFICE SUPPLIES	4,000	3,219	4,100	3,302	4,100	3,600	(500)
54500 CUSTODIAL SUPPLIES	750	1,264	750	198	750	1,200	450
55100 BOOKS/MAGAZINES	86,151	89,384	88,305	92,193	90,500	92,003	2,363
55990 COMPUTER SUPPLIES	1,500	1,932	1,000	646	800	800	-
57100 TRAVEL/MEALS	1,200	337	1,200	628	867	200	(667)
57300 DUES/SUBSCRIPTIONS	600	495	600	15	600	400	(200)
57900 COMPUTER OPERATIONS	26,000	25,322	25,133	24,679	25,500	25,500	-
58500 COMPUTER REPAIR ACQMENT	4,150	3,760	4,000	2,587	3,800	3,800	-
58820 PROGRAMS	3,500	3,755	3,000	3,413	3,500	2,000	(1,500)
TOTAL EXPENSES	161,763	164,263	160,300	158,764	163,029	165,575	2,546
TOTAL LIBRARY SALARIES & EXPENSES	476,920	479,420	488,810	480,721	501,232	511,258	10,026

Revenues received by this department in FY2020: Library Fines \$654.29. State aid grant for FY2019 was \$6,082.69.

Recreation

PARKS & RECREATION

PARKS & RECREATION		FY-2019	FY-2019	FY-2020	FY-2020	FY-2021	FY-2022	FY-21 / FY-22
2.49%		BUDGETED	Actual	BUDGETED	Actual	BUDGETED	REQUESTED	Change +/-
<u>PARKS & RECREATION DEPARTMENT</u>								
SALARIES		138,283	138,283	142,721	142,721	146,827	149,833	2,806
EXPENSES		8,334	6,880	7,609	6,325	7,609	7,909	300
<u>SINGING BEACH OPERATIONS</u>								
SALARIES		70,284	68,965	72,041	70,577	74,341	75,642	1,301
EXPENSES		16,800	14,093	16,300	15,433	16,800	17,500	700
<u>LIFEGUARDS</u>								
SALARIES		57,814	48,562	59,259	59,259	60,740	61,803	1,063
EXPENSES		3,400	3,360	3,400	2,992	3,400	3,400	-
<u>TUCK'S POINT & CROWELL CHAPEL</u>								
SALARIES		6,400	6,400	6,400	6,280	6,600	6,715	115
EXPENSES		30,370	27,258	30,870	12,443	31,195	31,820	625
<u>OTHER RECREATION</u>								
MEMORIAL DAY		3,000	3,000	3,000	1,909	3,000	3,000	-
FOURTH OF JULY		13,000	13,000	14,000	14,000	10,000	10,000	-
TOTAL PARKS & RECREATION		347,665	329,800	355,600	331,939	360,512	367,422	6,910

Parks & Recreation

Recreation Department Mission Statement

The Recreation Department is responsible for the planning, coordination, supervision and evaluation of all recreational programs and services for the Town of Manchester-by-the-Sea. The Department provides administrative oversight of ocean beaches (including Singing Beach), community parks, and the scheduling of athletic fields, a community picnic pavilion and a community chapel. Also the Director provides technical advice to the Manchester 4th of July Committee in planning and implementing its annual celebration.

The Manchester Parks & Recreation Department strives to offer programs and services that help to enhance quality of life through parks and exceptional recreation opportunities. We provide opportunities for all residents to live, grow, and develop into healthy, contributing members of our community. In addition, we strive to maintain and improve our attractive and inviting parks and grounds, as well as provide safe and efficient public buildings.

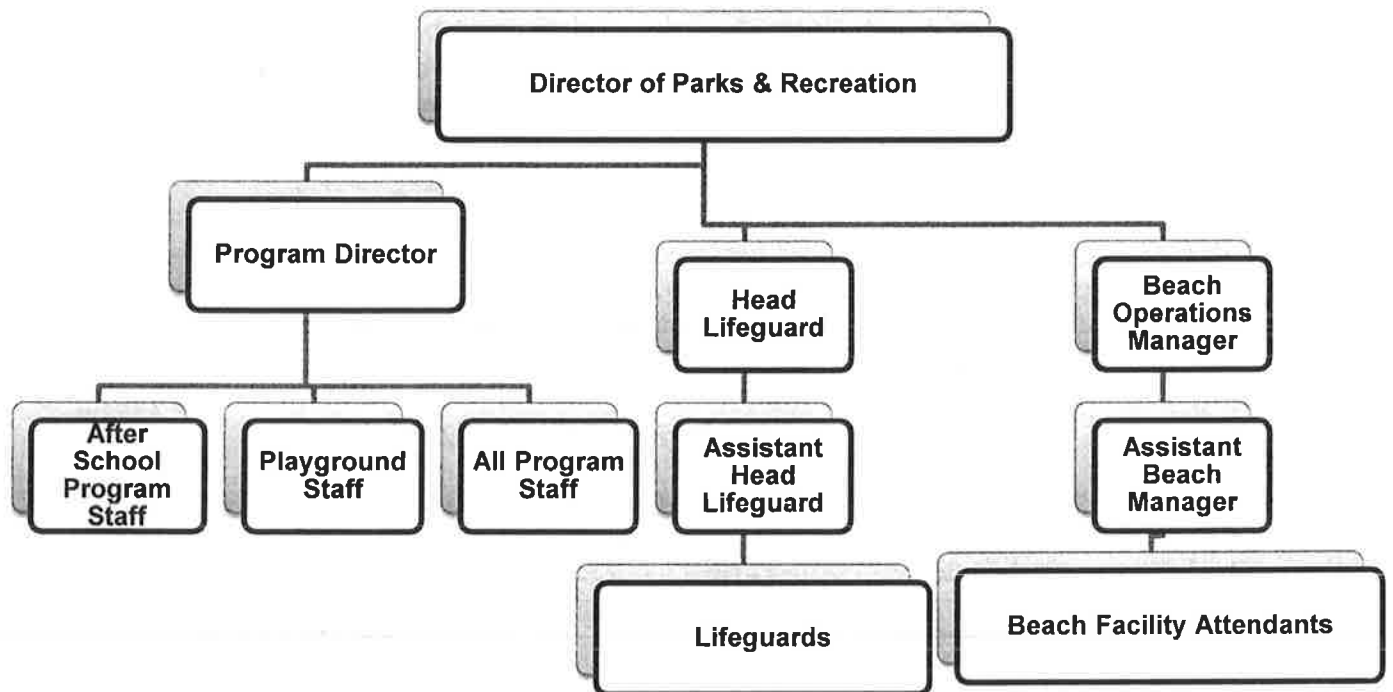
Recreation Department FY-2022 Goals

LONG AND SHORT TERM STRATEGIC PLAN SUMMARY

DEPARTMENT	GOAL & OBJECTIVE	PRIORITY	SCHEDULE	INITIATIVE	BENEFIT	STATUS
PARKS & REC	Continue to Improve operations and facilities at Singing Beach to balance income and quality of life.	HIGH	1-12 MONTHS	Work with DPW on the facility side.	Better facilities can work for both goals, helping to bring in revenue while also providing a better experience for residents.	ONGOING
PARKS & REC	Provide residents with an amazing 4th of July experience enhanced to celebrate the Town's 375 Anniversary.	HIGH	1-12 MONTHS	Search out marching bands and look for donations to help cover additions to the fireworks display.	The community benefits from the family experience and the special celebration.	UNDERWAY
PARKS & REC	Strive to offer programs for all of the population of Manchester. Balance fitting needs with social opportunities for all residents.	MEDIUM	24 MONTHS OR MORE	Add programs to suit the needs of the community. Have more town wide and family events to keep the sense of community. While also filling the child care issues for parents and maximizing on that need. (Increase maximum at the licensed After School Program).	One benefit is added revenue through the after School Program which can then be used for more Town wide events. Also increasing the number of participants at the After School Program fills a need for parents that they do not need to go out of town for.	PLANNING

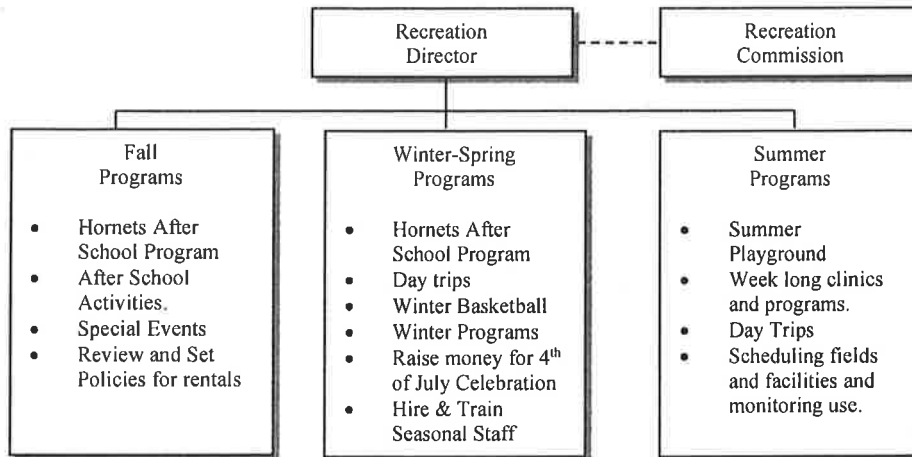
Parks & Recreation

Parks & Recreation Department Organizational Chart



Parks & Recreation

Programs and Main Responsibilities by season



RECREATION

Personnel Summary

	FY 2019	FY2020	FY2021	FY2022
Position	FTE	FTE	FTE	FTE
Recreation Director	1	1	1	1
Program Coordinator	1	1	1	1
Temp/Seasonal Employees	43	43	43	50

Revenues received by this department in FY2020:

Acct Description	Act Rev Bal
RECREATIO-NON-RESIDENT PARKING	\$ 36,750.00
RENTALS-TUCK'S POINT	21,150.00
RENTALS-CROWELL CHAPEL RENTAL	1,550.00
RETAILS - ATHLETIC FIELD	10,585.00
RENTALS-KAYAK RACK	4,600.00
RENTALS-SINGING BEACH CANTEEN	13,500.00
FEES-FILM/PHOTO	1,500.00
	<u>\$ 89,635.00</u>

RECREATION REVOLVING

RECREATION RECEIPTS	\$ 235,442.89
PLAYGROUND RECEIPTS	11,661.59
	<u>\$ 247,104.48</u>

Beach fees/walk on fees are shown in the Town Clerk's budget (page B-12).

Out of the Recreation Revolving account - \$50,000 will be transferred to the General fund.

Parks & Recreation

01621 RECREATION DEPARTMENT	FY-2019 BUDGETED	FY-2019 ACTUAL	FY-2020 BUDGETED	FY-2020 ACTUAL	FY-2021 BUDGETED	FY-2022 REQUESTED	FY-21 / FY-22 Change +/-
SALARIES							
RECREATION DIRECTOR	86,475		88,636		90,852	92,442	1,590
PROGRAM COORDINATOR	51,808		54,085		55,225	56,191	966
LONGEVITY	-		-		400	500	100
DEGREE STIPEND	-		-		350	500	150
51000 RECREATION SALARIES	138,283	138,283	142,721	142,721	146,827	149,633	2,806
EXPENSES							
53200 EDUCATION/TRAINING	2,050	1,449	1,600	1,500	1,600	1,600	-
53450 POSTAGE	350	350	300	300	300	300	-
53480 PRINTING/ADVERTISING	1,000	568	900	301	900	900	-
54200 OFFICE SUPPLIES	584	149	534	474	534	534	-
55990 COMPUTER SUPPLIES	1,500	2,469	1,500	1,500	1,500	1,800	300
57100 TRAVEL/MEALS	2,200	1,332	2,200	1,700	2,200	2,200	-
57300 DUES/SUBSCRIPTIONS	650	564	575	549	575	575	-
TOTAL EXPENSES	8,334	6,880	7,609	6,325	7,609	7,909	300
TOTAL SALARIES & EXPENSES	146,617	145,163	150,330	149,046	154,436	157,542	3,106

	FY-2019 BUDGETED	FY-2019 ACTUAL	FY-2020 BUDGETED	FY-2020 ACTUAL	FY-2021 BUDGETED	FY-2022 REQUESTED	FY-21 / FY-22 Change +/-
27000 SINGING BEACH OPERATIONS							
51000 SINGING BEACH SALARIES	70,284	68,965	72,041	70,577	74,341	75,642	1,301
EXPENSES							
52100 NATURAL GAS	000	1,185	800	625	800	800	-
52150 ELECTRICITY	200	329	200	566	200	600	400
52400 BUILDING REPAIRS	3,000	2,369	3,000	3,252	3,000	3,000	-
52430 PLUMBING	2,500	1,855	2,500	2,329	2,500	2,500	-
53000 PROF & TECH SERVICES	-	-	-	-	500	500	-
53400 TELEPHONE	1,200	976	1,000	937	1,000	1,000	-
54750 SUPPLIES	3,000	2,526	3,000	2,430	3,000	3,000	-
55400 SIGNS	500	590	500	-	500	800	300
58575 EQUIPMENT	3,500	3,041	3,300	1,377	3,300	3,300	-
58580 OFF-SEASON SANITATION	2,000	1,223	2,000	4,017	2,000	2,000	-
TOTAL EXPENSES	16,800	14,093	16,300	15,433	16,800	17,500	700
TOTAL SINGING BEACH OPERATIONS	87,084	83,058	88,341	86,010	91,141	93,142	2,001
30000 LIFEGUARDS							
51000 LIFEGUARD SALARIES	57,814	48,562	59,259	59,259	60,740	61,803	1,063
52000 EXPENSES	3,400	3,360	3,400	2,992	3,400	3,400	-
TOTAL LIFEGUARDS	61,214	51,922	62,659	62,251	64,140	65,203	1,063
TOTAL SINGING BEACH & LIFEGUARDS	148,298	134,980	151,000	148,261	155,281	158,345	3,064

Parks & Recreation

	FY-2019 BUDGETED	FY-2019 ACTUAL	FY-2020 BUDGETED	FY-2020 ACTUAL	FY-2021 BUDGETED	FY-2022 REQUESTED	FY-21 / FY-22 Change +/-
<u>01638 TUCK'S POINT & CROWELL CHAPEL</u>							
51000 TUCK'S POINT SALARIES	6,400	6,400	6,400	6,280	6,600	6,715	115
<u>EXPENSES</u>							
52100 NATURAL GAS	200	51	200	277	200	300	100
52150 ELECTRICITY	770	614	770	711	770	770	-
52200 HEATING OIL	6,500	6,520	6,500	3,474	6,600	6,600	-
52400 BUILDING MAINTENANCE & REPAIRS	13,000	12,907	13,000	3,857	13,000	13,000	-
52430 PLUMBING	-	-	2,500	300	2,500	2,500	-
52480 LAWN AND GROUNDS	3,500	3,195	3,500	2,305	3,500	3,700	200
52895 CLEANING SERVICES	4,000	198	1,000	-	1,000	1,000	-
53050 PROFESSIONAL SERVICES	1,400	2,471	1,400	700	1,400	1,400	-
54750 SUPPLIES	1,000	1,302	1,000	662	1,225	1,550	325
53400 TELEPHONE	-	-	1,000	156	1,000	1,000	-
TOTAL EXPENSES	30,370	27,258	30,870	12,443	31,195	31,820	625
TOTAL TUCK'S POINT	36,770	33,658	37,270	18,723	37,795	38,535	740
<u>01640 OTHER RECREATION</u>							
01643 52000 MEMORIAL DAY	3,000	3,000	3,000	1,909	3,000	3,000	-
01644 52000 FOURTH OF JULY	13,000	13,000	14,000	14,000	10,000	10,000	-
TOTAL OTHER RECREATION	16,000	16,000	17,000	15,909	13,000	13,000	-

Debt Service

DEBT SERVICE

DEBT SERVICE	FY-2019	FY-2019	FY-2020	FY-2020	FY-2021	FY-2022	FY-21 / FY-22
7.58%	BUDGETED	Actual	BUDGETED	Actual	REQUESTED	REQUESTED	Change +/-
DEBT SERVICE PRINCIPAL, INTEREST & FEES							
MATURING PRINCIPAL	1,170,387	820,403	883,365	883,365	850,018	822,409	(27,609)
LONG TERM INTEREST	371,339	171,332	349,150	349,150	322,746	295,846	(27,100)
TEMPORARY LOANS/INTEREST	30,000	23,362	-	-	-	-	-
WPAT ADMINISTRATION FEE	2,503	2,141	2,248	2,248	2,038	1,873	(165)
TOTAL DEBT SERVICE	1,574,229	1,017,228	1,234,763	1,234,763	1,174,802	1,119,928	(54,874)

Debt Service

Debt service is the payment of principal plus interest for moneys borrowed by the Town. The Town's borrowing includes long-term debt for capital investments in which there is an expectation of realizing future benefits over a reasonably long period of time; and short-term debt which is undertaken in anticipation of revenues. Capital investments by Town policy are limited to those items or projects having a useful life in excess of five years and a cost of at least \$10,000.

Most long-term debt issued by the Town is repaid within 15 to 20 years of the issuance of the bonds which are used to finance the debt. Larger projects are typically repaid over a 20 year term. Rapid retirement of debt decreases the interest at which borrowing occurs, and the total amount of interest paid for the borrowing.

DEBT SERVICE PRINCIPAL, INTEREST & FEES	FY-2019 BUDGETED	FY-2019 ACTUAL	FY-2020 BUDGETED	FY-2020 ACTUAL	FY-2021 BUDGETED	FY-2022 REQUESTED	FY-21 / FY-22 Change +/-
01701 59100 MATURING PRINCIPAL	1,170,387	820,403	883,365	883,365	850,018	822,409	(27,609)
01721 59150 LONG TERM INTEREST	371,339	171,332	349,150	349,150	322,746	295,646	(27,100)
01741 59250 TEMPORARY LOANS/INTEREST	30,000	23,352	-	-	-	-	-
01701 59125 WPA T ADMINISTRATION FEE	2,503	2,141	2,248	2,248	2,038	1,873	(165)
TOTAL DEBT SERVICE	1,574,229	1,017,228	1,234,763	1,234,763	1,174,802	1,119,928	(54,874)

	Total Due FY-2022
Municipal Purpose Loan of 2003 (G.O.)	Principal 150,000
	Interest 5,600
Municipal Purpose Loan of 2011 (G.O.)	Principal 180,000
	Interest 49,669
Municipal Purpose Loan of 2014 (G.O.)	Principal 100,000
	Interest 33,500
Municipal Purpose Loan of 2017 (G.O.)	Principal 112,409
	Interest 24,965
Municipal Purpose Loan of 2018 (G.O.)	Principal 280,000
	Interest 181,913
Total Principal	822,409
Total Interest	295,646
Total Due	1,118,055

Debt Service

Debt Schedule

Original Debt issue amount	Date of Issue	Purpose	Summary Debt Service	Total	Total Due	Total Due	Total Due	Total Due	Total Due
				Outstanding	FY-22	FY-23	FY-24	FY-25	FY-26
1,992,600	02/15/03	Municipal Purpose Loan of 2003 (G.O.)	Principal	280,000.00	150,000.00	130,000.00	-	-	-
			Interest	8,200.00	5,600.00	2,600.00	-	-	-
2,931,000	05/26/11	Municipal Purpose Loan of 2011 (G.O.)	Principal	1,440,000.00	180,000.00	180,000.00	180,000.00	180,000.00	145,000.00
			Interest	261,150.06	49,868.76	44,268.76	38,868.76	33,243.76	27,393.76
2,651,000	02/13/14	Municipal Purpose Loan of 2014 (G.O.)	Principal	1,100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
			Interest	212,000.00	33,500.00	31,500.00	28,500.00	25,500.00	22,500.00
1,675,000	04/13/17	Municipal Purpose Loan of 2017(MCWT)	Principal	1,248,225.00	112,409	64,861	66,270	67,710	68,182
			Interest	215,796.36	24,965	22,716	21,418	20,064	18,740
5,160,000	03/29/16	Municipal Purpose Loan of 2018 (G.O.)	Principal	4,375,000.00	280,000.00	290,000.00	305,000.00	325,000.00	335,000.00
			Interest	1,165,587.50	181,912.50	167,912.50	153,412.50	138,162.50	121,912.50
Total Principal				8,443,225.00	822,409.00	764,861.00	651,270.00	672,710.00	649,182.00
Total Interest				1,862,733.92	295,645.76	268,997.58	242,200.36	216,999.96	190,545.76
Total Outstanding 06/30				10,305,958.92	1,118,054.76	1,033,858.58	893,470.36	889,709.96	839,727.76

Enterprise Water & Sewer

ENTERPRISE FUNDS

ENTERPRISE FUNDS	FY-2019	FY-2019	FY-2020	FY-2020	FY-2021	FY-2022	FY-21 / FY-22
	BUDGETED	Actual	BUDGETED	Actual	BUDGETED	REQUESTED	Change +/-
11.63%							
<u>SEWER FUND</u>							
SALARIES	274,762	274,304	284,554	284,261	323,332	365,484	42,152
EXPENSES	352,150	237,945	318,300	277,704	300,950	306,500	5,550
<u>WATER FUND</u>							
SALARIES	224,533	224,370	232,071	231,905	268,749	305,909	37,160
DISTRIBUTION EXPENSES	158,000	154,274	163,500	168,905	136,000	138,500	2,500
TREATMENT EXPENSES	574,862	545,951	591,000	570,867	583,225	597,652	14,427
TOTAL ENTERPRISE FUNDS	1,584,306	1,436,844	1,589,425	1,533,642	1,612,256	1,714,045	101,789

Enterprise Water & Sewer

WATER AND SEWER DEPARTMENT

The water division's responsibility is to provide reliable, clean, drinking water to the Town. The water treatment plant uses water from Gravelly Pond and the Lincoln Street Well to supply the Town with the water needed by the community. The distribution system – the array of water pipes underground – is maintained 24/7 in order to deliver water throughout the Town. The water division also maintains the sewer collection system and pump stations. The pipes underground are maintained by the town's staff, and the water treatment plant is operated by a private vendor. The vendor also is responsible for compliance testing and reporting.

The sewer division operates the wastewater treatment plant located behind Town Hall. The plant treats effluent from roughly a third of the town. The plant operates 24/7 and is monitored continuously for proper operations through a computer system called SCADA. Managing and operating the plant requires the work of four full-time employees per state regulations. An in-house lab produces the necessary reports on the quality of the treated flows. Complying with the numerous regulations requires a considerable amount of monitoring and reporting. Because of the amount of infiltration and inflow (I/I) removal work that has been done; the large fluctuations of volumes have been reduced. Completion of the lining of the Harbor Loop has fixed the majority of the salinity issues and volume has been reduced. Additional flow monitoring, testing and verification of the salinity and I/I will be completed in 2020 to quantify our work to date.

Both departments operate as enterprise funds, meaning that fees charged for water and sewer are used to support the operating costs of the divisions. Fees have and likely will need to continue to increase as we deal with the significant capital needs both operations have.

GOALS:

WATER DIVISION:

~Distribution system maintenance/improvements: Distribution system upgrades were completed on Ocean Street, Magnolia Avenue, Raymond Street, and Boardman Avenue. Design has begun on additional water main replacement and next year Capital funds will go towards construction of same.

This work and future work are following the capital efficiency plan was completed previously and identified approximately \$40 million in needs. We have been striving to coordinate with pavement management plan as funds allow. Storm water information produced by the MS4 requirements, is also being considered. Sidewalks, signs and other assets will be added as available and incorporated into all DPW projects.

~Flushing: The directional flushing program continued where operating valves allowed, as outlined in the plan. This has been successful, using less water and getting a more effective cleaning in less time.

~Water Treatment System: Work continues system wide in an effort to reduce unaccounted for water amounts. Plans are being developed to replace plant metering equipment with more

Enterprise Water & Sewer

modern equivalents (mag meters) The DPW and our contractors are continually replacing and maintaining systems as required. This year the well at Lincoln Street was cleaned and the pump and motor replaced.

SEWER DIVISION:

~The WWTP plan has been completed, identifying about \$4 million in required upgrades. This year we replaced the sludge and return activated sludge (RAS) pumps, as well as other pumps and drives that were failing. The coming year we will continue replacing equipment and “harden” the plant by moving critical components above the flood line.

~The town’s 3 pump stations were upgraded/replaced in 2017 and 2018. They all report data to a cell phone and are operated by a consistent pump and control types. In 2018 we added backup generators and appurtenances for the pump stations as well.

~The Harbor Loop improvements are now complete. We continue to line other pipes suspected of allowing I/I into the collection system. DPW is currently in the post monitoring phase to quantify the results of our work. When complete, we will again focus on locating and removing sources of I/I and infrastructure improvements.

Enterprise Water & Sewer

60000 SEWER FUND	FY-2019 BUDGETED	FY-2019 ACTUAL	FY-2020 BUDGETED	FY-2020 ACTUAL	FY-2021 BUDGETED	FY-2022 REQUESTED	FY-21 / FY-22 Change +/-
SALARIES							
REGULAR SALARIES	239,482		248,354		283,132	320,184	37,052
LONGEVITY	2,200		1,000		1,000	1,400	400
OPERATIONS STIPEND	-		-		2,800	5,000	2,200
STANDBY	8,880		10,000		10,200	10,400	200
WORKING OUT OF CLASSIFICATION	3,000		1,000		1,000	1,000	-
OVERTIME	20,000	20,031	23,000	15,036	24,000	26,000	2,000
UNIFORM ALLOWANCE	1,200		1,200		1,200	1,500	300
51000 SEWER SALARIES	274,762	274,304	284,554	284,261	323,332	365,484	42,152
EXPENSES							
52010 MISC MAINTENANCE/REPAIRS	45,000	23,231	42,000	49,758	22,000	23,000	1,000
52100 NATURAL GAS	12,500	8,670	12,500	8,113	12,500	10,000	(2,500)
52150 ELECTRICITY	92,000	93,442	100,000	94,370	102,000	104,000	2,000
52400 BUILDING MAINTENANCE	13,000	1,123	13,000	3,021	13,000	13,000	-
52662 VEHICLE/EQUIP. REPAIRS	20,000	1,354	10,000	6,518	10,000	10,000	-
52901 SLUDGE REMOVAL	75,000	35,571	35,000	39,505	35,350	40,000	4,650
53050 PROFESSIONAL SERVICES	30,000	9,675	30,000	32,748	30,000	30,000	-
53400 TELEPHONE	1,500	1,427	1,300	1,705	1,600	2,000	400
53450 POSTAGE	3,000	1,939	2,500	2,267	2,500	2,500	-
53480 PRINTING/ADVERTISING	2,500	1,343	2,000	1,723	2,000	2,000	-
54200 OFFICE SUPPLIES	2,750	2,143	3,000	525	3,000	3,000	-
54800 FUEL/OIL	1,000	650	2,000	719	2,000	2,000	-
55401 EQUIPMENT/MATERIALS	16,000	25,194	16,000	4,105	16,000	16,000	-
55551 DISTRIBUTION MATERIALS	10,000	5,062	15,000	2,225	15,000	15,000	-
55880 CHEMICALS	25,000	24,123	30,000	27,672	30,000	30,000	-
57100 TRAVEL/MEALS	2,000	711	2,500	1,576	2,500	2,500	-
57300 DUES/SUBSCRIPTIONS	900	2,288	1,500	1,156	1,500	1,500	-
TOTAL EXPENSES	352,150	237,945	318,300	277,704	300,950	306,500	5,550
TOTAL SEWER SALARIES & EXPENSES	626,912	512,249	602,854	561,965	624,282	671,984	47,702
CAPITAL	145,000	-	230,000	-	230,000	200,000	(30,000)
SEWER INDIRECT COST							
CONTRIBUTORY PENSIONS	61,944	61,944	65,840	65,840	69,981	74,670	4,689
GROUP HEALTH INSURANCE	72,438	72,438	75,336	75,336	78,349	81,483	3,134
WORKERS' COMPENSATION	9,000	9,000	9,000	9,000	9,000	10,000	1,000
FIRE/AUTO/LIABILITY	10,000	10,000	10,000	10,000	10,000	11,550	1,550
FICA-MEDICARE	3,500	3,500	3,500	3,500	3,605	5,300	1,695
DEBT SERVICE	276,176	256,942	230,463	230,463	196,658	192,033	(4,625)
ADMINISTRATIVE SALARIES	13,400	13,400	13,400	13,400	13,400	13,802	402
TOTAL SEWER INDIRECT COST	448,458	427,224	407,538	407,538	380,993	388,837	7,844
TOTAL SEWER	1,218,370	939,473	1,240,392	969,503	1,235,275	1,260,821	25,546

In FY2021, proposed 0.5 staff increase, FY2022 adds another 0.5 for 1 FTE. This has been offset by reducing expenses.

Sewer indirect costs recalculated to reflect actual costs. Administrative salaries in indirect costs are the portion of the operations manager's salary that is now shown as 100% appropriated in the DPW, however sewer and water will pay an annual portion.

Enterprise Water & Sewer

<u>61000 WATER FUND</u>	FY-2019 BUDGETED	FY-2019 ACTUAL	FY-2020 BUDGETED	FY-2020 ACTUAL	FY-2021 BUDGETED	FY-2022 REQUESTED	FY-21 / FY-22 Change +/-
<u>SALARIES</u>							
REGULAR SALARIES	192,233		196,771		228,429	259,509	31,080
LONGEVITY	2,100		1,300		1,300	1,800	500
STANDBY	-		-		3,060	3,200	140
WORKING OUT OF CLASSIFICATION	3,000		3,000		3,060	3,200	140
OVERTIME	26,000	26,459	30,000	25,867	32,000	32,000	-
UNIFORM ALLOWANCE	1,200		1,000		900	1,200	300
BUY BACK	-		-		-	5,000	5,000
61000 51000 WATER SALARIES	224,533	224,370	232,071	231,905	268,749	305,909	37,160
<u>EXPENSES</u>							
61001 52010 MAINTENANCE	45,000	50,602	50,000	56,815	30,000	32,000	2,000
61000 52662 VEHICLE/EQUIP. REPAIRS	10,000	1,389	10,000	881	10,000	10,000	-
61000 53050 PROFESSIONAL SERVICES	35,000	22,140	35,000	45,399	35,000	35,000	-
61000 53333 CROSS CONNECTIONS	10,000	3,630	10,000	900	10,000	10,500	500
61000 53400 TELEPHONE	500	-	100	270	1,000	1,000	-
61000 53450 POSTAGE	4,000	1,917	4,000	2,267	4,000	4,000	-
61000 53480 PRINTING/ADVERTISING	4,000	1,385	4,000	1,340	4,000	4,000	-
61000 54200 OFFICE SUPPLIES	3,000	1,990	3,000	352	3,000	3,000	-
61000 54800 FUEL/OIL	5,000	4,852	5,000	4,376	5,000	5,000	-
61000 55401 EQUIPMENT/MATERIALS	40,000	63,927	40,000	54,103	30,000	30,000	-
61000 57100 TRAVEL/MEALS	-	259	-	761	1,500	1,500	-
61000 57300 DUES/SUBSCRIPTIONS	1,500	2,182	2,400	1,441	2,500	2,500	-
TOTAL DISTRIBUTION WATER EXPENSES	158,000	154,274	163,500	168,905	136,000	138,500	2,500
SUB-TOTAL WATER DISTRIBUTION	382,533	378,644	395,571	400,810	404,749	444,409	39,660
<u>62000 WATER TREATMENT</u>	FY-2019 BUDGETED	FY-2019 ACTUAL	FY-2020 BUDGETED	FY-2020 ACTUAL	FY-2021 BUDGETED	FY-2022 REQUESTED	FY-21 / FY-22 Change +/-
<u>EXPENSES</u>							
52100 NATURAL GAS	500	428	500	-	500	500	-
52150 ELECTRICITY	125,000	114,452	130,000	115,979	110,000	115,000	5,000
53050 CONTRACT SERVICES	365,000	361,543	375,000	373,689	382,500	390,150	7,650
53051 OUTSIDE LAB TESTING	2,000	788	2,000	2,916	4,000	4,000	-
53400 TELEPHONE	500	2,581	500	3,884	2,400	3,500	1,100
55880 CHEMICALS	50,000	34,196	50,000	41,447	50,000	50,000	-
57980 REAL ESTATE TAXES	31,862	31,983	33,000	32,953	33,825	34,502	677
TOTAL WATER TREATMENT EXPENSES	574,862	545,951	591,000	570,867	583,225	597,652	14,427
SUB-TOTAL WATER DISTRIBUTION	957,395	924,595	986,571	971,677	987,974	1,042,061	54,087

In FY2021, proposed 0.5 staff increase, FY2022 adds another 0.5 for 1 FTE. This has been offset by reducing expenses.

Enterprise Water & Sewer

	FY-2019 BUDGETED	FY-2019 ACTUAL	FY-2020 BUDGETED	FY-2020 ACTUAL	FY-2021 BUDGETED	FY-2022 REQUESTED	FY-21 / FY-22 Change +/-
CAPITAL	160,000		165,000		180,000	145,000	(35,000)
WATER INDIRECT COST							
CONTRIBUTORY PENSIONS	46,458	46,458	49,571	49,571	52,892	56,436	3,544
GROUP HEALTH INSURANCE	50,108	50,108	52,112	52,112	54,197	56,365	2,168
WORKERS' COMPENSATION	10,500	10,500	10,500	10,500	10,500	11,000	500
FIRE/AUTO/LIABILITY	11,550	11,550	11,550	11,550	11,550	11,550	-
FICA-MEDICARE	3,300	3,300	3,300	3,300	3,399	4,436	1,037
ADMINISTRATIVE COSTS	13,400	13,400	13,400	13,400	13,400	13,802	402
TOTAL WATER INDIRECT COST	135,318	135,316	140,433	140,433	145,938	153,589	7,651
TOTAL DISTRIBUTION WATER	1,252,711	1,059,912	1,292,004	1,112,110	1,313,912	1,340,650	26,738
TOTAL ENTERPRISE FUNDS	2,471,081	1,999,385	2,532,396	2,081,613	2,549,187	2,601,472	52,285

Water indirect costs recalculated to reflect actual costs. Administrative salaries in indirect costs are the portion of the operations manager's salary that is now shown as 100% appropriated in the DPW, however sewer and water will pay an annual one-time portion.

Revenues collected by these departments in FY2020:

WASTEWATER/SEWER	Act Rev Bal
UTILITY USAGE RECEIVABLES	\$ 1,190,445.39
SEWER HOOKUP	25,100.00
	<u>\$ 1,215,545.39</u>
WATER	
UTILITY USAGE RECEIVABLES	\$ 1,263,933.74
WATER HOOKUP	250.00
TRANSFER FROM GENERAL FUND	965,000.00
SALE OF WATER METERS	11,741.00
	<u>\$ 2,240,924.74</u>

Non-Appropriated Expenses

Non-Appropriated Expenses

Non-Appropriated Expenses

Beyond the specific appropriations contained within the Budget Article and other Town Meeting articles the Town must account for those expenses which do not require or prohibit votes of appropriations. Such costs include various state assessments for services, county assessment for county services, tax title implementation, budget overdrafts in snow and ice removal, court judgments, and an amount estimated for tax abatements and exemptions.

<u>NON-APPROPRIATED EXPENSES</u>							
	FY-2019 BUDGETED	FY-2019 ACTUAL	FY-2020 BUDGETED	FY-2020 ACTUAL	FY-2021 BUDGETED	FY-2022 REQUESTED	FY-21 / FY-22 Change +/-
IIb. - OTHER AMOUNTS TO BE RAISED							
AMOUNTS CERTIFIED FOR TAX TITLE	10,000	5,608	10,000	4,612	10,000	10,000	-
CHERRY SHEET OFFSETS (Library)	5,602	-	5,962	-	7,363	7,363	-
SNOW & ICE DEFICITS	100,000	-	100,000	-	-	-	-
TOTAL IIb. - OTHER AMOUNTS TO BE RAISED	115,602	5,608	115,962	4,612	17,363	17,363	-
ALLOWANCE FOR ABATEMENTS & EXEMPTIONS	197,371	-	210,210	-	167,580	180,000	12,420
01800 STATE & COUNTY ASSESSMENT							
56345 MV PARK SURCHARGE	3,720	-	5,620	3,720	5,040	5,040	-
56390 MOSQUITO CONTROL	38,593	-	38,601	38,639	40,953	40,953	-
56400 AIR POLLUTION CONTROL	3,394	-	3,311	3,311	3,390	3,390	-
56410 MET. AREA PLANNING COUN	2,796	-	2,873	2,873	2,914	2,914	-
56610 MBTA	118,249	-	121,543	121,543	121,601	121,601	-
TOTAL STATE & COUNTY ASSESSMENT	166,752	-	171,948	170,086	173,898	173,898	-
TOTAL NON-APPROPRIATED EXPENSES	479,725	5,608	498,120	174,698	358,841	371,261	12,420

Public Education

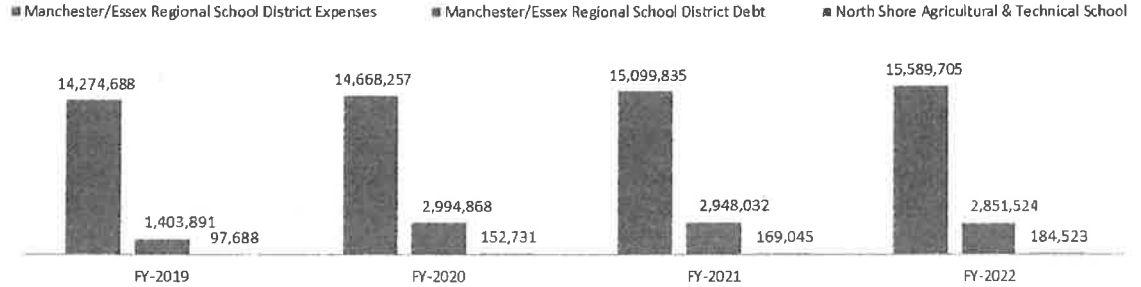
Public Education

01391 REGIONAL SCHOOL ASSESSMENTS

Expenses

	FY-2019 BUDGETED	FY-2019 ACTUAL	FY-2020 BUDGETED	FY-2020 ACTUAL	FY-2021 BUDGETED	FY-2022 REQUESTED	FY-21 / FY-22 Change +/-	%Change
Manchester/Essex Regional School District	14,274,688	13,813,861	14,668,257	14,668,257	15,099,835	15,589,705	489,870	3.24%
Manchester/Essex Regional School District Debt	1,403,891	1,428,956	2,994,868	2,993,490	2,948,032	2,851,524	(96,508)	-3.27%
Total Manchester/Essex Regional School District	15,678,579	15,242,817	17,663,125	17,661,747	18,047,867	18,441,229	394,742	2.09%
North Shore Agricultural & Technical School	97,688	65,598	152,731	152,507	169,045	184,523	15,478	9.16%
TOTAL REGIONAL SCHOOL ASSESSMENTS	15,776,267	15,308,415	17,815,856	17,814,254	18,216,912	18,625,752	401,056	2.15%

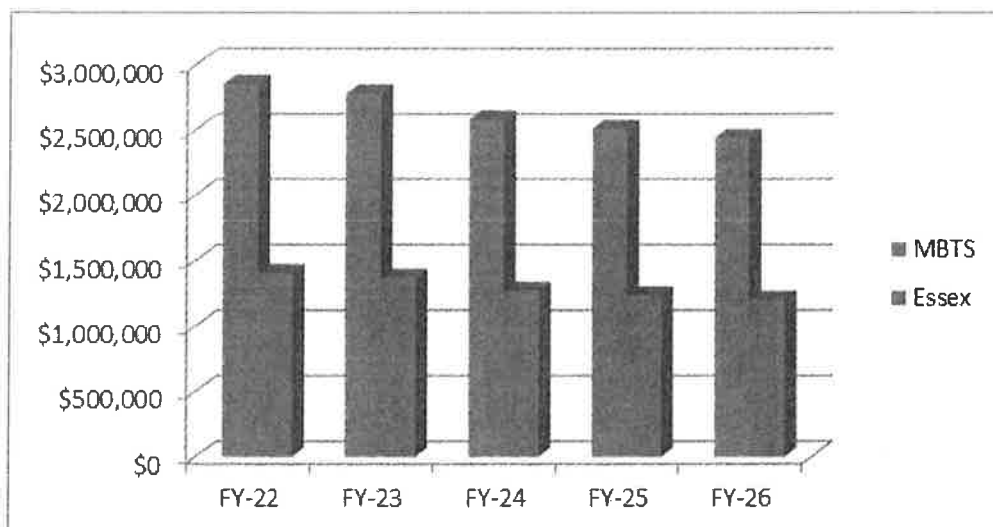
Budget History



Public Education

All Debt (\$25MM, \$5MM, \$1.964MM, \$33MM) Combined

Year	Fiscal Debt Obligation		Chg. Vs. Prior Yr		Total change
	MBTS	Essex	MBTS	Essex	
FY-22	\$2,851,524	\$1,405,292	(74,710)	(36,804)	(111,515)
FY-23	\$2,778,898	\$1,369,517	(72,625)	(35,775)	(108,400)
FY-24	\$2,579,114	\$1,270,075	(199,784)	(99,442)	(299,227)
FY-25	\$2,509,087	\$1,235,601	(70,027)	(34,473)	(104,500)
FY-26	\$2,439,061	\$1,201,128	(70,027)	(34,473)	(104,500)
FY-27	\$2,369,034	\$1,166,654	(70,027)	(34,473)	(104,500)
FY-28	\$2,292,304	\$1,128,884	(76,730)	(37,770)	(114,500)
FY-29	\$2,221,136	\$1,093,852	(71,168)	(35,032)	(106,200)
FY-30	\$2,153,592	\$1,060,609	(67,544)	(33,243)	(100,788)
FY-31	\$1,943,384	\$956,898	(210,209)	(103,711)	(313,919)
FY-32	\$1,878,406	\$924,926	(64,978)	(31,972)	(96,950)
FY-33	\$1,815,534	\$893,986	(62,872)	(30,940)	(93,813)
FY-34	\$1,158,620	\$572,130	(656,913)	(321,856)	(978,769)
FY-35	\$1,129,835	\$557,915	(28,786)	(14,214)	(43,000)
FY-36	\$1,101,049	\$543,701	(28,786)	(14,214)	(43,000)
FY-37	\$1,072,264	\$529,486	(28,786)	(14,214)	(43,000)
FY-38	\$1,043,478	\$515,272	(28,786)	(14,214)	(43,000)
FY-39	\$1,014,692	\$501,058	(28,786)	(14,214)	(43,000)
FY-40	\$985,907	\$486,843	(28,786)	(14,214)	(43,000)
FY-41	\$957,121	\$472,629	(28,786)	(14,214)	(43,000)
FY-42	\$928,336	\$458,414	(28,786)	(14,214)	(43,000)
FY-43	\$899,550	\$444,200	(28,786)	(14,214)	(43,000)
FY-44	\$874,363	\$431,762	(25,187)	(12,438)	(37,625)
FY-45	\$849,175	\$419,325	(25,187)	(12,438)	(37,625)
FY-46	\$823,988	\$406,887	(25,187)	(12,438)	(37,625)
FY-47	\$797,901	\$394,005	(26,087)	(12,882)	(38,969)
FY-48	\$771,814	\$381,124	(26,087)	(12,882)	(38,969)
FY-49	\$745,727	\$368,242	(26,087)	(12,882)	(38,969)
Total	\$42,984,893	\$21,190,414			





Manchester Essex Regional School District

FY 2022 Operating Budget

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Manchester Essex Regional School District FY 2022 Operating Budget

Revenue	2017-2018 Actual	% Inc.	2018-2019 Actual	% Inc.	2019-2020 Budget	2019-2020 Actual	% Inc.	2020-2021 Budget	% Inc. vs. Prior Budget	2021-2022 Budget	\$ Increase vs. Prior Budget	% Inc. vs. Prior Budget
Chapter 70 Aid	\$2,987,368	1.4%	\$3,007,748	1.36%	\$3,033,748	\$3,048,888	1.36%	\$2,774,413	-8.55%	\$3,083,668	\$309,255	11.15%
Regional School Transportation	\$156,480	10.4%	\$214,527	37.11%	\$140,000	\$140,294	7.35%	\$207,000	47.88%	\$207,000	\$0	0.00%
(Less: School Choice Sending)	(\$58,707)	13.5%	(\$82,624)	57.77%	(\$55,000)	(\$55,646)	7.80%	\$95,000	54.55%	(\$100,000)	(\$15,000)	17.65%
Total State Aid	\$3,065,121	1.8%	\$3,129,651	2.11%	\$3,118,748	\$3,179,114	1.58%	\$2,896,413	-7.13%	\$3,190,668	\$294,255	10.16%
Medical Reimbursement	\$89,488	56.8%	\$39,180	-56.22%	\$50,000	\$36,380	-7.5%	\$50,000	0.00%	\$50,000	\$0	0.00%
Earnings on Investments	\$37,319	143.0%	\$411,366	1002.31%	\$25,000	\$55,506	35.04%	\$40,000	60.00%	\$40,000	\$0	0.00%
Other Miscellaneous	\$42,966	57.0%	\$46,155	7.35%	\$29,500	\$30,391	3.03%	\$29,500	0.00%	\$29,500	\$0	0.00%
Total Miscellaneous Income	\$169,802	70.2%	\$496,701	192.52%	\$104,500	\$822,777	25.28%	\$119,500	14.35%	\$119,500	\$0	0.00%
Excess & Deficiency Funds (to Support Operating Budget)	\$0		\$0		\$100,000	\$100,000		\$335,000	235.00%	\$335,000	\$0	0.00%
Total Revenue Before Assessments	\$3,234,923	3.9%	\$3,626,352	12.10%	\$3,323,248	\$3,901,191	7.58%	\$3,350,913	0.83%	\$3,645,168	\$294,255	8.78%
Manchester (Operating Budget)	\$13,813,861	3.71%	\$14,274,888	3.34%	\$14,668,257	\$14,658,257	2.76%	\$15,099,835	2.94%	\$15,589,705	\$489,869	3.24%
Essex (Operating Budget)	\$7,593,144	2.28%	\$7,936,479	3.20%	\$8,073,441	\$8,073,441	3.02%	\$8,364,966	3.61%	\$8,695,830	\$330,864	3.96%
Town Assessments	\$21,407,006	3.20%	\$22,111,166	3.28%	\$22,741,698	\$22,741,698	2.85%	\$23,464,801	3.18%	\$24,286,535	\$820,734	3.50%
GENERAL FUND REVENUE - OPERATING	\$24,641,929	3.27%	\$25,737,518	4.45%	\$26,064,946	\$26,643,089	3.52%	\$26,815,714	2.88%	\$27,930,703	\$1,114,989	4.16%
Excess & Deficiency Funds (Transfer to Stabilization)***					\$481,109	\$481,109		\$0	-100.00%	\$0	\$0	NM
TOTAL GENERAL FUND REVENUE	\$24,641,929	3.27%	\$25,737,518	4.45%	\$26,546,055	\$27,124,196	5.35%	\$26,815,714	1.02%	\$27,930,703	\$1,114,989	4.16%
(Less: Contribution to Stabilization Fund)	\$0		\$0		(\$481,109)	(\$481,109)		\$0		\$0	\$0	NM
(Less: Contribution to Transportation Stabilization*)	(\$31,460)		(\$74,629)		\$0	\$0		\$0		\$0	\$0	NM
Available General Fund Resources	\$24,610,469	3.34%	\$25,662,889	4.28%	\$26,064,946	\$26,643,089	3.82%	\$26,815,714	2.88%	\$27,930,703	\$1,114,989	4.16%
Total Operating Budget (Historical Format)	\$24,744,362	4.38%	\$25,259,297	2.08%	\$26,389,946	\$26,046,589	3.17%	\$27,140,714	2.84%	\$28,255,703	\$1,114,989	4.11%
(Less: School Choice)	(\$300,000)		(\$325,000)	8.33%	(\$325,000)	(\$325,000)	0.00%	(\$325,000)	0.00%	(\$325,000)	\$0	0.00%
General Fund Operating Budget (Restated)**	\$24,444,362	4.55%	\$24,934,297	2.00%	\$26,064,946	\$25,721,589	3.16%	\$26,815,714	2.88%	\$27,930,703	\$1,114,989	4.16%

*Per DESE guidelines, Transportation Aid in excess of budget may be held in reserve for one year only, and must be spent in the subsequent fiscal year.

**MERSD Budget reformatted (including prior periods) to show School Choice activity separately from General Fund, in accordance with DESE guidelines.

***FY20 Budget amended 3/20/20 to transfer \$415,109 fr. Excess & Deficiency to Stabilization. Source of funds: FY19 Interest Income on Memorial School construction bond proceeds & Lincoln St footbridge Insurance settlement



Manchester Essex Regional School District *FY 2022 Operating Budget*

DOE Account Code	Budget Summary	2017 - 2018 Expended	2018-2019 Staffing Level	2018-2019 Expended	2019-2020 Staffing Level	2019-2020 Budget	2019-2020 Budget	2020-2021 Staffing Level	2020-2021 Budget	2021-2022 Staffing Level	2021-2022 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
SALARIES - STAFF													
1210	Superintendent's Office	\$225,715	1.5	\$230,782	1.5	\$237,568	\$237,292	1.5	\$243,381	1.5	\$249,466	\$6,085	2.5%
1410	Business Office	\$336,383	4.2	\$383,107	4.2	\$395,685	\$396,802	4.2	\$402,140	4.2	\$412,069	\$9,929	2.5%
1450	District Technology	\$208,058	2.2	\$212,649	2.2	\$217,187	\$220,605	2.2	\$222,777	2.2	\$228,344	\$5,567	2.5%
2110	Student Services Office	\$229,793	2.5	\$234,358	2.5	\$240,179	\$240,209	2.5	\$246,177	2.5	\$252,294	\$6,117	2.5%
2110	Curriculum Director	\$105,750	0.8	\$106,586	0.8	\$109,221	\$109,880	0.8	\$112,597	0.8	\$115,382	\$2,785	2.5%
2210	Principals/Asst. Principals	\$608,116	5.5	\$669,838	6.0	\$727,908	\$728,071	6.0	\$745,916	6.0	\$764,415	\$18,499	2.5%
2210	School Secretaries	\$260,570	5.0	\$255,394	5.0	\$265,392	\$264,496	5.0	\$271,964	5.0	\$270,933	(\$1,031)	-0.4%
2300	Dept. Heads/Team/Curr. Leaders/PDC	\$102,934	100.1	\$108,373	99.2	\$123,437	\$119,615	98.9	\$128,512	99.2	\$131,250	\$2,738	2.1%
2305	Classroom Teachers	\$8,035,592	30.3	\$8,259,337	32.6	\$8,564,214	\$8,518,386	32.6	\$8,781,792	33.5	\$9,190,003	\$408,211	4.9%
2310	Special Ed Teachers*	\$2,203,338	2.0	\$2,351,987	2.0	\$2,594,405	\$2,602,027	2.0	\$2,727,361	2.0	\$2,903,501	\$176,140	6.5%
2315	Special Ed Team Chairs	\$188,269	2.0	\$191,093	2.0	\$187,693	\$186,702	2.0	\$192,385	2.0	\$197,194	\$4,809	2.5%
2325	Substitute Teachers	\$131,743	22.6	\$255,895	24.5	\$139,000	\$164,708	0.0	\$139,000	0.0	\$147,000	\$8,000	5.8%
2330	Teaching Assistants*	\$888,216	1.5	\$632,061	1.5	\$694,243	\$682,641	1.5	\$700,328	1.5	\$689,485	(\$10,843)	-1.5%
2340	Library/Media Coordinators	\$180,125	3.0	\$137,449	1.0	\$145,040	\$143,536	1.0	\$152,130	1.0	\$104,467	(\$47,663)	-31.3%
2440	SPED, LEP, H&H Tutors	\$183,651	6.8	\$246,177	6.8	\$175,687	\$176,524	6.8	\$186,639	6.8	\$132,520	(\$54,119)	-20.5%
2710	Guidance/Adj. Counselors	\$647,088	2.0	\$543,277	2.0	\$528,286	\$525,285	3.0	\$609,569	3.0	\$634,853	\$25,284	4.1%
2800	Psychologists	\$275,180	3.0	\$279,143	3.0	\$288,692	\$288,682	3.0	\$298,545	3.0	\$308,715	\$10,170	3.4%
3200	Nurses	\$268,979	3.0	\$269,377	3.0	\$282,744	\$275,668	3.0	\$289,487	3.0	\$293,399	\$3,912	1.4%
3300	Transportation/Traffic/Emergency/Title IX	\$8,000		\$8,000		\$8,000	\$11,830	0.0	\$9,500	0.0	\$9,500	\$0	0.0%
3400	Cafeteria/Recess Aides	\$67,432		\$54,420		\$63,411	\$65,096	0.0	\$64,235	0.0	\$84,235	\$20,000	0.0%
3510	Athletics (Office & Coaching Stipends)	\$305,596	1.5	\$308,833	1.6	\$338,608	\$297,562	1.6	\$346,474	1.6	\$355,049	\$8,575	2.5%
3520	Student Activity Stipends	\$133,094		\$136,942		\$126,112	\$131,193	0.0	\$129,265	0.0	\$132,496	\$3,231	2.5%
4110	Custodians	\$190,716	1.5	\$122,944	1.0	\$86,631	\$93,129	1.0	\$87,195	1.0	\$88,800	\$1,605	1.8%
4220	Facilities Department	\$162,394	2.0	\$169,352	2.0	\$169,130	\$171,245	2.0	\$173,358	2.0	\$177,692	\$4,334	2.5%
	Negotiations, Longevity, Expanded Effort**	\$114,077		\$140,244		\$151,250	\$153,840		\$151,253		\$131,300	(\$19,953)	-13.2%
	Subtotal SALARIES	\$16,060,789	198.0	\$16,307,616	199.4	\$16,859,720	\$16,805,034	200.1	\$17,371,980	198.7	\$17,984,361	\$612,381	3.53%

*2.6 Special Ed Teachers moved from IDEA grant to Budget in FY19 to save fringe. Offset by 7.8 TA moved fr Budget to grant. Net savings = \$17,500. 1.0 FTE added FY20 funded by 2.0 reduction of special ed tubo
 **FY21 reduction of \$193.5K in Expanded Effort line (net of \$150K longevity, sick buy back expense) includes retirement savings not yet allocated to individual budget account lines, pending finalization/normalization.



Manchester Essex Regional School District FY 2022 Operating Budget

DOE Account Code	Budget Summary	2017 - 2018 Expended	% Increase	2018-2019 Expended	% Increase	2019-2020 Budget	2019-2020 Expended	% Increase	2020-2021 Budget	% Increase vs. Prior Budget	2021-2022 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
	OPERATING EXPENSES												
1000	District Admin. Expenses	\$242,417	-3.8%	\$232,610	-4.0%	\$281,733	\$212,783	-8.5%	\$270,432	-4.0%	\$272,966	\$2,534	0.9%
2000	Bldg. Instr. Supplies/Equip	\$274,748	-10.3%	\$266,220	-3.1%	\$327,219	\$245,245	-7.9%	\$327,172	0.0%	\$327,172	\$0	0.0%
2100	SPED Admin. Expenses	\$86,768	48.6%	\$66,744	-23.1%	\$31,750	\$28,984	-56.6%	\$32,300	1.7%	\$31,600	(\$700)	-2.2%
2200	Bldg. Admin. Expenses	\$34,355	-25.3%	\$35,068	2.1%	\$43,705	\$37,065	-5.7%	\$43,615	-0.2%	\$43,615	\$0	0.0%
2300	SPED Contracted Services	\$217,773	0.3%	\$187,672	-13.8%	\$250,000	\$161,480	-14.0%	\$240,000	-4.0%	\$240,000	\$0	0.0%
2350	Professional Development	\$66,671	-33.7%	\$35,660	-46.5%	\$46,500	\$2,065	-94.2%	\$46,500	0.0%	\$46,500	\$0	0.0%
2400	New Curriculum Materials	\$27,759	-81.8%	\$8,614	-212.2%	\$41,000	\$55,845	546.3%	\$41,000	0.0%	\$70,000	\$29,000	70.7%
2450	Instructional Technology**	\$257,876	-5.9%	\$226,753	-12.1%	\$253,653	\$284,575	25.5%	\$284,900	12.3%	\$308,587	\$23,687	8.3%
3200	Health Expenses	\$5,834	-14.2%	\$3,187	-45.4%	\$6,650	\$3,015	-54.4%	\$7,300	9.8%	\$7,300	\$0	0.0%
3300	Transportation/Traffic/Security	\$318,870	18.4%	\$348,439	9.3%	\$401,480	\$344,077	-13.3%	\$395,874	-1.4%	\$478,464	\$82,590	20.9%
3350	SPED Transportation	\$364,455	62.7%	\$386,504	6.0%	\$366,375	\$336,108	-13.0%	\$320,000	-12.7%	\$470,625	\$150,625	47.1%
3500	Athletics/Student Activities	\$97,598	34.5%	\$94,464	-3.2%	\$91,213	\$140,154	48.4%	\$92,500	1.4%	\$96,500	\$4,000	4.3%
4100	Utilities	\$532,643	8.7%	\$530,999	-0.3%	\$579,900	\$448,274	-15.6%	\$579,901	0.0%	\$557,900	(\$22,001)	-3.8%
4110	Custodial Supplies	\$47,550	-40.8%	\$59,393	24.9%	\$57,500	\$55,800	-6.0%	\$60,000	4.3%	\$60,000	\$0	0.0%
4200	Maintenance	\$597,643	13.0%	\$629,499	5.3%	\$677,824	\$708,346	12.5%	\$701,875	3.5%	\$701,875	\$0	0.0%
5000	Insurance & Other Benefits	\$4,756,110	15.1%	\$4,931,328	3.7%	\$5,123,859	\$4,987,150	-1.1%	\$5,337,988	4.2%	\$5,538,530	\$200,542	3.8%
7000	Facility Capital Expense	\$90,285	-44.4%	\$58,854	-34.8%	\$65,000	\$63,681	-8.2%	\$64,000	-1.5%	\$46,000	(\$18,000)	-28.1%
8100	SPED Tuition-Out/Summer	\$689,218	-21.3%	\$849,673	23.3%	\$884,863	\$1,126,878	32.6%	\$923,377	4.4%	\$973,709	\$50,332	5.5%
	Subtotal OPERATIONS	\$8,683,573	7.1%	\$8,951,681	3.1%	\$9,530,225	\$9,241,535	3.2%	\$9,768,734	2.5%	\$10,271,342	\$502,609	5.15%
	(LESS: REDUCTIONS TO BE IDENTIFIED)												
	TOTAL	\$24,744,362	4.4%	\$25,259,297	2.1%	\$26,389,945	\$26,046,569	3.1%	\$27,140,714	2.8%	\$28,255,703	\$1,114,989	4.11%
	(Less: Funded Outside of General Fund)	(\$300,000)		(\$325,000)		(\$325,000)	(\$290,000)		(\$325,000)		(\$325,000)	(\$325,000)	
	Plus: General Fund Transfer to close Food Service Deficit			\$177,202			\$68,444						
	Plus: General Fund Transfer to close Athletics Deficit			\$18,314									
	General Fund Operating Spending	\$24,444,362	4.5%	\$25,129,813	2.8%	\$26,064,945	\$25,825,013	2.8%	\$26,815,714	2.9%	\$27,930,703	\$1,114,989	4.16%
	Contribution to Stabilization Fund	\$0		\$0		\$481,109	\$481,109		\$0		\$0	\$175,000	
	Total Budgetary Use of Funds	\$24,444,362	4.5%	\$25,129,813	2.8%	\$26,546,054	\$26,306,122	4.7%	\$26,815,714	1.0%	\$27,930,703	\$1,114,989	4.16%

*MERSD Budget reformatted (including prior periods) to show School Choice activity separately from General Fund, in accordance with DESE guidelines



Manchester Essex Regional School District FY 2022 Budget

DOE Account Code	2017-2018 Staffing Level	2017-2018 Expended	2018-2019 Staffing Level	2018-2019 Expended	2019-2020 Staffing Level	2019-2020 Budget	2019-2020 Expended	2020-2021 Staffing Level	2020-2021 Budget	% Increase vs. Prior Budget	2021-2022 Staffing Level	2021-2022 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
Memorial Elementary														
SALARIES - STAFF														
2210: Principal	1.0	\$125,000	1.0	\$132,000	1.0	\$132,188	\$132,250	1.0	\$135,518	2.5%	1.0	\$138,869	\$3,351	2.5%
2210: Secretary	1.0	\$53,866	1.0	\$54,862	1.0	\$56,233	\$57,837	1.0	\$57,640	2.5%	1.0	\$51,250	(\$6,390)	-11.1%
2305: Classroom Teachers*	25.6	\$1,971,135	24.8	\$1,985,338	22.8	\$1,915,460	\$1,863,743	22.5	\$1,985,196	3.8%	22.5	\$2,064,446	\$79,250	4.0%
2310: Special Ed Teachers**	8.9	\$707,132	10.2	\$824,208	12.3	\$969,072	\$969,850	12.3	\$1,013,843	4.6%	13.2	\$1,100,216	\$86,373	8.5%
2315: Special Ed Team Chair	0.6	\$55,617	0.6	\$56,451	0.6	\$54,754	\$53,762	0.6	\$56,122	2.5%	0.6	\$57,525	\$1,403	2.5%
2325: Substitutes	10.7	\$67,566	7.7	\$69,252	6.7	\$66,000	\$52,535	6.7	\$66,000	0.0%	7.2	\$66,000	\$0	0.0%
2330: Teaching Assistants*	1.0	\$279,933	1.0	\$217,572	1.0	\$211,031	\$202,332	1.0	\$190,459	-9.7%	0.6	\$216,953	\$26,494	13.9%
2340: Library/Media Coordinator	0.8	\$85,955	0.8	\$89,657	1.0	\$96,053	\$94,550	1.0	\$101,919	6.1%	0.8	\$62,680	(\$39,239)	-38.5%
2710: Guidance Counselor	1.0	\$40,460	1.0	\$60,151	0.8	\$63,594	\$63,594	0.8	\$67,176	5.6%	1.0	\$70,898	\$3,722	5.5%
2800: Psychologist	1.0	\$87,250	1.0	\$98,508	1.0	\$100,933	\$100,933	1.0	\$103,419	2.5%	1.0	\$105,967	\$2,548	2.5%
3200: Nurse	1.0	\$70,847	1.0	\$71,869	1.0	\$75,334	\$75,334	1.0	\$77,217	2.5%	1.0	\$79,147	\$1,930	2.5%
3400: Cafeteria/Recess Aides		\$37,058		\$27,718		\$35,000	\$30,772		\$35,000	0.0%		\$35,000	\$0	0.0%
3520: Student Activity Stipends		\$13,482		\$12,166		\$9,804	\$9,904		\$10,049	2.5%		\$10,300	\$251	2.5%
4110: Custodians		\$173		\$0		\$0	\$0		\$0	NM		\$0	\$0	NM
Subtotal SALARIES	51.6	\$3,595,473	49.1	\$3,699,752	48.2	\$3,785,455	\$3,707,396	47.9	\$3,899,358	3.0%	48.9	\$4,059,251	\$159,893	4.1%
OPERATING EXPENSES														
2000: Instructional Supplies		\$79,537		\$64,771		\$81,400	\$71,886		\$74,012	-9.1%		\$74,012	\$0	0.0%
2210: Administrative Expenses		\$6,520		\$5,733		\$8,400	\$4,823		\$6,500	-22.6%		\$6,500	\$0	0.0%
2451: Instructional Technology		\$55,013		\$41,052		\$49,500	\$42,674		\$48,300	-2.4%		\$51,082	\$2,782	5.8%
4100: Utilities		\$130,429		\$134,289		\$143,058	\$108,569		\$143,058	0.0%		\$136,058	(\$7,000)	-4.9%
Subtotal OPERATIONS		\$271,498		\$245,845		\$282,358	\$227,951		\$271,870	-3.7%		\$267,652	(\$4,218)	-1.6%
TOTAL		\$3,866,972		\$3,945,597		\$4,067,813	\$3,935,347		\$4,171,228	2.5%		\$4,326,902	\$155,674	3.7%

*Staffing budget for 2.0 classroom teacher retirements transferred to HS in FY20, based on enrollment
 **1.0 Special Ed Tutor converted to Teacher in FY20 and another 1.0 in FY22 (see District-wide Instructional budget page). 1.0 Special Ed teacher moved from IDEA grant to Budget in FY19 to save fringe.
 Offset by 2.9 TA moving from Budget to grant. Net savings = \$6,500.1.0 FTE added in FY20 funded by reduction of 2.0

*Assumes 1.2 Special Ed Teacher moved from IDEA grant to Budget in FY19 to save fringe. Offset by 3.5 TA moving from Budget to grant. Total savings = \$7,800

1.3 custodial FTE moved to contracted service upon retirement (FY19 and FY21)



Manchester Essex Regional School District **FY 2022 Budget**

DOE Account Code	2017-2018 Staffing Level	2017-2018 Expended	2018-2019 Staffing Level	2018-2019 Expended	2019-2020 Staffing Level	2019-2020 Budget	2019-2020 Expended	2020-2021 Staffing Level	2020-2021 Budget	% Increase vs. Prior Budget	2021-2022 Staffing Level	2021-2022 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
Manchester-Essex Regional High School														
SALARIES - STAFF														
2210 Principal & Assistant Principal*	1.5	\$183,825	1.5	\$194,403	2.0	\$243,813	\$243,875	2.0	\$249,934	2.5%	2.0	\$256,145	\$6,211	2.5%
2210 Secretaries	2.0	\$104,233	2.0	\$108,318	2.0	\$108,976	\$108,976	2.0	\$111,700	2.5%	2.0	\$114,493	\$2,793	2.5%
2305 Classroom Teachers	35.3	\$2,909,320	37.3	\$3,186,737	38.5	\$3,345,379	\$3,371,037	38.5	\$3,512,303	5.0%	38.1	\$3,603,922	\$91,619	2.6%
2310 Special Ed Teachers	4.7	\$358,114	5.2	\$387,770	5.2	\$389,436	\$389,436	5.2	\$412,606	5.9%	5.2	\$431,249	\$18,643	4.5%
2315 MS/HS Special Ed Team Chair	0.5	\$47,787	0.5	\$48,504	0.5	\$48,219	\$48,219	0.5	\$49,424	2.5%	0.5	\$50,660	\$1,236	2.5%
2325 Substitutes	3.0	\$4,808	4.0	\$55,469	5.0	\$15,000	\$26,266	5.0	\$15,000	0.0%	5.0	\$23,000	\$8,000	53.3%
2330 Teaching Assistants	0.0	\$82,122	4.0	\$115,090	5.0	\$144,525	\$143,700	5.0	\$148,015	2.4%	5.0	\$146,590	(\$1,425)	-1.0%
2340 Library/Media Coordinator	0.0	\$0	3.0	\$264,300	3.0	\$231,895	\$228,895	3.0	\$298,570	28.8%	3.0	\$308,702	\$10,132	3.4%
2710 Guidance Counselors**	1.0	\$88,332	1.0	\$92,244	1.0	\$97,973	\$97,973	1.0	\$100,422	2.5%	1.0	\$102,933	\$2,511	2.5%
2800 Adjustment Counselor	0.5	\$51,677	1.0	\$0	0.0	\$0	\$0	0.0	\$0	NM	0.0	\$0	\$0	NM
2800 Psychologist	1.0	\$92,695	1.0	\$94,032	1.0	\$96,437	\$96,437	1.0	\$98,848	2.5%	1.0	\$101,319	\$2,471	2.5%
3200 Nurse	1.5	\$305,596	1.5	\$308,833	1.6	\$338,608	\$297,562	1.6	\$346,474	2.3%	1.6	\$355,049	\$8,575	2.5%
3510 Athletics (including coaching stipends)	1.0	\$84,434	1.0	\$80,711	1.0	\$85,811	\$79,398	1.0	\$87,956	2.5%	1.0	\$90,155	\$2,199	2.5%
3520 Student Activities Stipends	1.0	\$111,557	1.0	\$85,244	1.0	\$86,130	\$85,537	1.0	\$87,195	1.2%	1.0	\$88,800	\$1,605	1.8%
4110 Custodians (incl. summer staffing)	55.0	\$4,591,081	58.0	\$4,999,655	60.8	\$5,232,202	\$5,217,312	60.8	\$5,518,447	5.5%	60.4	\$5,673,017	\$154,570	2.8%
Subtotal SALARIES														
OPERATING EXPENSES														
2000 Instructional Supplies		\$78,067		\$65,332		\$87,251	\$86,739		\$96,693	10.8%		\$96,693	\$0	0.0%
2210 Administrative Expenses		\$17,651		\$20,591		\$24,300	\$25,906		\$26,400	8.6%		\$26,400	\$0	0.0%
2451 Instructional Technology***		\$59,723		\$62,637		\$64,533	\$94,531		\$76,500	18.5%		\$83,517	\$7,017	9.2%
3510 Athletic Supplies & Services****		\$54,709		\$49,782		\$55,000	\$92,395		\$56,000	1.8%		\$60,000	\$4,000	7.1%
3520 Student Activities		\$37,047		\$33,057		\$25,000	\$44,398		\$25,000	0.0%		\$25,000	\$0	0.0%
4100 Utilities		\$305,910		\$297,921		\$330,543	\$259,667		\$330,543	0.0%		\$320,543	(\$10,000)	-3.0%
Subtotal OPERATIONS														
TOTAL														
		\$5,244,186		\$5,529,175		\$5,818,829	\$5,800,949		\$6,129,593	5.3%		\$6,285,170	\$155,587	2.5%

*1.0 FTE Dean of Students created from restructured 0.5 FTE Assistant Principal position beginning in FY20

**FY20 guidance staffing budget reflects savings from one-year leave of absence

***MHS Technology budget increases in FY20/FY21 reflect added student and staff devices during remote learning

****\$50K athletics revolving costs funded via budget in FY20 offsetting decline in fees. Total net athletics COVID savings = \$44K



Manchester Essex Regional School District **FY 2022 Budget**

DOE Account Code	2017-2018 Staffing Level	2017-2018 Expended	2018-2019 Staffing Level	2018-2019 Expended	2019-2020 Staffing Level	2019-2020 Budget	2019-2020 Expended	2020-2021 Staffing Level	2020-2021 Budget	% Increase vs. Prior Budget	2021-2022 Staffing Level	2021-2022 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
Manchester-Essex Regional Middle School														
SALARIES - STAFF														
2210 Principal & Dean of Students*	1.6	\$177,120	2.0	\$218,849	2.0	\$224,246	\$224,208	2.0	\$229,570	2.4%	2.0	\$235,272	\$5,702	2.5%
2210 Secretary**	1.0	\$42,467	1.0	\$44,429	1.0	\$46,433	\$46,433	1.0	\$47,593	2.5%	1.0	\$48,783	\$1,190	2.5%
2305 Classroom Teachers	21.8	\$1,685,181	21.4	\$1,706,012	21.4	\$1,829,594	\$1,835,000	21.4	\$1,894,980	3.8%	21.5	\$1,974,097	\$79,107	4.2%
2310 Special Ed Teachers	9.3	\$741,085	9.2	\$708,804	9.2	\$783,074	\$738,918	9.2	\$813,727	3.9%	9.4	\$863,234	\$49,507	6.1%
2315 MS/HS Special Ed Team Chair	0.5	\$47,787	0.5	\$48,504	0.5	\$48,219	\$48,219	0.5	\$49,424	2.5%	0.5	\$50,660	\$1,236	2.5%
2325 Substitutes		\$39,785		\$105,901		\$30,000	\$38,478		\$30,000	0.0%		\$30,000	\$0	0.0%
2330 Teaching Assistants*	6.0	\$183,156	3.0	\$91,867	4.0	\$111,620	\$112,507	4.0	\$114,412	2.5%	4.0	\$116,062	\$1,650	1.4%
2710 Guidance Counselors	2.0	\$182,617	1.0	\$53,879	1.0	\$57,652	\$37,652	1.0	\$61,582	6.8%	1.0	\$65,671	\$4,089	6.6%
2800 Psychologist**	0.5	\$39,179	1.0	\$82,127	1.0	\$86,826	\$36,826	1.0	\$91,707	5.8%	1.0	\$96,781	\$5,074	5.5%
3400 Cafeteria/Recess Aides		\$11,994		\$9,491		\$10,473	\$6,640		\$10,735	2.5%		\$10,735	\$0	0.0%
3520 Student Activities Stipends		\$23,740		\$20,912		\$17,584	\$30,794		\$18,024	2.5%		\$18,474	\$450	2.5%
Subtotal SALARIES	42.7	\$3,174,111	39.1	\$3,090,775	40.1	\$3,245,720	\$3,256,674	40.1	\$3,361,764	3.6%	40.4	\$3,509,768	\$148,004	4.4%
OPERATING EXPENSES														
2000 Instructional Supplies		\$45,120		\$53,722		\$71,993	\$32,613		\$64,857	-9.9%		\$64,857	\$0	0.0%
2210 Administrative Expenses		\$6,722		\$5,406		\$7,080	\$3,447		\$6,750	-4.7%		\$6,750	\$0	0.0%
2451 Instructional Technology***		\$78,657		\$76,114		\$64,120	\$36,585		\$98,300	53.3%		\$101,243	\$2,943	3.0%
3520 Student Activities		\$5,843		\$11,825		\$11,213	\$3,361		\$11,500	2.6%		\$11,500	\$0	0.0%
Subtotal OPERATIONS		\$136,342		\$146,967		\$154,406	\$126,016		\$181,407	17.5%		\$184,350	\$2,943	1.6%
TOTAL		\$3,310,453		\$3,237,742		\$3,400,126	\$3,382,690		\$3,543,171	4.2%		\$3,694,118	\$150,947	4.3%

*MS Dean of Students position introduced as 0.6 FTE in FY18 and increased to 1.0 FTE in FY19

**MS Administrative Assistant moving to 12-month position in FY20, in line with other 3 schools

***MS Technology budget increases in FY20/FY21 reflect added student and staff devices during remote learning



Manchester Essex Regional School District FY 2022 Budget

DOE Account Code	District Administration	2017-2018 Staffing Level	2017-2018 Expended	2018-2019 Staffing Level	2018-2019 Expended	2019-2020 Staffing Level	2019-2020 Budget	2019-2020 Expended	2020-2021 Staffing Level	2020-2021 Budget	% Increase vs. Prior Budget	2021-2022 Staffing Level	2021-2022 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
SALARIES - STAFF															
1110	School Committee Secretary	1.0	\$4,200	1.0	\$3,806	1.0	\$5,000	\$4,725	1.0	\$5,000	0.0%	1.0	\$5,125	\$125	2.5%
1210	Superintendent	0.5	\$189,869	0.5	\$194,816	0.5	\$199,481	\$199,481	0.5	\$204,468	2.5%	0.5	\$209,580	\$5,112	2.5%
1410	Business Manager	1.0	\$31,947	1.0	\$32,360	1.0	\$33,086	\$33,086	1.0	\$33,913	2.5%	1.0	\$34,761	\$848	2.5%
1410	Treasurer	0.2	\$139,093	0.2	\$145,375	0.2	\$151,500	\$151,500	0.2	\$155,163	2.4%	0.2	\$158,917	\$3,754	2.4%
1410	Business Office	3.0	\$24,372	3.0	\$25,471	3.0	\$26,109	\$26,109	3.0	\$26,761	2.5%	3.0	\$27,430	\$669	2.5%
1450	Network Administrator	1.0	\$172,318	1.0	\$212,261	1.0	\$218,076	\$219,194	1.0	\$220,216	1.0%	1.0	\$225,722	\$5,506	2.5%
1450	Computer Technician	1.0	\$98,835	1.0	\$101,562	1.0	\$103,330	\$105,832	1.0	\$105,913	2.5%	1.0	\$108,564	\$2,651	2.5%
		1.0	\$82,785	1.0	\$84,440	1.0	\$86,551	\$87,303	1.0	\$88,715	2.5%	1.0	\$90,935	\$2,220	2.5%
	Subtotal SALARIES	7.7	\$743,718	7.7	\$799,891	7.7	\$823,134	\$827,229	7.7	\$840,149	2.1%	7.7	\$861,034	\$20,885	2.5%
OPERATING EXPENSES															
1000	Administrators' Prof. Dev.		\$10,831		\$12,012		\$11,000	\$10,925		\$11,000	0.0%		\$11,000	\$0	0.0%
1110	School Committee Expenses*		\$9,377		\$9,869		\$16,000	\$10,846		\$24,000	50.0%		\$24,400	\$400	1.7%
1210	Office Supplies & Postage		\$8,289		\$10,023		\$8,250	\$7,514		\$8,750	6.1%		\$8,750	\$0	0.0%
1210	District Admin. Contracted Services*		\$105,039		\$81,890		\$85,000	\$54,030		\$42,000	-50.6%		\$42,000	\$0	0.0%
1410	Admin. Software & Support*		\$62,333		\$71,212		\$66,650	\$84,475		\$90,000	35.0%		\$94,708	\$4,708	5.2%
1430	Legal Services		\$24,313		\$21,012		\$65,000	\$13,561		\$65,000	0.0%		\$65,000	\$0	0.0%
1450	Technology Equipment		\$19,583		\$24,883		\$23,833	\$28,416		\$23,682	-0.6%		\$21,109	(\$2,573)	-10.9%
5100	Essex Regional Retirement		\$531,381		\$519,656		\$594,000	\$511,014		\$586,500	-1.3%		\$627,555	\$41,055	7.0%
5200	Health & Life Insurance** - Active Employees		\$2,514,015		\$2,599,326		\$2,533,000	\$2,543,061		\$1,119,061	3.2%		\$2,756,000	\$142,226	5.4%
5250	Health & Life Insurance - Retirees		\$874,097		\$949,072		\$1,015,000	\$988,715		\$1,119,061	10.3%		\$1,095,681	(\$23,380)	-2.1%
5250	OPEB Trust Contribution		\$466,537		\$498,605		\$540,000	\$525,677		\$556,200	3.0%		\$587,600	\$31,400	5.5%
5280	Medicare Expense		\$227,736		\$233,297		\$253,859	\$238,769		\$264,013	4.0%		\$273,254	\$9,241	3.5%
5200	Other Insurance		\$142,344		\$131,372		\$188,000	\$179,913		\$198,440	5.6%		\$198,440	\$0	0.0%
	Subtotal OPERATIONS		\$4,995,875		\$5,162,229		\$5,399,592	\$5,196,917		\$5,602,420	3.8%		\$5,805,496	\$203,076	3.6%
	TOTAL		\$5,739,593		\$5,962,120		\$6,222,726	\$6,024,146		\$6,442,569	3.5%		\$6,666,530	\$223,961	3.5%

*FY21 Budget reflects reclassification, per DESE accounting updates for a) District Admin. Contracted, b) Admin. Software & Support and c) School Committee

**Funded in portion outside of the General Fund, via School Choice Funds as noted below

***\$100K of FY22 retiree health costs to be funded outside of budget via OPEB trust fund

General Fund	\$2,214,015	\$2,208,000	\$2,218,061	\$2,288,774	\$2,431,000
School Choice Fund	\$300,000	\$325,000	\$325,000	\$325,000	\$325,000
Total Health Insurance - Active Employees	\$2,514,015	\$2,533,000	\$2,543,061	\$2,613,774	\$2,756,000



Manchester Essex Regional School District *FY 2022 Budget*

DOE Account Code	2017-2018 Staffing Level	2017-2018 Expended	2018-2019 Staffing Level	2018-2019 Expended	2019-2020 Staffing Level	2019-2020 Budget	2019-2020 Expended	2020-2021 Staffing Level	2020-2021 Budget	% Increase vs. Prior Budget	2021-2022 Staffing Level	2021-2022 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
Facilities														
SALARIES - STAFF														
4200 Facilities Manager	1.0	\$102,443	1.0	\$108,242	1.0	\$106,500	\$108,500	1.0	\$109,163	2.5%	1.0	\$111,892	\$2,729	2.5%
4200 Maintenance Technician	1.0	\$59,950	1.0	\$61,110	1.0	\$62,630	\$62,746	1.0	\$64,195	2.5%	1.0	\$65,800	\$1,605	2.5%
Subtotal SALARIES	2.0	\$162,394	2.0	\$169,352	2.0	\$169,130	\$171,245	2.0	\$173,358	2.5%	2.0	\$177,692	\$4,334	2.5%
OPERATING EXPENSES														
4110 Custodial Supplies		\$47,550		\$59,393		\$57,500	\$55,800		\$60,000	4.3%		\$60,000	\$0	0.0%
4200 Bldg & Grds Maintenance-Memorial		\$50,298		\$34,797		\$55,500	\$36,206		\$48,500	-12.6%		\$48,500	\$0	0.0%
4200 Bldg & Grds Maintenance-Essex		\$35,577		\$38,661		\$52,500	\$70,147		\$46,500	-11.4%		\$46,500	\$0	0.0%
4200 Bldg & Grds Maintenance-MERHS		\$99,651		\$98,790		\$111,000	\$133,201		\$116,000	4.5%		\$116,000	\$0	0.0%
4210 Contracted Services*		\$412,118		\$457,251		\$458,824	\$468,791		\$490,875	7.0%		\$490,875	\$0	0.0%
4220 Capital Repairs**		\$90,285		\$58,854		\$65,000	\$63,681		\$64,000	-1.5%		\$64,000	(\$18,000)	-28.1%
Subtotal OPERATIONS		\$735,477		\$747,746		\$800,324	\$827,826		\$825,875	3.2%		\$807,875	(\$18,000)	-2.2%
TOTAL		\$897,871		\$917,098		\$969,454	\$939,072		\$999,233	3.1%		\$985,567	(\$13,666)	-1.4%

*Increases in contracted service relates to outsourcing/reduction of in-house custodial FTE at EES (1.0 in FY19, 0.5 in F21) and MSHS (1.0 in FY18)



Manchester Essex Regional School District

FY 2022 Budget

DOE Account Codes	2017-2018 Staffing Level	2017-2018 Expended	2018-2019 Staffing Level	2018-2019 Expended	2019-2020 Staffing Level	2019-2020 Budget	2019-2020 Expended	2020-2021 Staffing Level	2020-2021 Budget	Increase vs. Prior Budget	2021-2022 Staffing Level	2021-2022 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
Non-Instructional Services														
SALARIES - STAFF														
3000 Title IX Coordinator		\$5,000		\$5,000		\$5,000	\$5,000		\$5,000	0.0%		\$5,000	\$0	0.0%
3200 Nurse Substitutes		\$12,742		\$9,444		\$13,000	\$7,460		\$13,000	0.0%		\$10,000	(\$3,000)	-23.1%
3600 Emergency Response Liaison		\$3,000		\$3,000		\$3,000	\$3,000		\$3,000	0.0%		\$3,000	\$0	0.0%
6500 Crossing Guards		\$0		\$0		\$0	\$3,830		\$1,500	NM		\$1,500	\$0	0.0%
Subtotal SALARIES	0.0	\$20,742	0.0	\$17,444	0.0	\$21,000	\$19,290	0.0	\$22,500	7.1%	0.0	\$19,500	(\$3,000)	-13.3%
OPERATING EXPENSES														
3200 School Physician		\$2,500		\$0		\$3,000	\$0		\$3,000	0.0%		\$3,000	\$0	0.0%
3200 Nurses' Professional Development		\$0		\$0		\$500	\$0		\$500	0.0%		\$500	\$0	0.0%
3200 Nurses' Supplies		\$3,334		\$3,187		\$3,650	\$3,015		\$4,300	17.8%		\$4,300	\$0	0.0%
3300 Transportation Contracted Services*		\$317,938		\$347,645		\$396,980	\$317,412		\$390,874	-1.5%		\$408,464	\$17,590	4.5%
3600 School Security Contracted**		\$932		\$794		\$4,500	\$26,664		\$5,000	11.1%		\$70,000	\$65,000	1300.0%
Subtotal OPERATIONS		\$324,704		\$351,626		\$408,630	\$347,092		\$403,674	-1.2%		\$486,264	\$82,590	20.5%
TOTAL		\$345,446		\$369,070		\$429,630	\$366,382		\$426,174	-0.8%		\$505,764	\$79,590	18.7%

*Funded in portion outside of the General Fund, via Transportation Stabilization (excess State Aid) funds as noted below:

**FY21 is first full-year of School Resource Officer. Cost first appears in FY22 budget, pending FY21 budget transfers

General Fund	\$317,938	\$347,645	\$396,980	\$317,412	\$390,874	\$408,464
Transportation Stabilization Revolving	\$45,729	\$31,460		\$74,629		
Total Contracted Transportation	\$363,667	\$379,105	\$396,980	\$392,041	\$390,874	\$408,464



Manchester Essex Regional School District **FY 2022 Budget**

DOE Account Codes	District-Wide Instructional Services	2017-2018 Staffing Level	2017-2018 Expended	2018-2019 Staffing Level	2018-2019 Expended	2019-2020 Staffing Level	2019-2020 Budget	2019-2020 Expended	2020-2021 Staffing Level	2020-2021 Budget	% Increase vs. Prior Budget	2021-2022 Staffing Level	2021-2022 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
	SALARIES - STAFF														
2100	Curriculum & Instructional Technology Directors	1.0	\$132,188	1.0	\$133,233	1.0	\$136,526	\$137,350	1.0	\$140,743	3.1%	1.0	\$144,227	\$3,481	2.5%
2210	Substitute Building Secretaries		\$6,218		\$1,813		\$2,500	\$0		\$2,500	0.0%		\$2,563	\$63	2.5%
2300	Dept. Heads/Team/Curr Leaders		\$87,302		\$92,505		\$95,190	\$98,312		\$99,559	4.8%		\$102,048	\$2,489	2.5%
2300	Cohort Coaches		\$9,216		\$9,356		\$9,730	\$7,192		\$9,974	2.5%		\$10,223	\$249	2.5%
2300	Prof. Dvlpmt Committee/MERSD-U		\$6,416		\$6,512		\$16,516	\$14,111		\$18,979	2.5%		\$18,979	\$0	0.0%
2300	Longevity		\$93,747		\$118,864		\$120,000	\$123,440		\$120,000	0.0%		\$150,050	\$30,050	25.0%
2440	ELL Coordinator	1.0	\$71,745	1.0	\$76,644	1.0	\$81,099	\$81,099	1.0	\$85,730	5.7%	1.0	\$90,538	\$4,808	5.6%
2440	Tutors (LEP, 504, H&H, etc.)		\$29,244		\$23,884		\$42,000	\$22,547		\$23,854	-43.1%		\$24,482	\$598	2.5%
5200	Sick Leave Buy Back		\$20,000		\$20,000		\$30,000	\$30,000		\$30,000	0.0%		\$30,000	\$0	0.0%
	Reserve for Expanded Effort & Negotiations*		\$330		\$1,380		\$1,250	\$400		\$1,253	0.2%		(\$48,750)	(\$50,003)	-3891.3%
	Subtotal SALARIES	2.0	\$456,406	2.0	\$484,191	2.0	\$536,612	\$514,450	2.0	\$532,625	-0.8%	2.0	\$524,359	(\$9,266)	-1.6%
	OPERATING EXPENSES														
2300	Curriculum Development Office		\$2,652		\$1,709		\$6,000	\$3,016		\$6,000	0.0%		\$6,000	\$0	0.0%
2300	Technology Staff Development		\$1,180		\$0		\$0	\$200		\$0	NM		\$0	\$0	NM
2400	Curriculum/Technology Small Capital**		\$2,759		\$6,614		\$61,000	\$75,848		\$41,000	-32.8%		\$70,000	\$29,000	70.7%
2440	Tutor Supplies		\$651		\$5,867		\$3,500	\$68		\$4,500	28.6%		\$4,500	\$0	0.0%
2440	District Wide Professional Development		\$65,491		\$35,660		\$46,000	\$1,868		\$46,000	0.0%		\$46,000	\$0	0.0%
	Subtotal OPERATIONS		\$72,734		\$51,850		\$116,500	\$81,000		\$97,500	-16.3%		\$126,500	\$29,000	29.7%
	TOTAL		\$529,140		\$536,041		\$653,312	\$595,450		\$630,125	-3.5%		\$650,859	\$20,734	3.3%

*Placeholder for Budget reductions related to retirements (\$50K), net of \$1.25K in budgeted expense

**\$29K FY22 budgetary increase for new elementary literacy curriculum



Manchester Essex Regional School District FY 2022 Budget

DOE Account Codes	2017-2018 Staffing Level	2017-2018 Expended	2018-2019 Staffing Level	2018-2019 Expended	2019-2020 Staffing Level	2019-2020 Budget	2019-2020 Expended	2020-2021 Staffing Level	2020-2021 Budget	% Increase vs. Prior Budget	2021-2022 Staffing Level	2021-2022 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
Student Services/ Special Education*														
SALARIES - STAFF														
2100: Student Services Director	1.0	\$134,853	1.0	\$137,520	1.0	\$140,920	\$140,950	1.0	\$144,437	2.5%	1.0	\$148,010	\$3,573	2.5%
2100: Student Services Secretary	1.0	\$63,293	1.0	\$64,559	1.0	\$66,173	\$66,173	1.0	\$67,827	2.5%	1.0	\$69,523	\$1,696	2.5%
2100: Student Services Data Admin	0.5	\$31,547	0.5	\$32,279	0.5	\$33,086	\$33,086	0.5	\$33,913	2.5%	0.5	\$34,761	\$848	2.5%
2300: Special Education Extended Services	1.5	\$20,660	1.5	\$13,823	1.0	\$10,000	\$29,364	1.0	\$15,000	50.0%	1.0	\$17,500	\$2,500	16.7%
2440: Special Education Tutors		\$62,002	3.0	\$131,826	1.0	\$42,588	\$43,513	1.0	\$42,025	-1.3%		\$0	(\$42,025)	-100.0%
Subtotal SALARIES	4.0	\$312,454	5.5	\$380,007	3.5	\$292,767	\$313,087	3.5	\$303,202	3.6%	2.5	\$268,794	-\$33,408	-11.0%
OPERATING EXPENSES														
2100: Legal Fees		\$82,148		\$62,075		\$25,750	\$24,695		\$26,500	2.9%		\$26,500	\$0	0.0%
2100: Administrative Expenses & Travel		\$4,619		\$4,669		\$6,000	\$4,269		\$5,800	-3.3%		\$5,100	(\$700)	-12.1%
2300: Contracted Services (OT/PT, Speech, etc.)		\$217,773		\$187,672		\$250,000	\$161,480		\$240,000	-4.0%		\$240,000	\$0	0.0%
2300: Summer Program		\$59,578		\$71,420		\$71,000	\$67,877		\$74,000	4.2%		\$70,300	\$0	0.0%
2400: SPED Equipment & Instructional Supplies		\$11,440		\$18,279		\$20,500	\$16,377		\$20,300	-1.0%		\$16,000	\$0	0.0%
2720: Special Education Testing		\$10,474		\$13,929		\$16,000	\$11,925		\$16,000	0.0%		\$16,000	\$0	0.0%
3300: SPED/McKinney Vento Transportation		\$364,455		\$386,504		\$366,375	\$336,108		\$320,000	-12.7%		\$470,625	\$150,625	47.1%
9100: Tuition Out & Contingency**		\$629,641		\$778,253		\$813,863	\$1,059,001		\$849,377	4.4%		\$899,709	\$50,332	5.9%
Subtotal OPERATIONS		\$1,380,128		\$1,522,801		\$1,569,488	\$1,681,752		\$1,551,977	-1.1%		\$1,752,234	\$200,257	12.9%
TOTAL		\$1,692,582		\$1,902,808		\$1,862,255	\$1,994,839		\$1,855,179	-0.4%		\$2,022,028	\$166,849	9.0%

*Special Education Instructional staff budgeted at individual school level

**Hourly elementary tutoring services increased in FY18 and FY19 budget by 0.6 and 2.0 full-time equivalents, Restructured 3.0 tutor into Special Ed teachers in FY20 (2.0) and FY21 (1.0).

**Each year's Tuition Out line excludes tuitions funded by grants (Circuit Breaker, IDEA) outside General Fund budget or pre-paid in prior/subsequent fiscal year as follows:

	2017-2018 Expended	% Inc.	2018-2019 Expended	% Inc.	2019-2020 Budget	2019-2020 Expended	2020-2021 Budget	% Inc.	2021-2022 Budget	\$ Inc.	% Inc.
Budget Funded Tuition Out (above)	\$629,641	-20.8%	\$778,253	23.6%	\$813,863	\$1,059,001	\$849,377	4.4%	\$899,709	\$50,332	5.9%
Circuit Breaker & Grant Funded Tuitions	\$198,249	9.8%	\$167,776	-15.4%	\$98,489	\$314,483	\$271,100	175.3%	\$420,000	\$148,900	54.9%
Pre-Paid in Prior Year	\$130,346	70.3%	\$156,893	20.4%	\$150,000	\$199,099	\$150,000	0.0%	\$150,000	\$0	0.0%
(Less: Prepayments of Next Year)	(\$156,893)	20.4%	(\$199,099)	26.9%	\$0	(\$329,410)	\$0	NM	\$0	\$0	NM
Annual Cost of Tuitions	\$801,343	-13.1%	\$903,823	12.8%	\$1,062,352	\$1,243,173	\$1,270,477	19.6%	\$1,469,709	\$199,232	15.7%



Manchester Essex Regional School District FY 2022 Budget

	2012-2013 Budget	2017-2018 Expended	% Increase	2018-2019 Expended	% Increase	2019-2020 Budget	2019-2020 Expended	% Increase	2020-2021 Budget	% Increase vs. Prior Budget	2021-2022 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
Total Spending													
Memorial Elementary	-1.62%	\$3,866,972	5.3%	\$3,945,597	2.0%	\$4,067,813	\$3,935,347	2.1%	\$4,171,228	2.5%	\$4,326,902	\$155,674	3.7%
Essex Elementary	1.34%	\$3,116,119	4.0%	\$2,859,746	-8.3%	\$2,965,830	\$2,937,695	1.9%	\$2,943,451	-0.8%	\$3,118,765	\$175,314	6.0%
High School	-4.66%	\$5,244,186	2.0%	\$5,529,175	5.4%	\$5,818,829	\$5,800,949	6.8%	\$6,129,583	5.3%	\$6,285,170	\$155,587	2.5%
Middle School	15.55%	\$3,310,453	0.5%	\$3,237,642	-2.2%	\$3,400,126	\$3,392,690	3.3%	\$3,543,171	4.2%	\$3,694,118	\$150,947	4.3%
Administration & Employee Benefits	10.79%	\$5,739,593	12.2%	\$5,962,120	3.9%	\$6,222,726	\$6,024,146	0.0%	\$6,442,569	3.5%	\$6,666,530	\$223,961	3.5%
Facilities	10.05%	\$897,871	-3.5%	\$917,098	2.1%	\$969,454	\$999,072	5.1%	\$999,233	3.1%	\$985,567	(\$13,666)	-1.4%
Non-Instructional Services	7.07%	\$345,446	18.8%	\$369,070	6.8%	\$429,630	\$366,382	5.6%	\$426,174	-0.8%	\$505,764	\$79,590	18.7%
District-Wide Instruction	33.06%	\$529,140	-8.9%	\$536,041	1.3%	\$653,312	\$595,450	2.6%	\$630,125	-3.5%	\$650,859	\$20,734	3.3%
Student Services*	-19.44%	\$1,692,582	0.6%	\$1,902,808	12.4%	\$1,862,255	\$1,994,839	3.7%	\$1,855,179	-0.4%	\$2,022,028	\$166,849	9.0%
TOTAL	0.99%	\$24,744,362	4.38%	\$25,259,297	2.08%	\$26,389,945	\$26,046,569	3.01%	\$27,140,714	2.84%	\$28,265,703	\$1,114,989	4.11%
(Less: Funded Outside of General Fund)		(\$300,000)		(\$325,000)		(\$325,030)	(\$290,000)		(\$325,000)		\$0	\$0	
Plus: General Fund Transfer to close Food Service Deficit			-7.39%	\$177,202	8.3%		\$68,444	-13.3%		0.0%	(\$325,000)	\$0	0.0%
Plus: General Fund Transfer to close Athletics Deficit				\$18,314									
General Fund Operating Spending*	1.27%	\$24,444,362	4.55%	\$25,129,813	2.80%	\$26,064,945	\$25,825,013	3.25%	\$26,815,714	2.88%	\$27,930,703	\$1,114,989	4.16%

*Student Services instructional staff budgeted within individual school totals

*MERSD Budget reformatted to show School Choice activity separately from General Fund, in accordance with DESE guidelines

Salaries	3.48%	\$16,060,789	2.98%	\$16,307,616	1.54%	\$16,859,720	\$16,805,034	3.10%	\$17,371,980	3.04%	\$17,984,361	\$612,381	3.53%
Expenses	-2.59%	\$8,383,573	7.70%	\$8,626,681	2.90%	\$9,205,225	\$8,961,535	3.52%	\$9,443,734	2.59%	\$9,946,342	\$502,609	5.32%
Reductions to be Identified													
Total	1.27%	\$24,444,362	4.55%	\$24,934,297	2.00%	\$26,064,945	\$25,766,569	3.25%	\$26,815,714	2.88%	\$27,930,703	\$1,114,989	4.16%

Enrollment as of October 1, 2020

Students by School	Pre-K	K	Gr 1	Gr 2	Gr 3	Gr 4	Gr 5	Gr 6	Gr 7	Gr 8	Gr 9	Gr 10	Gr 11	Gr 12	PG	Total
Memorial	12	28	42	41	48	60	42									273
Essex		28	36	31	36	26	31									188
Middle School								102	113	128						343
MERHS											96	116	123	123		458
Total Students	12	56	78	72	84	86	73	102	113	128	96	116	123	123	0	1,262

Sub-Total: Resident Students*

Manchester	7	28	43	38	47	51	42	58	65	76	60	66	82	83	0	746
Essex	5	27	35	30	32	30	28	39	45	51	35	47	38	35	0	477
Total Resident Students	12	55	78	68	79	81	70	97	110	127	95	113	120	118	0	1,223

Sub-Total: School Choice Students

Memorial		1		1	2	3	1									8
Essex				3	3	2	2									10
Middle School								5	3	1						9
MERHS											1	3	3	5		12
Total School Choice	0	1	0	4	5	5	3	5	3	1	1	3	3	5	0	39

Resident + Choice Students	12	56	78	72	84	86	73	102	113	128	96	116	123	123	0	1,262
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SPED Tuition-Out

Manchester					1	3		2	2	2	2	2		3	1	18
Essex					1								2			3
School Choice				1						1						2
Total	0	0	0	1	2	3	0	2	2	3	2	2	2	3	1	23

	In-District	SPED	Tuition Out	Total
Manchester	746	+	15	= 761
Essex	477	+	5	= 482
School Choice	39	+	1	= 40
Total	1,262		21	1,283

Enrollment History*

School Year	Pre-K	K	Gr 1	Gr 2	Gr 3	Gr 4	Gr 5	Gr 6	Gr 7	Gr 8	Gr 9	Gr 10	Gr 11	Gr 12	Total	Growth Rate	School Choice In	School Choice Out	Resident Total	Resident Growth
2000-01	0	88	99	107	99	94	101	113	120	91	102	83	91	78	1,266	-0.6%	119.5	73.6	1,147	-1.9%
2001-02	0	84	92	98	108	100	99	97	109	120	99	96	94	85	1,258	-1.7%	133.0	64.8	1,125	-0.9%
2002-03	0	94	88	101	105	110	97	89	92	106	99	85	96	74	1,236	-0.8%	120.7	60.5	1,115	-2.4%
2003-04	0	83	98	90	97	104	104	91	89	94	100	98	91	87	1,226	3.4%	137.3	48.7	1,089	2.7%
2004-05	0	87	100	102	100	98	106	104	91	90	106	94	99	91	1,268	3.2%	149.7	36.0	1,118	4.1%
2005-06	9	90	90	99	108	105	103	105	107	103	104	101	96	98	1,308	0.5%	144.1	29.3	1,164	0.6%
2006-07	10	88	94	92	107	109	110	102	103	106	101	95	99	99	1,315	3.4%	148.0	30.3	1,171	3.5%
2007-08	19	92	92	96	107	112	110	111	109	106	114	100	98	94	1,360	1.6%	142.0	22.1	1,212	2.3%
2008-09	19	100	106	97	98	106	115	113	106	107	107	109	102	102	1,382	5.4%	145.0	13.5	1,240	7.4%
2009-10	40	109	101	110	104	100	107	122	116	109	117	110	110	102	1,457	4.2%	125.0	13.2	1,332	4.9%
2010-11	34	110	116	115	116	108	108	110	127	113	123	113	116	109	1,518	2.0%	121.0	10.0	1,397	1.9%
2011-12	35	99	112	124	122	122	113	109	118	125	121	126	110	113	1,549	0.8%	111.0	7.6	1,438	-0.9%
2012-13	26	106	108	116	129	126	126	117	112	116	125	115	116	114	1,562	-1.9%	96.0	9.2	1,466	-1.7%
2013-14	20	99	115	109	113	130	130	126	119	110	118	116	115	112	1,532	-1.6%	79.0	11.5	1,453	-2.8%
2014-15	19	81	108	117	116	117	133	132	124	120	101	111	115	113	1,507	-4.4%	79.0	10.4	1,428	-0.8%
2015-16	17	62	84	106	119	115	121	133	132	119	111	99	108	115	1,441	-3.0%	71.0	9.6	1,370	-1.0%
2016-17	12	70	67	88	112	122	115	124	132	131	115	103	98	109	1,398	-0.9%	66.0	9.0	1,332	-0.8%
2017-18	11	76	81	73	92	115	123	117	124	130	131	114	100	98	1,385	0.1%	64.0	11.0	1,321	1.0%
2018-19	10	74	82	85	80	98	118	127	113	127	129	123	113	107	1,386	-1.2%	52.0	13.6	1,334	-0.3%
2019-20	12	83	75	86	91	79	103	118	128	111	124	127	121	110	1,368	-8.9%	39.0	19.0	1,223	-8.3%
2020-21	12	56	78	72	84	86	73	102	113	128	96	116	123	123	1,262					

*All resident enrollments as of October 1st, per DESE certification process. School Choice enrollments based on DESE's final fiscal year reimbursement.

FY-22 BUDGETED TEACHER FTE DISPERSION

Step	B	M B+45	M+15	CAGS MM M+30	CAGS+15 MM+15 M+45	PhD/EdD CAGS+30 MM+30G MMG MM+30 M+60	Total
1							0.0
2		3.0					3.0
3		2.0		1.0			3.0
4	0.6	2.6		1.4			4.6
5		2.0	1.0	1.0			4.0
6	0.9	1.0					1.9
7		1.0	1.0	2.0			4.0
8		3.0					3.0
9			3.0	3.0			6.0
10		2.0	1.4	2.0		1.0	6.4
11				2.0			2.0
12		2.0	1.0	2.0		1.0	6.0
13		5.0	2.0		1.0	1.0	9.0
14		3.8	1.0	1.0	1.0		6.8
15	3.0	15.6	10.7	25.7	13.7	23.0	91.7
Total	4.5	43.0	21.1	41.1	15.7	26.0	151.4

**Includes 1.6 full-time equivalent staff funded via entitlement grants

FY-22 SALARY SCHEDULE
2.50%

Step	B	M B+45	M+15	CAGS MM M+30	CAGS+15 MM+15 M+45	PhD/EdD CAGS+30 MM+30G MMG MM+30 M+60
1	\$49,230	\$55,472	\$58,524	\$61,574	\$63,114	\$64,286
2	\$51,061	\$58,022	\$61,194	\$64,360	\$65,901	\$67,105
3	\$52,893	\$60,570	\$63,862	\$67,146	\$68,688	\$69,921
4	\$54,725	\$63,122	\$66,529	\$69,934	\$71,474	\$72,739
5	\$56,555	\$65,671	\$69,196	\$72,720	\$74,259	\$75,558
6	\$58,384	\$68,221	\$71,865	\$75,506	\$77,046	\$78,375
7	\$59,975	\$70,771	\$74,533	\$78,294	\$79,834	\$81,191
8	\$62,048	\$73,320	\$77,200	\$81,078	\$82,618	\$84,009
9	\$64,491	\$75,869	\$79,869	\$83,864	\$85,405	\$86,827
10	\$66,936	\$78,421	\$82,537	\$86,649	\$88,190	\$89,645
11	\$69,376	\$80,971	\$85,204	\$89,068	\$90,979	\$92,462
12	\$71,820	\$83,517	\$87,873	\$92,224	\$93,764	\$95,281
13	\$74,259	\$86,069	\$90,538	\$95,009	\$96,550	\$98,099
14	\$76,704	\$88,622	\$93,207	\$97,796	\$99,337	\$100,915
15	\$79,147	\$91,175	\$95,875	\$101,319	\$102,933	\$104,467

FY-20 SALARY SCHEDULE

2.50%

Step	B	M B+45	M+15	CAGS MM M+30	CAGS+15 MM+15 M+45	PhD/EdD CAGS+30 MM+30G MMG MM+30 M+60
1	\$46,858	\$52,799	\$55,704	\$58,607	\$60,073	\$61,188
2	\$48,601	\$55,226	\$58,245	\$61,259	\$62,726	\$63,871
3	\$50,344	\$57,652	\$60,784	\$63,910	\$65,379	\$66,552
4	\$52,088	\$60,080	\$63,323	\$66,564	\$68,030	\$69,234
5	\$53,830	\$62,506	\$65,861	\$69,216	\$70,681	\$71,917
6	\$55,571	\$64,934	\$68,402	\$71,867	\$73,334	\$74,598
7	\$57,085	\$67,361	\$70,941	\$74,521	\$75,987	\$77,279
8	\$59,059	\$69,787	\$73,480	\$77,171	\$78,637	\$79,961
9	\$61,383	\$72,214	\$76,020	\$79,823	\$81,290	\$82,643
10	\$63,710	\$74,642	\$78,560	\$82,474	\$83,940	\$85,326
11	\$66,033	\$77,069	\$81,099	\$84,777	\$86,595	\$88,007
12	\$68,359	\$79,493	\$83,639	\$87,780	\$89,246	\$90,690
13	\$70,681	\$81,922	\$86,176	\$90,431	\$91,898	\$93,372
14	\$73,008	\$84,351	\$88,716	\$93,084	\$94,550	\$96,053
15	\$75,334	\$86,781	\$91,256	\$96,437	\$97,973	\$99,433

FY-21 BUDGETED SALARY SCHEDULE

2.50%

Step	B	M B+45	M+15	CAGS MM M+30	CAGS+15 MM+15 M+45	PhD/EdD CAGS+30 MM+30G MMG MM+30 M+60
1	\$48,028	\$54,119	\$57,097	\$60,072	\$61,575	\$62,719
2	\$49,816	\$56,607	\$59,700	\$62,790	\$64,294	\$65,468
3	\$51,603	\$59,093	\$62,304	\$65,508	\$67,012	\$68,216
4	\$53,390	\$61,583	\$64,906	\$68,227	\$69,731	\$70,965
5	\$55,176	\$64,069	\$67,508	\$70,946	\$72,448	\$73,715
6	\$56,961	\$66,557	\$70,113	\$73,664	\$75,167	\$76,463
7	\$58,512	\$69,045	\$72,715	\$76,384	\$77,887	\$79,211
8	\$60,535	\$71,532	\$75,318	\$79,100	\$80,603	\$81,960
9	\$62,918	\$74,020	\$77,921	\$81,819	\$83,322	\$84,708
10	\$65,302	\$76,508	\$80,524	\$84,536	\$86,040	\$87,459
11	\$67,684	\$78,996	\$83,126	\$86,896	\$88,760	\$90,206
12	\$70,068	\$81,480	\$85,730	\$89,975	\$91,476	\$92,956
13	\$72,448	\$83,970	\$88,330	\$92,691	\$94,195	\$95,707
14	\$74,832	\$86,461	\$90,934	\$95,411	\$96,914	\$98,454
15	\$77,217	\$88,951	\$93,536	\$98,849	\$100,421	\$101,919

1. Size of Local Assessment	
State Aid	
Chapter 70	\$3,083,668
Transportation Aid	\$207,000
(Less: Choice Sending Tuition)	(\$100,000)
Sub-Total - State Aid	\$3,190,668
Other Revenues	
Bank Interest	\$40,000
Other Miscellaneous	\$29,500
Medicaid Reimbursement	\$50,000
Contribution to Stabilization	\$0
Use of Excess & Deficiency	\$335,000
Sub-Total - Other Revenues/Funding	\$454,500
Total Funding: State Aid & Other	\$3,645,168
Total FY-22 Expense Budget	\$27,930,703
Less: State Aid & Other	(\$3,645,168)
Local Assessments Required to Fund FY-22 Budget	\$24,285,535

2. Local Assessment Breakdown: Instructional & Non-Instructional Costs		
FY-22 Instructional Spending	\$17,269,128	61.82848%
FY-22 Non-Instructional Spending	\$10,661,575	38.17152%
Total FY-22 Budget: Instructional & Non-Instructional Spending	\$27,930,703	100.00000%
FY-22 Local Assessments (from Part 1, above)	\$24,285,535	% of Total
Instructional Portion	\$15,015,376	61.82848%
Non-Instructional Portion	\$9,270,159	38.17152%
Total Operating Assessment: Instructional & Non-Instructional	\$24,285,535	100.00%

3. Apportionment of Assessment by Category (per Regional Agreement)		
A. Instructional Portion		
25% Apportioned Based on Equalized Property Valuations (EQV)	\$3,753,844	25.00%
75% Apportioned Based on Student Enrollment	\$11,261,532	75.00%
Total Instructional Portion	\$15,015,376	100.00%
Average EQV: Latest at time of FY-20 to FY-22 Budgets		
Manchester	\$2,571,566,067	74.22%
Essex	\$893,110,400	25.78%
Combined Average EQV, FY-20 to FY-22	\$3,464,676,467	100.00%
Manchester: EQV-Based Instructional Apportionment	\$2,786,193	74.22%
Essex: EQV-Based Instructional Apportionment	\$987,651	25.78%
Combined: EQV-Based Instructional Assessment	\$3,753,844	100.00%
Average Oct. 1 Enrollment: 2018-2020		
Manchester	809	61.72%
Essex	502	38.28%
Total Average Enrollment 2018-2020	1,311	100.00%
Manchester: Enrollment-Based Instructional Apportionment	\$6,950,432	61.72%
Essex: Enrollment-Based Instructional Apportionment	\$4,311,100	38.28%
Combined: Enrollment-Based Instructional Assessment	\$11,261,532	100.00%
B. Non-Instructional Portion		
25% Apportioned Based on Equalized Property Valuations (EQV)	\$2,317,540	25.00%
75% Apportioned Based on Town Populations	\$6,952,619	75.00%
Total Non-Instructional Portion	\$9,270,159	100.00%
Average EQV: Latest at time of FY-20 to FY-22 Budgets		
Manchester	\$2,571,566,067	74.22%
Essex	\$893,110,400	25.78%
Combined Average EQV, FY-20 to FY-22	\$3,464,676,467	100.00%
Manchester: EQV-Based Non-Instructional Apportionment	\$1,720,134	74.22%
Essex: EQV-Based Non-Instructional Apportionment	\$597,406	25.78%
Combined: EQV-Based Non-Instructional Assessment	\$2,317,540	100.00%
Town Populations		
Manchester Population 2010 U.S. Census	5,136	59.44%
Essex Population 2010 U.S. Census	3,504	40.56%
Combined Town Populations	8,640	100.00%
Manchester: Population-Based Non-Instructional Apportionment	\$4,132,946	59.44%
Essex: Population-Based Non-Instructional Apportionment	\$2,819,673	40.56%
Combined: Population-Based Non-Instructional Assessment	\$6,952,619	100.00%

4. APPORTIONMENT SUMMARY			
Instructional: EQV-Based	Manchester	Essex	Combined
	\$2,786,193	\$987,651	\$3,753,844
Instructional: Enrollment-Based	\$6,950,432	\$4,311,100	\$11,261,532
Total Instructional Assessment	\$9,736,625	\$5,278,751	\$15,015,376
Non-Instructional: EQV-Based	\$1,720,134	\$597,406	\$2,317,540
Non-Instructional: Population-Based	\$4,132,946	\$2,819,673	\$6,952,619
Total Non-Instructional Assessment	\$5,853,079	\$3,417,079	\$9,270,159
Total FY-22 Assessment - Instructional & Non-Instructional	\$15,589,705	\$8,695,830	\$24,285,535
% of Total	64.19%	35.81%	100.00%

Town Assessment - Apportionment Formula (by Regional Agreement)
DRAFT. To be certified by MERSD Treasurer March, 2021.

FORMULA INPUTS - AVERAGE EQV & ENROLLMENT				
Latest Equalized Property Valuations (EQV) By Town				
	FY-20	FY-21	FY-22	Average
Manchester	\$2,526,294,800	\$2,526,294,800	\$2,662,108,600	\$2,571,566,067
Essex	\$867,344,300	\$867,344,300	\$944,642,600	\$893,110,400
Total	\$3,393,639,100	\$3,393,639,100	\$3,606,751,200	\$3,464,676,467
Source:	FY-2018 EQV	FY-2018 EQV	FY-2020 EQV	
Published:	1/22/2019	1/22/2019	1/20/2021	
Student Enrollment By Town				
	Oct. 1, 2018	Oct. 1, 2019	Oct. 1, 2020	Average
Manchester	839	828	761	809
Essex	514	510	482	502
Total	1,353	1,338	1,243	1,311

Apportionment Formula: Input Trends				Input Contribution to Assessment
	FY-20	FY-21	FY-22	
EQV 25% of Instructional & Non-Instructional Costs				
Manchester	74.44%	74.44%	73.81%	EQV
Essex	25.56%	25.56%	26.19%	
Total	100.00%	100.00%	100.00%	
25.0%				
Enrollment 75% of Instructional Costs				
Manchester	62.01%	61.88%	61.22%	Student Enrollment
Essex	37.99%	38.12%	38.78%	
Total	100.00%	100.00%	100.00%	
46.4%				
Population 75% of Non-Instructional Costs				
Manchester	59.4%	59.4%	59.4%	Town Population
Essex	40.6%	40.6%	40.6%	
Total	100.0%	100.0%	100.0%	
28.6%				
All Factors Combined				100.0%

Capital Projects

CAPITAL IMPROVEMENT PROGRAM

Introduction

The proposed five-year capital plan aims to make a significant investment in the infrastructure needs of the community. Like so many other municipalities, Manchester has a large backlog of deferred capital needs. The challenge here is to catch up on this backlog without imposing large new tax burdens on property owners. Our approach relies on allocating a healthy amount of annual tax revenue to capital needs, slowly increasing the amount of dollars the water and sewer enterprise funds devote to capital needs and replacing old debt with an equivalent amount in new capital expenditure exclusions as previously issued debt is retired. This approach avoids new spikes in taxes while still providing a significant amount of funds towards capital needs. It also saves significantly on the cost of borrowing. This approach is possible in part to the large amount of debt that will be retired in the next ten years. We will continue to seek voter approval for a capital expenditure exclusion instead of debt exclusions – cash instead of borrowing – as we aim to keep constant the amount of taxes raised outside the confines of Proposition 2 ½ for capital needs (\$1.9 million combined debt and capital exclusions). (The amount of capital expenditure exclusions will grow from the approved \$565,000 in FY20, \$725,000 in FY21, \$780,000 proposed for FY22, to \$1 million by FY23.)

With the FY22 proposal we are exceeding our goal of allocating at least \$3 million annually for capital investments. We are a few years ahead of schedule due to the ability to use more funds from our fund balance (free cash account) as it is above our targeted upper limit. For the next thirteen years, spending \$3 + million a year without new borrowings will allow us to reinvest in many areas. We may want to create a capital stabilization fund as a way to save up for a few larger projects. The current thinking is that very large town projects can wait until the early 2030's to undertake (sewer plant reconfiguration, public safety complex, seawall reconstructions) when the remainder of town debt will be fully paid off and our retiree liabilities fully funded. These freed up dollars will allow us to issue large bonds for these anticipated needs without new large tax increases.

The focus of capital expenditures is on replacing vehicles on a prescribed schedule, installing new water and sewer pipes, rehabilitating roads, and upgrading our very tired DPW facilities, along with our 47 year old Town Hall that basically has not been upgraded since it was built in 1969. A new harbor dredging plan anticipates new bonds every ten years to fund a quarter of the harbor dredging needs on a regular 40-year cycle, paid for through increased mooring and other harbor use fees. We hold an option of the Cornerstone Church building which could serve as a new Community/Senior Center. Free cash can be used for the purchase while a fundraising campaign is anticipated for the renovations of the building. The Church must first complete their fundraising in their new building before we can exercise our option.

While the emphasis is on the next five years, looking a bit further into the future we see that we will be facing pressure to fortify beach revetments and seawalls, especially in the face of climate change and sea level rise. Our sewer plant may need to be converted to a pump station with new force mains feeding into Beverly as our plant will be severely impacted by rising sea levels. A recently awarded grant will allow us to explore the feasibility of this. In order to address these

and other future needs, it will be very beneficial to pursue strategic commercial growth in our Limited Commercial District as a way to expend our tax base, set aside some of our fund balance for future capital needs and, when our retiree liabilities are fully funded, redirect the freed up funds toward capital needs.

Each year Department Leaders add a new year to the five-year plan as we move on from the current year. As part of the process of adding a year, all five years are reviewed and updated as needed.

Capital projects For FY22

The enclosed spreadsheets summarize the list of projects, services and purchases by department. To fund the capital plan, just under \$1.2 million in general fund revenue use is proposed, similar to what was allocated in FY20 (we lowered the FY21 appropriation in response to the COVID crisis.) Use of the Town's fund balance is added to this along with state Chapter 90 funds for road work, funds from the water and sewer enterprise accounts and the waterways fund. A larger capital expenditure exclusion of \$780,000 (a \$55,000 increase) is proposed as we have retired more debt.

FY2022 CAPITAL IMPROVEMENT PLAN

Department of Public Works	Request	TM Rec	Tax/Fund Bal	Other
Road resurfacing	\$ 350,000	\$ 208,000	\$ 208,000	\$ -
Compost Facility Const. Services	\$ 115,000	\$ 30,000	\$ 30,000	\$ -
Drainage/Sidewalks Improvements	\$ 300,000	\$ 300,000	\$ 300,000	\$ -
Mechanic Equipment	\$ 20,000	\$ 10,000	\$ 10,000	\$ -
Vehicle Replacement	\$ 90,000	\$ 90,000	\$ 90,000	\$ -
Vehicle Replacement	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
DPW Garage Options	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
Storm Damage Repair	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
Central Street Culvert Work	\$ 200,000	\$ 150,000	\$ 150,000	\$ -
DPW Subtotal	\$ 1,265,000	\$ 979,000	\$ 979,000	\$ -
Land Use/Management				
FB Studies	\$ 30,000	\$ -	\$ -	\$ -
Planning Board Zoning	\$ 8,000	\$ -	\$ -	\$ -
Land Use Subtotal	\$ 38,000	\$ -	\$ -	\$ -
Town Hall				
Document Management System	\$ 15,000	\$ -	\$ -	\$ -
Audio/Video Replacement Equip Rm 5	\$ 52,000	\$ 52,000	\$ -	\$ 52,000
Various upgrades, Elevator rehab	\$ 40,000	\$ 200,000	\$ 200,000	\$ -
Town Bldg Subtotal	\$ 107,000	\$ 252,000	\$ 200,000	\$ 52,000
Council on Aging				
New Center	\$ 1,200,000	\$ -	\$ -	\$ -
COA Subtotal	\$ 1,200,000	\$ -	\$ -	\$ -
Library				
Accessibility Improvements	\$ 40,000	\$ 40,000	\$ 40,000	\$ -
Library Subtotal	\$ 40,000	\$ 40,000	\$ 40,000	\$ -
Parks and Recreation				
Engineering for Sweeney Park	\$ 140,000	\$ 70,000	\$ 70,000	\$ -
Athletic Fields Upgrades	\$ 100,000	\$ -	\$ -	\$ -
Parks & Recreation Subtotal	\$ 240,000	\$ 70,000	\$ 70,000	\$ -
Public Safety				
Fire engine fund	\$ 250,000	\$ 250,000	\$ 250,000	\$ -
Fire gear replacement	\$ 12,000	\$ 12,000	\$ 12,000	\$ -
Rope rescue equipment	\$ 15,000	\$ 15,000	\$ 15,000	\$ -
Bailout rope	\$ 7,000	\$ 7,000	\$ 7,000	\$ -
Fire station fund	\$ 30,000	\$ 30,000	\$ 30,000	\$ -
Police Cruiser & Motorcycle	\$ 56,325	\$ 56,325	\$ 56,325	\$ -
Police Speed Trailer	\$ 13,100	\$ 13,100	\$ 13,100	\$ -
Access control & cell monitoring	\$ 26,000	\$ 26,000	\$ 26,000	\$ -
Public Safety Subtotal	\$ 409,425	\$ 409,425	\$ 409,425	\$ -
Harbor				
Tuck's Point Docks/Engineering, Pe	\$ 851,000	\$ 0	\$ -	\$ -
Floating Harbormaster office	\$ 70,000	\$ 50,000	\$ -	\$ 50,000
Fishermens Facility at Moss Pier Pe	\$ 132,000	\$ 0	\$ -	\$ -
Harbor Subtotal	\$ 853,000	\$ 50,000	\$ -	\$ 50,000
Water Department				
Plant Upgrades, etc	\$ 190,000	\$ 190,000	\$ 35,000	\$ 155,000
Pipe Replacement	\$ 1,000,000	\$ 1,000,000	\$ 220,000	\$ 780,000
Water Subtotal	\$ 1,190,000	\$ 1,190,000	\$ 255,000	\$ 935,000
Sewer Department				
Plant upgrades, etc	\$ 230,000	\$ 300,000	\$ 100,000	\$ 200,000
Sewer Subtotal	\$ 230,000	\$ 300,000	\$ 100,000	\$ 200,000
TOTALS	\$ 5,572,425	\$ 3,290,425	\$ 2,053,425	\$ 1,237,000
REVENUES				
General Fund (taxes)	\$ 803,500	\$ 1,197,425		
Fund Balance	\$ 899,600	\$ 866,000		
Chapter 50/STRAP	\$ -	\$ -		
Water Funds	\$ 180,000	\$ 155,000		
Sewer Funds	\$ 230,000	\$ 200,000		
Harbor Funds	\$ 10,000	\$ 90,000		
Other Funds	\$ 725,000	\$ 52,000		
Bonds/Capital Exclusion	\$ -	\$ -		
Grand Total	\$ 2,848,100	\$ 3,290,425		

Comments

Department of Public Works	Comments
Road resurfacing	Plus 50¢ (\$141k)
Compost Facility Const. Services	Construction oversight of new compost facility
Drainage/Sidewalks Improvements	
Mechanic Equipment	
Fleet Vehicle Replacement	Have \$40k in FY21 budget to be carried over and added to this amount, if not carried over need \$120k
Fleet Vehicle Replacement	Replace F350 with F350 v dump
DPW Garage Options	Aditi request to facilitate moving old truck to Harbor dept (F250 v dump) was on FY24 previously
Storm Damage Repair	Potential move DPW to School St
Central Street Culvert Project	Muching funds
DPW Subtotal	Aditi funding, bulk of funds from FEMA and state grants
Land Use/Management	
LCD/Village Core	A study will inventory and document parking availability and outline opportunities for improving capacity if needed. It is important to have determine capacity for additional downtown development.
LCD Regulations	Funds would be used to hire a consultant to create new regulations that are needed to improve opportunities for appropriate development in the LCD.
Town Hall	
Document Management System	Defunct - New Town Clerk to lead
Audio/Video Replacement Equip Rm 5	PEG lunch; will allow hybrid in-person & virtual meetings
Various upgrades	Complete needs, Elevator, ADA access
Council on Aging	
New Center	On hold pending Church fundraising
Library	
ADA bathroom design; renovation of reference room to allow flexible spacing, movable seating, etc.	As discussed in sept. budget meeting
Parks and Recreation	
Engineering new field Sweeney Park	50% shared by CPA? Estimated new field 1.5 m
Upgrades to Brook St Turf	not CPA eligible - 20% \$100k town 80% paid by school
Public Safety	
Fire engine fund	Ongoing replacement to remain NFPA compliant and to provide a second set of gear - funds large single purchases every 5-10 years
Fire gear replacement	Replace out-of-date non-compliant rescue ropes and associated equipment - needs immediate attention
Rope rescue equipment	Provides firefighters with personal rope bailout system - need east-adjacent non-compliant ropes/systems replaced
Bailout rope	Due to age of the building, lack of space, 24/7 occupancy/shift, on-going repairs and system and finishing replacements and upgrades are needed on a consistent basis
Fire station fund	replaces cruiser and horse to own motorcycle
Police Cruiser & Motorcycle	portable speed monitoring trailer
Police Speed Trailer	Replace current cell monitoring and access control system. State requirement. Aditi information in memo.
Access control & cell monitoring	
Harbor	
Tuck's Point Docks	High demand for space. All consent and install done in house. Possible grant funding 80%
Floating Harbormaster office	Harbor ment from TH is not practical and response time is badly compromised
Fishermens Facility Moss Pier Design	Provides a spot at the head of the harbor for the fishermen to keep their vessels. This adds years to ability for someone to fish
Water Department	
Plant Upgrades, etc	General maintenance to plants/systems
Pipe Replacement	Additional system reliability and hydraulic improvements to distribution system
Sewer Department	
Plant/system upgrades	Regardless of moving or not, will need to do a \$4 mil upgrade

FY2023 CAPITAL IMPROVEMENT PLAN

Department of Public Works	Request	TM Rec	Tax/Fund Bal	Other	Comments
Road resurfacing	\$ 400,000	\$ 250,000	\$ 250,000	\$ -	plus Chpt 90
Central Street Culvert	\$ 400,000	\$ -	\$ -	\$ -	State grants?
Drainage/Sidewalks Improvements	\$ 250,000	\$ 250,000	\$ 250,000	\$ -	
Vehicle Replacement	\$ 200,000	\$ 200,000	\$ 200,000	\$ -	Replace 2008 dump truck
Shop Equipment	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	
Storm Damage Repair Fund	\$ 50,000	\$ -	\$ -	\$ -	Capital Reserve?
DPW Facility Design	\$ 550,000	\$ 100,000	\$ 100,000	\$ -	New DPW Facility Design
DPW Subtotal	\$ 1,870,000	\$ 820,000	\$ 820,000	\$ -	
Land Use Management					
Planning Board Studies/Bylaws	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	PB studies/bylaw work
Land Use Subtotal	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	
Town Hall					
Codification of Bylaws	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	Town Clerk Project
Town Bldg Subtotal	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	
Library					
ADA Bathroom	\$ 30,000	\$ 75,000	\$ 75,000	\$ -	
Library Subtotal	\$ 30,000	\$ 75,000	\$ 75,000	\$ -	
Parks and Recreation					
Sweeney Turf Field	\$ 1,500,000	\$ 1,500,000	\$ -	\$ 1,500,000	Cap Excl \$500K+ CP Funds bond(?)
Parks & Recreation	\$ 1,500,000	\$ 1,500,000	\$ -	\$ 1,500,000	
Public Safety					
Fire engine fund	\$ 310,000	\$ 200,000	\$ 200,000	\$ -	
SCBA Compressor/Fill Station	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	
Police Weapons Replacement	\$ 7,000	\$ 7,000	\$ 7,000	\$ -	
Police Cruiser	\$ 59,400	\$ 59,400	\$ 59,400	\$ -	replace cruiser and lease to own motorcycle
Public Sfty Subtotal	\$ 406,400	\$ 296,400	\$ 296,400	\$ -	
Harbor					
Pump-out Boat Upgrade	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	Current vessel is sound but will need a repower and electronics. The engine on the Eastern would be a viable alternative to a new engine.
Repower Safe Boat	\$ 42,000	\$ 42,000	\$ -	\$ 42,000	Current vessel is sound but will need a repower.
New Harbormaster Boat	\$ 160,000	\$ 160,000	\$ -	\$ 160,000	Current vessel is 17 years old and reaching the end of it's useful life.
Harbor Subtotal	\$ 207,000	\$ 207,000	\$ -	\$ 207,000	
Water Department					
Plant Upgrades	\$ 270,000	\$ 180,000	\$ -	\$ 180,000	
Pipes	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ -	
Water Subtotal	\$ 270,000	\$ 1,180,000	\$ 1,000,000	\$ 180,000	
Sewer Department					
Plant upgrades	\$ 280,000	\$ 450,000	\$ -	\$ 450,000	\$300 cap exclusion
Sewer I&I	\$ 1,000,000	\$ 200,000	\$ -	\$ 200,000	Cap exclusion + resiliency grants?
Sewer Subtotal	\$ 1,280,000	\$ 650,000	\$ -	\$ 650,000	
TOTALS	\$ 5,598,400	\$ 4,763,400	\$ 2,226,400	\$ 2,537,000	\$ 4,763,400
REVENUES					
General Fund (taxes)	\$ 1,187,425	\$ 1,400,000			
Fund Balance	\$ 866,000	\$ 826,400			
Chapter 90/STRAP	\$ -	\$ -			
Water Funds	\$ 155,000	\$ 180,000			
Sewer Funds	\$ 200,000	\$ 150,000			
Harbor Funds	\$ 50,000	\$ 207,000			
Other Funds	\$ 52,000	\$ 1,000,000	CP \$		
Bonds/Cap exclusion	\$ 780,000	\$ 1,000,000	cap exclusion		
Grand Total	\$ 3,290,425	\$ 4,763,400			

M-4

FY2024 CAPITAL IMPROVEMENT PLAN

Department of Public Works	Request	TM Rec	Tax/Fund Bal	Other	Comments
Road resurfacing	\$ 400,000	\$ 250,000	\$ 250,000	\$ -	Plus Chpt 90
Central Street Culvert	\$ 400,000	\$ -	\$ -	\$ -	State grants?
Drainage/Sidewalks Improvements	\$ 250,000	\$ 250,000	\$ 250,000	\$ -	
Vehicle Replacement	\$ 130,000	\$ 130,000	\$ 130,000	\$ -	Replace 2012 GMC w/F750
Storm Damage Repair Fund	\$ 50,000	\$ -	\$ -	\$ -	Capital Reserve?
DPW Facility	\$ 3,000,000	\$ 2,000,000	\$ 2,000,000	\$ -	Extra Fund balance; likely to need bond to complete
DPW Subtotal	\$ 4,230,000	\$ 2,630,000	\$ 2,630,000	\$ -	
COA					
Van replacement Match	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	
COA Subtotal	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	
Town Hall					
Upgrades/Painting Exterior	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	
Town Bldg Subtotal	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	
Library					
Reference Room Renovation	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	
Library Subtotal	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	
Parks and Recreation					
Masonono Paths Improvements	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	
Parks & Recreation	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	
Public Safety					
Fire engine fund	\$ 250,000	\$ 100,000	\$ 100,000	\$ -	delay ambulance purchase to FY25
Fire gear replacement	\$ 22,000	\$ 22,000	\$ 22,000	\$ -	turn out gear
Police Weapons Replacement	\$ 7,000	\$ 7,000	\$ 7,000	\$ -	
Police Cruiser	\$ 54,000	\$ 54,000	\$ 54,000	\$ -	replace cruiser
Public Sfty Subtotal	\$ 333,000	\$ 183,000	\$ 183,000	\$ -	
Harbor					
Reed Park water & Electricity	\$ 28,000	\$ 28,000	\$ -	\$ 28,000	
Harbor Subtotal	\$ 28,000	\$ 28,000	\$ -	\$ 28,000	
Water Department					
Plant Upgrades, etc	\$ 270,000	\$ 270,000	\$ 80,000	\$ 190,000	
Pipe Rplacement Projects	\$ -	\$ 900,000	\$ -	\$ 900,000	cap exclusion
Water Subtotal	\$ 270,000	\$ 1,170,000	\$ 80,000	\$ 1,090,000	
Sewer Department					
Plant upgrades	\$ 280,000	\$ 280,000	\$ -	\$ 280,000	
Pipe Rplacement Projects	\$ -	\$ 100,000	\$ -	\$ 100,000	cap exclusion
Sewer Subtotal	\$ 280,000	\$ 380,000	\$ -	\$ 380,000	
TOTALS	\$ 5,326,000	\$ 4,576,000	\$ 3,078,000	\$ 1,498,000	\$ 4,576,000
REVENUES					
General Fund (taxes)	\$ 1,400,000	\$ 1,590,000			
Fund Balance	\$ 826,400	\$ 1,488,000			extra for DPW garage
Chapter 90/STRAP	\$ -	\$ -			
Water Funds	\$ 180,000	\$ 190,000			
Sewer Funds	\$ 150,000	\$ 280,000			
Harbor Funds	\$ 207,000	\$ 28,000			
Other Funds	\$ -	\$ -			CP \$
Bonds/Cap exclusion	\$ 1,000,000	\$ 1,000,000			cap exclusion
Grand Total	\$ 3,763,400	\$ 4,576,000			

FY2025 CAPITAL IMPROVEMENT PLAN

Department of Public Works	Request	TM Rec	Tax/Fund Ba	Other	Comments
Road resurfacing	\$ 400,000	\$ 250,000	\$ 250,000	\$ -	Plus chpt 90
Central Street Culvert	\$ 2,500,000	\$ -	\$ -	\$ -	State/Fed grants?
Drainage/Sidewalks Improvements	\$ 250,000	\$ 250,000	\$ 250,000	\$ -	
Vehicle Replacement	\$ 300,000	\$ 300,000	\$ 300,000	\$ -	Replace 08 front end loader
Storm Damage Repairs	\$ 50,000	\$ -	\$ -	\$ -	Capital Reserve?
DPW Facility	\$ 3,000,000	\$ 1,000,000	\$ 1,000,000	\$ -	
DPW Subtotal	\$ 6,500,000	\$ 1,800,000	\$ 1,800,000	\$ -	
Land Use Management					
Conservation Lands Management	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	
Land Use Subtotal	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	
Town Hall					
Computer Replacements/Misc upgrades	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	
Town Bldg Subtotal	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	
Library					
Library Subtotal	\$ -	\$ -	\$ -	\$ -	
Parks and Recreation					
Parks & Recreation					
Public Safety					
New Ambulance/Fire engine Fund	\$ 320,000	\$ 200,000	\$ 200,000	\$ -	
Fire Station Generatr	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	
Police Weapons Replacement	\$ 7,000	\$ 7,000	\$ 7,000	\$ -	
Police Cruiser	\$ 55,000	\$ 55,000	\$ 55,000	\$ -	replace cruiser
Public Sfty Subtotal	\$ 422,000	\$ 302,000	\$ 302,000	\$ -	
Harbor					
Dredging	\$ 6,000,000	\$ 2,000,000	\$ -	\$ 2,000,000	Bond using waterway funds plus grant
Harbor Subtotal	\$ 6,000,000	\$ 2,000,000	\$ -	\$ 2,000,000	
Water Department					
Plant Upgrades, etc	\$ 270,000	\$ 270,000	\$ 80,000	\$ 190,000	
Pipe Replacement Projects	\$ -	\$ 800,000	\$ -	\$ 800,000	cap exclusion
Water Subtotal	\$ 270,000	\$ 1,070,000	\$ 80,000	\$ 990,000	
Sewer Department					
Plant upgrades	\$ 280,000	\$ 280,000	\$ -	\$ 280,000	
Sewer Pipes	\$ -	\$ 200,000	\$ -	\$ 200,000	cap exclusion
Sewer Subtotal	\$ 280,000	\$ 480,000	\$ -	\$ 480,000	
TOTALS	\$ 13,562,000	\$ 5,762,000	\$ 2,292,000	\$ 3,470,000	\$ 5,762,000
REVENUES					
General Fund (taxes)	\$ 1,590,000	\$ 1,650,000			
Fund Balance	\$ 1,488,000	\$ 642,000			
Chapter 90 STRAP	\$ -	\$ -			
Water Funds	\$ 180,000	\$ 190,000			
Sewer Funds	\$ 150,000	\$ 280,000			
Harbor Funds	\$ 207,000	\$ 2,000,000			
Other Funds	\$ -	\$ -			
Bonds/Cap exclusion	\$ 1,000,000	\$ 1,000,000			
Grand Total	\$ 4,615,000	\$ 5,762,000			

FY2026 CAPITAL IMPROVEMENT PLAN

Department of Public Works	Request	TM Rec	Tax/Fund Ba	Other	Comments
Road resurfacing	\$ 400,000	\$ 250,000	\$ 250,000	\$ -	Plus chpt 90
Central Street Culvert	\$ 2,500,000	\$ -	\$ -	\$ -	State/Fed grants?
Drainage/Sidewalks Improvements	\$ 250,000	\$ 250,000	\$ 250,000	\$ -	
Vehicle Replacement	\$ 300,000	\$ 300,000	\$ 300,000	\$ -	Replace 08 front end loader
Storm Damage Repairs	\$ 50,000	\$ -	\$ -	\$ -	Capital Reserve?
DPW Facility	\$ 1,000,000	\$ 1,000,000	\$ 500,000	\$ 500,000	Cap Exclusion
DPW Subtotal	\$ 4,500,000	\$ 1,800,000	\$ 1,300,000	\$ 500,000	
Land Use Management					
Planning Board Studies	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	
Land Use Subtotal	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	
Town Hall					
Town Hall Misc Repairs	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	
Town Bldg Subtotal	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	
Library					
Library Subtotal	\$ -	\$ -	\$ -	\$ -	
Parks and Recreation					
Parks & Recreation	\$ -	\$ -	\$ -	\$ -	
Public Safety					
New Ambulance/Fire engine Fund	\$ 320,000	\$ 320,000	\$ 320,000	\$ -	
Fire Station Upgrades	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	
Police Cruiser	\$ 55,500	\$ 55,500	\$ 55,500	\$ -	replace cruiser
Public Sfty Subtotal	\$ 415,500	\$ 415,500	\$ 415,500	\$ -	
Harbor					
Dredging	\$ -	\$ -	\$ -	\$ -	Funded in FY25
Harbor Subtotal	\$ -	\$ -	\$ -	\$ -	
Water Department					
Plant Upgrades, etc	\$ 270,000	\$ 270,000	\$ 80,000	\$ 190,000	
Pipe Replacement Projects	\$ -	\$ 400,000	\$ -	\$ 400,000	cap exclusion
Water Subtotal	\$ 270,000	\$ 670,000	\$ 80,000	\$ 590,000	
Sewer Department					
Plant upgrades	\$ 280,000	\$ 280,000	\$ -	\$ 280,000	
Sewer Pipes	\$ 500,000	\$ 100,000	\$ -	\$ 100,000	cap exclusion
Sewer Subtotal	\$ 780,000	\$ 380,000	\$ -	\$ 380,000	
TOTALS	\$ 6,025,500	\$ 3,325,500	\$ 1,855,500	\$ 1,470,000	\$ 3,325,500
REVENUES					
General Fund (taxes)	\$ 1,590,000	\$ 1,650,000			
Fund Balance	\$ 1,488,000	\$ 205,500			
Chapter 90/STRAP	\$ -	\$ -			
Water Funds	\$ 180,000	\$ 190,000			
Sewer Funds	\$ 150,000	\$ 280,000			
Harbor Funds	\$ 207,000	\$ -	Waterway Bond		
Other Funds	\$ -	\$ -	CP \$		
Bonds/Cap exclusion	\$ 1,000,000	\$ 1,000,000	Cap Excl		
Grand Total	\$ 4,615,000	\$ 3,325,500			

Long Range CAPITAL IMPROVEMENT PLAN

DRAFT

Larger capital needs that are foreseen 6-10 years from now include:

Department of Public Works

Cemetery Expansion	\$	250,000	Part of regular capital; assume existing town land
New Garage/office complex	\$	10,000,000	If relocate to Compost Site off School Street, otherwise rebuild at Current location

Library

Purchase house/ Bldg Expansion	\$	1,200,000	library has right of first refusal on house behind library Some State Grant Funding possible; Friends Campaign? If land becomes available, purchase but hold off on building Complete in 3 phases, planning, design, construction 33% from Town, 33% grants, and 33% private funding
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Parks and Recreation

Beach Revetment	\$	1,000,000	Possible state grants and CP Funds
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Harbor

Harbor Seawalls	\$	2,000,000	possible state grants and CP funds -- do in phases over 20 years \$2 million every 5 years for a total of \$8 million
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Senior Center

	\$	1,200,000	hold option on Cornstone Church; Mason Building alternative possibility Renovation funds to be raised through donations
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TOTAL \$ 15,650,000

APPENDIX A

FIVE YEAR FINANCIAL SUMMARY PROJECTIONS

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Five Year Budget Projections

EXPENSES		FISCAL 2022 BUDGET	INCREASE	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED
				Fiscal 2023	Fiscal 2024	Fiscal 2025	Fiscal 2026	Fiscal 2027
TOWN OPERATING	12,480,543			12,749,963	12,941,012	13,279,005	13,589,512	13,931,938
Salaries	50%	6,185,825	2.50%	6,340,471	6,498,982	6,661,457	6,827,993	6,998,693
Expenses	24%	2,943,609	0.50%	2,958,327	2,973,119	2,987,984	3,002,924	3,017,939
Health	9%	1,093,316	5.00%	1,147,982	1,205,381	1,265,650	1,328,932	1,395,379
Pension	11%	1,329,898	7.00%	1,422,991	1,522,600	1,629,182	1,743,225	1,865,251
Debt	7%	927,895	Actual	880,193	740,930	734,732	886,437	654,676
	100%							
Enterprise Accounts (Water & Sewer)	2,256,472							
Salaries	30%	671,393	2.50%	688,178	705,382	723,017	741,092	759,620
Expenses	47%	1,070,256	0.50%	1,075,607	1,080,985	1,086,390	1,091,822	1,097,281
Health & Other Insurances	8%	191,684	5.00%	201,268	211,332	221,898	232,993	244,643
Pension	6%	131,106	7.00%	140,283	150,103	160,610	171,853	183,883
Debt	9%	192,033	Actual	153,666	152,541	154,978	153,291	155,166
	100%							
Manchester/Essex Regional School District Operating		15,589,705	3.30%	16,104,165	16,635,603	17,184,578	17,751,669	18,337,474
Manchester/Essex Regional School Debt (Exempt)		2,851,524	Actual	2,804,731	2,605,233	2,535,493	2,465,752	2,396,012
North Shore Agricultural & Technical School District		184,523	5.00%	193,749	203,437	213,608	224,289	235,503
Capital Improvements		3,290,425		3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
OPEB Funding		271,388	3.00%	279,530	287,916	296,553	305,450	314,613
Non-Appropriated Expenses (State Assessments)		181,261	0.50%	182,167	183,078	183,994	184,913	185,838
Community Preservation Act (CPA)		623,004	n/a	623,004	334,000	334,000	334,000	334,000
Warrant Articles		1,780						
Allowance for Abatements & Exemptions		180,000	0.00%	180,000	180,000	180,000	180,000	180,000
Allowance for Snow Deficits		0		100,000	100,000	100,000	100,000	100,000
Allowance For Tax Title		10,000		10,000	10,000	10,000	10,000	10,000
TOTAL EXPENDITURES		37,920,625		38,486,312	38,780,621	39,664,124	40,536,636	41,465,971
REVENUE		FISCAL 2022 BUDGET	INCREASE	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED
				Fiscal 2023	Fiscal 2024	Fiscal 2025	Fiscal 2026	Fiscal 2027
Unrestricted General Government Aid		263,852	2.00%	269,129	274,512	280,002	285,602	291,314
Estimated Local Receipts		2,653,000	1.50%	2,692,795	2,733,187	2,774,185	2,815,797	2,858,034
Community Preservation Act (CPA)		623,004	n/a	623,004	334,000	334,000	334,000	334,000
Other Available Funds		107,000		107,000	107,000	107,000	107,000	107,000
Harbor Funds		254,108	2.00%	246,580	344,212	213,916	192,695	196,548
Overlay Surplus		125,000		125,000	125,000	125,000	125,000	125,000
Enterprise Accounts Water & Sewer		2,256,472		2,259,002	2,300,343	2,346,894	2,391,051	2,440,592
Enterprise Accounts Capital		345,000		345,000	345,000	345,000	345,000	345,000
Fund Balance Used (Transfer OPEB & Stabilization, capital)		1,182,168	Actual+estimated	779,530	787,916	796,553	805,450	814,613
OTHER REVENUE		7,909,604		7,447,040	7,351,169	7,322,550	7,401,595	7,512,102
NET AMOUNT TO BE RAISED		30,111,021		31,039,271	31,429,452	32,341,574	33,135,042	33,953,868
TOTAL REVENUE		37,920,625		38,486,312	38,780,621	39,664,124	40,536,636	41,465,971
Real & Personal Property Taxes		26,832,518	2.50%	27,631,456	28,460,367	29,289,752	30,150,120	31,031,998
Growth		125,000		125,000	125,000	125,000	125,000	125,000
Town Debt Exclusion		932,015	Actual & Proposed	1,033,859	893,470	889,710	839,728	809,842
Harbor Fund Bonds								
Capital exclusion		0		775,000	825,000	900,000	1,000,000	1,000,000
MERSD projected school debt								
Manchester/Essex Regional School Debt (Exempt)		2,851,524	Actual	2,804,731	2,605,233	2,535,493	2,465,752	2,396,012
TOTAL ALLOWED LEVY		30,741,057		32,370,045	32,699,070	33,739,954	34,560,600	35,362,852
Un-used Levy Capacity Under/(over) Levy limit		630,036		1,330,774	1,469,619	1,398,380	1,445,559	1,408,984
Reserves								
Fund Balance (Free Cash) Estimated	07/01,	3,017,641	Estimated	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
Stabilization Fund Balance Estimated	07/01,	1,759,350	Estimated	1,759,350	1,759,350	1,759,350	1,759,350	1,759,350
NET RESERVES				4,259,350	4,259,350	4,259,350	4,259,350	4,259,350

*Outyear capital amounts are estimates.

APPENDIX B

RECEIPTS BY DEPARTMENT

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APPENDIX C

GLOSSARY OF TERMS

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Glossary of Terms

Abatement: A reduction or elimination of a level imposed by a governmental unit applicable to tax levies, motor vehicle excise, fees, charges and special assessments.

Accounting System: The total structure of records and procedures that identify record, classify and report information on the financial position and operations of a governmental unit or any of its funds, balanced account groups or organizational components.

Accrued Interest: In an original governmental bond sale, accrued interest is the amount of interest that has accumulated on the bonds from the day they are dated up to, but not including, the date of delivery (settlement date).

Amortization: The gradual elimination of an obligation, such as a bond, according to a specified schedule of times and amounts. The principal amount of a home mortgage, for example, is amortized by monthly payments.

Appropriation: An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and the time in which it may be expended. Only a town meeting, council or the school committee can authorize money appropriated for one purpose to be used for another. Any amount that is appropriated may be encumbered (see **Encumbrance**). Any part of an appropriation not spent or encumbered by June 30 automatically reverts to the undesignated fund balance that may result in free cash. If departments know of remaining unpaid bills at the close of the fiscal year and properly notify the accountant (C 41, s 58), the departmental appropriation is encumbered to extend the general spending authorization until such time that the bill is paid or it is decided not to spend the funds.

If these encumbrances are not acted on within a year, the accountant generally notifies the department and closes them out. A special warrant article/appropriation, however, may carry forward from year to year until spent for the designated purpose or until it is transferred by a town meeting vote to another account.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bond or note proceeds in taxable higher yields securities. This practice is restricted under Section 103 of the Internal Revenue Service (IRS) Code, and (beyond certain limits) earnings are required to be rebated (paid) to the IRS.

Assessed Valuation: A valuation set upon real estate or other property by a government as a basis for levying taxes. In Massachusetts assessed valuation is based on *full and fair cash value*, the amount a willing buyer would pay a willing seller on the open market. Assessors must collect record and analyze information about the physical characteristics of the property and the market in order to estimate the fair market value of all taxable properties in their communities.

Audit: An examination of systems, procedures and financial data by a certified accountant, reporting on the fairness of financial statements and compliance with statutes and regulations. (Audits can be valuable management tools for evaluating the fiscal performance of communities.)

Audit Report: The product of an audit prepared by an independent auditor. The report often includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions; (d) financial statements and schedules; and (e) statistical tables, supplementary comments and recommendations.

Available Funds: These are funds established through previous appropriations or results of favorable conditions. These may be appropriated to meet emergency or unforeseen expenses, large one-time or capital expenditures. Examples: Free Cash, Stabilization Fund, Overlay Surplus, Water Surplus and enterprise retained earnings.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Basis of Accounting: Basis of accounting refers to when revenues and expenditures or

Glossary of Terms

expenses are recognized in accounts and reported on financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds and expendable trust and agency funds could be accounted for using the modified accrual basis of accounting. Under this method revenues are recognized when they become measurable and available as net current assets with the following guidelines:

Property taxes, excise taxes, departmental and governmental receivables are recorded as revenue when received in cash as are monies received during the first 60 days of the following fiscal year; and

Expenditures are generally recognized under the accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include principal and interest on general long-term debt, which is recognized when due.

All proprietary funds and nonexpendable trust and pension trust funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A written promise to pay a specified sum of money, call the face value (par value) or principal amount, at a specified date or dates in the future, called maturity date(s), together with periodic interest at a specified rate. The difference between a note and a bond is that the latter runs for a longer period of time.

Bond and Interest Record: The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date, the bond and coupon numbers, and all other pertinent information concerning the bond issue. The term is synonymous with Bond Register.

Bond Anticipation Note (BAN): Once borrowing for a specific project has been approved by two-thirds vote of town meeting or city council and prior to issuing long-term bonds, short-term notes may be issued to provide cash for initial project costs. BANs may be issued for a period not to exceed five years but with a reduction of principal after two years (Ch. 44, s 17). The final maturity date of the project borrowing, beginning from the date the short-term note was issued, may not exceed the term specified by statute (Ch. 44, s 7 and 8). BANs are full faith and credit obligations.

Bond Authorization: See **Debt Authorization**.

Bonds Authorized and Unissued: Bonds that a government has been authorized to sell but has not yet done so. Issuance at this point is only contingent upon action by the treasurer and mayor or selectmen.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Budget: A plan of financial operation embodying an estimate of proposed revenues and expenditures for a given period and the proposed means of financing them. A budget may be *preliminary* (the financial plan presented to the town meeting) or *final* (the plan approved by that body). The budget should be separated into basic units, either by department, program or service. The format is important because by classifying by service or department, the budget

Glossary of Terms

is clearly defined and more easily understood by both local officials and town meeting.

Budget Message: A statement by the town's policymakers summarizing the plans and policies contained in the budget report, including an explanation of the principal budget items, an outline of the municipality's experience during the past year and its financial status at the time of the message, and recommendations regarding financial policy for the coming fiscal year.

Budget Unit: A department to which the town meeting appropriates funds.

Capital Budget: An annual appropriation or spending plan for capital expenditures (tangible assets or projects that cost at least \$25,000 and have a useful life of at least five years). This type of budget should recommend the method of financing for each item recommended and identify those items that are recommended to be deferred due to scarce resources.

Capital Expenditures/Improvements: These are items generally found in the capital budget such as construction, acquisitions, site development, major repairs or replacement to capital facilities and public ways and overhead costs. The fees for architects, engineers, lawyers, and other professional services, plus the cost of financing advance planning, may be included.

Capital Improvements Program: A comprehensive schedule for planning a community's capital expenditures. It coordinates community planning, fiscal capacity and physical development. While all of a community's needs should be identified in the program, there should also be a set of criteria that prioritizes expenditures. A capital program is a plan for capital expenditures that extends five years beyond the capital budget and is updated yearly.

Capital Outlay Expenditure Exclusion: A vote by a community at an election to exclude payments for a single year capital project from the levy limit. The exclusion is limited to one year and may temporarily increase the levy above the levy ceiling.

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: The process of managing monies of a local government in order to ensure maximum cash availability and maximum yield on short-term investment of idle cash.

Cemetery Perpetual Care: These funds are donated by individuals for the care of grave sites. According to Ch. 114, s 25, funds from this account must be invested and spent as directed by perpetual care agreements. If no agreements exist, interest (but not principal) may be used as directed by the cemetery commissioners for the purpose of maintaining cemeteries.

Certification: The action of a bank or trust company (or DOR's Bureau of Accounts for State House Notes) in certifying the genuineness of the municipal signatures and seal on a bond issue. The certifying agency may also supervise the printing of bonds and otherwise safeguard their preparation against fraud, counterfeiting, or over-issue. Also known as Authentication.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Cherry Sheet: Named for the cherry colored paper on which it was originally printed, the Cherry Sheet is the official notification from the Commissioner of Revenue of the next fiscal year's state aid and assessments to communities and regional school districts. State aid to

Glossary of Terms

municipalities and regional school districts consists of two types: distributions and reimbursements. Distributions provide funds based on formulas, while reimbursements provide funds for costs incurred during a prior period for certain programs or services. In addition, communities may receive “offset items” that must be spent on specific programs. Cherry Sheet Assessments are advanced estimates of state assessments and charges and county tax assessments. Local assessors are required to use these figures in setting the local tax rate. (Because these figures are estimates, it should be noted that the final aid or assessment may differ based on filing requirement and/or actual data information.)

Cherry Sheet Offset Items: Local aid accounts that may be spent without appropriation in the budget but which must be spent for specific municipal and regional school district programs. Current offset items include racial equality grants, school lunch grants and public libraries grants.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners (see Classification of the Tax Rate).

Classification of the Tax Rate: In accordance with M.G.L. Ch. 40, s 56, the selectmen vote to determine the tax rate options. Based on the residential factor adopted (see **Residential Factor**), any community may set as many as three different tax rates for: residential property; open space; and commercial, industrial and personal property.

Collective Bargaining: The negotiations between an employer and union representative regarding wages, hours and working conditions.

Conservation Fund: This fund may be expended for lawful conservation purposes as

described in Ch. 40, s 8C. This fund may also be expended for damages related to the taking of land by eminent domain, provided that such taking has first been approved by a two-thirds vote of city council or town meeting.

Consumer Price Index: The statistical measure of changes in the overall price level of consumer goods and services based on prices of goods and services purchased by urban wage earners and clerical workers, including families and single persons. The index is often called the “cost-of-living index.”

Cost-Benefit Analysis: An analytical approach to solving problems of choice. First, different ways to achieve an objective are identified. Then an alternative is chosen to produce the required benefits at the lowest cost or greatest benefits for a given cost.

Crosswalk: A clear path linking separate considerations, such as a crosswalk between a line item and program budget. For example, all department appropriations are set up the same way. However, because of the programmatic and reporting responsibilities a school department has to the Department of Education (DOE), a school department generally has a very detailed set of line items by program. Expenditures must be tracked for DOE purposes, yet must also be easily communicated to the town accountant. Therefore, a crosswalk is established from the infinitesimal school detail to the larger picture of the town’s appropriation.

Debt Authorization: Formal approval to incur debt by municipal officials, in accordance with procedures stated in M.G.L. Ch. 44, specifically 2 1, 2, 3, 4a and 6-15.

Debt Burden: The level of debt of an issuer, usually as compared to a measure of value (debt as a percentage of assessed value, debt per capital, etc.). Sometimes debt burden is used in referring to debt service costs as a percentage of the annual budget.

Debt Exclusion: This is a vote by a municipality at an election to exclude debt service payments for a particular capital project from the levy limit. The amount necessary to

Glossary of Terms

cover the annual debt service payment is added to the levy limit for the life of the debt only. Debt exclusion may temporarily increase the levy above the levy ceiling. (See School Building Assistance Program.)

Debt Limit: The maximum amount of debt that a municipality may have authorized for qualified purposes under state and self-imposed ceilings.

Debt Service: The cost (usually stated in annual terms) of the principal retirement and interest of any particular issue.

Default: Failure to pay principal or interest when due.

Direct Debt: Debt a municipality has incurred in its own name as opposed to overlapping debt.

Effective Interest Rate: For a municipal borrower, the net cost of borrowing (expressed as an interest rate) after costs associated with a loan is accumulated and added to the nominal interest rate.

Encumbrance: Obligations in the form of purchase orders, contract or salary commitments that are chargeable to an appropriation and for which a part of the appropriation is reserved.

Enterprise Funds: An accounting mechanism allowing 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. With an enterprise fund all costs of service delivery—direct, indirect and capital costs—are identified. This allows the community to recover total service costs through user fees if it so chooses. Enterprise accounting also enables communities to reserve the “surplus” or retained earnings generated by the operation of the enterprise rather than closing it out at yearend. According to Ch. 44 s 53F the services that may be treated as enterprises include, but are not limited to, water, sewer, hospital and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the commonwealth that is subject to local taxation. EQVs have historically been

used as variables in distributing certain state aid accounts and for determining county assessments and certain other costs. The Commissioner of Revenue, in accordance with M.G.L. Ch. 58 s 10C, is charged with the responsibility of bi-annually determining an equalized valuation for each town and city in the Commonwealth.

Estimated Receipts: Estimates of state and local miscellaneous receipts based on previous year's receipts deducted by the assessors from gross amount to be raised by taxation.

Excess and Deficiency: Also called the “surplus revenue” account, this is the amount by which cash, accounts receivable and other assets exceed the liabilities and reserves.

Excess Levy Capacity: The difference between the levy limit and the amount of real and personal property taxes actually levied in a given year. Annually, the board of selectmen or council must be informed of excess levying capacity and evidence of such acknowledgment must be submitted to DOR when setting the tax rate.

Exemptions: Upon approval of an application to the board of assessors, these are full or partial discharges from the obligation to pay a property tax by statute on particular categories of property or persons. Examples include hospitals, schools, and houses of worship and cultural institutions that are of benefit to the community. In addition, exemptions may be granted for qualified veterans, persons over 70 years of age and certain financial hardships.

Expenditure: The spending of money by municipalities for programs within their approved budgets.

Fiduciary Funds: Fiduciary funds account for assets held by the municipality in a trustee capacity or as an agent for individuals, private organizations, other governments and other funds. These include expendable trust, nonexpendable trust, and pension trust and agency funds. Nonexpendable trust and pension trust funds are accounted for in essentially the same manner as proprietary funds since capital

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maintenance is critical. Expendable trust funds are accounted for in essentially the same manner as governmental funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Fiscal Year: The Commonwealth, state and municipalities (as of 1974) operate on a fiscal year that begins on July 1 and ends on June 30. The number of the fiscal year is that of the calendar year in which the fiscal year ends; e.g., the 1997 fiscal year, July 1, 1996, to June 30, 1997, usually written as FY97. This, however, no longer coincides with the fiscal year followed by the federal government, which beginning in 1976 was changed to begin on October 1 and end on September 30.

Fixed Costs: These are costs that are legally or contractually mandated. (Examples: retirement, FICA/Social Security, insurances, debt service or interest.)

Float: The amount of money making up the difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Foundation Budget: The target set for each school district defining the spending level necessary to provide an adequate education for all students. The foundation budget is comprised of both local effort and state aid.

Free Cash: (Also Budgetary Fund Balance) Funds remaining from the operations of the previous fiscal year that are certified by DOR's director of accounts as available for appropriation. Remaining funds include unexpended free cash from the previous year, receipts in excess of estimates shown on the tax recapitulation sheet and unspent amounts in budget line items. Unpaid property taxes and certain deficits reduce the amount of remaining funds that can be certified as free cash.

The calculation of free cash is made based on the balance sheet, which is submitted by the

community's auditor, accountant or comptroller. Typically, a community will attempt to maintain a free cash balance of between three and five percent of its total budget as a hedge against unforeseen expenditures, to ensure there will be an adequate reserve to prevent sharp fluctuations in the tax rate, and to prevent expensive short-term borrowing. (Maintenance of an adequate free cash level is not a luxury but a necessary component of sound local fiscal management. Credit rating agencies and other members of the financial community expect municipalities to maintain free cash reserves; judgments regarding a community's fiscal stability are made, in part, on the basis of free cash.) Also see **Available Funds**.

Full Faith and Credit: A legal pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with specific regulations, restrictions or limitations.

Fund Accounting: Organizing the financial records of a municipality into multiple funds. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the Massachusetts General Fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

General Fund: This non-earmarked fund is used to account for most financial resources and activity governed by the normal town meeting/city council appropriation process.

General Obligation Bonds: Bonds issued by a municipality that are backed by the full faith and credit of its taxing authority.

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Governing Body: The board, committee, commissioners or other legislative body of a governmental unit including the school committee of a municipality.

Indirect Cost: Costs of a service not reflected in the service's operating budget. A determination of these costs is necessary to analyze the total cost of service delivery. (An example of an indirect cost of providing water service would be health insurance costs for water employees.)

Interest: Compensation paid or to be paid for the use of money, including interest payable at periodic intervals or as discount at the time a loan is made.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Land Fund: A fund established in FY86 to which municipalities may add an annual appropriation earmarked for the acquisition of land or debt service on designated land purchases.

Law Enforcement Trust Fund: A revolving fund established to account for a portion of the proceeds from the sale of property seized from illegal drug-related activities. Funds may be expended to defray certain qualified law enforcement costs as outlined in Ch. 94C, s 47. Funds from this account may be expended by the police chief without further appropriation.

Levy Ceiling: The maximum tax assessed on real and personal property may not exceed 2 1/2 percent of the total full and fair cash value of all taxable property (M.G.L. Ch. 59 s 21C). Property taxes levied may exceed this limit only if the community passes capital outlay expenditure exclusion, debt exclusion or a special exclusion.

Levy Limit: The maximum amount a community can levy in a given year. The limit can grow each year by 2 1/2 percent of the prior year's levy limit (M.G.L. CH. 59 x 21C (f, g, k)) plus new growth and any overrides. The levy limit can exceed the levy ceiling only if the community passes a capital expenditure exclusion, debt exclusion or special exclusion.

Line Item Budget: A budget that focuses on inputs of categories of spending, such as supplies, equipment maintenance or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the Commonwealth to towns, cities and regional school districts. Estimates of local aid are transmitted to towns, cities and districts annually by the "Cherry Sheet." Most of the Cherry Sheet aid programs are considered revenues of the municipality's or regional school districts general fund and may be spent for any purpose subject, subject to appropriation.

Local Appropriation Authority: In a town, the town meeting has the power to levy directly a property tax. In a city, the city council has this power.

Local Receipts: Locally generated revenues other than real and personal property taxes and excluding enterprise fund revenues. Examples include motor vehicle excise, investment income, hotel/motel tax, fees, rentals, and charges. Annual estimates of local receipts are shown on the tax rate recapitulation sheet.

Maturity: The date upon which the principal of a bond becomes due and payable.

Massachusetts Municipal Depository Trust: Founded in 1977 it is an investment program in which municipalities may pool excess cash. It is under the supervision of the state treasurer.

Minimum Required Local Contribution: The minimum that a town or city must appropriate from property taxes and other local revenues for the support of schools.

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Moody's Investment Services, Inc.: One of the leading municipal bond rating agencies.

Municipal(s): (As used in the bond trade) "Municipal" refers to any governmental unit below or subordinate to the state. "Municipals" (i.e., municipal bonds) include not only the bonds of all local subdivisions such as towns, cities, school districts and special districts, but also bonds of states and agencies of the state.

Municipal Revenue Growth Factor: An estimate of the percentage change in a municipality's revenue growth for a fiscal year. It represents the combined percentage increase in the following revenue components: automatic 2 1/2 percent increases in the levy limit, estimated new growth, the change in selected unrestricted state aid categories and the change in selected unrestricted local receipts.

M.G.L. (or MGLA): Massachusetts General Laws Annotated.

Net School Spending (NSS): Includes both school budget and municipal budget amounts attributable to education, excluding long-term debt service, student transportation, school lunches and certain other specified school expenditures. A community's NSS funding must equal or exceed the NSS Requirement established annually by the Department of Education.

New Growth: The taxing capacity added by new construction and other increases in the property tax base. New growth is calculated by multiplying the value associated with new construction by the tax rate of the previous fiscal year. For example, FY97 new growth is determined by multiplying the value of new construction in calendar 1995 (as valued on January 1, 1996) by the FY96 tax rate. Originating in FY92, all increases in value that are not the result of revaluation or appreciation now qualify for inclusion in new growth figures.

Note: A short-term loan, typically of a year or less in maturity.

Objects of Expenditures: A classification of expenditures that is used for coding any

department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document containing information about a prospective bond issue or a note issue which contains information about the issue and the issuer and is intended for the potential investor. The official statement is sometimes published with the notice of sale. It is sometimes called an offering circular or prospectus.

Offset Receipts: Includes certain education programs and the aid to public libraries program which are designated on the Cherry Sheet as offset items. These amounts can be spent without appropriation but must be spent only for these specific programs.

Operating Budget: The plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Other Amounts to be raised: Amounts raised through taxation but which are not appropriations items. Generally, these are locally generated expenditures (e.g., overlay, teacher pay deferral, deficits) as well as state, county and other special district charges. Because these must be funded in the annual budget, special consideration should be given to them when finalizing the budget recommendations to town meeting. (See Tax Recapitulation).

Overlapping Debt: The share of regional school district and/or other regional agency debt which is allocable to and payable by a municipality as part of the fees or assessment from the regional entity.

Overlay: (Overlay Reserve or Reserve for Abatements and Exemptions) an Account established annually to fund anticipated property tax abatements and exemptions in that year. The overlay reserve is not established by the normal appropriation process, but rather is raised on the tax rate recapitulation sheet.

Overlay Deficit: A deficit that occurs when the amount of overlay raised in a given year is insufficient to cover abatements and statutory

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exemptions for that year. Overlay deficits must be provided for in the next fiscal year.

Overlay Surplus: Any balance in the overlay account of a given year in excess of the amount remaining to be collected or abated can be transferred into this account (See Overlay). Within 10 days of a written request by the chief executive officer of a town or city, the assessors must provide a certification of the excess amount of overlay available to transfer. Overlay surplus may be appropriated for any lawful purpose. At the end of each fiscal year, unused overlay surplus is "closed" to surplus revenue, i.e., it becomes a part of free cash.

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

Override Capacity: The difference between a community's levy ceiling and its levy limit. It is the maximum amount by which a community may override its levy limit.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Personnel Services: The cost of salaries, wages and related employment benefits.

Price Index: A statistical measure of change in overall prices. There are different indices, but they all compare the change in cost of a certain "bundle" of goods and services over a given period of time.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Property Tax Levy: The amount a community can raise through the property tax. The levy can be any amount up to the levy limit plus exclusions.

Purchased Services: The cost of services that are provided by a vendor.

Ratings: Designations used by credit rating services to give relative indications of quality. Moody's ratings range from the highest Aaa down through Aa, A-1, A, Baa-1, Baa, Ba, B, Caa, Ca, C. Standard and Poor's ratings include: AAA, AA, A, BBB, BB, B, CCC, CC, C, DDD, DD, and D.

Refunding: System by which an issue is redeemed by a new bond issue under conditions generally more favorable to the issuer.

Registered Bond: A bond whose owner is registered with the issuer or its agents, either as to both principal and interest or principal only.

Reserve for Abatements and Exemptions: See Overlay.

Reserve Fund An amount set aside annually within the budget of a town (not to exceed five percent of the tax levy for the preceding year) or city (not to exceed three percent of the tax levy for the preceding year) to provide a funding source for extraordinary and unforeseen expenditures. In a town, the finance committee can authorize transfers from this fund for "extraordinary and unforeseen" expenditures. Other uses of the fund require budgetary transfers by town meeting. In a city, transfers from this fund may be voted by the city council upon recommendation of the mayor.

Revaluation (or re-certification of property values): The assessors of each community are responsible for developing a reasonable and realistic program to achieve a fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the following: the status of the existing valuation system; the results of an in-depth sales ratio

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study; the location and style of properties; and the accuracy of existing property record information.

Every three years, assessors must submit property values to the state Department of Revenue for certification. Assessors must also maintain these values in the years between certifications. This is done so that each property taxpayer in the community pays his or her share of the cost of local government—no more or less—in proportion to the amount of money the property in worth.

Revenue Anticipation Borrowing: Cities, towns and districts may issue temporary notes in anticipation of taxes (TANs) or other revenue (RANs). The amount of this type of borrowing is limited to the total of the prior year's tax levy, the net amount collected in motor vehicle and trailer excise in the prior year and payments made by the Commonwealth in lieu of taxes in the prior year. According to Ch. 44 s 4, towns, cities and districts may borrow for up to one year in anticipation of such revenue.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not full faith and credit obligations.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues to support the service without appropriation. For departmental revolving funds, Ch. 44 s 53E stipulates that each fund must be reauthorized each year at annual town meeting or by city 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 10 percent of the amount raised by taxation by the town or city in the most recent fiscal year, and no more than one percent of the amount raised by taxation may be administered by a single department or board.

No revolving fund expenditures shall be made for the purpose of paying any wages or salaries for full-time employees. Revolving funds for other programs as provided by statute are still allowed, and a departmental revolving fund may be implemented in addition to or in conjunction with other existing statutory revolving funds, provided that the departmental revolving fund does not conflict with provisions of other revolving funds.

Sale of Cemetery Lots Fund: This fund is established to account for proceeds of the sale of cemetery lots. The proceeds must be used to offset certain expenses of the cemetery department under provisions of Ch. 114 s 43C.

Sale of Real Estate Fund: This fund is established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure. Chapter 44 s 63 states that such proceeds shall be applied first to the retirement of debt on the property sold. In the absence of such debt, funds may generally be used for purposes for which the town or city is authorized to borrow for a period of five years or more.

School Building Assistance Program: Established in 1948 and frequently revised by statutory amendments, this state program provides grants for local and regional school construction projects. The SBA program is administered by the Department of Education. If a community votes a debt exclusion to fund a school construction project, the amount of SBA funds received annually towards any school construction debt must be deducted before determining the net school debt exclusion. For example, a town receives a \$100,000 SBA grant on one project. The debt service due on this project is \$155,000; therefore the town's maximum debt exclusion to be raised for this project would be \$55,000.

Security: For Massachusetts municipalities, bonds or notes evidencing a legal debt on the part of the issuer.

Serial Bond: A bond of an issue that has maturities scheduled annually over a period of years.

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Special Assessment Bonds: These bonds are payable from the proceeds of special assessments. If, in addition to the assessments, the full faith and credit of the governmental unit are pledged, they are known as "general obligation special assessment bonds."

Special Assessments: See Betterments.

Special Exclusion: For a few limited capital purposes, a community may assess taxes above the amount of its levy limit or levy ceiling without voter approval. Otherwise, special debt and capital outlay exclusions are like voter approved exclusions. Presently, there are two special exclusions:

- Water and sewer project debt service costs that reduce the water and sewer rates by the same amount; and
- a program to assist homeowners to repair or replace faulty septic systems, removal of underground fuel storage tanks, or removal of dangerous levels of lead paint to meet public health and safety code requirements. In the second special exclusion, homeowners repay the municipality for the cost plus interest added apportioned over a period of time not to exceed 20 years similar to betterments.

Stabilization Fund: An account from which amounts may be appropriated for any lawful purpose. Prior to FY92, use of the stabilization fund was restricted to purposes for which towns and cities could legally borrow. Revisions to Ch. 40 s 5B removed this restriction, and amounts from the stabilization fund can now be appropriated for any legal purpose. Towns may appropriate into this fund in any year an amount not to exceed 10 percent of the prior year's tax levy or a larger amount with the approval of the emergency finance board. The aggregate of the stabilization fund shall not exceed ten percent of the town's equalized value, and any interest shall be added to and become a part of the fund.

A two-thirds vote of town meeting or city council is required to appropriate money from the stabilization fund.

Surplus Revenue: The amount by which cash, accounts receivable and other floating assets exceed the liabilities and reserves.

Tax Rate: The amount of tax stated in terms of a unit of the tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable property.

Tax Rate Recapitulation Sheet (also Recap Sheet): A document submitted by a town or city 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. (In order to issue the first-half semiannual property tax bills before October 1, the recap sheet should be submitted to the Department of Revenue in September or in December in order to issue the third quarterly property tax bills before January 1.)

Tax Title: A Collection procedure that secures a lien on real property and protects the municipality's right to payment of overdue property taxes. (Without following this procedure, the lien on real property expires if three years elapse from the October 1 following the assessment date, and the property is transferred. If amounts remain outstanding on the property after issuing a demand for overdue property taxes and after publishing a notice of tax taking, the collector may take the property for the city or town. After property recording the instrument of taking, the collector transfers responsibility for collecting the overdue amounts to the treasurer.)

Term Bond: Bonds for which the entire principal matures on one date. Massachusetts municipal general obligation bonds are required by law to be retired on a serial basis.

Trust Fund: In general, a fund held for the specific purpose stipulated by a trust agreement. The treasurer acts as custodian of trust funds and invests and expends such funds as stipulated by trust agreements or as directed by the commissioners of trust funds or by town meeting. Both principal and interest may be used if the trust is established as an expendable trust. For non-expendable trust funds, interest but not principal may be expended as directed.

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Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Underride: A vote by a community to permanently decrease the tax levy limit. As such, it is the opposite of an override.

Uniform Municipal Accounting System (UMAS): A comprehensive and practical municipal accounting system that conforms to Generally Accepted Accounting Principles (GAAP) for local governments. UMAS is regarded by the Department of Revenue as the professional standard for modern municipal accounting in Massachusetts. (Among the benefits of conversion to UMAS are increased consistency in reporting and record keeping and enhanced comparability of data among cities and towns.)

Unreserved Fund Balance: also referred to as the "surplus revenue account," this is the amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See **Free Cash**.)

Valuation (100 Percent) Requirement that the assessed valuation must be the same as the market value for all properties; 100 percent valuation may offer greater equity in the redistribution of state aid to cities and towns based upon local real estate values.

Warrant: A list of items to be acted on by town meeting. (A treasury warrant and the assessors' warrant authorize the treasurer to pay specific bills and the tax collector to collect taxes in the amount and from the persons listed, respectively.)

Yield: The net annual percentage of income derived from an investment. The yield of a bond reflects interest rate, length of time to maturity and write-off of premium or accrual of discount. (Also referred to as "yield to maturity.")

APPENDIX D

FUND BALANCES & DESCRIPTIONS

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Fund Descriptions

The financial operations of the Town are organized into funds and account groups, each of which is a separate fiscal and accounting entity. Revenue received or expenditures made by the Town are accounted for through one of the funds or account groups listed below.

Governmental Funds

Most Town functions are financed through what are called governmental funds. There are three types of governmental funds maintained by the Town: the General Fund, Special Revenue Funds, and the Capital Projects Fund.

General Fund: The General Fund is the major operating fund of the Town government and it accounts for the vast majority of Town operations. The General Fund is supported by revenues from real estate & personal property taxes, state & federal aid, excise taxes, investment income, fines & forfeitures, and fees & charges. Most of the Town's departments including the Schools are supported in whole or in part by the General Fund.

Special Revenue Funds: Special Revenue Funds are used to account for those types of revenues that are legally restricted to being spent for a specific purpose (except expendable trusts, or major capital projects). These revenues must be accounted for separately from the General Fund for a variety of reasons, and do not necessarily follow the same fiscal year as the General Fund. The Town's Special Revenue Funds are grouped into five categories:

1. **Revolving Funds:** Revolving Funds allow the Town to raise revenues from a specific service and use those revenues to support the service without appropriation. Revolving Funds are established by statute or by-law and may require reauthorization each year at Town Meeting. The Town has one revolving fund for Recreation Department activities.
2. **Receipts Reserved for Appropriation:** are special revenues that are restricted to a specific use but also require appropriation by Town Meeting such as Sewer Betterment Fees, monies from the sale of Cemetery lots and graves, Conservation Wetland Protection fees, and the proceeds from the sale of Town property.
3. **Other Intergovernmental Funds:** accounts for individual grants or monies received by the Town from Federal or State government. These include a variety of Community Policing Grants, Chapter 90 highway monies, State Election Grants, State Library Aid, and Council on Aging (COA) programs such as "Falls prevention."
4. **Other Special Revenue Funds:** account for miscellaneous special revenues often involving private donations for a specific purpose such as the departmental gifts for police & fire, various COA programs, and Planning Board gifts from developers for infrastructure improvements related to proposed projects.

Capital Projects Fund: The Capital Projects Fund is used to account for monies used for the acquisition or construction of major capital facilities (buildings, roads, etc.) other than those financed by trust funds. The Town's Capital Projects Fund is funded primarily by the receipt of bond proceeds resulting from the Town's issuance of bonds for a specific project grants, but may also be derived from private sources, grants, or transfers from other Town funds.

Fiduciary Funds

Fiduciary Funds are used to account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, and other governmental units. Fiduciary Funds include expendable trusts, non-expendable trusts, and agency funds.

1. **Expendable Trusts:** are used to account for monies received by the Town in a trustee capacity where both the principal and earnings of the fund may be expended. Examples include the Town Stabilization Fund and the Town Other Postemployment Benefit (OPEB) Fund.
2. **Non-expendable Trusts:** are used to account for trusts where the principal must remain intact. Generally income earned on the non-expendable trust principal may be expended in accordance with the conditions of the trust. An example is the Cemetery Department's Perpetual Care Trust.
3. **Agency Funds:** are used to account for funds that are custodial in nature and do not involve the measurement of operations. Examples include the Town's special duty police and fire detail.

Account Groups

The last category maintained by the Town is the General Long-term Debt Account group that accounts for the balances due on long-term debt that the Town has financed.

Basis of Accounting

The modified accrual basis of accounting is used by all governmental fund types, expendable trust funds and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The Town considers property taxes as available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due.

The accrual basis of accounting is utilized by non-expendable trust funds. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

Budgeting

An annual budget is adopted for the Town's General Fund. Although legislative approval is required for certain capital projects and borrowing authorizations, annual budgets are not prepared for any other fund.

The Town's annual budget is adopted on a statutory basis that differs on some respects from generally accepted accounting principles (GAAP). The major differences between the budget and GAAP basis are that:

1. Budgeted revenues are recorded when cash is received, except for real estate and personal property taxes, which are recorded as revenue when levied (budget), as opposed to when susceptible to accrual (GAAP).
2. Encumbrances are treated as expenditures in the year the commitment is made. Also, certain appropriations, known as special articles, do not lapse and are treated as budgetary expenditures in the year they are authorized.

