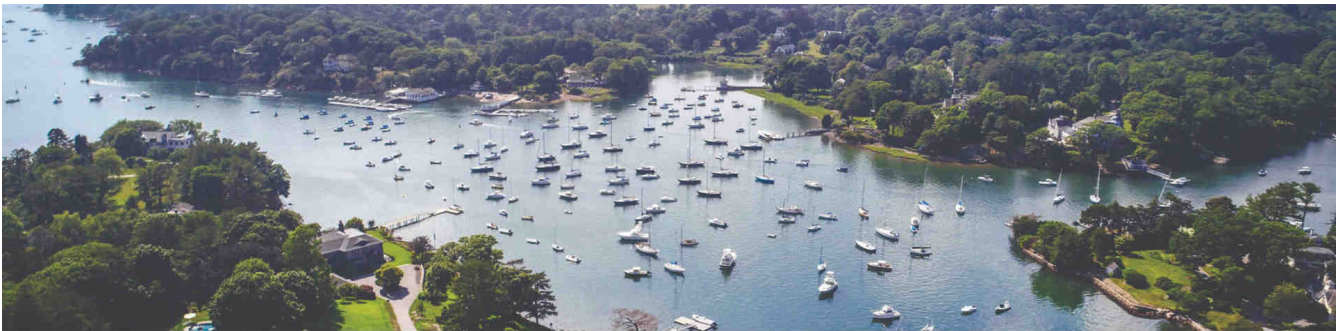




Town of Manchester-by-the-sea Fiscal Year 2025 Proposed Budget



Proposed Version - 4/24/2024





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INTRODUCTION



Budget Message



Manchester-by-the-Sea

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Town Hall, 10 Central Street
Manchester-by-the-Sea, Massachusetts 01944-1399
Telephone (978) 526-2000 FAX (978) 526-2001 FederspielG@manchester.ma.us

TO: Select Board, 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 2025 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 FY25 BUDGET

1. Balanced with an assumed 2.5% tax increase.
2. New debt proposed for water and sewer needs (9.25 million)
3. Maintains current service levels
4. New staff arrangements are proposed to respond to higher demand for services:
 1. Deputy Harbor Master
 2. Land Management Clerk (consolidate PT clerks plus some additional hours)
 3. Additional hours for our Communications Coordinator

The proposed budget is balanced with expenditures not exceeding revenue projections. In order to accomplish this balance, some departmental requests for expanded services have not been granted. Ideally, expansion in one area is offset by savings in another. The proposed budget continues a more aggressive capital replacement program begun in FY15 with annual spending now in the \$3-4 million range on capital re-investment needs. The updated 5-year Capital Plan anticipates new bonding in FY25 and in FY27 ending a ten-year run relying on cash payments for capital needs. Higher utility rates and new tax revenues from the new CST Biolab will help pay for these new bonds.

The proposed budget provides for current services to continue with very little change. With inflation running higher recently, there is more upward pressure on line items, in particular salaries, pension, health insurance, utility costs and certain supplies. After three years of being able to level fund health insurance costs, we are facing a projected 10% rise (still better than medical inflation.) On the revenue side, we continue to see relatively healthy new growth that supplements our traditional 2.5% hike in property taxes. A less conservative approach in estimating our local receipts will also help pay for these higher expenses.

The town's overall financial condition remains strong. We enjoy a AAA bond 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 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. The move to the regional dispatch center freed up considerable funds and moved to a shared Conservation Agent position for our 4th shared staff person. There is heightened interest from nearby communities in sharing operations.

Three fiscal challenges we face are:

1. Funding our infrastructure improvement needs, especially larger facility replacements,
2. Providing the funds, both operating and capital, to the level the regional school district desires, and
3. Responding to the challenges of a changing climate and rising seas

Over the next 20 years, we have tens of millions of dollars' worth of capital projects that need to be completed, especially for our water and sewer systems. Replacing old pipes, upgrading our treatment plants, repaving our roads, and improving our buildings will all require a sizable investment to ensure we have reliable infrastructure to serve the needs of residents. We have been living off the investments made decades ago, and it is time to reinvest so that future generations have working infrastructure. We continue our



aggressive strategy to catch up on a backlog of capital needs with this budget. 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. Our ten-year stretch of relying on cash for capital expenses is drawing to a close. Authorization is sought to borrow \$9.25 million for significant sewer plant upgrades as well as testing and design work for PFAS removal from our drinking water. For larger expenses related to major facility upgrades, we will need to issue even larger bonds in a couple of years. New revenues will materialize through new commercial development in the Limited Commercial District (2 years from now). In addition, come 2034 our pension and retiree health insurance obligations will be fully funded, freeing up substantial resources for new bonds.

Funding the regional school district required a Proposition 2 ½ override vote in Manchester for FY16 to correct for the increased enrollment. For the current year, Essex declined to approve a needed override to fund the originally proposed District budget. Due to changing student enrollment patterns, Essex's annual increases are above the overall District percentage increase. It was not that long ago where this shift was the reverse and Manchester faced a higher percentage increase. A revised District budget consisting of some program reductions and more reliance on reserves was ultimately passed by the two towns. The District works hard to craft new budgets that stay in the 3 - 3.5% range given the high percentage of overall expenses dedicated to personnel. Running a school is a people-intensive operation. Finding a resolution to maintaining a high performance school district while staying within the limits of Proposition 2 1/2 for both towns is extremely difficult to do. For the past few years, the District has drawn down its reserves to cover operating expenses instead of requiring higher payments from the two towns. With reserves depleted, this is no longer possible and an override in Essex is needed going forward if level services are to be maintained. If either town fails to approve a District budget after two tries, a "Super" or joint Town Meeting takes place where residents from both towns attend. Whatever gets approved at the joint Town Meeting must be accepted by both communities. Efforts will continue to find a solution that meets the educational goals parents have for the District while fitting in with the fiscal realities of both communities.

A new debt exclusion was approved for the replacement of the Memorial Elementary School and these payments have now more than doubled our district's debt expenditures. A new large bond to rebuild the Essex Elementary School is likely to come before voters in FY27 or FY28. This capital expense is not included in the discussion of the non-school capital needs above.

With rising seas and bigger storms, we face new vulnerabilities in various areas of town. 70% of municipal buildings are situated within existing flood zones, including both Fire and Police Stations as well as the sewer treatment plant. Seawalls around town, stretches of low-lying roads, and waterfront facilities (floats, beaches and other amenities) will all require attention in the face of these changes. We will continue to pursue grant funding wherever possible, but residents will also need to contribute through higher taxes.

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 in 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. We can anticipate substantial commercial growth (new CST lab) in the Limited Commercial District north of Route 128 resulting in 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. Any operational override requests or new debt exclusion votes for the Essex Elementary School come on top of our typical 2.5% annual tax hike.

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 efforts 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 did not cause significant stress due to our conservative approach to local revenues and the reduction in expenditures that were made. 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 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 and 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 8 -10% 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 maintained; new or increased service needs should be paid for by freeing up funds through enhanced efficiencies.

FY2025 Goals & Objectives

As part of their annual strategic goal-setting session, the Select Board 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. Continuing the enhancement of our governance processes and communications with residents.
2. Aligning the work of departments, boards and committees with the priorities contained in the Master plan, with a particular focus on diversifying housing, protecting the environment and fostering a strong local economy,
3. Advancing facility plans and continuing the progress of updating our infrastructure.
4. Making progress on increasing the Town's resilience to the challenges being caused by climate change
5. Maintaining fiscal discipline, right sizing services and pursuing solutions to the School District's operational funding challenges (structural deficit.)
6. Putting into place succession plans for anticipated retirements in leadership roles.

Budget Process

The budget is based upon providing needed municipal services within 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. A recent example of this is the new elementary school.

Key Assumptions in crafting the FY2024 Budget:

- Citizens do not want a reduction in municipal services; all service levels and programming will remain in place .
- Voters will approve a 2.5% tax increase, meaning the owner of a median-priced home will pay about \$250 more in annual property taxes;
- New growth will continue at typical rates (\$18-20 million annually);
- Health Insurance costs will increase by 10% continuing our trend of staying below medical trends but up significantly from recent annual increases;
- OPEB trust funding will increase by 3% staying slightly ahead of the needed schedule to full funding and pension funding will increase 8%



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.

Harbor Mooring Launch Service: The privately operated launch service has been offered to the Town. Depending on the number of subscribers, this service is likely to generate a small profit which could help fund dredging efforts for additional sections of the harbor.

Added Staff: As noted earlier, staffing levels in the Harbor master's department, Land Management, and Select Board's Office are proposed to increase. For the Harbor operations, a new full-time deputy Harbor Master is proposed. For the Land Management departments, several part time positions are consolidated into a one full-time position. Additional hours are proposed to be added to our Communications Coordinator who is faced with ever increasing demands to get information out to the public. Not included in the preliminary budget were additional requests for added staffing in the Fire Department (new Deputy Chief), in DPW (fifth staff person for sewer plant operations and renovations), and the Town Clerk's office (add a second part-time assistant.)

Budget in Brief

Total appropriations for FY25, inclusive of all expenses, comes to \$40.5 million not including the proposed bond of \$9.25 million. This is actually a decrease of spending from FY24 but the FY24 spending was elevated to purchase a new ladder truck and Fire Department paramedic-ready SUV. The Town's Fiscal Year 2025 operating budget totals \$14.0 million which is an increase of 7% over FY24 budgeted expenditures (some \$935,000 more.) However, the percentage is skewed some by the subsequent adjustments made to staff pay due to much higher inflation. This higher than typical increase is due to added staff, salary increases for staff, pension costs, increase health insurance costs and higher utility and supply costs. We are experiencing a needed correction in expenditures after years of running below 2.5%. 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 2% or \$281,000 (Essex picks up a higher percentage due to enrollment patterns.) A 2.5% tax increase combined with new tax revenue from new growth along with higher 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 Overview and Fund Summaries* sections that follows this Budget Message.

Capital Budget

Enclosed in the *Capital Improvements* section of this document is the Town's Annual Capital Budget and Program for FY2025-FY2029.

FY25 capital budget is \$3.37 million plus an additional \$9.25 million in bonded projects.

A full listing of all capital improvements for FY25 and requests through FY29 is included in the *Capital Improvements* section.

Governance, Appropriations & Accounting

The Town of Manchester operates under state statutes, the Town's Special Act and Local By-laws that establish the Select Board-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 FY2025 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. 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 need attention as well. There is a strong desire for a Senior/Community Center. Some of these needs will likely need to wait until the early 2030's when our retiree obligations will be fully funded freeing up significant funds.

Conclusion

The FY2025 Budget as proposed is balanced and falls within the confines of Proposition 2 ½ except for the proposed new capital bonds. 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 FY2025 Budget and further outline future projections.

Respectfully submitted,
Gregory T. Federspiel
Town Administrator



History of the Town



Manchester by the Sea is a small residential community. A compact village area located in 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 woodworking 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 Select Board serves as the top elected officials for the community. A town administrator 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 services 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.



Population Overview



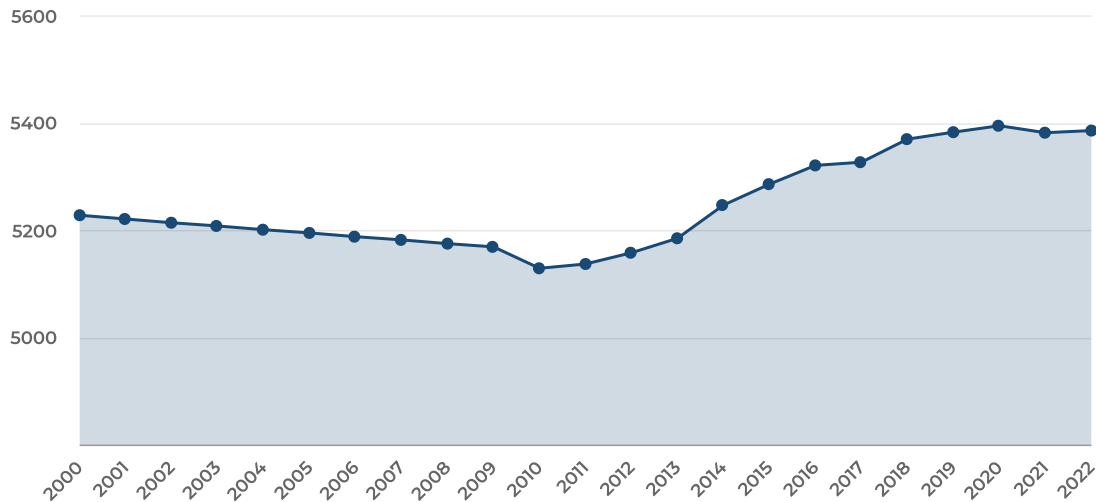
TOTAL POPULATION

5,386

▲ **.07%**
vs. 2021

GROWTH RANK

167 out of **351**
Municipalities in Massachusetts



* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses



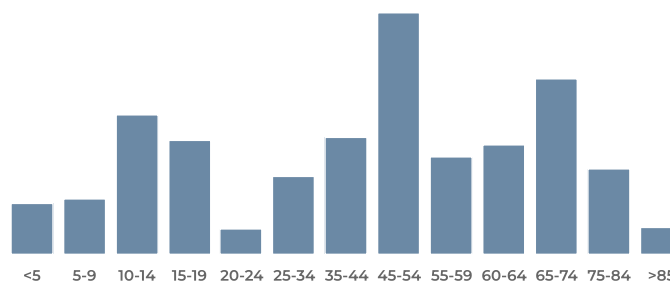
DAYTIME POPULATION

5,436

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

* Data Source: American Community Survey 5-year estimates

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

* Data Source: American Community Survey 5-year estimates

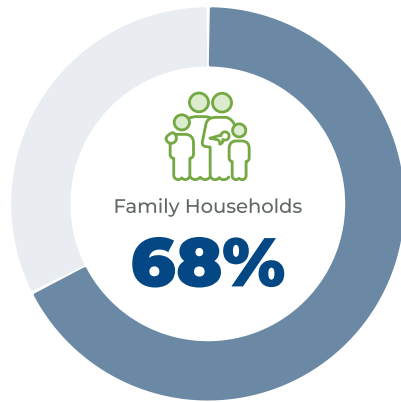


Household Analysis

TOTAL HOUSEHOLDS

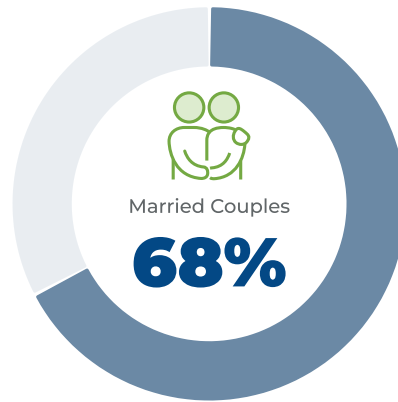
2,101

Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



▲ **46%**

higher than state average



▲ **44%**

higher than state average



▼ **30%**

lower than state average



▼ **12%**

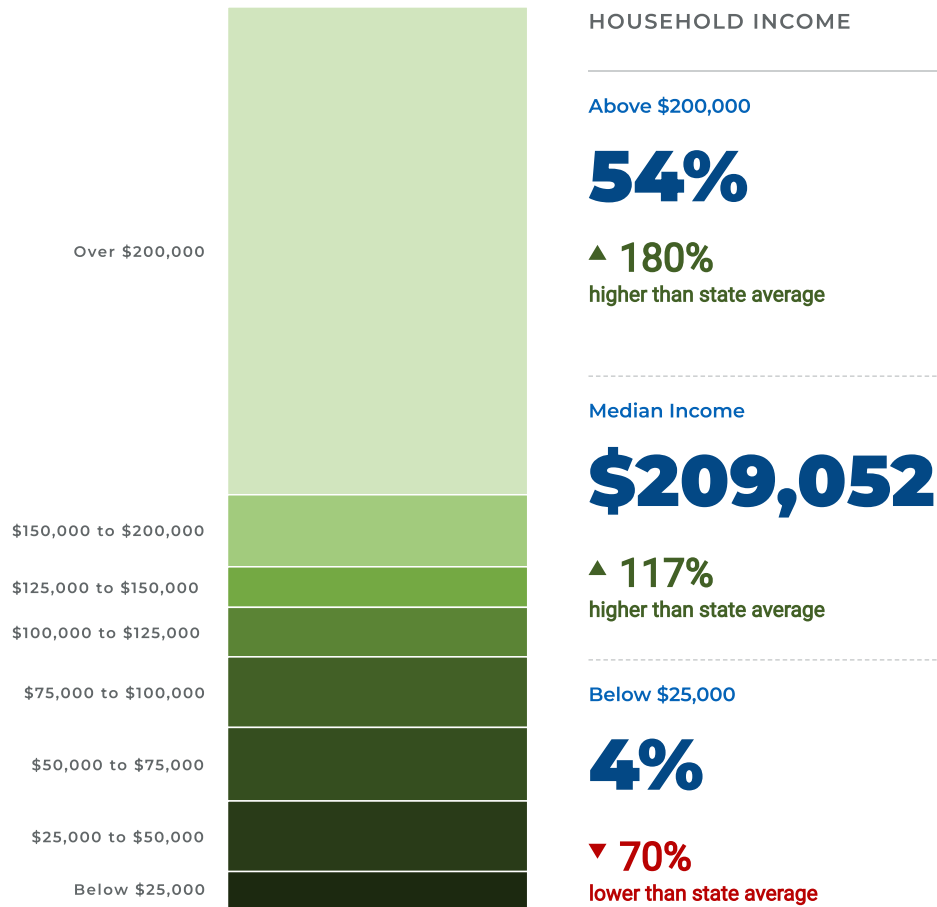
lower than state average

** Data Source: American Community Survey 5-year estimates*



Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



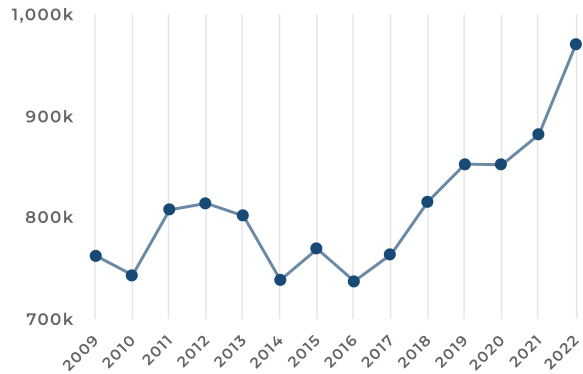
** Data Source: American Community Survey 5-year estimates*



Housing Overview



2022 MEDIAN HOME VALUE
\$970,200



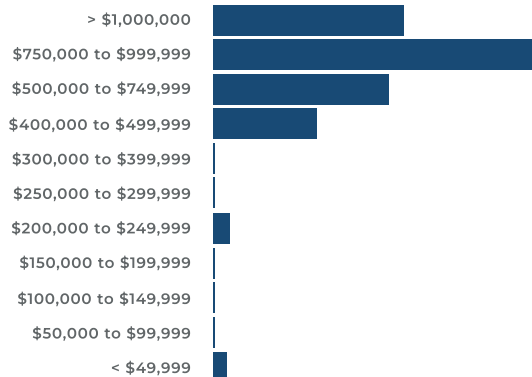
* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME OWNERS VS RENTERS

Manchester-by-the-sea State Avg.



HOME VALUE DISTRIBUTION

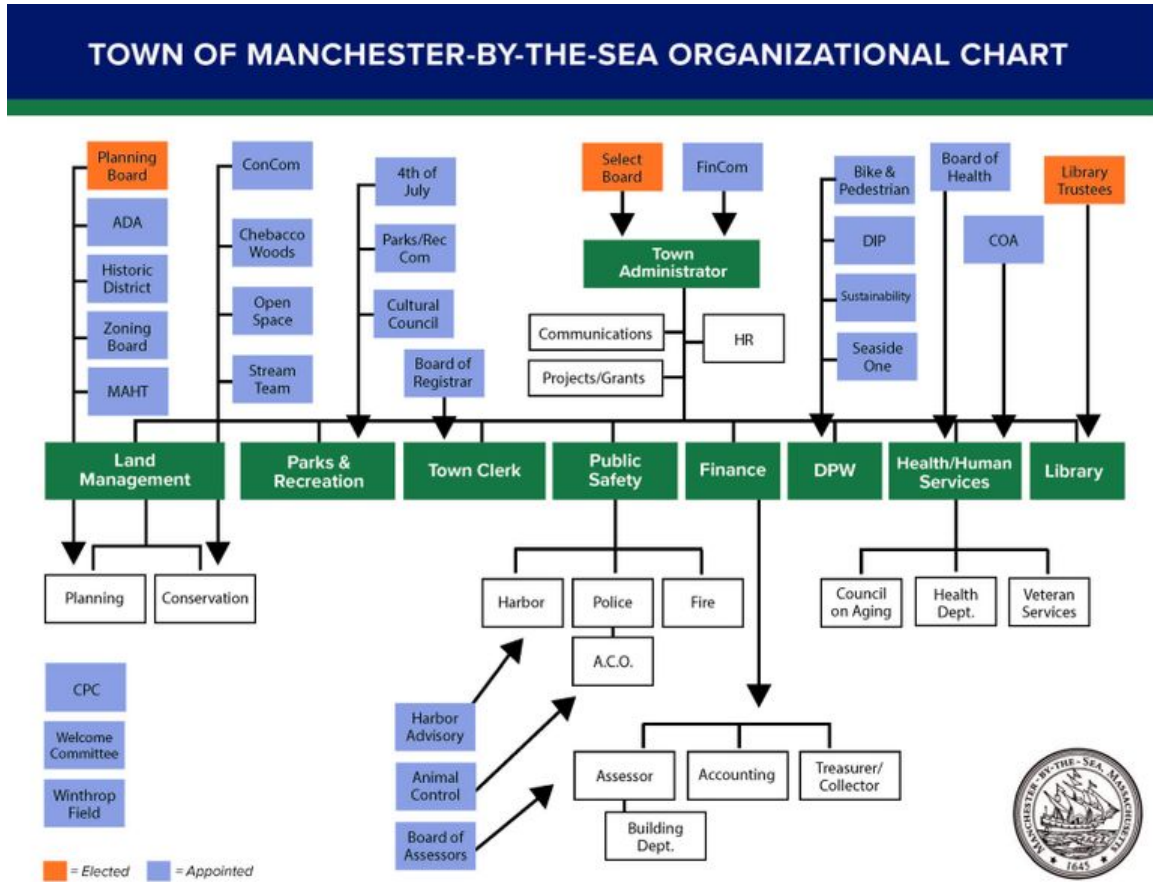


* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.



Organization Chart



Town of Manchester-by-the-Sea Fund Structure

The Town of Manchester-by-the-Sea is organized internally on the basis of funds, or account groups, as described in the Division of Local Services Bureau of Accounts manual for the Uniform Massachusetts Accounting System (UMAS). These groups of accounts maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements. All of the funds can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

Governmental funds account for basic services provided to the public; these include public safety, education, health and human services, culture and recreation, etc. These funds focus on short-term inflows and outflows of spendable resources as well as on balances of spendable resources. Such information is useful in assessing the town's short-term financing needs. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the year. Also, within governmental funds are categories that include general funds, capital project funds, special revenue funds, and permanent funds.

Proprietary funds, also known as enterprise funds, are used to account for those items that are business-type activities such as water and sewer services.

Fiduciary funds are used to account for resources held for the benefit of parties outside the government.

At the Annual Town Meeting, the Town votes on appropriations made for the following funds:

General Fund (*Governmental fund*)

The general fund is the primary operating fund. It accounts for all major governmental activities, including Education, Public Safety, Department of Public Works and other governmental activities. It accounts for all financial resources, including real estate and personal property taxes, excise and meals taxes, fees for services, and others, but does not include those required to be accounted for in another fund.

Enterprise Funds (*Proprietary fund*)

The Town operates two enterprise funds, Water Enterprise and Sewer Enterprise. The water fund is used to account for the town's water activities and the sewer fund is used to account for the town's sewer activities.



Financial Policies

The Town of Manchester's Finance Committee annually discusses financial policies and goals. In addition, through the budget process, they ensure we are within our financial policy framework.

The town is audited annually by an outside audit firm. The report is available online at <https://www.manchester.ma.us/236/Accountant> and the most recent report is attached at the bottom of the web page. FY2022 is the seventh year the Town has submitted and received an award for our Annual Comprehensive Financial Report (ACFR), formerly known as a Comprehensive Annual Financial Report (CAFR), which is submitted to the GFOA's (Government Finance Officer's Association) certificate in achievement in financial reporting program.



Basis of Budgeting

In accordance with state and local by-laws, annually the town develops a balanced budget for the Select Board and Finance Committee to review and recommend to residents at the Annual Town Meeting (ATM) which usually occurs the first Monday in April, however this was recently amended at the November 2023 Special Town Meeting to hold the Annual Town Meeting on the fourth Monday in April. The general fund, capital project funds, and enterprise funds are reported using a UMAS (Uniform Massachusetts Accounting System) modified accrual basis, which means that revenues are recorded on a cash basis during the fiscal year and year-end adjusting entries for certain payments may be recorded in accordance to the Massachusetts Department of Revenue, Director of Accounts year-end guidance to Accountants and Auditors.

The Massachusetts Department of Revenue (DOR) approves property tax rates during the tax certification process usually done in November, governed under General Laws Chapter 59, Section 23. This approval ensures that all cities and towns have balanced budgets and that tax levies are within the limits set by Proposition 2½ (see Revenue Estimates and Analysis section). Appropriations, fixed costs, and any prior year deficits along with the approved property tax levy, estimated local revenues, and available prior year surpluses must be in balance in order to obtain DOR authorization to issue property tax bills.



Budget Timeline

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, Town Accountant, and FinCom Liaisons, as applicable, Review Initial Requests and Develop Operating and Capital Budgets

December

Preliminary Budget Presented to Finance Committee, Select Board & the Public

January & February

The Finance Committee and the Select Board Hold Budget Workshops
Proposed Final Budget presented to the 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 2024 Ends
July 1 Fiscal Year 2025 Begins
State Budget typically passed with Final State Aid numbers

|



BUDGET OVERVIEW



Balanced Budget Summary

	FY-2022	FY-2022	FY-2023	FY-2023	FY-2024	FY-2025	FY-24 / FY-25	FY-24 / FY-25
	BUDGETED	ACTUAL	BUDGETED	ACTUAL	BUDGETED	REQUESTED	Change	%Change
							+ / (-)	
REVENUES								
Local Taxes	30,055,926	29,945,554	30,972,359	30,851,989	31,774,137	33,069,602	1,295,465	4.08%
State Aid	263,852	269,465	277,550	287,106	303,891	308,169	4,278	1.41%
Local Receipts	2,502,000	3,025,325	2,556,880	3,549,015	2,850,000	3,363,700	513,700	18.02%
Enterprise Funds (Water & Sewer)	2,601,472	2,687,383	2,676,900	2,704,214	2,740,130	2,782,730	42,600	1.55%
Community Preservation Act Funds	669,104	580,042	1,189,500	600,899	436,600	481,670	45,070	10.32%
Available Funds	1,819,376	1,819,376	2,440,567	2,440,567	4,103,843	2,330,187	(1,773,656)	-43.22% *
TOTAL REVENUES	37,911,730	38,327,145	40,113,756	40,433,790	42,208,601	42,336,058	127,457	0.30%
EXPENDITURES								
General Government	4,752,109	4,663,252	4,983,930	4,983,930	5,258,228	5,641,916	383,688	7.30%
Public Safety	3,593,042	3,781,688	3,855,441	3,855,441	4,088,618	4,425,052	336,434	8.23%
Public Works	2,189,914	2,076,580	2,319,592	2,319,592	2,293,627	2,480,466	186,839	8.15%
Other Environmental	66,155	63,836	77,845	77,845	79,756	68,337	(11,419)	-14.32%
Human Services	358,757	339,463	345,993	345,993	425,431	446,527	21,096	4.96%
Library Services	511,258	507,426	524,429	524,429	537,530	553,737	16,207	3.02%
Parks & Recreation	367,422	355,443	366,093	366,093	424,386	449,882	25,496	6.01%
Debt Service	1,119,928	1,119,927	1,035,563	1,035,563	895,078	1,003,727	108,649	12.14%
Enterprise Funds (Water & Sewer)	1,714,045	1,657,768	1,645,316	1,645,316	1,692,219	1,748,468	56,249	3.32%



Manchester/Essex Regional School District	15,589,705	15,589,705	15,909,698	15,909,698	16,044,334	16,339,528	295,194	1.84%
Manchester/Essex Regional District Debt	2,851,524	2,851,524	3,007,431	3,007,431	2,787,440	2,720,907	(66,533)	-2.39%
North Shore Agricultural & Technical School	184,523	184,523	223,380	223,380	245,081	243,385	(1,696)	-0.69%
Capital Improvements	3,290,425	-	3,356,425	3,356,425	4,241,300	2,799,100	(1,442,200)	-34.00%
Community Preservation Act (CPA)	669,104	580,042	1,189,500	600,899	436,600	481,670	45,070	10.32%
Warrant Articles	319,268	264,769	858,173	3,363,158	2,240,216	2,642,740	402,524	17.97% *
Non-Appropriated Expenses	371,261	178,313	345,268	345,268	290,616	290,616	-	0.00%
TOTAL EXPENDITURES	37,948,440	34,214,258	40,044,077	41,960,461	41,980,460	42,336,058	355,598	0.85%

*FY2024 voted additional funds at Special Town meeting including \$1.5 million for the new Fire Ladder Truck



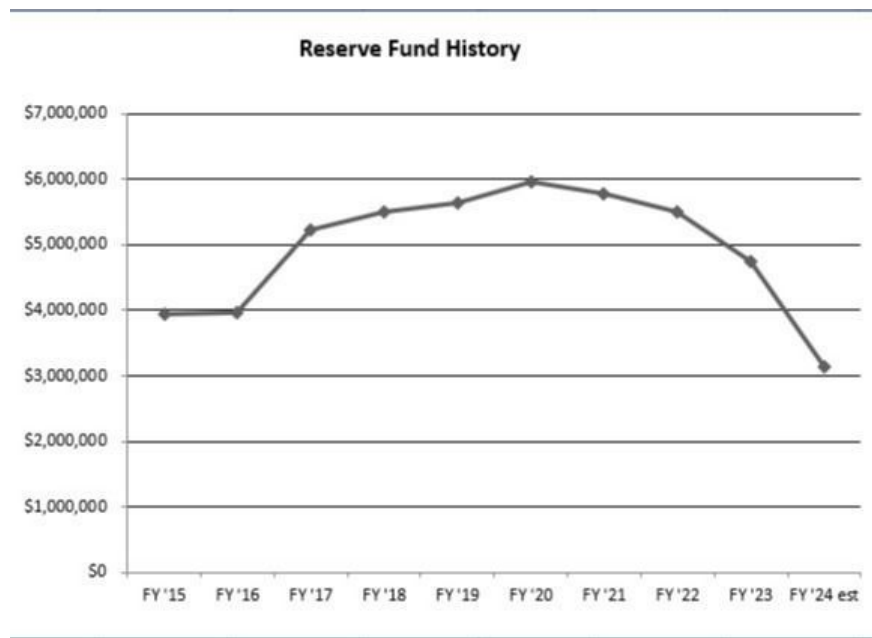
Free Cash, Retained Earnings and Reserves

This page summarizes what free cash, retained earnings, and reserves are and the town's different balances. The following definitions have been taken directly from the Municipal Finance Glossary. <https://www.mass.gov/doc/municipal-finance-glossary/download>

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

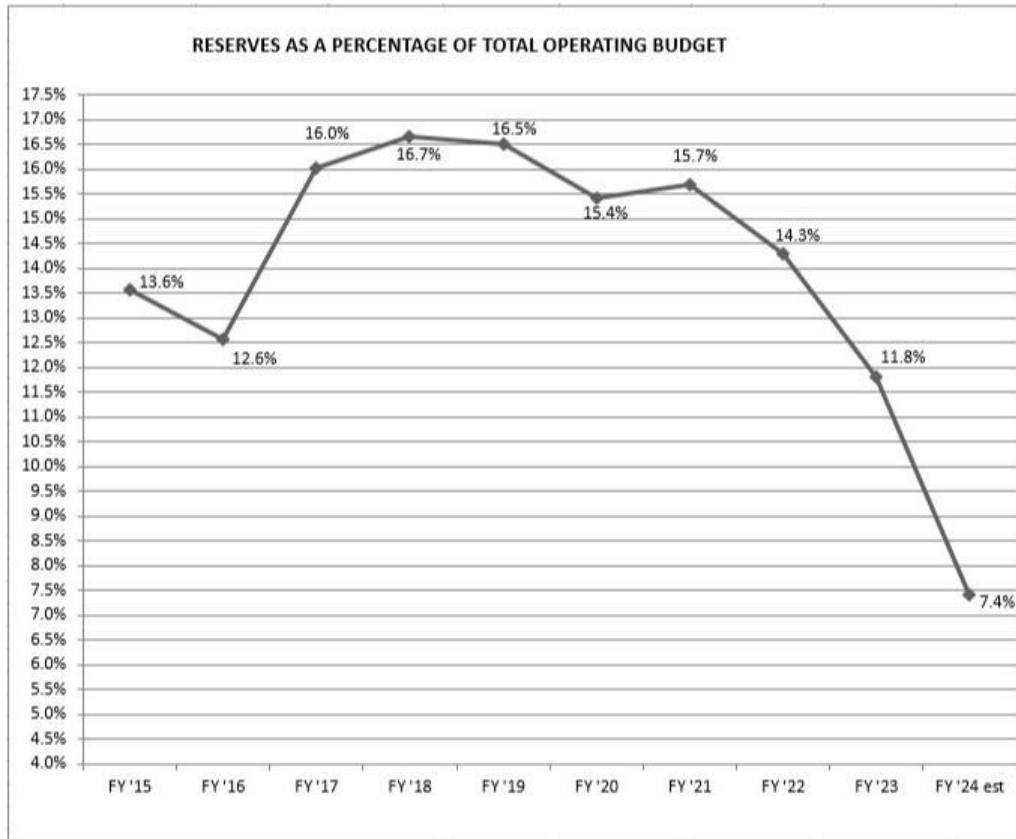
Retained Earnings – An equity account reflecting the accumulated earnings of an enterprise fund, which may be used to fund capital improvements, reimburse the general fund for prior-year subsidies, reduce user charges, or provide for enterprise revenue deficits (operating losses).

Reserves/Unreserved Fund Balance (Surplus Revenue Account) – 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.



Reserve Fund History	FY '15	FY '16	FY '17	FY '18	FY '19	FY '20	FY '21	FY '22	FY '23	FY '24 est
STABILIZATION*	\$1,263,807	\$1,450,461	\$1,573,827	\$1,642,075	\$1,746,189	\$1,759,350	\$1,879,805	\$1,879,461	\$1,953,160	\$1,953,160
FREE CASH**	\$2,683,364	\$2,524,774	\$3,658,047	\$3,864,370	\$3,886,033	\$4,199,809	\$3,892,246	\$3,617,959	\$2,786,832	\$1,194,576
TOTAL RESERVES	\$3,947,171	\$3,975,235	\$5,231,874	\$5,506,445	\$5,632,222	\$5,959,159	\$5,772,051	\$5,497,420	\$4,739,992	\$3,147,736





	FY '15	FY '16	FY '17	FY '18	FY '19	FY '20	FY '21	FY '22	FY '23	FY '24 est
TOTAL OPERATING BUDGET-STATE TAX RECAP	29,104,633	31,606,854	32,632,990	33,069,785	34,084,035	38,639,849	36,795,226	38,405,906	40,114,084	42,439,561
	13.6%	12.6%	16.0%	16.7%	16.5%	15.4%	15.7%	14.3%	11.8%	7.4%



CERTIFIED RETAINED EARNINGS	FY '15	FY '16	FY '17	FY '18	FY '19	FY '20	FY '21	FY '22	FY '23	FY '24 est
SEWER ENTERPRISE FUND	302,512	315,930	370,500	509,225	319,494	310,518	425,863	513,579	501,491	501,491
WATER ENTERPRISE FUND	288,460	395,085	402,988	528,033	280,596	318,576	581,459	376,402	196,502	196,502
TOTAL RETAINED EARNINGS	590,972	710,915	773,488	1,037,258	600,090	629,094	1,007,322	889,981	697,993	697,993



FY2025 Free Cash Expected Use and Estimated Ending Balance

FY25 Summary of Fund Balance Use, Capital Exclusion and Bonds		
Free cash authorized as of 7/1/2023	\$ 2,786,832	59%
Stabilization	\$ 1,953,160	41%
TOTAL Fund Balance	\$ 4,739,992	
Additional Use of Free cash in FY24 - Fall STM	\$ (916)	
Current Fund Balance Total	\$ 4,739,076	
Capital	\$ 449,600	
Opioid Funds	\$ 8,892	
Harbor Sal/Exp for Launch Service FY24	\$ 9,500	
Purchase of the Harbor Launch Service	\$ 125,000	
Mason Building Purchase*	\$ 500,000	
Hyland Field Turf	\$ 248,500	
Legal/Professional Services Supplemental	\$ 100,000	
free cash to reduce the tax rate	\$ 150,000	
	\$ 1,591,492	
Balance Available after FY25 use	\$ 3,147,584	
*Remaining \$500,000 coming from taxation		

The above chart shows the certified free cash as of 7/1/2023 which is available during FY2024 to appropriate. In November 2023, the Town voted at a Special Town Meeting to appropriate funds from free cash for prior year bills (\$916). FY2025 Free Cash uses list the amounts to be appropriated from free cash at the April 2024 Annual Town Meeting. Capital funds in the amount of \$449k will go towards one-time capital projects. Opioid funds that were closed out to free cash are being reappropriated to a special revenue fund as directed by the Department of Revenue's new guidance on opioid funds. The Harbormaster has proposed the purchase of a harbor launch service with the season beginning in FY2024. The Masonic building in downtown has proposed an agreement for partial sale of the building to the Town for a senior center and/or recreation location. Legal/professional services supplemental appropriation is needed to fund ongoing legal services in relation to proposed 40B and proposed building project in the limited commercial district (LCD). The Town expects the combination of revenues received over budget and expenditure turnbacks to be estimated around \$500k. This leaves an estimated available balance of reserves (free cash and stabilization) of \$4.2M which is \$544k less than the beginning of the year reserve balance.



FUND SUMMARIES



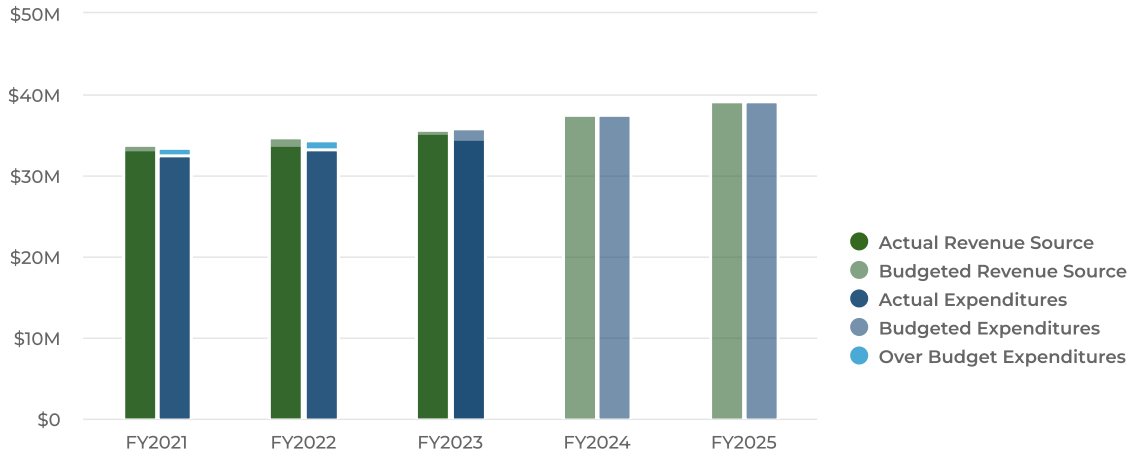


General Fund

The General Fund is the main operating account for the Town of Manchester. Revenues from property taxes, local receipts, and state aid make up the primary funding sources used to fund the town's operations. Expenses for all major town operating expenses are part of the General Fund.

Summary

The Town of Manchester-by-the-sea is projecting \$37.86M of revenue in FY2025. Budgeted expenditures are projected to increase from \$37.58M to \$37.82M in FY2025.



Over-budget expenditure amounts represent the use of free cash. FY2024 data is ongoing.

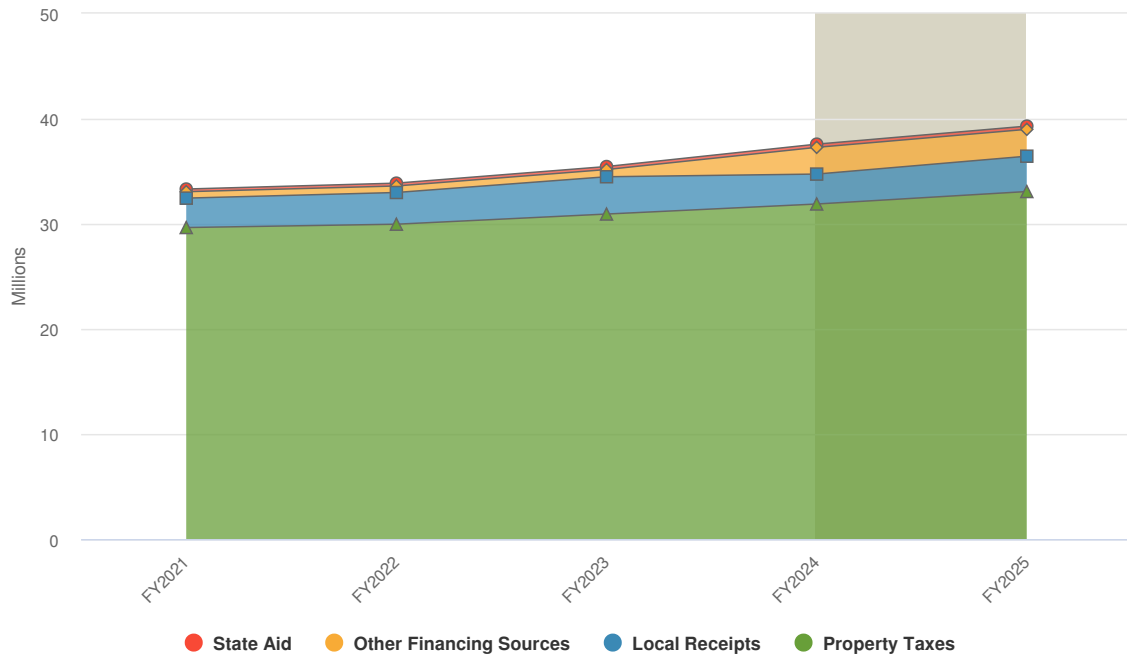
Revenue by Fund

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
General Fund	\$33,868,872	\$35,707,173	\$35,449,949	\$37,579,472	\$39,297,073	4.6%
Total General Fund:	\$33,868,872	\$35,707,173	\$35,449,949	\$37,579,472	\$39,297,073	4.6%



Revenues by Source

Budgeted and Historical 2025 Revenues by Source



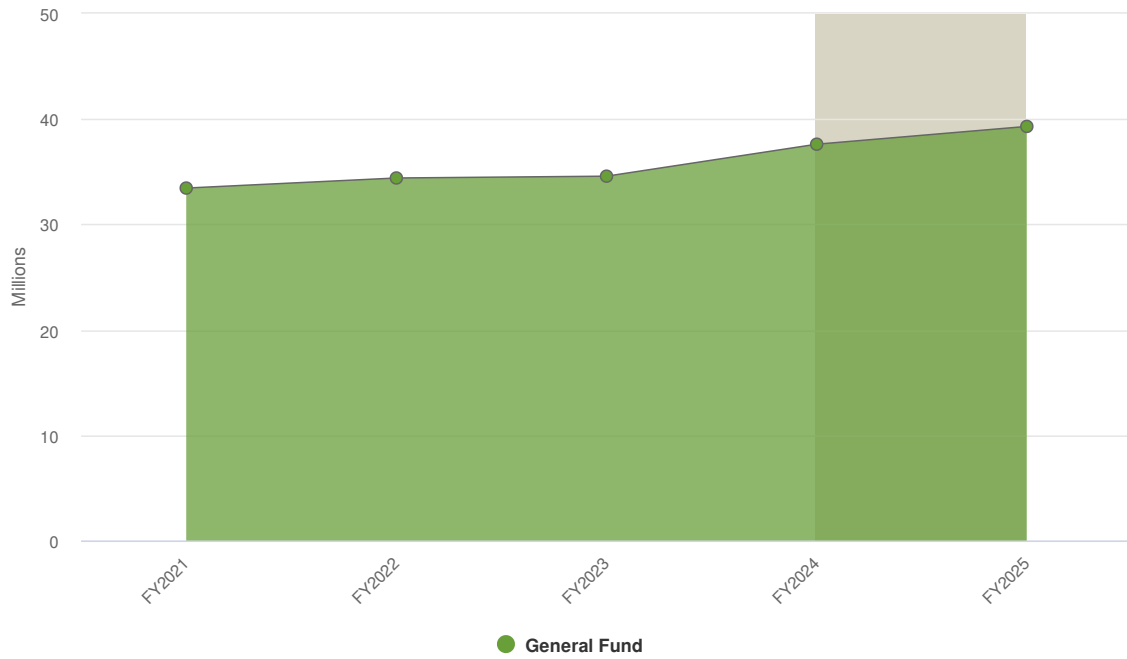
Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source						
Property Taxes	\$29,960,061	\$30,972,687	\$30,927,244	\$31,881,970	\$33,069,602	3.7%
Local Receipts	\$3,018,539	\$2,556,880	\$3,549,015	\$2,850,000	\$3,363,700	18%
State Aid	\$269,465	\$268,424	\$287,106	\$303,891	\$308,169	1.4%
Other Financing Sources	\$620,807	\$1,909,182	\$686,584	\$2,543,611	\$2,555,602	0.5%
Total Revenue Source:	\$33,868,872	\$35,707,173	\$35,449,949	\$37,579,472	\$39,297,073	4.6%



Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



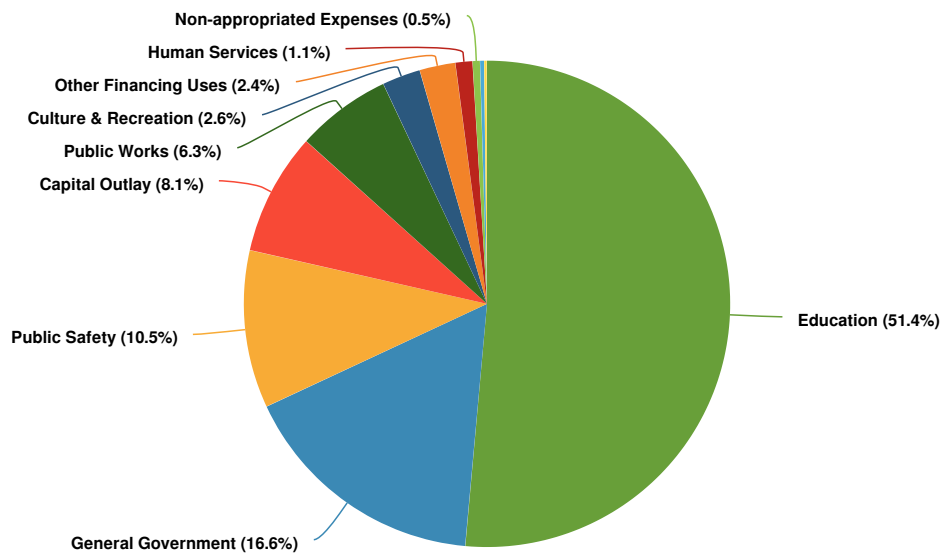
Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
General Fund	\$34,403,415	\$35,897,173	\$34,574,851	\$37,609,472	\$39,297,073	4.5%
Total General Fund:	\$34,403,415	\$35,897,173	\$34,574,851	\$37,609,472	\$39,297,073	4.5%

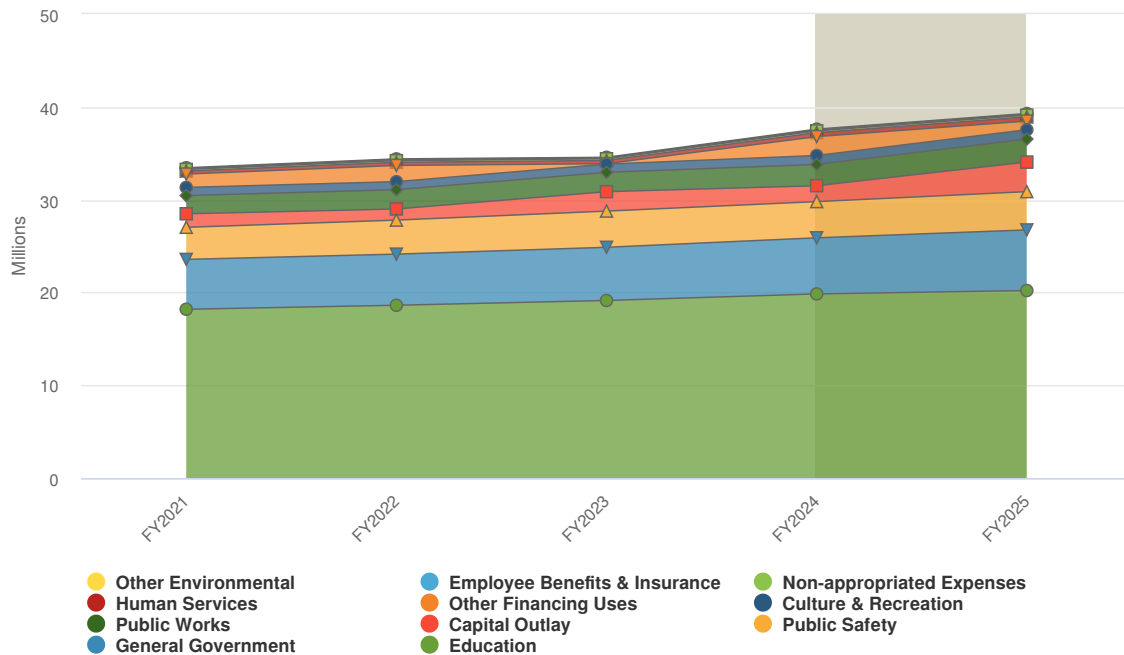


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



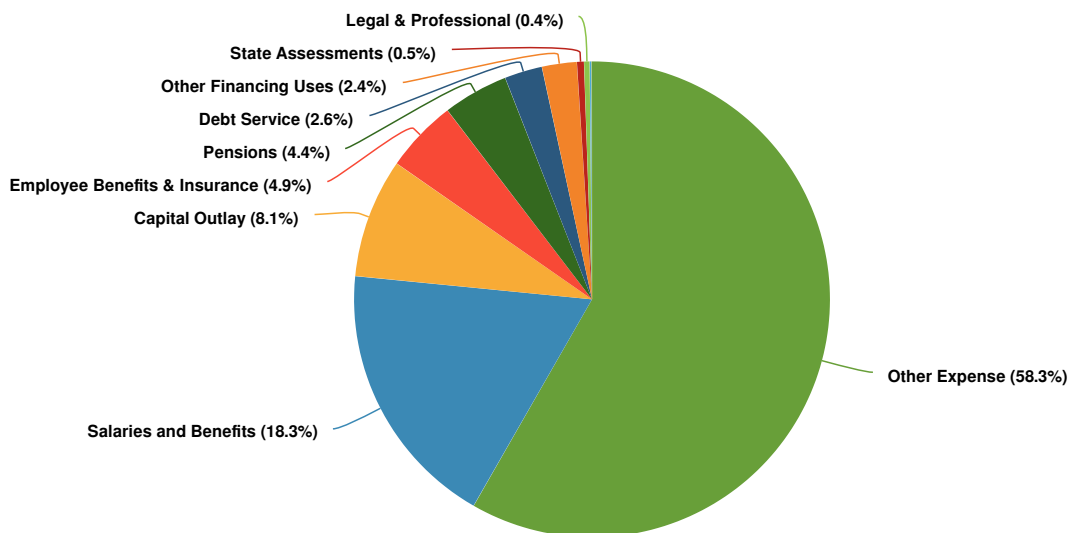
Grey background indicates budgeted figures.



Name	FY2022 Actual	FY2023 Budgeted	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures						
General Government	\$5,510,151	\$5,937,493	\$5,733,333	\$6,046,306	\$6,533,643	8.1%
Human Services	\$339,463	\$345,993	\$347,791	\$425,431	\$446,527	5%
Public Safety	\$3,668,019	\$3,902,479	\$3,901,476	\$3,900,991	\$4,125,705	5.8%
Other Environmental	\$63,836	\$77,845	\$74,694	\$79,756	\$68,337	-14.3%
Public Works	\$2,080,695	\$2,319,592	\$2,086,732	\$2,293,627	\$2,480,466	8.1%
Culture & Recreation	\$862,868	\$890,522	\$882,098	\$961,916	\$1,003,619	4.3%
Employee Benefits & Insurance	\$125,475	\$102,000	\$85,425	\$107,000	\$112,000	4.7%
Non-appropriated Expenses	\$178,572	\$186,995	\$178,960	\$190,616	\$190,616	0%
Other Financing Uses	\$1,749,673	\$852,320	\$50,000	\$2,039,300	\$934,392	-54.2%
Education	\$18,625,752	\$19,140,509	\$19,140,509	\$19,848,229	\$20,212,168	1.8%
Capital Outlay	\$1,198,910	\$2,141,425	\$2,093,833	\$1,716,300	\$3,189,600	85.8%
Total Expenditures:	\$34,403,415	\$35,897,173	\$34,574,851	\$37,609,472	\$39,297,073	4.5%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



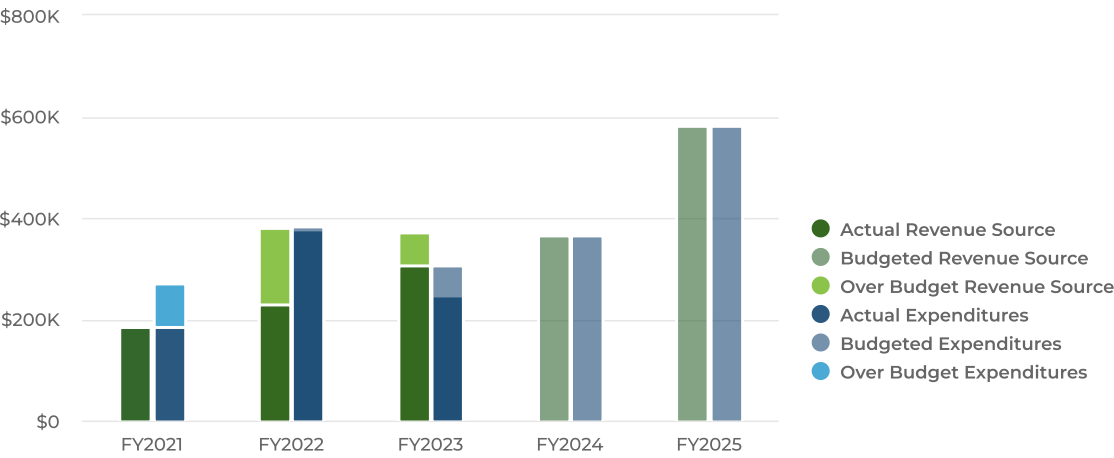


Harbor Master

The harbor fund is funded 100% by waterway funds which include mooring, dinghy, waitlist and dock fees as well as a portion of boat excise taxes. This fund includes expenses for harbor master salaries and operating expenses as well as capital outlay for the harbor.

Summary

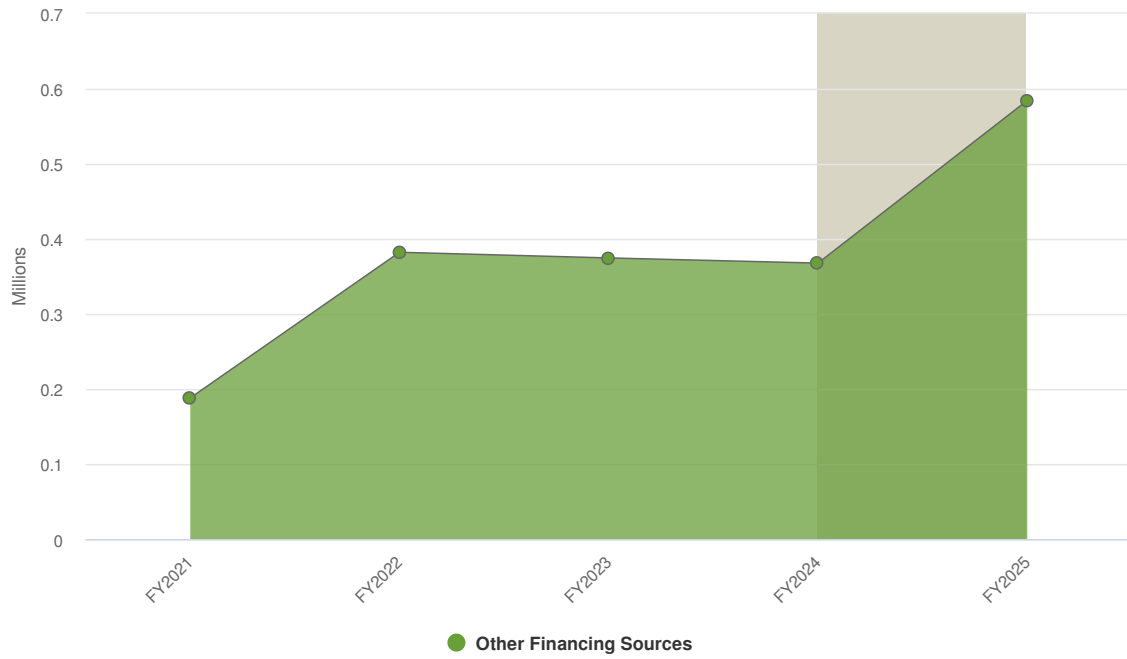
The Town of Manchester-by-the-sea is projecting \$409K of revenue in FY2025. Budgeted expenditures are projected to increase from \$368K to \$409K in FY2025 with the use of waterway funds to fund capital.



Overbudget expenditure figures in the above table represent capital outlay on funds received in prior years that have been carried over as the projects progress.

Revenues by Source

Budgeted and Historical 2025 Revenues by Source



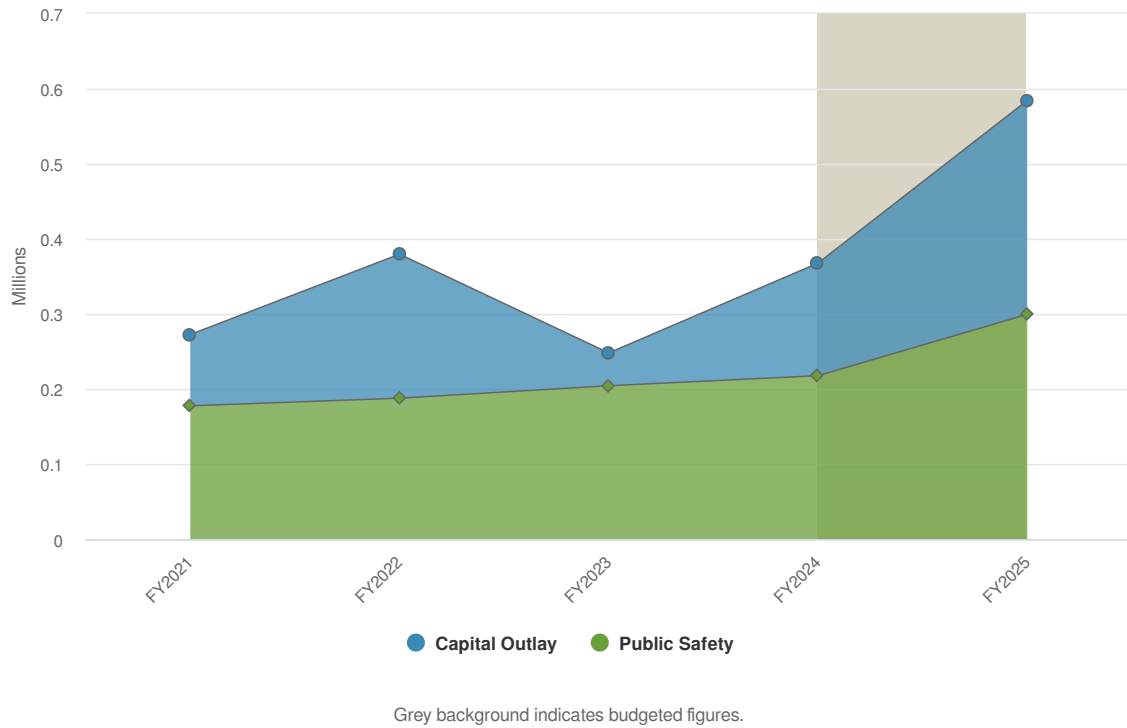
Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source						
Other Financing Sources	\$382,072	\$307,969	\$374,510	\$367,627	\$584,347	59%
Total Revenue Source:	\$382,072	\$307,969	\$374,510	\$367,627	\$584,347	59%



Expenditures by Function

Budgeted and Historical Expenditures by Function



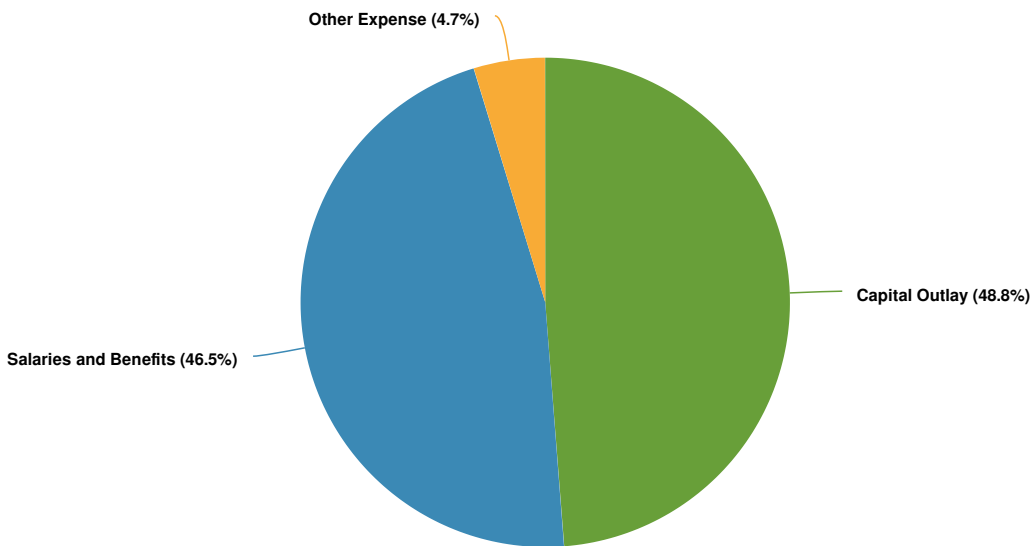
The large increase in the Public Safety line below is the addition of a full-time deputy harbormaster.

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures						
Public Safety	\$187,628	\$212,969	\$204,203	\$217,627	\$299,347	37.6%
Capital Outlay	\$191,895	\$95,000	\$43,749	\$150,000	\$285,000	90%
Total Expenditures:	\$379,523	\$307,969	\$247,952	\$367,627	\$584,347	59%

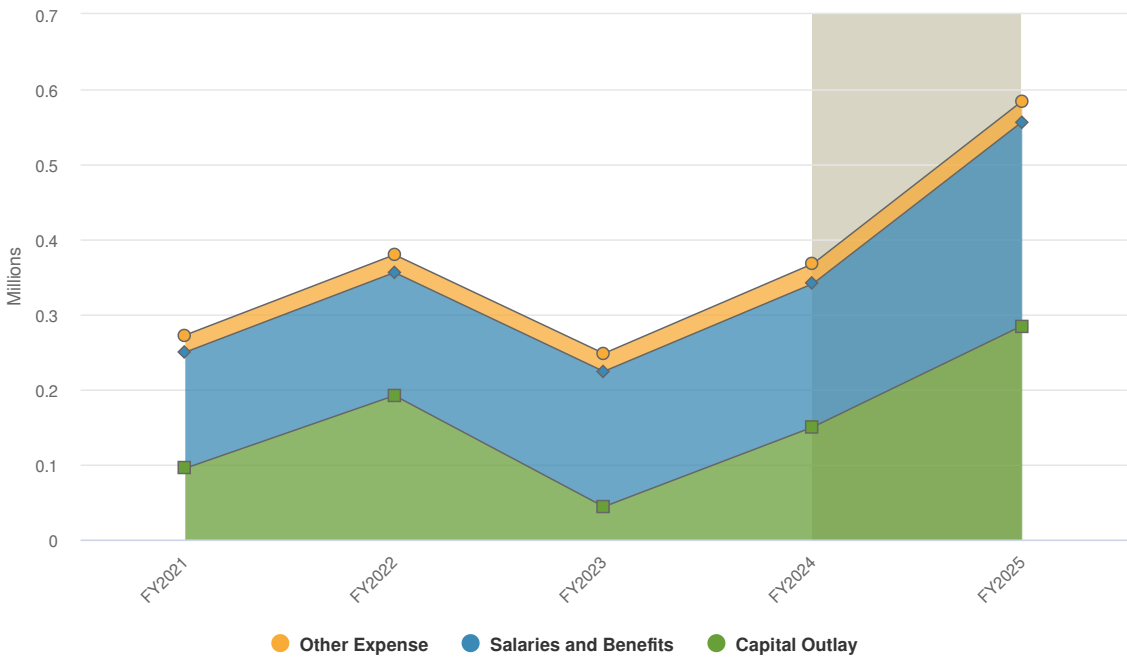


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2022 Actual	FY2023 Budgeted	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Salaries and Benefits	\$163,968	\$186,359	\$180,293	\$191,017	\$271,747	42.3%
Other Expense	\$23,660	\$26,610	\$23,910	\$26,610	\$27,600	3.7%
Capital Outlay	\$191,895	\$95,000	\$43,749	\$150,000	\$285,000	90%
Total Expense Objects:	\$379,523	\$307,969	\$247,952	\$367,627	\$584,347	59%



The Community Preservation Act

The Community Preservation Act, M.G.L. Chapter 44B, was adopted by the Legislature and signed into law in September 2000. The CPA allows any city or town in the Commonwealth of Massachusetts to adopt a property tax surcharge of up to 3%; the revenues from which are matched by State funds. The combined funding from these two sources is used for the following purposes:

- Acquire, create and preserve open space; and rehabilitate and restore open space if acquired or created with CPA funds
- Acquire, preserve, rehabilitate and restore historic resources
- Acquire, create, and preserve land for recreation use; and rehabilitate and restore land for recreational use if acquired or created with CPA funds
- Acquire, create, preserve, and support community housing; and rehabilitate and restore community housing acquired or created with CPA funds

Each fiscal year, at least 10% of the revenues in the Community Preservation Plan must be spent or set aside for open space (excluding recreational uses), 10% for historic preservation, and 10% for community housing. Up to 5% may be spent on administration. The remaining 70% of funds may be allocated to any one or a combination of the three main uses, including public recreational purposes.



Community Preservation Act

The CPA in Manchester

The Community Preservation Act was approved by the citizens of Manchester at an initial tax surcharge of .5%. An increase of 1% was approved at the 2010 Town Election to its current rate of 1.5%. The Community Preservation Committee's responsibilities are to study the needs of the Town of Manchester in cooperation with various town boards, departments, organizations, and citizens and to solicit and evaluate proposals for the use of Community Preservation Act funds for the maximum benefit to the Town of Manchester. The CPC will vote and recommend at Town Meeting those projects which it deems will best achieve the purpose of the Community Preservation Act legislation in the areas of open space, historic preservation, affordable housing and recreation.

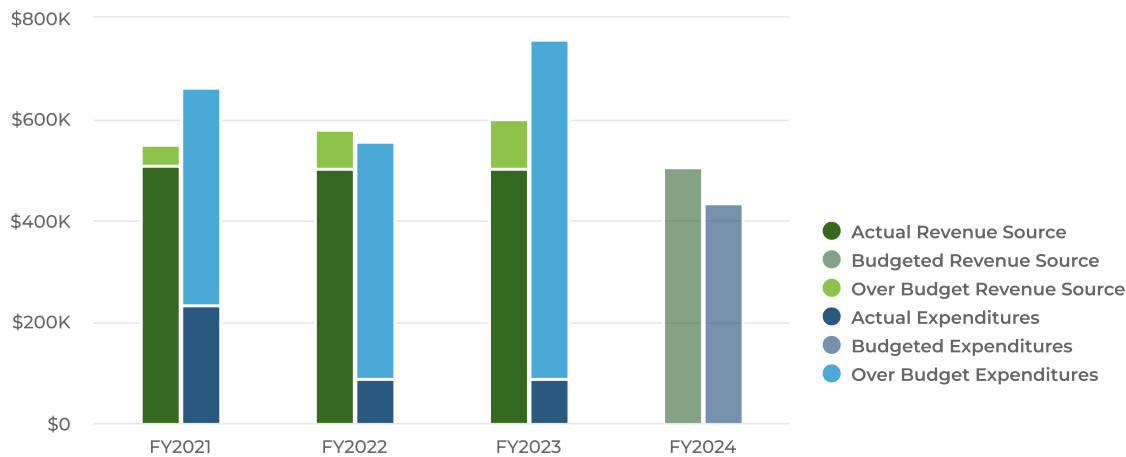
The deadline for applications to the CPC is December 1st* of each calendar year. CPC recommendations for which projects will go before Town Meeting will occur no later than the last day in February prior to Town Meeting in the spring. Please refer to the above link: CPA Funding Application Packet for more information on how to apply for CPA funds.

*When December 1 falls on a Sunday, the deadline will be Monday, December 2.



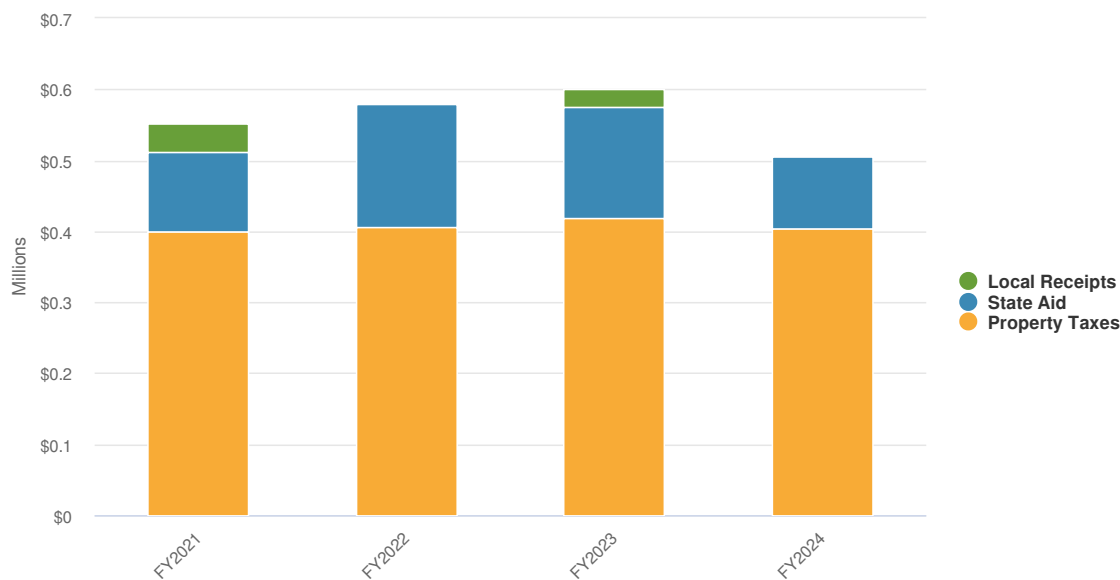
Summary

Overbudget expenditures relate to the use of prior year revenues and available funds spent in the next fiscal year.



Revenues by Source

Budgeted and Historical 2025 Revenues by Source



Local receipts are interest and investment income earned on CPA funds.



FY25 Summary of Requests

The chart below shows the list of applications the CPC has received as of December 18, 2023. Funding sources and final approved projects will be included in the final budget book.

CPC ARTICLE

		Estimated Revenue	Estimated Revenue	Estimated Revenue	Estimated Revenue
		General	Historic Preservation	Recreation/ Open Space	Affordable Housing
		FY-2025	FY-2025	FY-2025	FY-2025
<u>The Community Preservation Act</u>					
1	Administrative costs	25,000	25,000		
2	Winthrop Field Drainage project	10,000		10,000	
3	Powder House Hill Parking & Access Easement	20,000		20,000	
4	Resurface Basketball Courts & Sweeney Park	28,500		28,500	
5	Singing Beach Double Lifeguard Chair	4,500		4,500	
6	Mobi Mat for Singing Beach	7,270		7,270	
7	Re-establish Walking Paths @ Masconomo Park	20,000		20,000	
8	Research Unknown Land Parcels Western Woods	25,000		25,000	
9	Causeway Brook Restroation @ Memorial School	35,000		35,000	
10	Manchester Affordable Housing Trust - Housing Initiative	200,000			200,000
11	Church Steeple Restoration	60,000	60,000		
12	UV Window Protection for Historic Assets	10,727	10,727		
13	Portico Restoration of Hooper Trask House	24,405	24,405		
14	Cemetery Restoration	25,000	25,000		
		-			
		495,402	25,000	120,132	150,270
					200,000





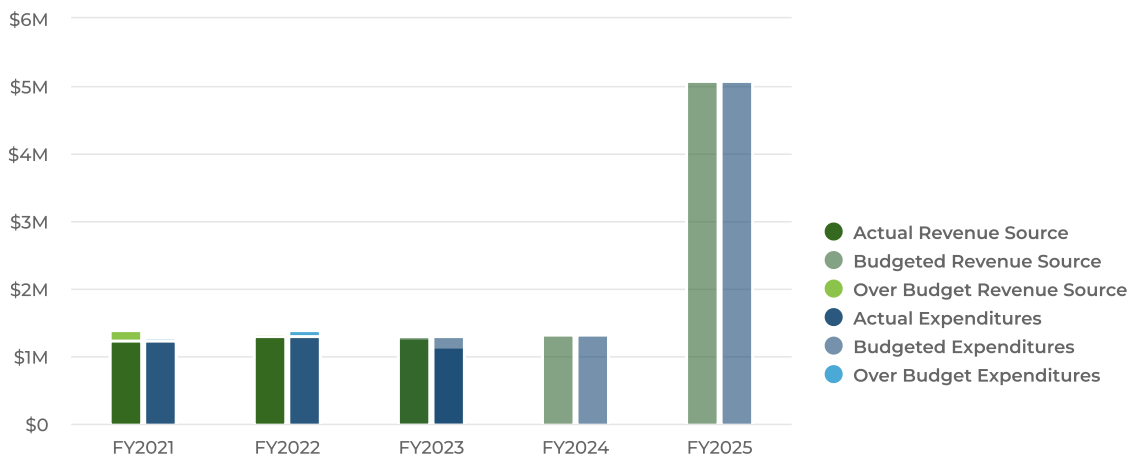
Sewer

The sewer fund is a proprietary fund also known as an enterprise fund. The town adopted the sewer enterprise fund which is used to account for the town's sewer activities. Fund revenues are primarily from user fees charged to residents and businesses. Enterprise funds are set up to be self-supporting, meaning the revenues brought in meet or exceed the expenditures appropriated to run the service. Costs of the fund are primarily salaries, operating expenses and, as needed, capital infrastructure and indirect costs.

The Board of Selectmen serve as the water/sewer commissioners and, as part of their responsibilities, review and approve the rates annually.

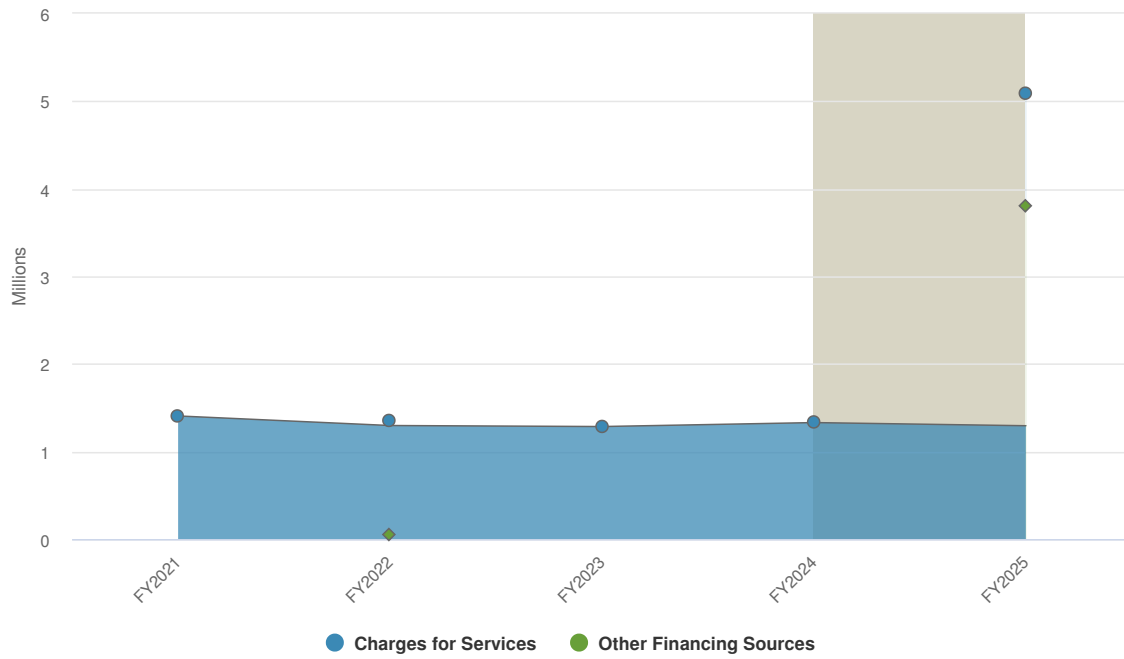
Summary

The Town of Manchester-by-the-sea is projecting \$1.26M of revenue and \$3.45 million authorization to issue long-term debt in FY2025. Budgeted expenditures, not including the proposed bond authorization or the \$200K capital outlay, are projected to increase from \$1.03M to \$1.06M in FY2025.



Revenues by Source

Budgeted and Historical 2025 Revenues by Source



Grey background indicates budgeted figures.

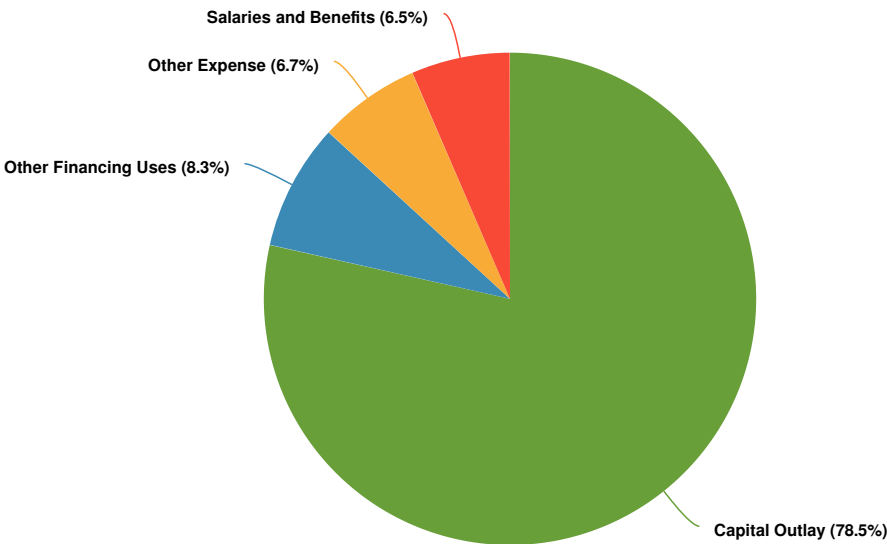
Other financing sources include proposing a bond authorization for \$3.9 million for sewer infrastructure improvements.

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source						
Charges for Services	\$1,296,175	\$1,301,120	\$1,284,492	\$1,329,707	\$1,293,772	-2.7%
Other Financing Sources	\$50,000	\$0	\$0	\$0	\$3,800,000	N/A
Total Revenue Source:	\$1,346,175	\$1,301,120	\$1,284,492	\$1,329,707	\$5,093,772	283.1%

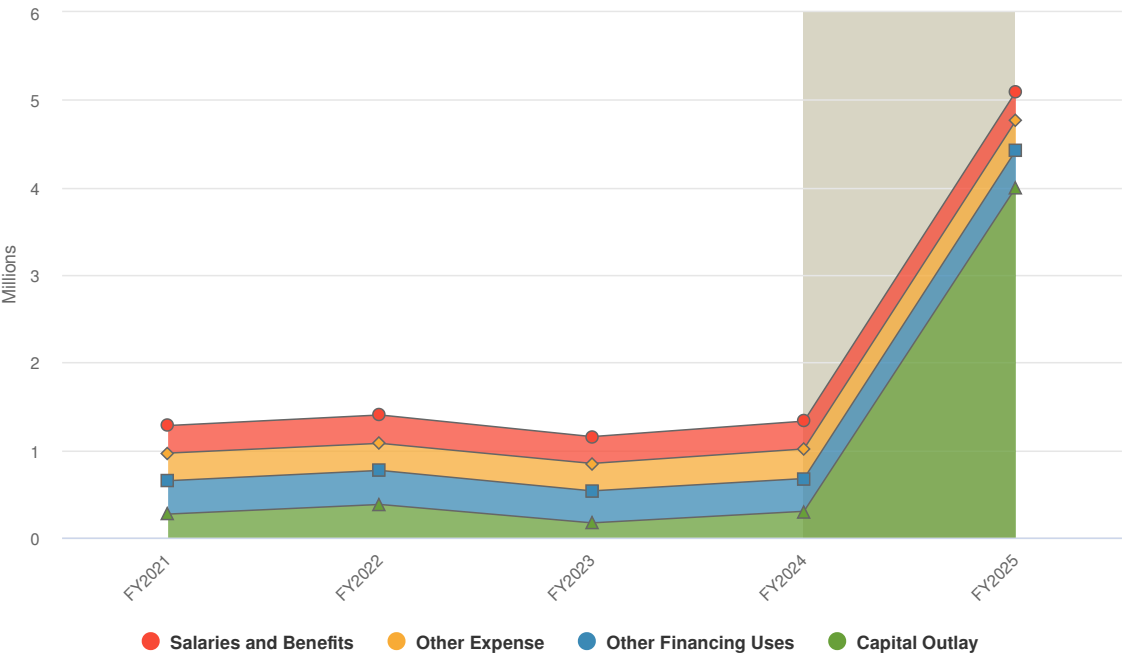


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Capital outlay amount includes \$3.9 million which is proposed to be funded by issuing long-term debt.



Name	FY2022 Actual	FY2023 Budgeted	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Salaries and Benefits	\$323,990	\$306,233	\$306,233	\$317,763	\$330,443	4%
Other Expense	\$309,221	\$329,600	\$313,456	\$337,800	\$340,400	0.8%
Capital Outlay	\$378,244	\$300,000	\$167,895	\$300,000	\$4,000,000	1,233.3%
Other Financing Uses	\$388,838	\$365,287	\$365,287	\$374,144	\$422,929	13%
Total Expense Objects:	\$1,400,294	\$1,301,120	\$1,152,871	\$1,329,707	\$5,093,772	283.1%





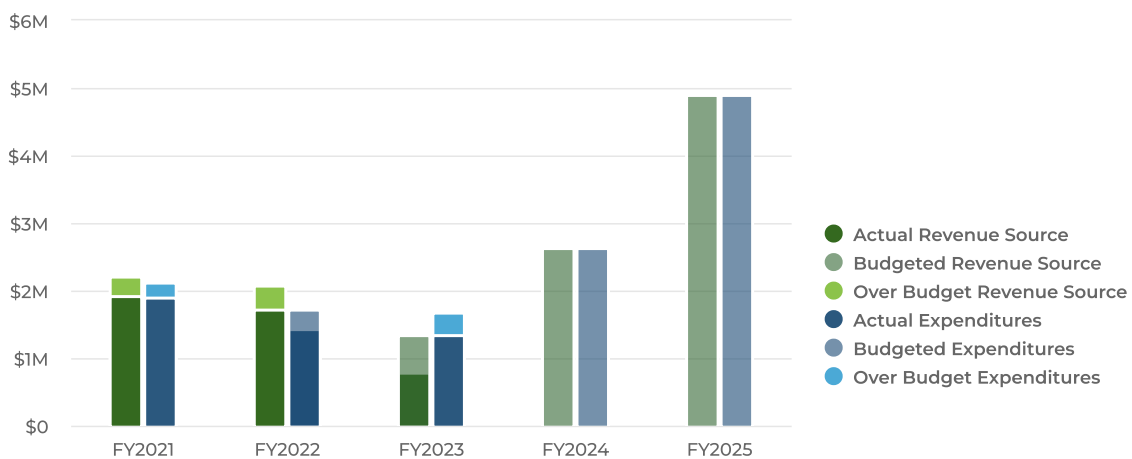
Water Fund

The water fund is a proprietary fund also known as an enterprise fund. The town adopted the water enterprise fund, which is used to account for the town's water activities. Fund revenues are primarily from user fees charged to residents and businesses. Enterprise funds are set up to be self-supporting, meaning the revenues brought in meet or exceed the expenditures appropriated to run the service. Costs of the fund are primarily, salaries, operating expenses and, as needed, capital infrastructure and indirect costs. Historically, the water fund has been subsidized by the general fund for capital expenditures with the goal of the water fund becoming 100% self-sustaining.

The Board of Selectmen serve as the water/sewer commissioners and as part of their responsibilities, review and approve the rates annually.

Summary

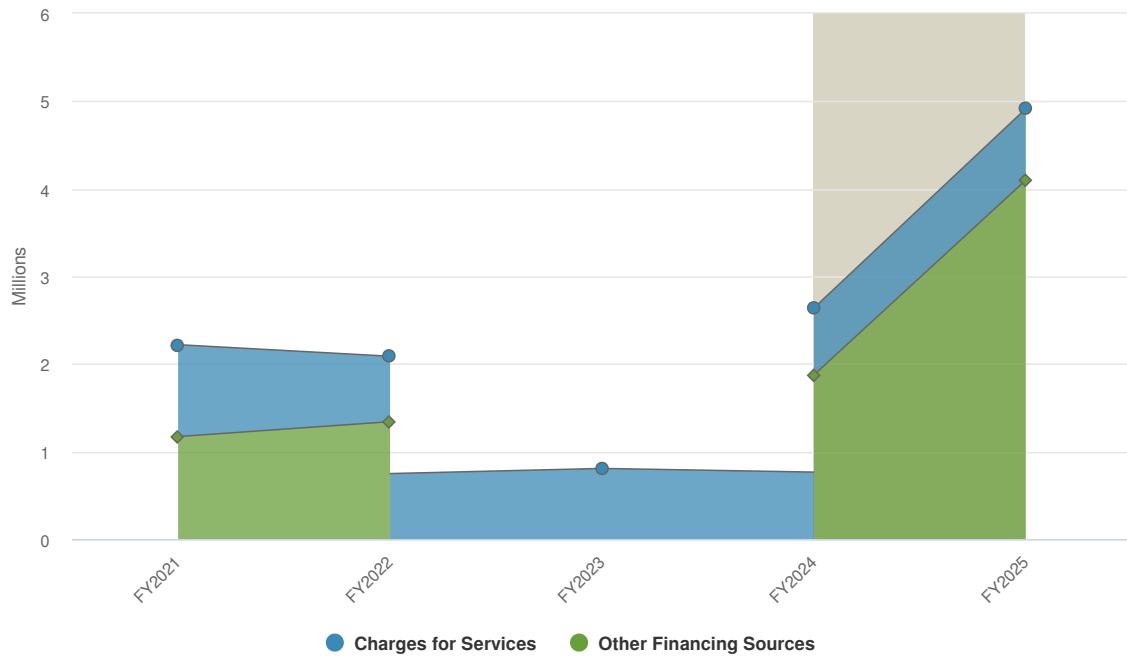
The Town of Manchester-by-the-sea is projecting \$786.3K of revenue in FY2025 along with \$4.1 million in proposed bond authorizations for capital purposes.



Significant increase in capital for water pipes, water meter replacement program, PFAS treatment requirements and other related projects compared to prior year.

Revenues by Source

Budgeted and Historical 2025 Revenues by Source



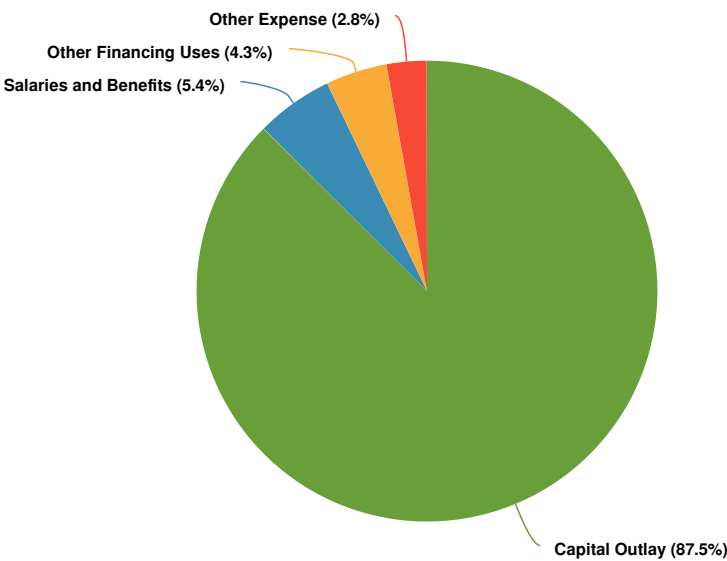
Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source						
Charges for Services	\$747,565	\$763,060	\$806,199	\$764,273	\$816,293	6.8%
Other Financing Sources	\$1,340,000	\$600,000	\$0	\$1,875,000	\$4,100,000	118.7%
Total Revenue Source:	\$2,087,565	\$1,363,060	\$806,199	\$2,639,273	\$4,916,293	86.3%



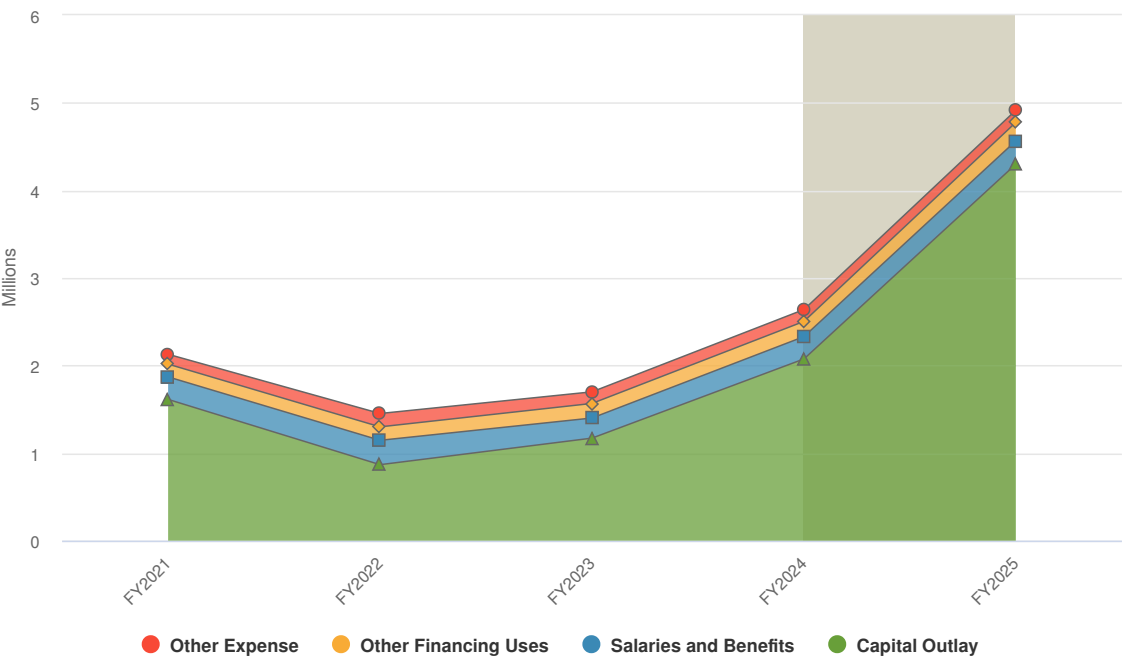
Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Over the past 5+ years the town has been working on the backlog of water infrastructure improvements.

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2022 Actual	FY2023 Budgeted	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Salaries and Benefits	\$278,299	\$254,763	\$229,696	\$255,006	\$266,460	4.5%
Other Expense	\$152,613	\$142,000	\$132,597	\$135,500	\$138,500	2.2%
Capital Outlay	\$867,369	\$800,000	\$1,170,698	\$2,075,000	\$4,300,000	107.2%
Other Financing Uses	\$153,589	\$166,297	\$166,297	\$173,767	\$211,333	21.6%
Total Expense Objects:	\$1,451,871	\$1,363,060	\$1,699,287	\$2,639,273	\$4,916,293	86.3%



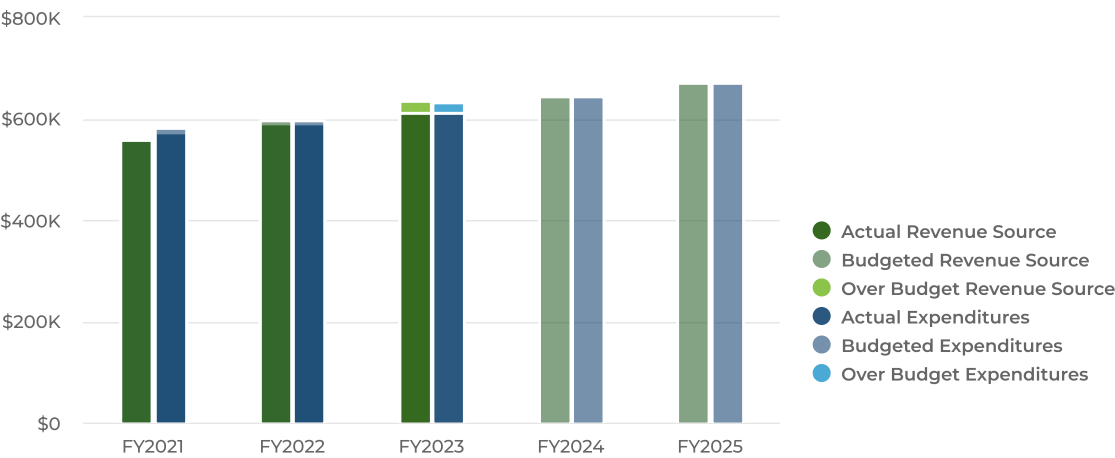


Water Treatment Plant

The water treatment plant fund is part of the water enterprise fund however separated to show the cost center of operating the water treatment plant as stand alone, not including the wells and pipe infrastructure.

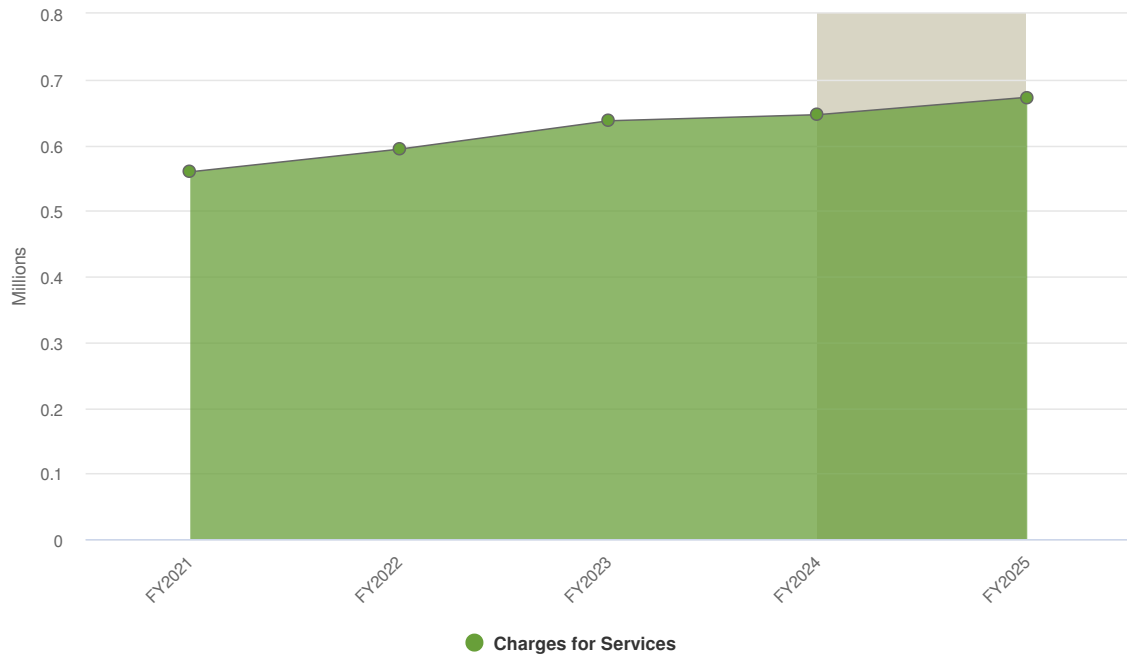
Summary

The Town of Manchester-by-the-sea is projecting \$672.67K of revenue in FY2025, which represents a 4.1% increase over the prior year. Budgeted expenditures are projected to increase by 4.1% or \$26.52K to \$672.67K in FY2025.



Revenues by Source

Budgeted and Historical 2025 Revenues by Source



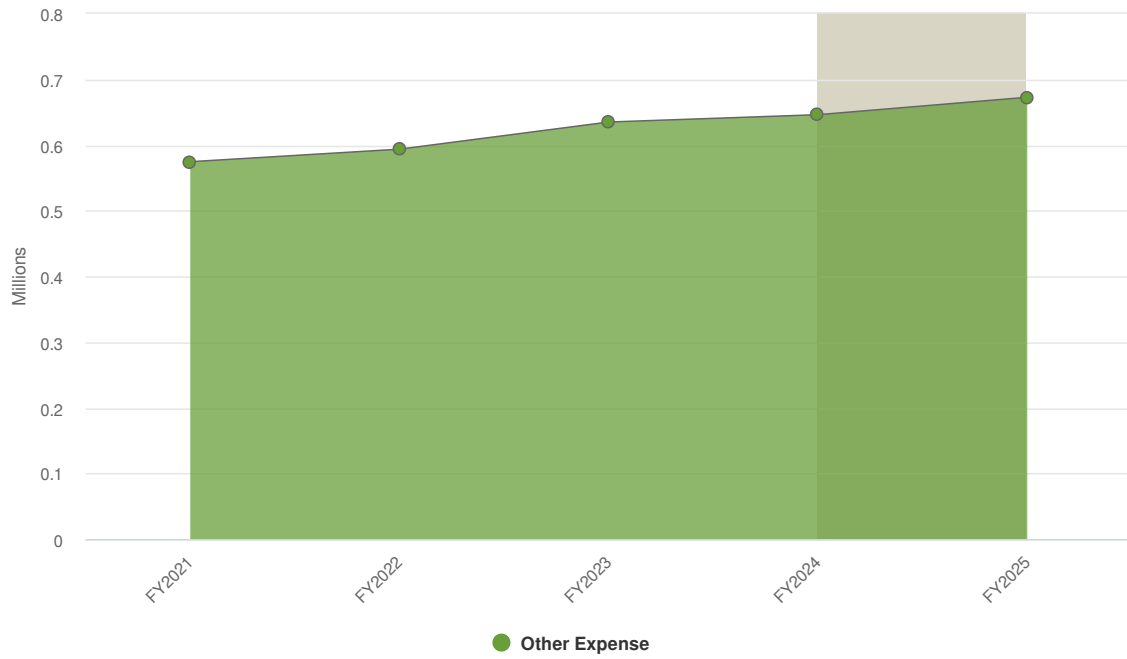
Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source						
Charges for Services	\$593,643	\$612,720	\$636,866	\$646,150	\$672,665	4.1%
Total Revenue Source:	\$593,643	\$612,720	\$636,866	\$646,150	\$672,665	4.1%



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Other Expense	\$593,643	\$612,720	\$634,978	\$646,150	\$672,665	4.1%
Total Expense Objects:	\$593,643	\$612,720	\$634,978	\$646,150	\$672,665	4.1%





Affordable Housing Trust

The Manchester-by-the-Sea Affordable Housing Trust was established by Town Meeting vote in 2016 with the mission to increase diversity of housing options to meet the needs of Manchester's low and moderate income households. The Trust is comprised of a seven-member board of resident volunteers with experience and expertise in housing policy, finance, development, programs, and advocacy. The Town Planner, through funding from the Community Preservation Act, provides staff support to the Trust.

MISSION STATEMENT

The AHT will support affordable housing choice, diversity and opportunity in Manchester-by-the Sea; its actions will benefit those who cannot afford to rent or own a home in town, including seniors and local workers who provide valuable services to the town and are the backbone of the local economy.

The AHT is grounded in the principle that a diverse economic and demographic mix of residents is beneficial to the long-term well-being of the town, and a range of housing opportunities, enhanced by affordable community housing, is a means to support the broadest segment of the community. It is the AHT's Mission to:

- **Communicate** - Engage town residents in an inclusive manner to discuss the benefits of community housing, so that the AHT reflects a broad, community- supported mission.
- **Collaborate** - Work with town officials and boards to outline the mission, principles and goals of the AHT, and to foster community housing efforts.
- **Target Housing Need** - Promote additional community housing that is affordable and accessible to those with low and moderate incomes.
- **Provide Support** - Encourage, deliver and sustain housing opportunities, choice and financial support for town residents burdened by high rents and home prices.
- **Promote Community Housing** - Increase the inventory of community affordable housing units that count on the state's Subsidized Housing Inventory with a goal of at least 10% of the total Manchester-by-the Sea housing stock.
- **Be Timely** - When pursuing development plans, be responsive to demographic and housing trends, such as the increasing aging population, growing number of households in town, and the loss of rental housing as homeownership units have increased.
- **Encourage Design for Excellence** - Promote aspirational design principles to guide the development of community housing- with style and a sense of place that is appropriate, energy efficient and contextual.

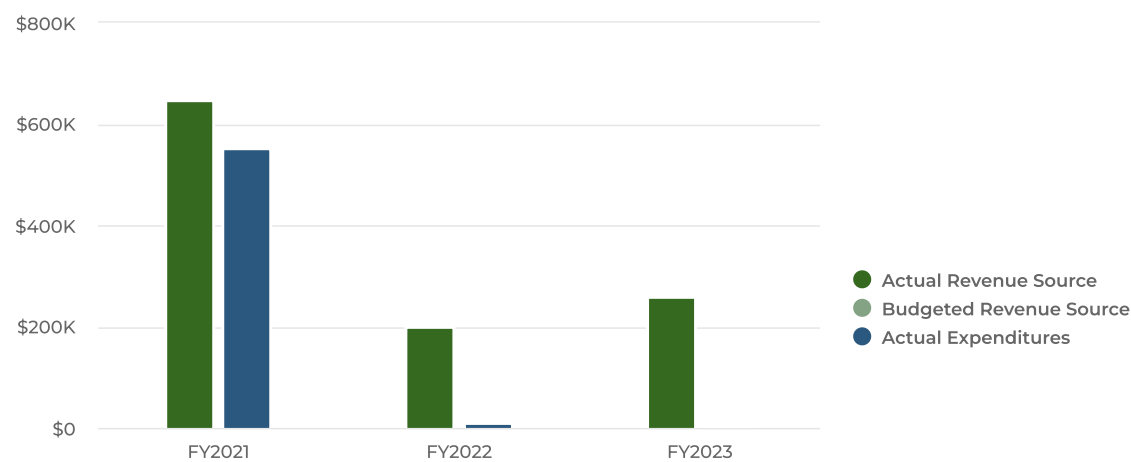
OPERATING PRINCIPLES

To further its mission and promote affordable community housing options, choice and diversity, the AHT will follow these operating principles:

- **Use Resources Wisely** - Use available financial and in-kind resources, including an allocation of local Community Preservation Funds, to promote the planning and development of community housing.
- **Seek Proposals for Community Housing** - Prepare Request for Proposals to solicit community housing applications, using AHT funds and publicly-owned land to leverage private development and secure additional funding.
- **Address Policy and Zoning** - Advocate for housing and zoning policies that facilitate community housing
- **Pursue Community Housing Opportunities** - Identify specific opportunities to create community housing, such as utilizing unused town-owned land, or partnering with the Housing Authority to consider creative use of existing properties.
- **Be A Partner in Development for the Good of the Town** - Engage with and encourage developers to pursue well-designed proposals that include community housing.
- **Encourage Development of a Variety of Purpose-Built Projects** - Promote housing unit types and sizes with reasonable rents or prices to match the diversity of community needs.
- **Undertake Small Actions, With Meaningful Results** - Provide creative financial assistance to make rental or homeownership housing affordable to the greatest number of income eligible households.



Summary



Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual
Expense Objects			
Other Expense	\$553,926	\$11,376	\$2,308
Total Expense Objects:	\$553,926	\$11,376	\$2,308





Other Post-Employment Benefit Trust (OPEB)

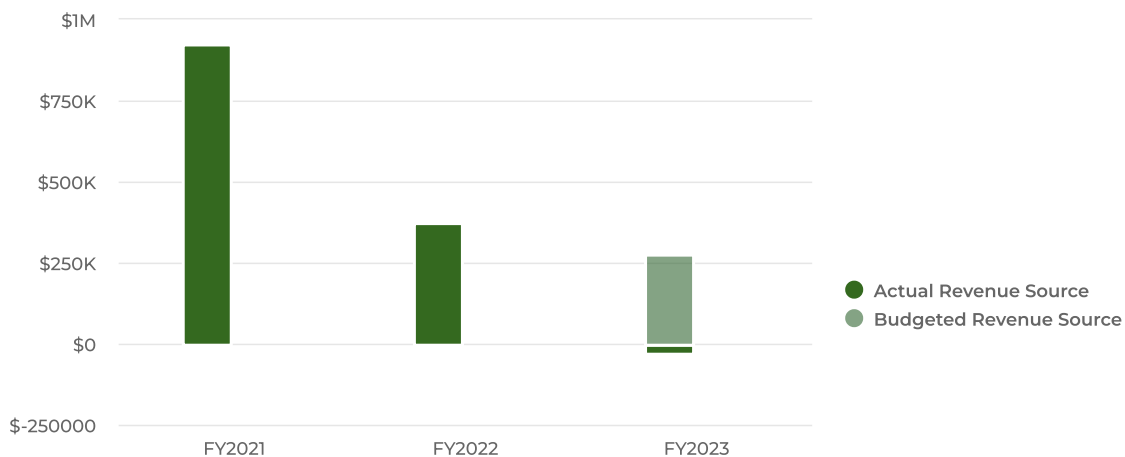
"Other Post-Employment Benefits Liability Trust Fund" or "OPEB Fund"; a trust fund established by a governmental unit for the deposit of gifts, grants, appropriations and other funds for the: (1) benefit of retired employees and their dependents, (2) payment of required contributions by the unit to the group health insurance benefits provided to employees and their dependents after retirement and (3) reduction and elimination of the unfunded liability of the unit for such benefits. More information can be found on the State of Massachusetts' website: <https://malegislature.gov/laws/generallaws/parti/titleiv/chapter32b/section20>

The town established the OPEB trust in April 2012. In April of 2014, the Town transferred the town's OPEB assets to the state's Pension Reserve Investment Trust (PRIT) who manages the trusts' assets. Many municipalities contribute to PRIT with OPEB funds.

The town contributes 2-3% more annually to the trust with the goal of fully funding the town's OPEB liability by 2033.

Summary

The Town of Manchester-by-the-sea is projecting \$297,979 of revenue from the general fund in FY2025, which represents a 3% increase over the prior year. No budgeted expenditures from this fund are expected in FY2025.



April 2024 Annual Town meeting, if the OPEB recommendation of \$300,000 is approved, these funds will be transferred at the beginning of FY2025. This is a change from prior years. In FY2024, OPEB funding changed from free cash (available funds) to taxation. Therefore, the funds cannot be transferred at the end of the fiscal year.

Actual revenue reported in the tables of this report includes investment income as well as unrealized gains and losses. FY2021 was an anomaly of a year when the OPEB investment income and unrealized gains and losses were significantly more than in the prior year.



FUNDING SOURCES



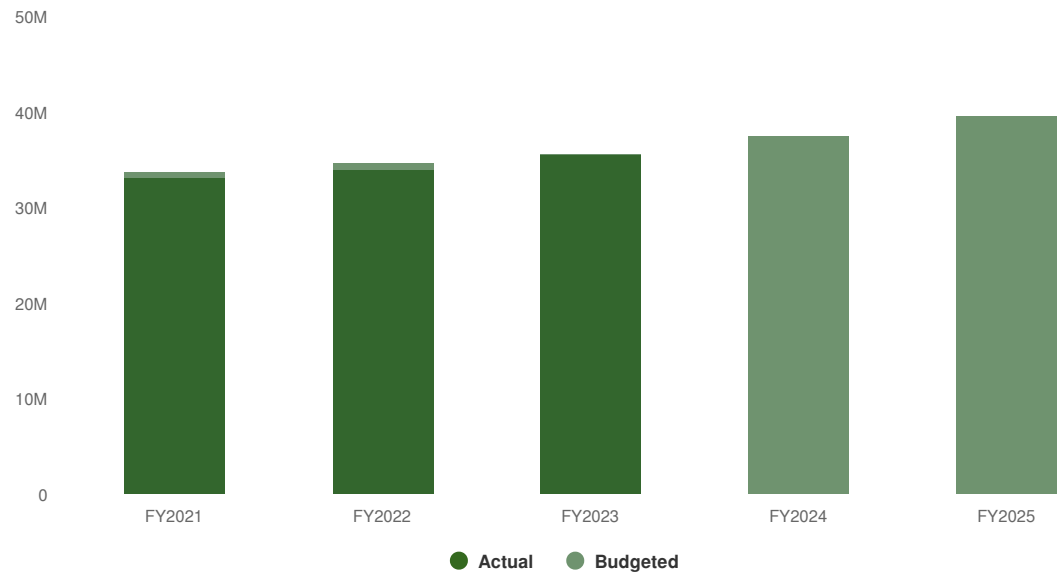
Governmental Fund Revenues Summary

\$39,573,251

\$1,930,043

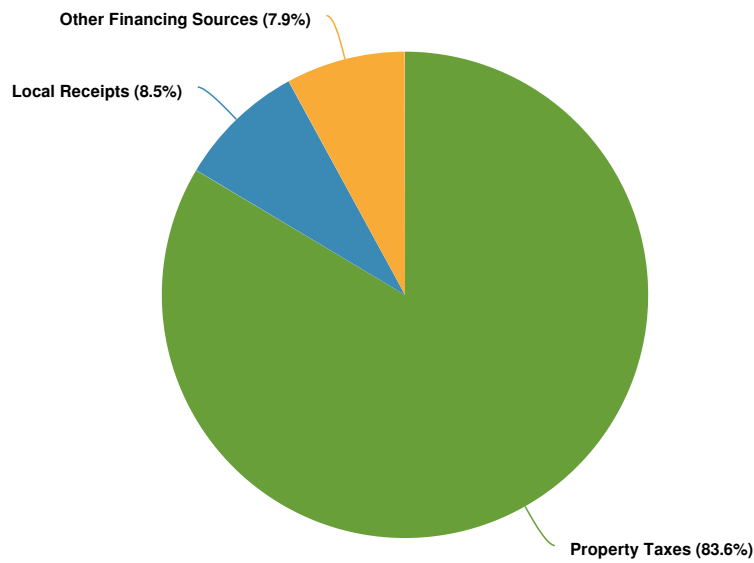
(5.13% vs. prior year)

Governmental Fund Revenues Proposed and Historical Budget vs. Actual

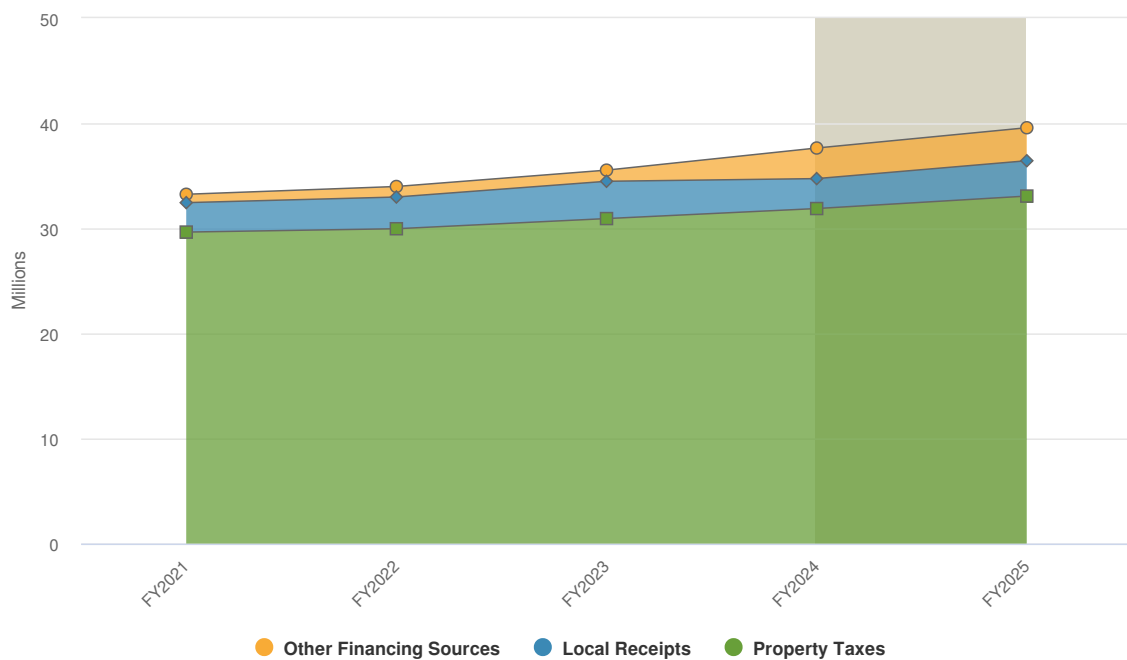


Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Grey background indicates budgeted figures.

Other property taxes is tax liens redeemed which can significantly fluctuate from year to year.



Name	FY2022 Actual	FY2023 Budgeted	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source						
Property Taxes						
Real Estate Taxes	\$29,215,687	\$30,227,687	\$30,118,995	\$31,136,970	\$31,659,602	1.7%
Personal Property Taxes	\$729,867	\$745,000	\$732,994	\$745,000	\$750,000	0.7%
Other	\$14,507	\$0	\$75,256	\$0	\$660,000	N/A
Total Property Taxes:	\$29,960,061	\$30,972,687	\$30,927,244	\$31,881,970	\$33,069,602	3.7%
Local Receipts						
Licenses & Permits	\$388,205	\$310,000	\$434,686	\$371,000	\$463,500	24.9%
Miscellaneous	\$62,861	\$54,000	\$188,187	\$54,000	\$56,000	3.7%
Motor Vehicle Taxes	\$1,097,723	\$965,000	\$1,117,962	\$1,000,000	\$1,100,000	10%
Boat Taxes	\$15,381	\$15,000	\$14,887	\$15,000	\$15,000	0%
Meals Tax	\$70,846	\$60,000	\$74,797	\$70,000	\$75,000	7.1%
Other Fees	\$129,082	\$130,380	\$168,218	\$130,000	\$150,000	15.4%
Fines	\$43,843	\$30,000	\$45,974	\$30,000	\$45,000	50%
Betterment	\$23,973	\$30,000	\$10,110	\$23,000	\$10,000	-56.5%
Rentals	\$255,700	\$230,000	\$263,225	\$250,000	\$260,000	4%
Trash	\$326,695	\$310,000	\$331,845	\$325,000	\$330,000	1.5%
Recreation	\$294,496	\$124,500	\$314,291	\$290,000	\$310,000	6.9%
Ambulance	\$203,745	\$200,000	\$236,683	\$200,000	\$230,200	15.1%
Investments	\$18,299	\$34,000	\$234,744	\$18,000	\$220,000	1,122.2%
Other	\$87,690	\$64,000	\$113,405	\$74,000	\$99,000	33.8%
Total Local Receipts:	\$3,018,539	\$2,556,880	\$3,549,015	\$2,850,000	\$3,363,700	18%
Other Financing Sources						
Transfers In	\$1,002,879	\$2,217,151	\$1,061,094	\$2,911,238	\$3,139,949	7.9%
Total Other Financing Sources:	\$1,002,879	\$2,217,151	\$1,061,094	\$2,911,238	\$3,139,949	7.9%
Total Revenue Source:	\$33,981,478	\$35,746,718	\$35,537,354	\$37,643,208	\$39,573,251	5.1%



DEPARTMENTS



Town Administrator

Gregory T. Federspiel
Town Administrator

The Town Administrator's Budget consists of expenses supporting the work of the Town Administrator and the Select Board. The Board is recognized under the General Laws of the commonwealth as the Town's body of chief elected officers. The powers and duties of the Board include appointing the Town Administrator and appointing residents to various 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.

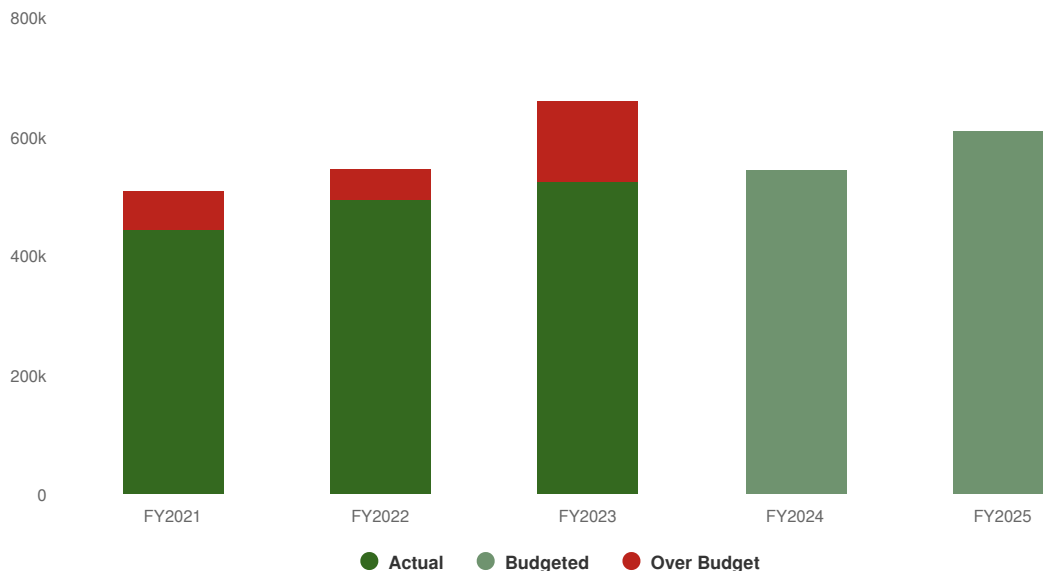
The Town Administrator is the senior appointed officer of the Town and is responsible for the effective operation of the Town. The TA directs the administration of departments, as well as various boards and committees. The TA is responsible for implementing the policies and directives of the Selectmen,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

Expenditures Summary

The proposed FY25 budget is essentially a status quo budget except for the addition of 6 hours a week to the Communications Coordinator's position, bringing the position to 33.5 hours a week in response to the growing demands for strong communications between Town Hall and residents. Also, legal expenses have been escalating thus more funding is proposed for this in FY25.

\$608,699 **\$66,265**
(12.22% vs. prior year)

Town Administrator Proposed and Historical Budget vs. Actual

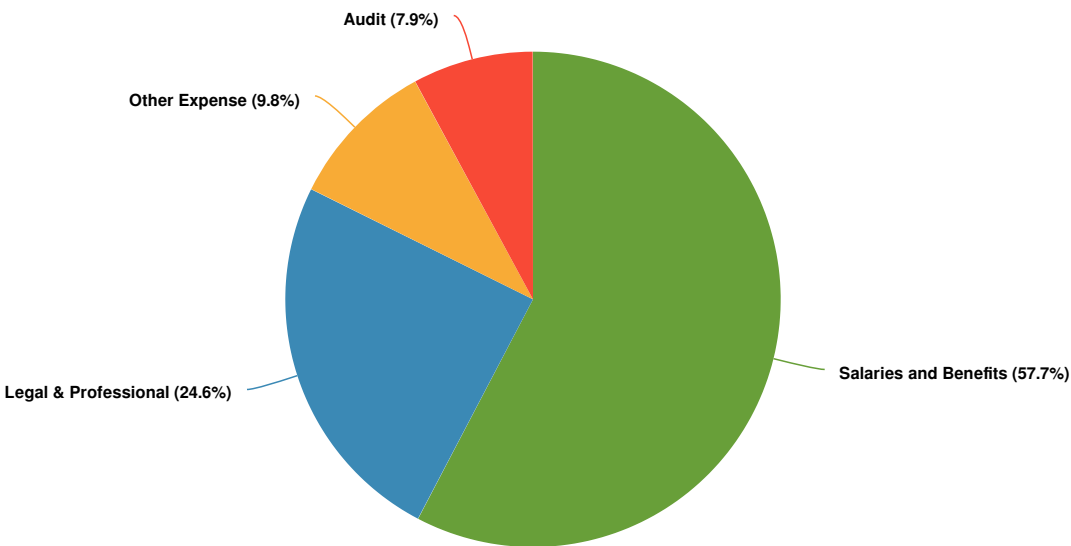


Amounts shown as overbudgeted in the columns above are due to the inclusion of carryover expenditures however, the carryover budgets have not been included. In addition, the budgeted amounts do not show any amendments to the original budget for the respective fiscal year.

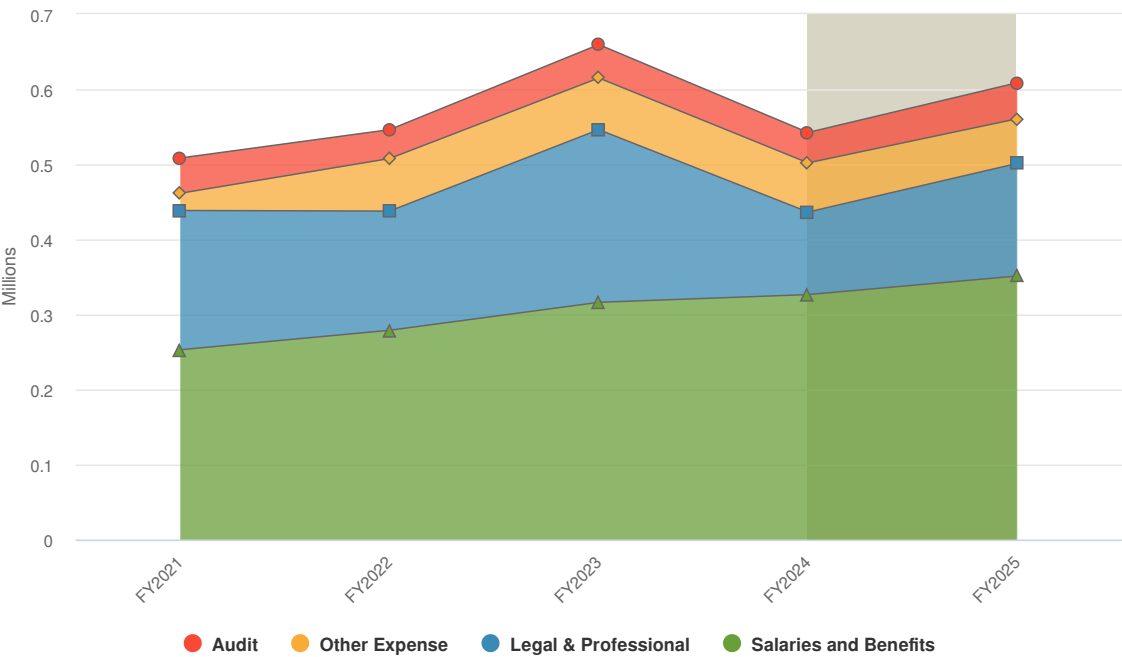


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2022 Actual	FY2023 Budgeted	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Salaries and Benefits						
SELECTMEN'S SALARIES	\$278,895	\$319,232	\$316,126	\$326,434	\$351,199	7.6%
Total Salaries and Benefits:	\$278,895	\$319,232	\$316,126	\$326,434	\$351,199	7.6%
Legal & Professional						
LEGAL EXPENSES	\$0	\$0	\$0	\$0	\$100,000	N/A
PROFESSIONAL SERVICES	\$158,789	\$95,000	\$230,088	\$110,000	\$50,000	-54.5%
Total Legal & Professional:	\$158,789	\$95,000	\$230,088	\$110,000	\$150,000	36.4%
Audit						
AUDIT	\$38,460	\$44,500	\$44,500	\$40,500	\$48,000	18.5%
Total Audit:	\$38,460	\$44,500	\$44,500	\$40,500	\$48,000	18.5%
Other Expense						
TOWN REPORTS	\$12,737	\$12,750	\$17,650	\$13,000	\$7,000	-46.2%
PROF SVCS-HR	\$36,105	\$33,000	\$30,280	\$34,000	\$33,000	-2.9%
EDUCATION/TRAINING	\$978	\$2,000	\$2,664	\$2,000	\$2,000	0%
TELEPHONE	\$631	\$550	\$498	\$650	\$650	0%
POSTAGE	\$3,509	\$550	\$36	\$600	\$600	0%
PRINTING/ADVERTISING	\$4,026	\$1,500	\$3,786	\$1,500	\$1,500	0%
OFFICE SUPPLIES	\$925	\$1,000	\$984	\$1,000	\$2,000	100%
TRAVEL/MEALS	\$334	\$2,000	\$795	\$2,000	\$1,500	-25%
DUES/SUBSCRIPTIONS	\$5,660	\$4,500	\$4,355	\$5,000	\$5,000	0%
NEWSLETTERS/NOTICES	\$2,116	\$3,500	\$4,111	\$2,750	\$3,500	27.3%
MISC. COMMITTEE EXPENSES	\$111	\$1,750	\$696	\$1,000	\$750	-25%
MISC.	\$2,894	\$1,400	\$2,982	\$2,000	\$2,000	0%
Total Other Expense:	\$70,027	\$64,500	\$68,838	\$65,500	\$59,500	-9.2%
Total Expense Objects:	\$546,170	\$523,232	\$659,552	\$542,434	\$608,699	12.2%

FY2025 budget for town reports was originally requested 12/18/2023 for \$14,000, this was reduced to \$7,000 due to the approval of discontinuing the printing and delivery of town reports to every household in town.

Goal #1: Enhanced Governance Structure and Communications

Having the work of Town Boards, Committees and Departments aligned and working toward common goals will improve our outcomes. Greater efficiencies can thus be achieved along with stronger work teams. Our on-going "Governance Project" continues to work on new processes. As the "nerve center" of Town operations, the Select Board's/Town Administrator's Office strives to keep the residents informed of important aspects of municipal affairs. The Town's website and social media presence, along with weekly updates, and quarterly newsletters all serve to communicate with and engage residents.



Goal #2: Advance Long-range Facility Planning

A priority is to map out what Town facilities are in most critical need of improvement and what facilities will be located where in the long-term. Toward this end, a facility plan has been completed and provides a road map for future efforts to improve Town facilities in a logical and affordable manner. Large new re-investments are looming, and it is important to align financial resources with the timing of facility projects. The proposed FY25 capital budget starts us off by funding siting work for a possible new DPW garage.

Goal #3: Pursue New Land use Policies

The Town needs to diversify its housing stock to better accommodate a broader range of ages, incomes, and lifestyles. In doing so, it is critical to maintain the character of the community, preserving important environmental assets and enhancing the vitality of a small commercial base. Currently, we are focused on how best to respond to the MBTA zoning mandate from the state.

Goal #4: Maintain Strong Fiscal Discipline and address the School District's Structural Budget Deficit

With economic challenges and uncertainty a constant, it will be critical to stick to our fiscal policies that have placed the Town in a strong financial position. The School District's structural deficit will require creative solutions, especially as we are seeing divergent funding goals between Essex and Manchester.

Goal #5: Enhance Climate Resiliency, including the long-term protection of our water resources

Additional time, attention and resources are needed as we prepare to meet the challenges of climate change. Our recently completed and award winning Coastal Vulnerability Action Plan spells out steps we have started to take to protect our village core area from flooding. We continue to take advantage of additional state and federal funds as they become available. The recent work of the Water Resources Protection Task Force provides directions to take to ensure the long-term protection of our drinking water supplies.

Goal #6: Smooth transition to a new Town Administrator

By the end of the 2025 fiscal year (June 2025) a new Town Administrator will be on-board and making the transition to taking over as our current TA retires.



Information Technology

Information technology budget accounts for annual software licenses such as financial software system, telephone and alarms, Office 365, IT support, etc.

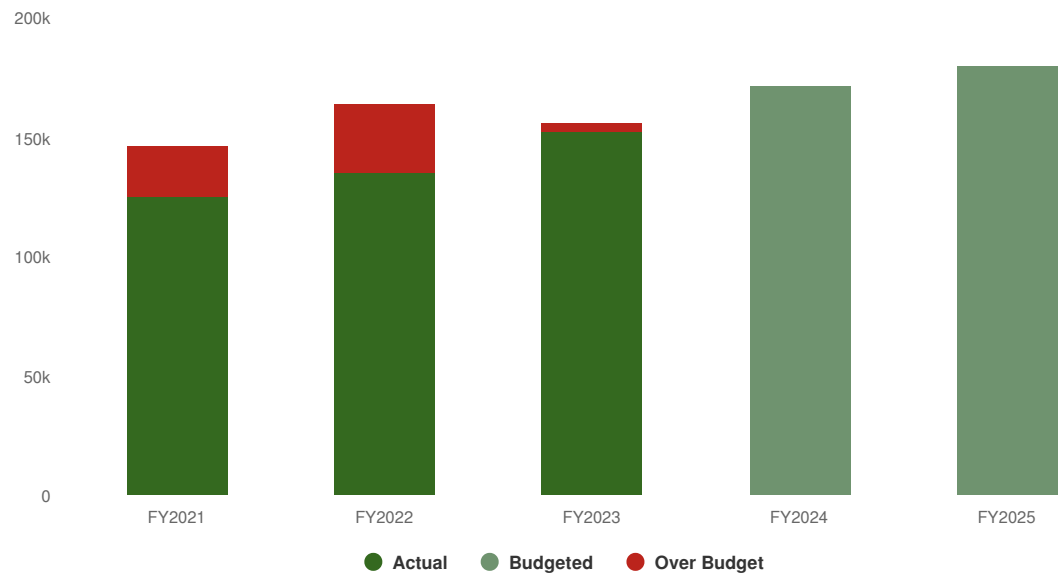
Expenditures Summary

\$179,900

\$8,400

(4.90% vs. prior year)

Information Technology Proposed and Historical Budget vs. Actual

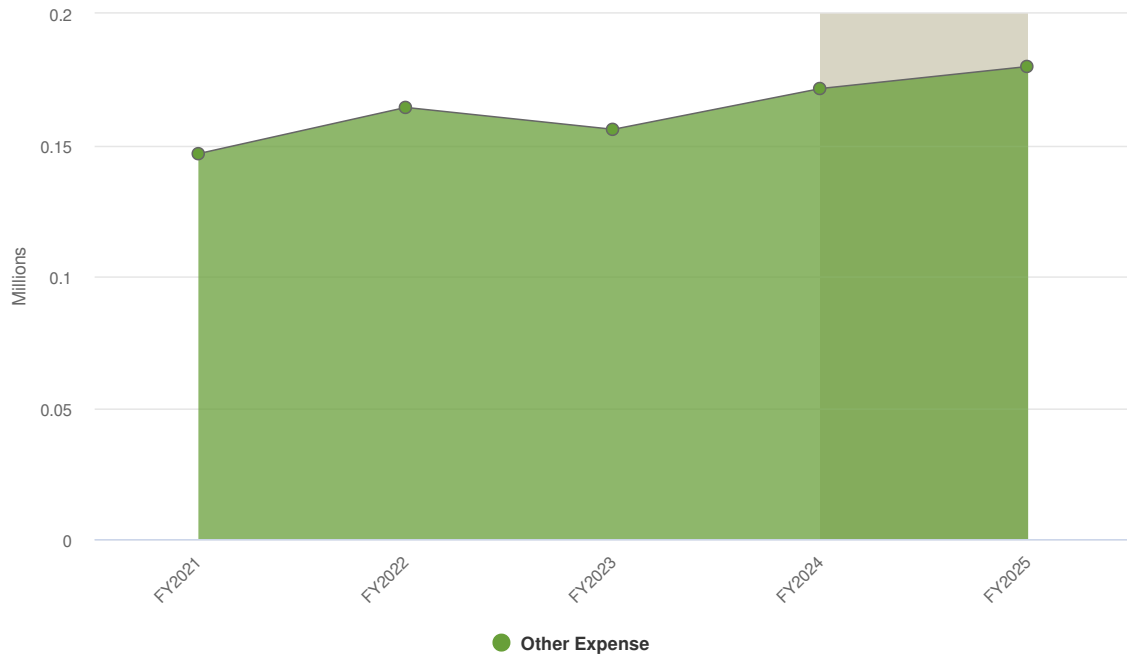


Amounts shown as overbudgeted in the columns above are due to the inclusion of carryover expenditures however, the carryover budgets have not been included. In addition, the budgeted amounts do not show any amendments to the original budget for the respective fiscal year.



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Other Expense						
INFORMATION TECHNOLOGY	\$164,304	\$152,000	\$155,956	\$171,500	\$179,900	4.9%
Total Other Expense:	\$164,304	\$152,000	\$155,956	\$171,500	\$179,900	4.9%
Total Expense Objects:	\$164,304	\$152,000	\$155,956	\$171,500	\$179,900	4.9%



Town Hall & Common

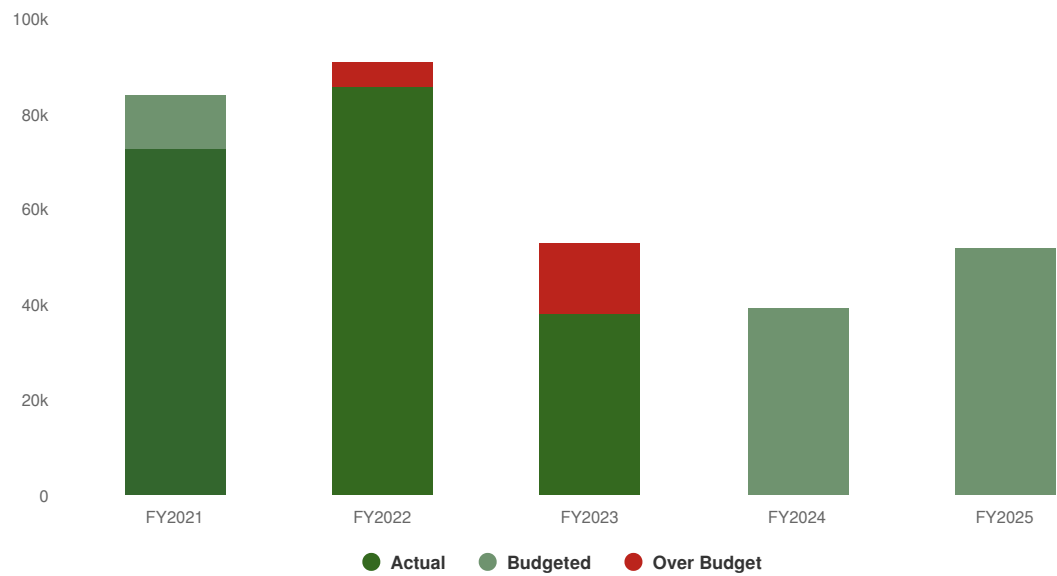
Town Hall & Common is used to account for town hall and related activities, such as electricity, building maintenance and repair, main printer, custodial supplies etc. In the FY2023 budget, custodial salaries and building maintenance, along with a few others, have been moved to a proposed new facility's sub-department of the Department of Public Works. Please see the Facilities department page in the public works section.

Expenditures Summary

\$51,900

\$12,500
(31.73% vs. prior year)

Town Hall & Common Proposed and Historical Budget vs. Actual

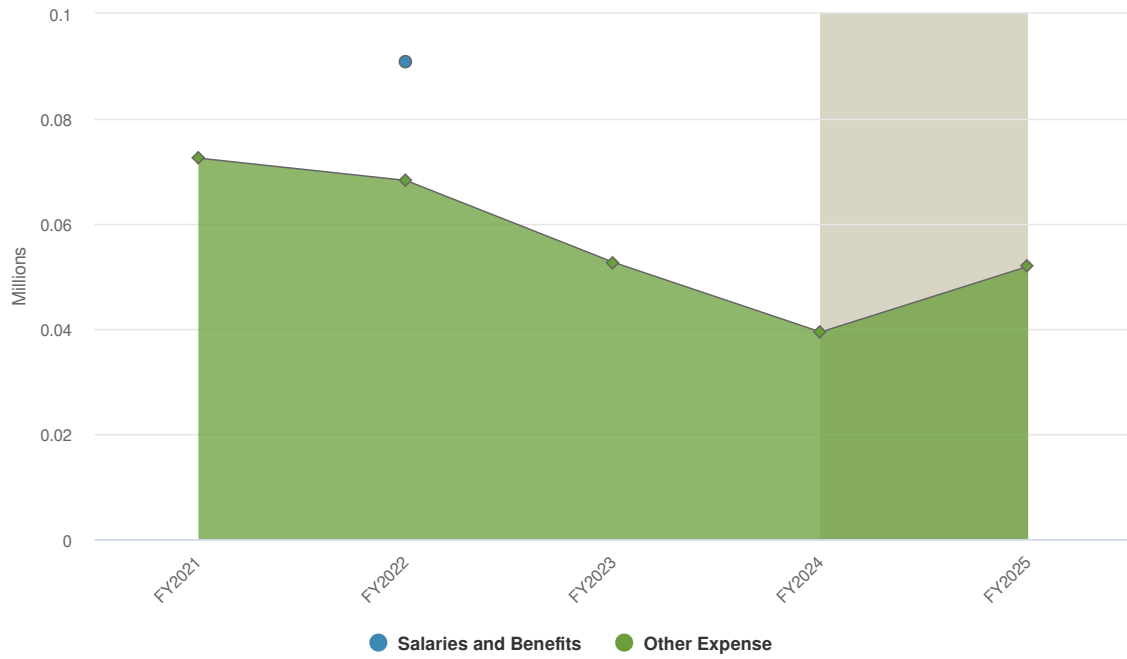


Over FY2023 and FY2024 moved custodial and building related maintenance accounts to the new Facilities budget under the Department of Public Works (DPW). These expenses specifically relate to town hall and Seaside 1 building overhead. The FY2025 budget increase is mainly due to electricity use and price increases.



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Salaries and Benefits						
CUSTODIAL SALARIES	\$22,518	\$0	\$0	\$0	\$0	0%
Total Salaries and Benefits:	\$22,518	\$0	\$0	\$0	\$0	0%
Other Expense						
EXPENSES SEASIDE 1	\$15,171	\$5,000	\$950	\$5,200	\$0	-100%
ELECTRICITY	\$29,401	\$28,500	\$43,238	\$30,000	\$45,000	50%
BUILDING MAINTNEANCE	\$5,708	\$0	\$1,250	\$0	\$0	0%
ELEVATOR MAINTENANCE	\$5,399	\$0	\$0	\$0	\$0	0%
EQUIPMENT MAINTENANCE	\$3,924	\$0	\$394	\$0	\$0	0%
CUSTODIAL SERVICES	\$3,718	\$0	\$0	\$0	\$0	0%
CUSTODIAL SUPPLIES	\$1,133	\$0	\$0	\$0	\$0	0%
WATER	\$981	\$1,200	\$2,152	\$1,200	\$2,200	83.3%
OFFICE EQUIPMENT	\$2,827	\$3,500	\$4,700	\$3,000	\$4,700	56.7%
Total Other Expense:	\$68,260	\$38,200	\$52,684	\$39,400	\$51,900	31.7%
Total Expense Objects:	\$90,778	\$38,200	\$52,684	\$39,400	\$51,900	31.7%



Finance Committee

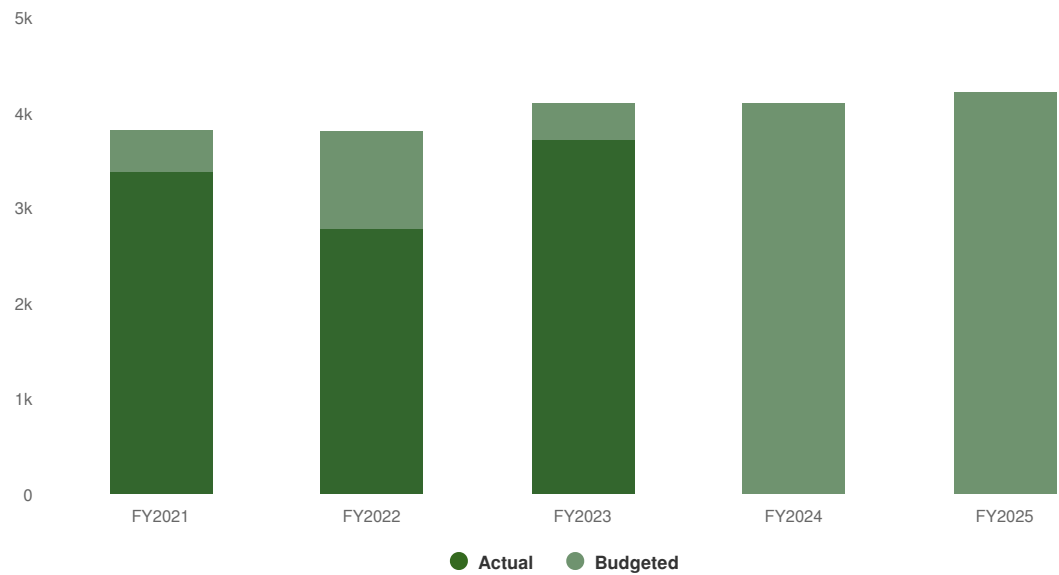
The Finance Committee is made up of seven members, previously nine members before October 2018, who are appointed for the purpose of advising the voters at Town Meeting. The Finance Committee researches each article in the warrant, beginning with a study of individual Town budgets in November of each 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 about 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.

Expenditures Summary

\$4,214

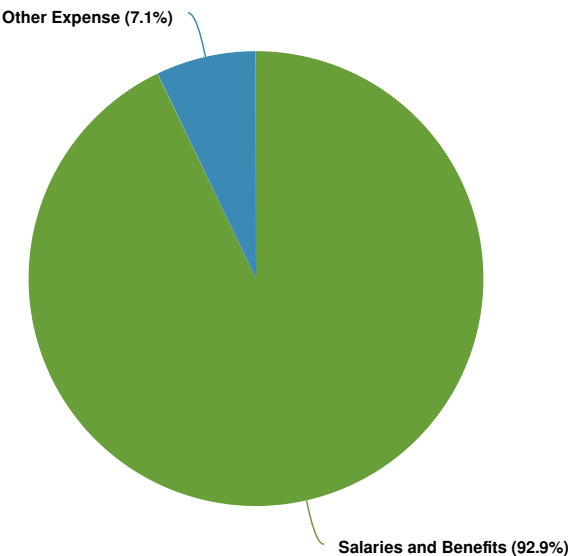
\$114
(2.78% vs. prior year)

Finance Committee Proposed and Historical Budget vs. Actual

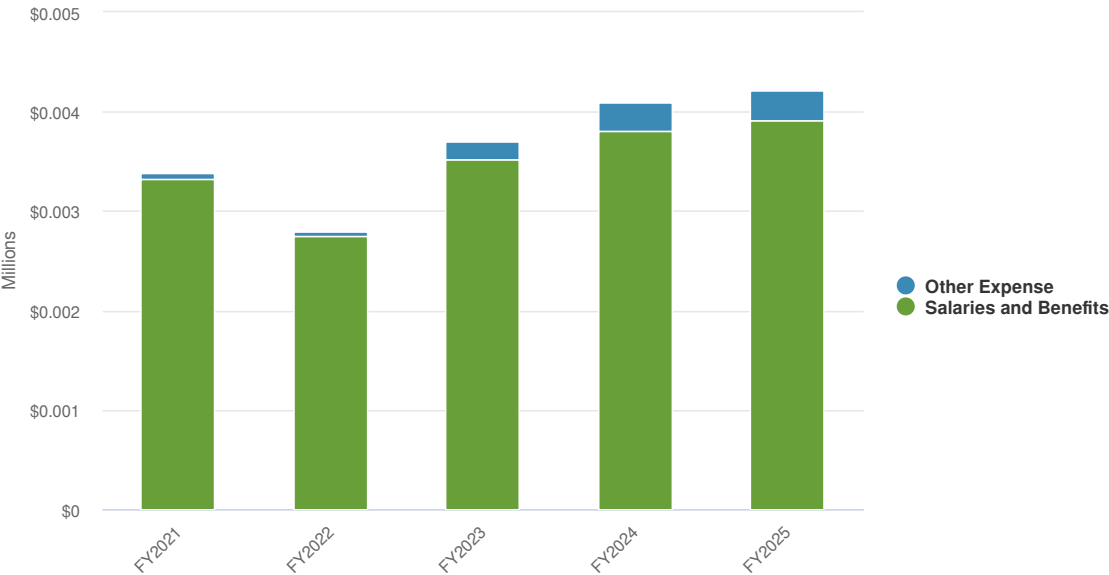


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Budgeted	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Salaries and Benefits						
FINANCE COMM. SALARIES	\$2,748	\$3,800	\$3,524	\$3,800	\$3,914	3%
Total Salaries and Benefits:	\$2,748	\$3,800	\$3,524	\$3,800	\$3,914	3%
Other Expense						
OFFICE SUPPLIES	\$42	\$120	\$0	\$120	\$100	-16.7%
DUES/SUBSCRIPTIONS	\$0	\$180	\$184	\$180	\$200	11.1%
Total Other Expense:	\$42	\$300	\$184	\$300	\$300	0%
Total Expense Objects:	\$2,790	\$4,100	\$3,708	\$4,100	\$4,214	2.8%

Organizational Chart



FY-2025 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.



Reserve Fund

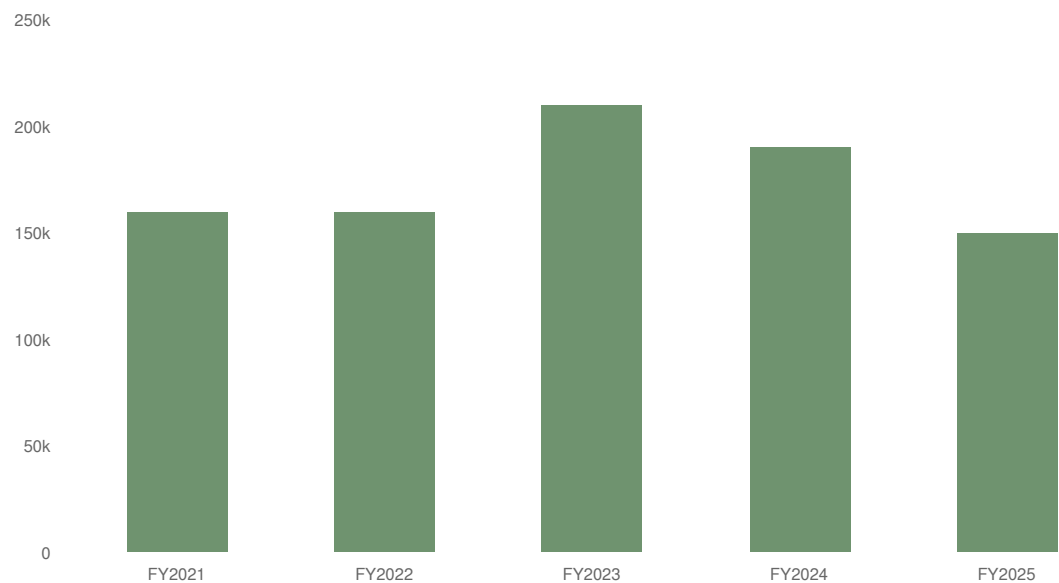
Expenditures Summary

\$150,000

-\$40,000

(-21.05% vs. prior year)

Reserve Fund Proposed and Historical Budget vs. Actual



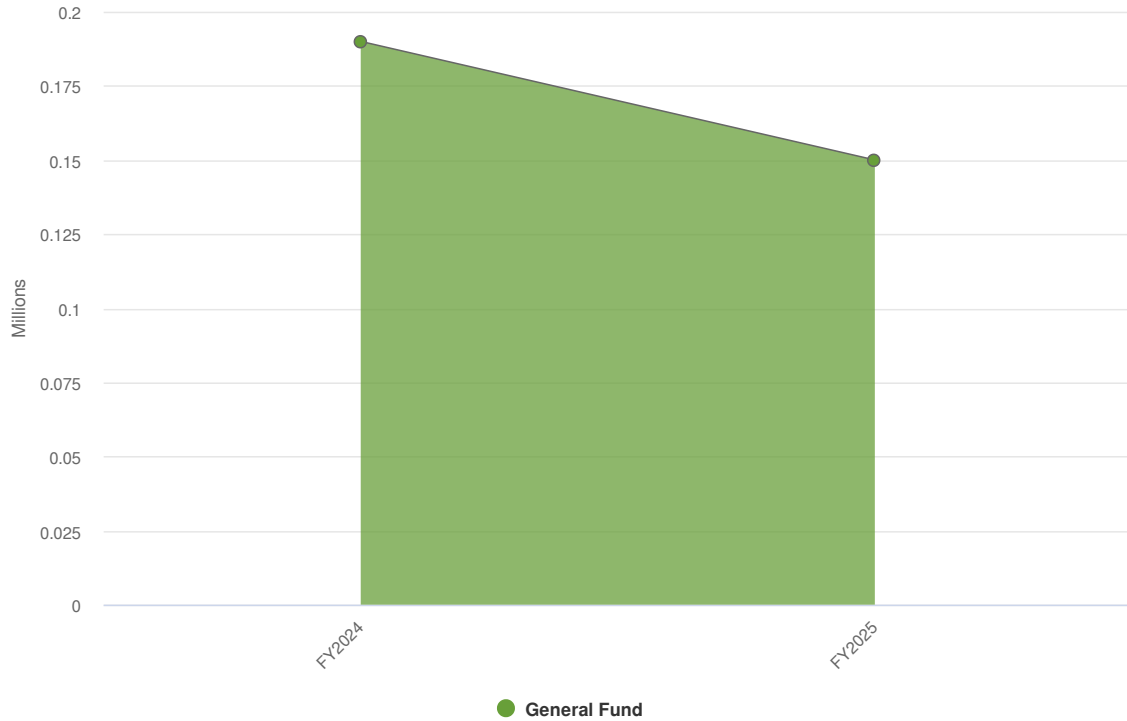
The FY2023 budget increased the reserve due to concerns over rising energy costs and inflation. FY2024 readjusts based on the prior year experience and FY2025 proposal remains the same as the prior year.



Expenditures by Fund

The chart below is budgeted only as the reserve fund is a budgetary account only and used by the Finance Committee in case of extraordinary and unforeseen expenditures.

Budgeted and Historical 2025 Expenditures by Fund



Name	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
General Fund						
RESERVE FUND	\$160,000	\$160,000	\$210,000	\$190,000	\$150,000	-21.1%
Total General Fund:	\$160,000	\$160,000	\$210,000	\$190,000	\$150,000	-21.1%

FY2025 reserve fund was originally requested at \$190,000, Finance Committee reduced and approved \$150,000.



Town Clerk/Elections & Registrations

Dianne K. Bucco, MMC/CMMC
Town Clerk

The position of Town Clerk is one of the oldest in municipal government. The Town Clerk is the official keeper of town records, attesting by their signature and application of the Town Seal to the authenticity of everything from Town Meeting appropriations to the finality of Planning and Zoning Board decisions.

The Town Clerk serves also as the administrator of elections, the conductor of the annual town census, the chief registrar of voters, the registrar of vital records, and the local liaison with respect to campaign finance, open meeting and conflict of interest laws.

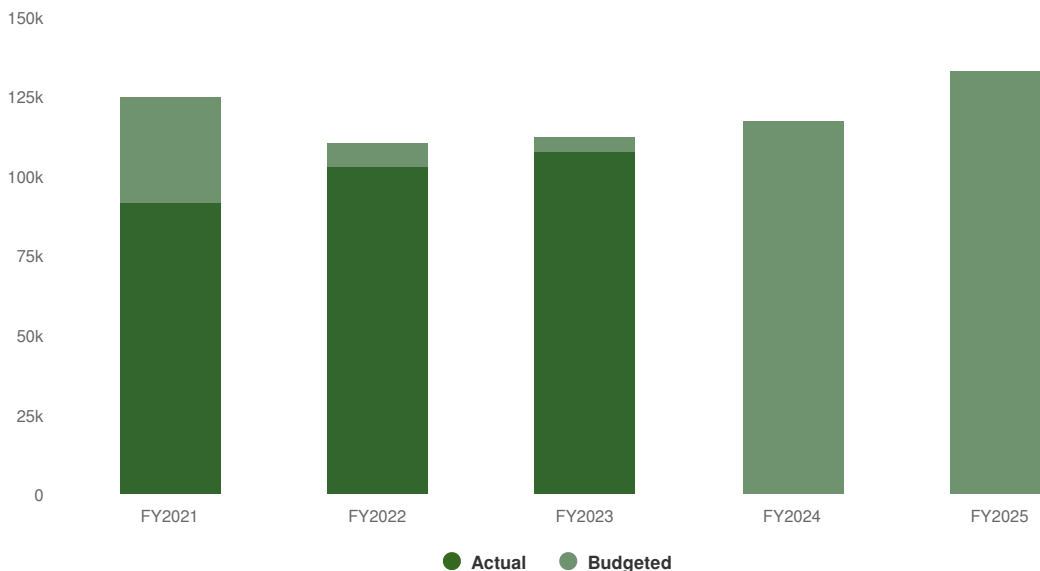
The office is responsible for the licensing of dogs and the issuance of marriage licenses. We process business certificates and raffle permits. The Town Clerk administers the oath of office to all elected and appointed officials and maintains a permanent ledger of their service.

And in Manchester-By-The-Sea, the Town Clerk serves as the Parking Clerk.

Expenditures Summary

\$133,144 **\$15,758**
(13.42% vs. prior year)

Town Clerk/Elections & Registrations Proposed and Historical Budget vs. Actual

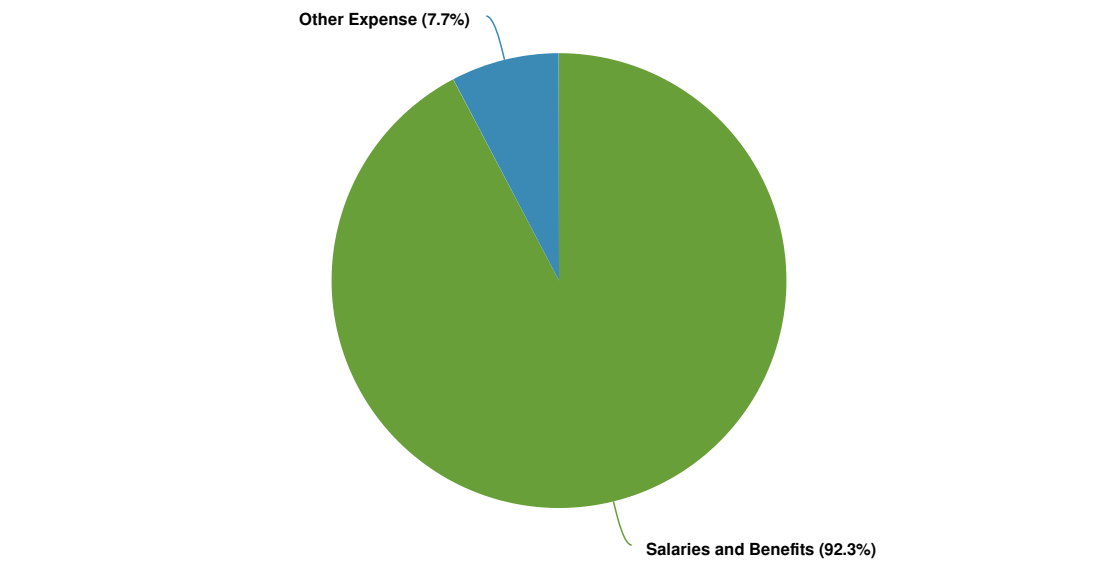


The increase in the Town Clerk budget for FY2025 is due to an increase in FY2024 to the Town Clerk's annual salary which now lines up with the most recent compensation study, and under expenses, moving dog licensing related costs from Parking Clerk to Town Clerk as it is a more appropriate place for this annual expense.

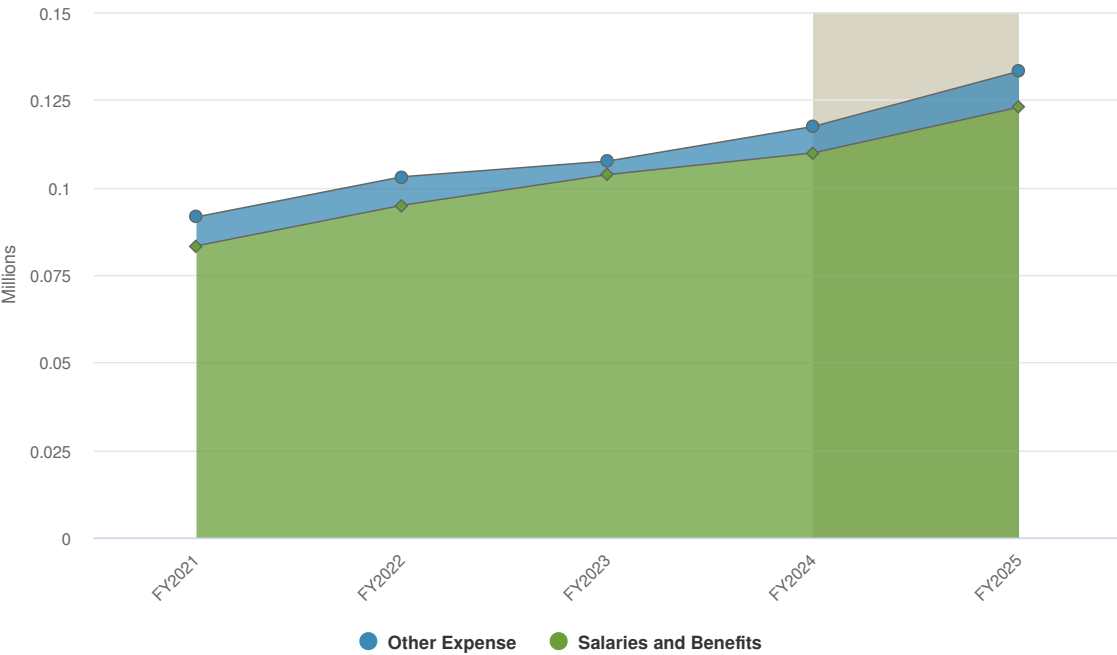


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

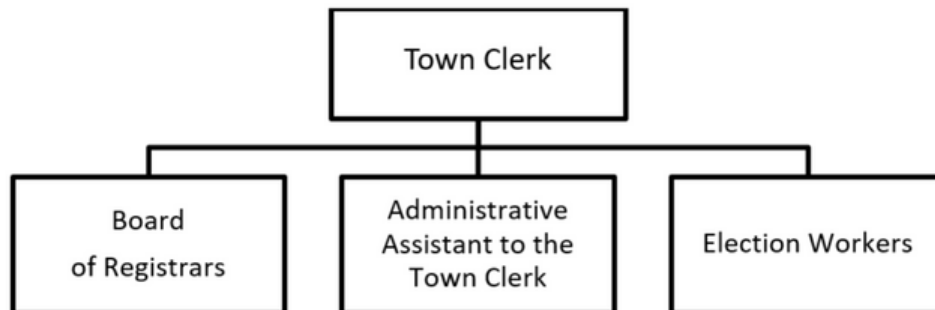


Grey background indicates budgeted figures.



Name	FY2022 Actual	FY2023 Budgeted	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Salaries and Benefits						
TOWN CLERK SALARIES	\$94,886	\$104,894	\$103,634	\$109,841	\$122,894	11.9%
Total Salaries and Benefits:	\$94,886	\$104,894	\$103,634	\$109,841	\$122,894	11.9%
Other Expense						
POSTAGE	\$1,283	\$825	\$5	\$500	\$500	0%
PRINTING/ADVERTISING	\$1,071	\$900	\$0	\$500	\$1,600	220%
RECORD PRESERVATION	\$878	\$1,000	\$483	\$2,250	\$700	-68.9%
OFFICE SUPPLIES	\$393	\$800	\$278	\$140	\$500	257.1%
TRAVEL/MEALS	\$3,676	\$2,690	\$2,137	\$3,830	\$3,975	3.8%
DUES/SUBSCRIPTIONS	\$777	\$340	\$420	\$325	\$2,475	661.5%
OFFICE EQUIPMENT	\$49	\$1,000	\$535	\$0	\$500	N/A
Total Other Expense:	\$8,128	\$7,555	\$3,858	\$7,545	\$10,250	35.9%
Total Expense Objects:	\$103,015	\$112,449	\$107,492	\$117,386	\$133,144	13.4%

Organizational Chart



Goal #1

Continue on working on the electronic indexes of births, deaths, marriages, land use decisions and approved statues.

Goal #2

Add retention dates to all materials in the archives with the assistance of each department as needed.



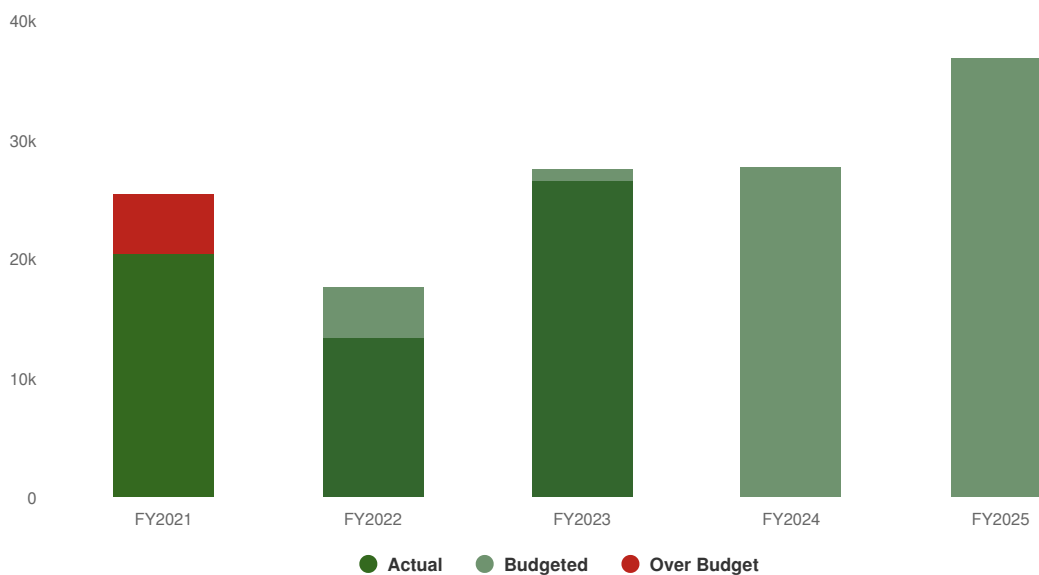
Elections & Registrations

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.

Expenditures Summary

\$36,795 **\$9,095**
(32.83% vs. prior year)

Elections & Registrations Proposed and Historical Budget vs. Actual

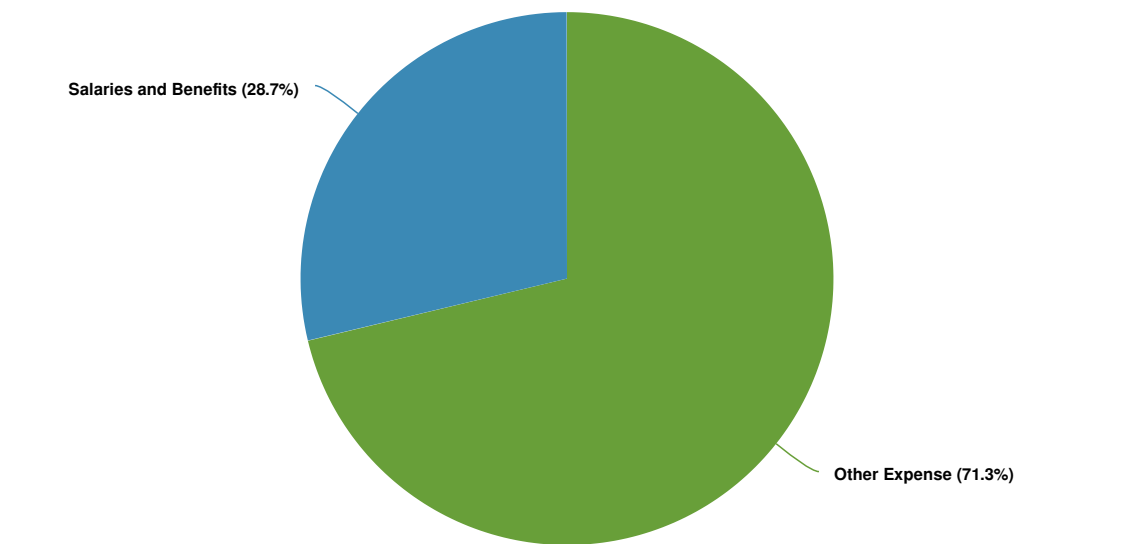


FY2025 is a major election year which costs are reflected in the proposed budget here. Three elections are scheduled for FY2025 along with two town meetings.

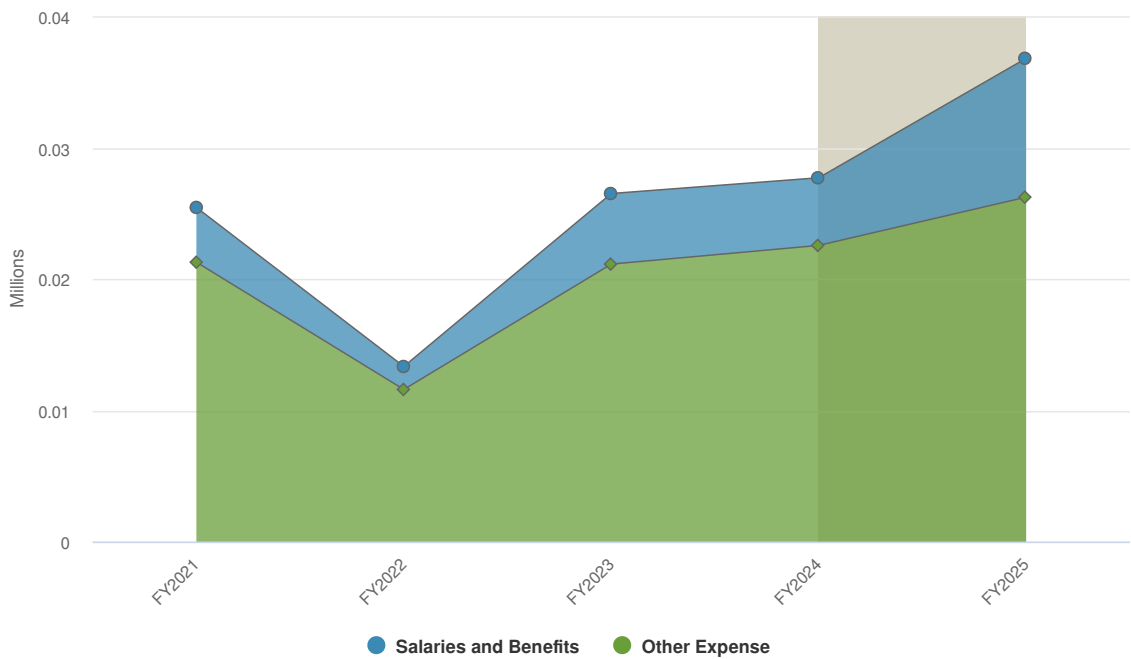


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Increase in professional services due to increased costs for local elections, state primary, town meeting clickers and sound services, as well as election coding, and other maintenance. Several lines in the following table have been combined into the professional services line.

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Salaries and Benefits						
ELECTION/REGIS. SALARIES	\$1,751	\$9,506	\$5,375	\$5,150	\$10,570	105.2%
Total Salaries and Benefits:	\$1,751	\$9,506	\$5,375	\$5,150	\$10,570	105.2%
Other Expense						
CHAIR RENTAL	\$0	\$1,000	\$1,089	\$0	\$800	N/A
PROFESSIONAL SERVICES	\$6,686	\$8,000	\$12,211	\$15,050	\$18,475	22.8%
COMPUTER CONTROL	\$2,490	\$2,500	\$0	\$0	\$0	0%
POSTAGE	\$563	\$2,500	\$1,241	\$4,200	\$5,900	40.5%
PRINTING/ADVERTISING	\$1,145	\$3,200	\$4,802	\$2,900	\$0	-100%
OFFICE SUPPLIES	\$595	\$500	\$1,546	\$400	\$1,050	162.5%
OFFICE EQUIPMENT	\$102	\$300	\$237	\$0	\$0	0%
Total Other Expense:	\$11,582	\$18,000	\$21,126	\$22,550	\$26,225	16.3%
Total Expense Objects:	\$13,333	\$27,506	\$26,501	\$27,700	\$36,795	32.8%



Parking Clerk

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.

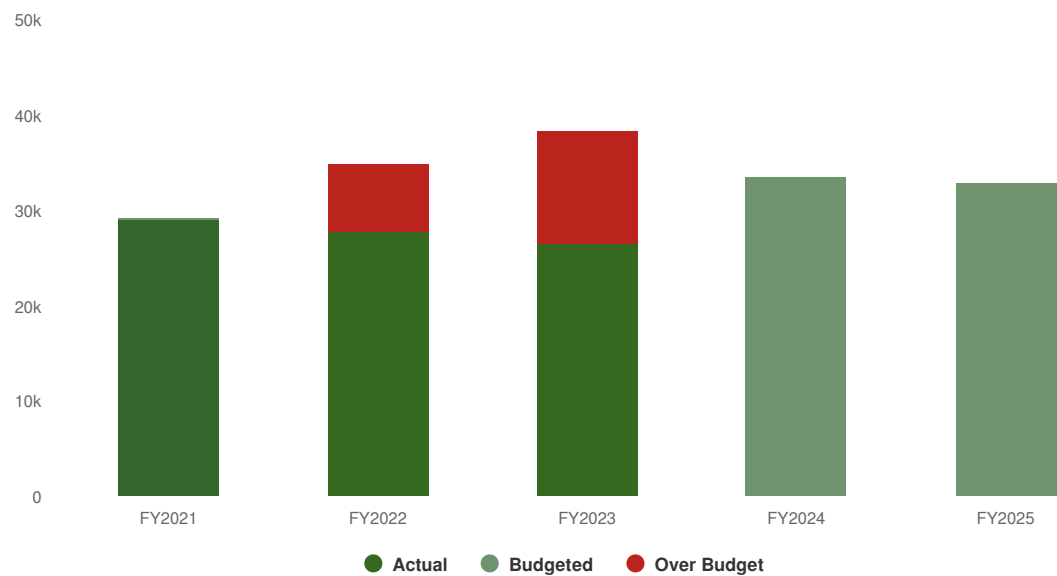
Expenditures Summary

\$32,795

-\$754

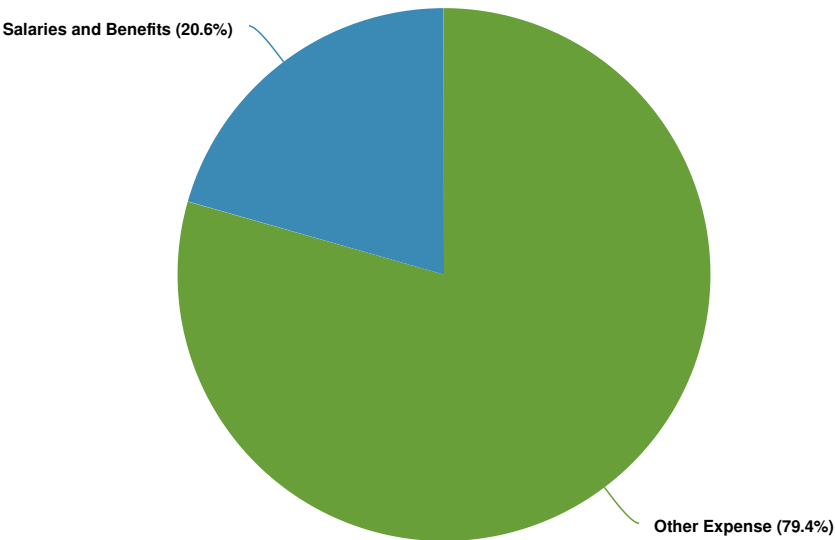
(-2.25% vs. prior year)

Parking Clerk Proposed and Historical Budget vs. Actual

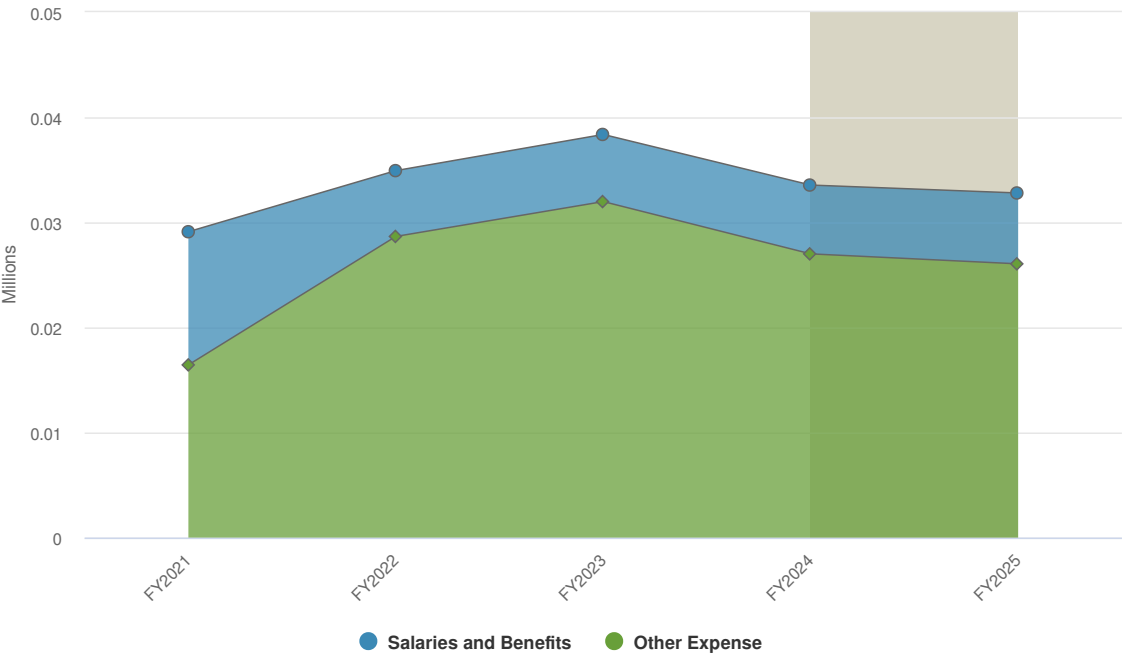


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Beach stickers have been moved to the Parks & Recreation Singing Beach budget. All dog license related fees that were previously budgeted here have been moved to the Town Clerk's budget. Proposed parking clerk expenses were increased due to higher costs for processing parking tickets. This has been offset by the expected income from the parking ticket fee increase.

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Salaries and Benefits						
PARKING CLERK SALARIES	\$6,264	\$6,389	\$6,389	\$6,549	\$6,745	3%
Total Salaries and Benefits:	\$6,264	\$6,389	\$6,389	\$6,549	\$6,745	3%
Other Expense						
COMPUTER CONTROL	\$21,145	\$15,000	\$22,645	\$21,600	\$21,900	1.4%
PRINTING/ADVERTISING	\$0	\$1,500	\$4,118	\$4,000	\$4,000	0%
OFFICE SUPPLIES	\$342	\$100	\$0	\$0	\$150	N/A
BEACH PASSES	\$7,171	\$3,600	\$5,214	\$1,400	\$0	-100%
Total Other Expense:	\$28,658	\$20,200	\$31,976	\$27,000	\$26,050	-3.5%
Total Expense Objects:	\$34,922	\$26,589	\$38,365	\$33,549	\$32,795	-2.2%

\$1,000 reduction to Computer Control by the Finance Committee from original request of \$22,900.



Accountant

Andrea Mainville
Town Accountant

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.

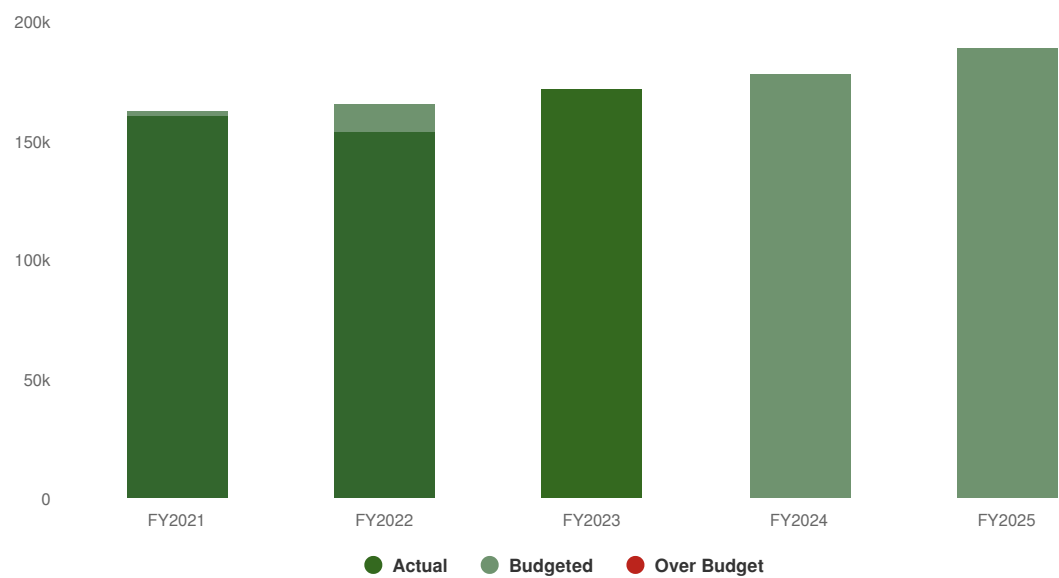
Expenditures Summary

\$188,390

\$10,334

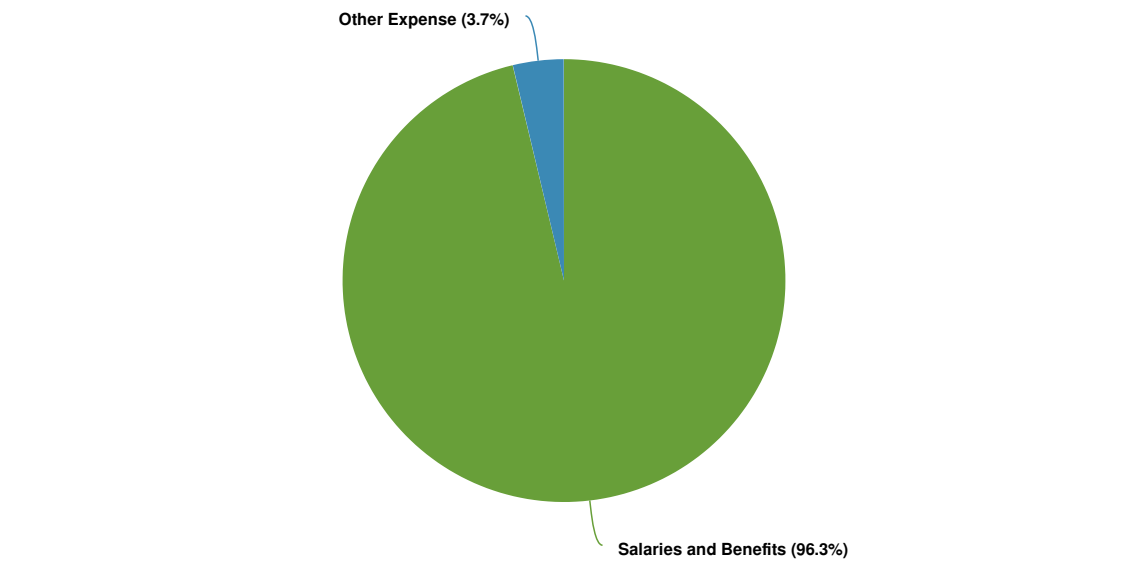
(5.80% vs. prior year)

Accountant Proposed and Historical Budget vs. Actual

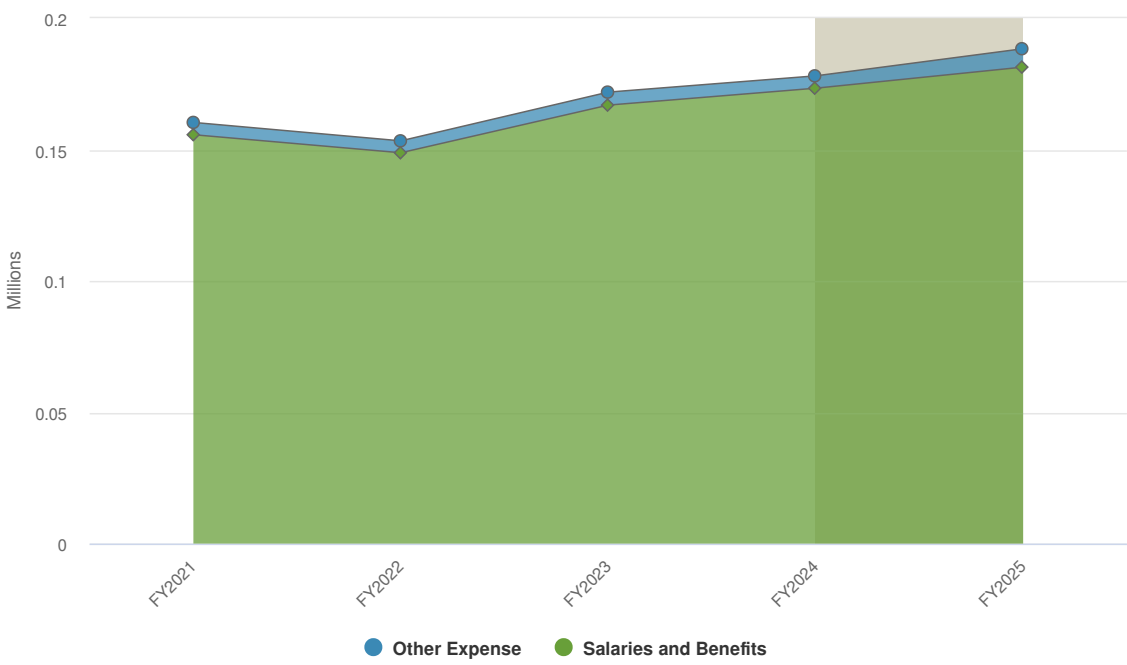


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



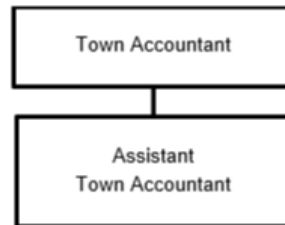
Grey background indicates budgeted figures.



Requested and recommended increase funding for travel/meals and dues/subscriptions in order to provide training and education opportunities to the Assistant Town Accountant.

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Salaries and Benefits						
ACCOUNTING SALARIES	\$148,778	\$166,915	\$166,914	\$173,356	\$181,390	4.6%
Total Salaries and Benefits:	\$148,778	\$166,915	\$166,914	\$173,356	\$181,390	4.6%
Other Expense						
POSTAGE	\$100	\$50	\$283	\$50	\$50	0%
OFFICE SUPPLIES	\$929	\$600	\$582	\$600	\$600	0%
TRAVEL/MEALS	\$1,646	\$2,000	\$2,029	\$2,000	\$3,500	75%
DUES/SUBSCRIPTIONS	\$1,864	\$1,700	\$2,011	\$1,700	\$2,500	47.1%
OFFICE EQUIPMENT	\$0	\$350	\$45	\$350	\$350	0%
Total Other Expense:	\$4,538	\$4,700	\$4,950	\$4,700	\$7,000	48.9%
Total Expense Objects:	\$153,316	\$171,615	\$171,864	\$178,056	\$188,390	5.8%

Organizational Chart



Goals & 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.	HIGH	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 ACFR 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. Goal to be completed by December 2024.	ONGOING
ACCOUNTING	Draft policies on internal controls and federal grant policies have been completed. Next is to get these policies finalized.	MEDIUM	1-12 MONTHS	Work on documenting the Town's internal controls to ensure the 5 compenents and 17 principals are applied throughout the organization.	Streamline guidance for federal awards while easing the administrative burden and to strengthen oversight over the expenditure of federal and other funds and to reduce the risks of waste, fraud and abuse	UNDERWAY



Assessors

Michelle Branciforte
Principal Assessor

Assessors are required to submit 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, excise, Forms of list of all businesses and second homes in Town, 3ABC forms for charitable organizations, and abutters lists. The office also compiles the necessary tax policy data used in the annual tax classification hearing.

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

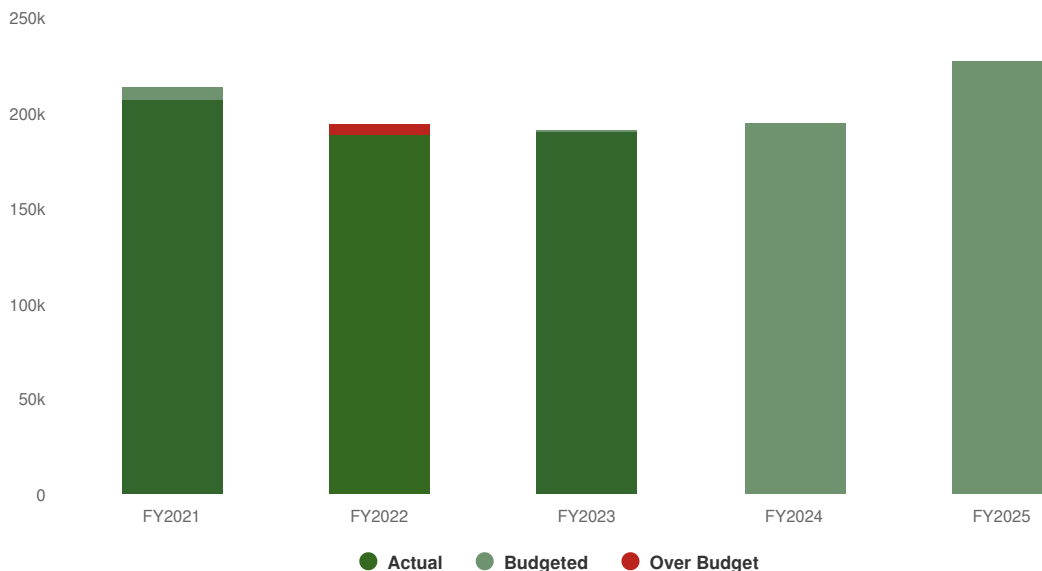
The office handles the GIS (online mapping) site, which has a link on the Town's website. We update new lots, reflect condo conversions, create new layers, update ownership, addresses, permits on properties and yard items (garages, sheds, pools, etc.) on a regular basis. We are looking to add a moorings layer for the Harbormaster and update data on hydrants, once this info is finalized by the DPW.

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

Expenditures Summary

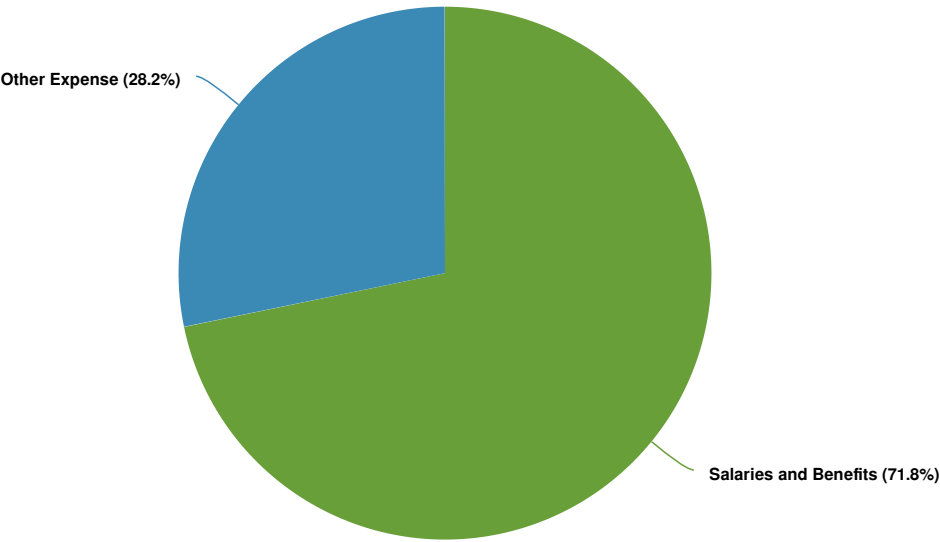
\$227,589 **\$32,328**
(16.56% vs. prior year)

Assessors Proposed and Historical Budget vs. Actual

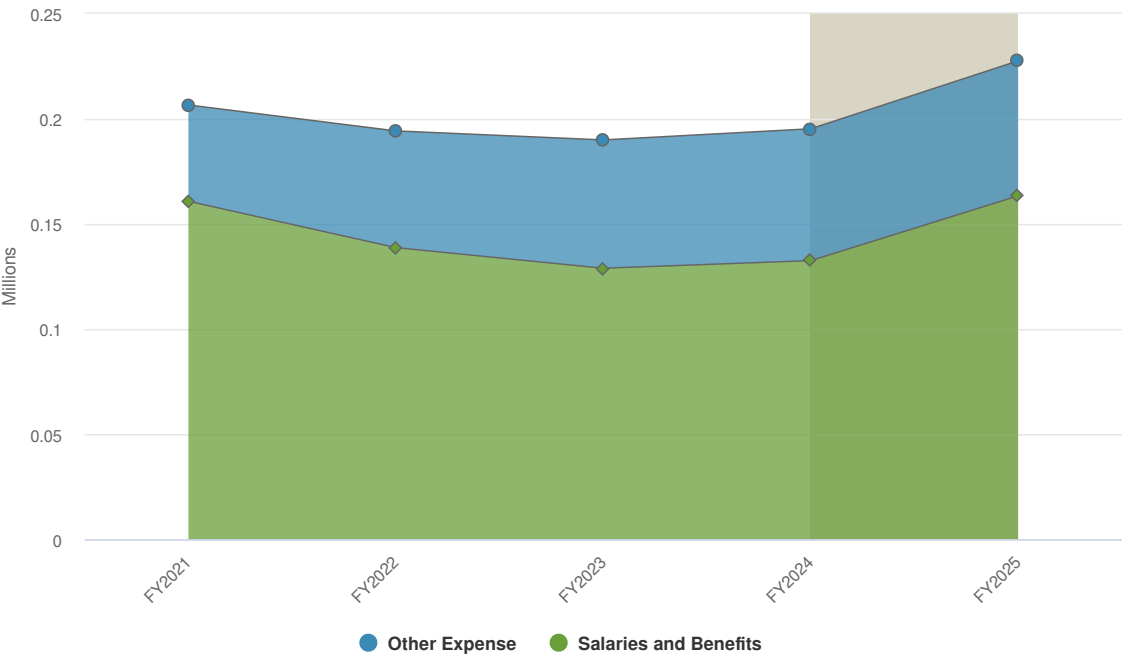


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



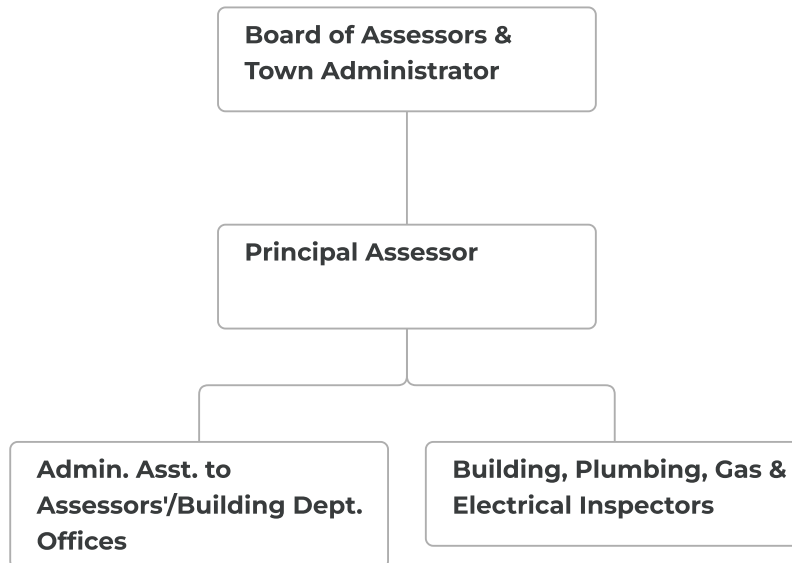
Grey background indicates budgeted figures.



Salaries reflect the request to reinstate the full-time Assistant Assessor, which was previously a split position. In FY2021, the Assistant Assessor position absorbed the part-time Building Administrative position and correspondingly the fulltime salary was split between the Building Dept. budget and this budget.

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Salaries and Benefits						
ASSESSORS' SALARIES	\$138,709	\$129,279	\$128,908	\$132,511	\$163,355	23.3%
Total Salaries and Benefits:	\$138,709	\$129,279	\$128,908	\$132,511	\$163,355	23.3%
Other Expense						
REVALUATION UPDATE	\$15,500	\$15,500	\$15,500	\$15,500	\$15,500	0%
PROFESSIONAL SERVICES	\$0	\$4,100	\$6,250	\$4,500	\$4,500	0%
POSTAGE	\$1,179	\$500	\$0	\$500	\$500	0%
GIS	\$22,258	\$24,000	\$23,693	\$24,000	\$24,300	1.3%
COMPUTER SUPPLY/SOFTWARE	\$11,684	\$13,050	\$10,850	\$13,050	\$13,234	1.4%
TRAVEL/MEALS	\$3,793	\$3,500	\$3,600	\$3,500	\$4,200	20%
DUES/SUBSCRIPTIONS	\$1,133	\$1,500	\$1,162	\$1,700	\$2,000	17.6%
Total Other Expense:	\$55,547	\$62,150	\$61,055	\$62,750	\$64,234	2.4%
Total Expense Objects:	\$194,256	\$191,429	\$189,963	\$195,261	\$227,589	16.6%

Organizational Chart



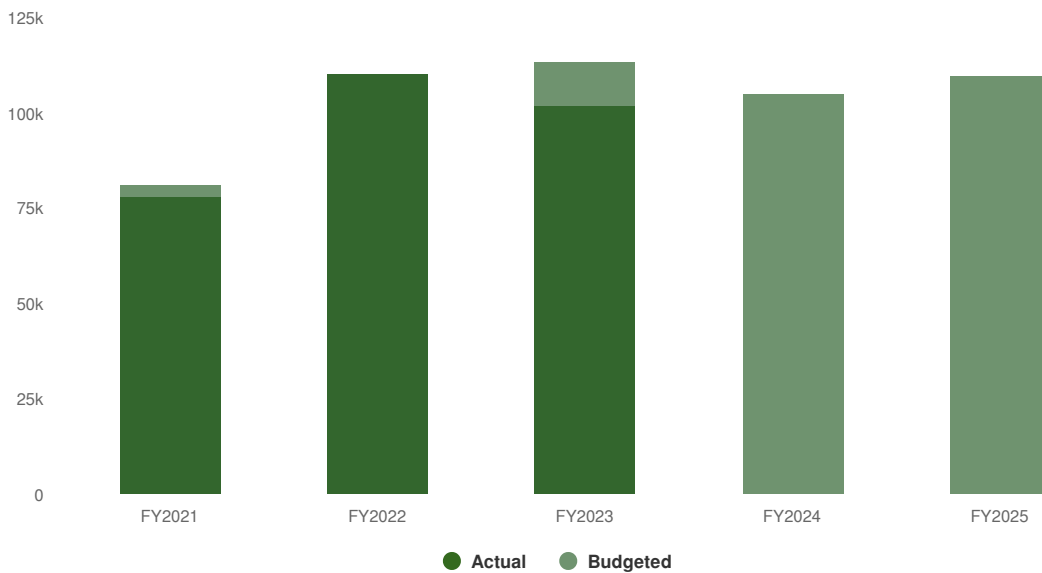
Building Department

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 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.

Expenditures Summary

\$109,539 **\$4,652**
(4.44% vs. prior year)

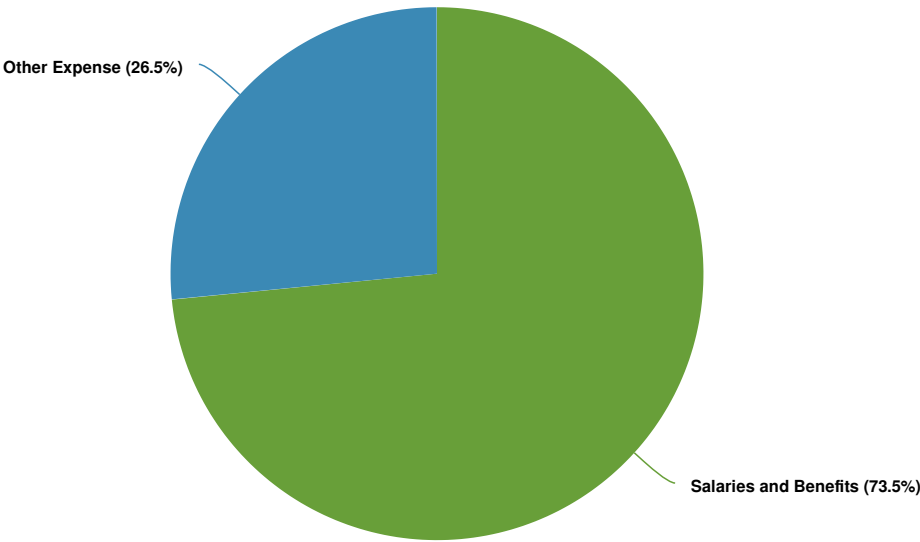
Building Department Proposed and Historical Budget vs. Actual



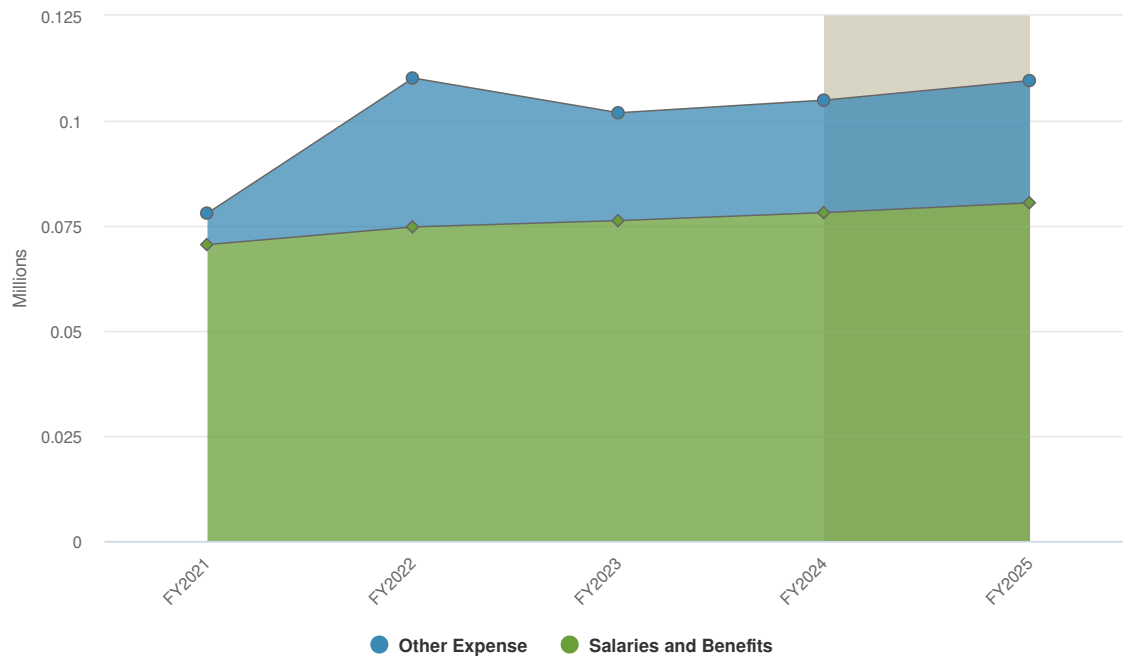
Expenditures by Expense Type

We will have a new administrative assistant who will need to take training classes. In order to keep up with Assessing designation requirements which change every 2 to 3 years, continuing education is a high priority including various classes, dues for meetings and workshops.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Inspectors' have not had an increase in expense reimbursements in over 10 years. The proposed below adds an additional \$400 for each inspector as a yearly added reimbursement.

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Salaries and Benefits						
BUILDING INSPECTOR	\$46,981	\$47,921	\$47,921	\$49,119	\$50,593	3%
GAS/PLUMBING INSPECTOR	\$13,873	\$14,150	\$14,150	\$14,504	\$14,939	3%
ELECT. INSPECT. SALARIES	\$13,873	\$14,150	\$14,150	\$14,504	\$14,939	3%
Total Salaries and Benefits:	\$74,727	\$76,221	\$76,221	\$78,127	\$80,471	3%
Other Expense						
SEALER WGTS/MEAS EXPENSES	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	0%
INSPECTOR' EXPENSES	\$4,500	\$4,500	\$4,500	\$5,600	\$7,000	25%
SOFTWARE-PERMITTING SOFTWARE	\$27,920	\$29,316	\$18,160	\$18,160	\$19,068	5%
Total Other Expense:	\$35,420	\$36,816	\$25,660	\$26,760	\$29,068	8.6%
Total Expense Objects:	\$110,147	\$113,037	\$101,881	\$104,887	\$109,539	4.4%



Organizational Chart

See Assessor's page for Organizational Chart.



Treasurer/Collector

Jennifer Yaskell, CMMT, CMMC
Town Treasurer/Collector

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.

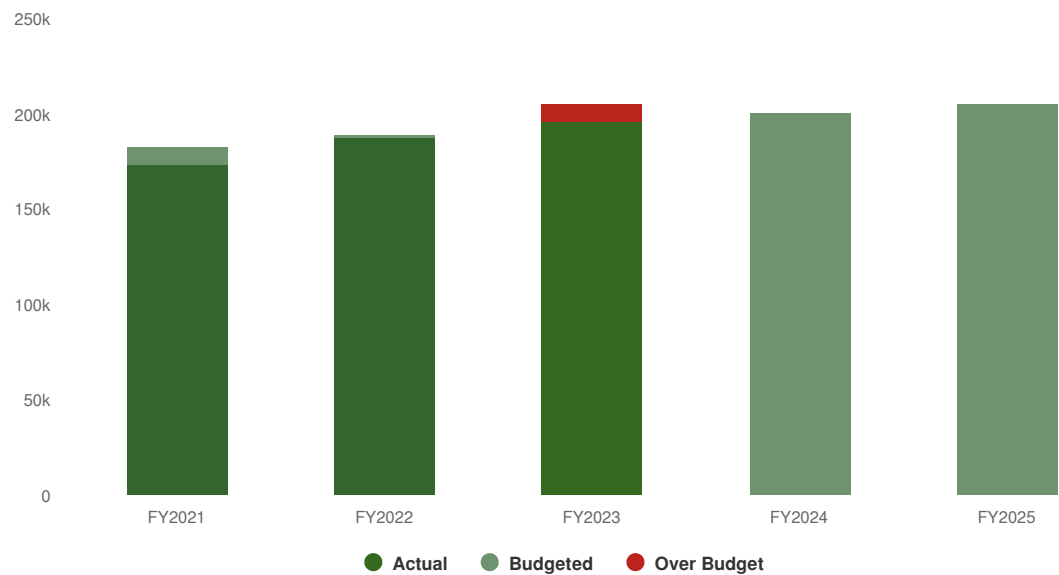
This office processes the payroll for all Town employees, as well as coordinates the administration of benefits as the liaison between employees and vendors for group health, retirement, dental, life, and supplemental insurances. Employee benefits, insurance and pension are located on it’s own page named the same.

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.

Expenditures Summary

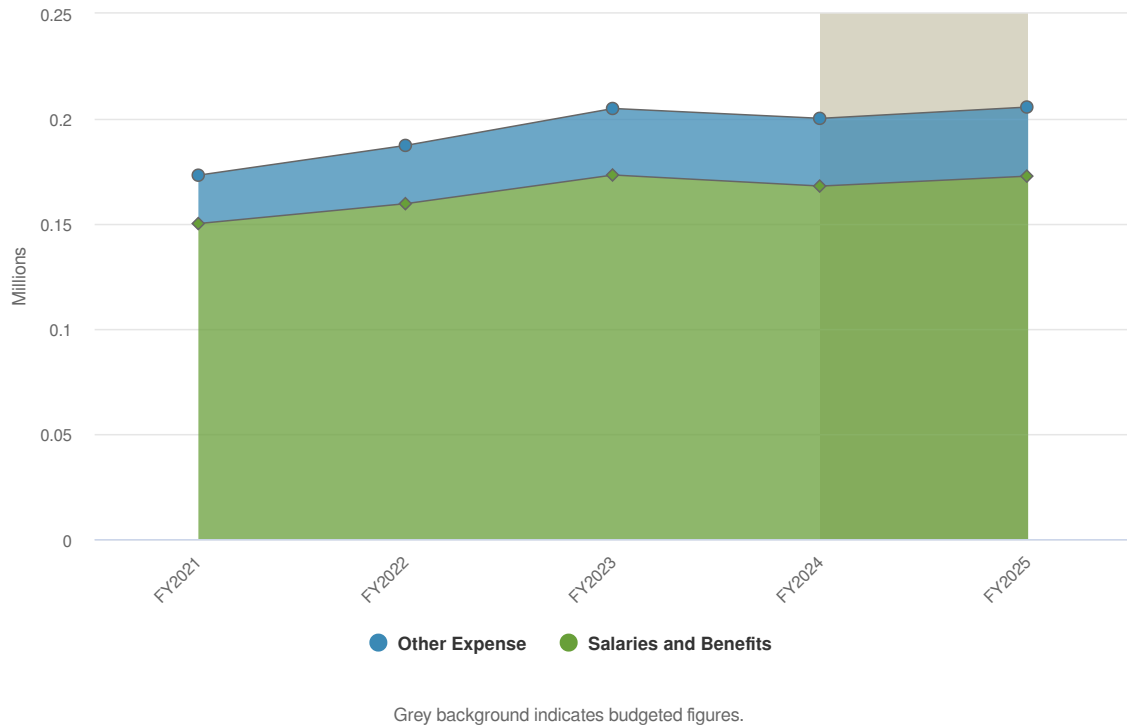
\$205,567 **\$5,389**
(2.69% vs. prior year)

Treasurer/Collector Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Budgeted	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Salaries and Benefits						
TREAS/COLLECTOR SALARIES	\$159,584	\$163,906	\$173,226	\$167,953	\$172,692	2.8%
Total Salaries and Benefits:	\$159,584	\$163,906	\$173,226	\$167,953	\$172,692	2.8%
Other Expense						
PROFESSIONAL SERVICES	\$14,205	\$17,925	\$17,130	\$17,925	\$18,500	3.2%
POSTAGE	\$10,776	\$9,700	\$11,850	\$10,000	\$10,000	0%
OFFICE SUPPLIES	\$554	\$2,000	\$842	\$2,000	\$2,000	0%
TRAVEL/MEALS	\$1,884	\$2,000	\$1,531	\$2,000	\$2,000	0%
DUES/SUBSCRIPTIONS	\$300	\$300	\$300	\$300	\$375	25%
Total Other Expense:	\$27,720	\$31,925	\$31,653	\$32,225	\$32,875	2%
Total Expense Objects:	\$187,304	\$195,831	\$204,879	\$200,178	\$205,567	2.7%



Organizational Chart



Goal #1

Although pushed off due to timing and budget, the finance department is still in need of a software conversion. The plan is to review software options end of FY2024 and during FY2025 with a potential proposal for FY2026. Ideally, a software provider will be selected by FY2026 budget cycle so that a fiscal year beginning July 1, 2026 conversion may be implemented slowly and thoroughly.

Debt Service

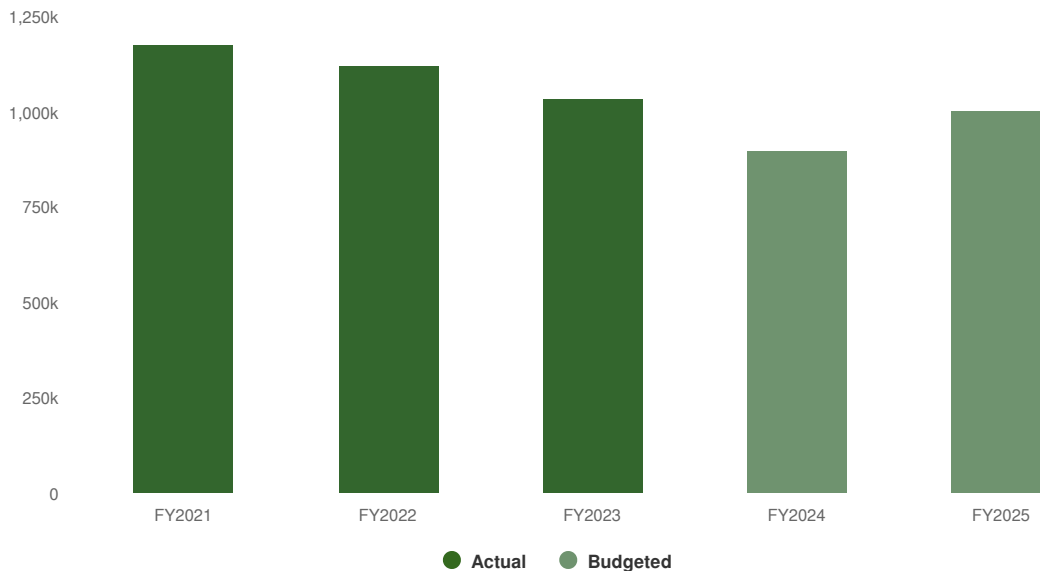
Debt service is the payment of principal plus interest for moneys borrowed by the Town. The Town's borrowing includes long-term debt for capital investments in which there is an expectation of realizing future benefits over a reasonably long period of time; and short-term debt which is undertaken in 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.

Expenditures Summary

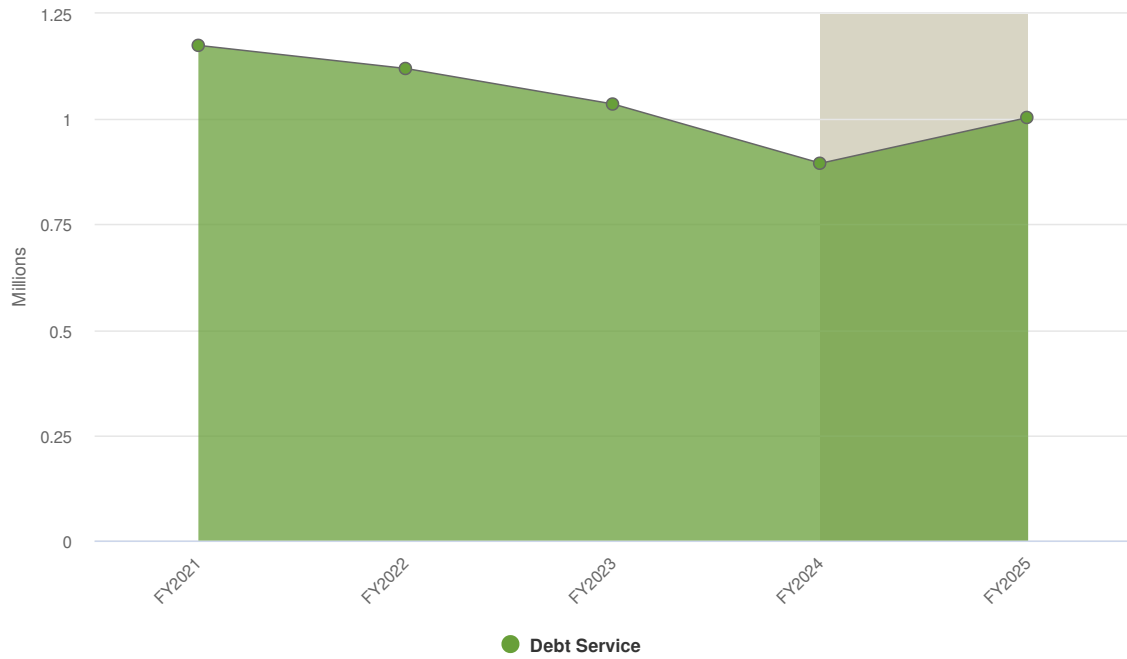
\$1,003,727 **\$108,649**
(12.14% vs. prior year)

Debt Service Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Debt Service						
MATURING PRINCIPAL	\$822,409	\$764,861	\$764,861	\$651,270	\$755,219	16%
WPAT ADMINISTRATION FEES	\$1,872	\$1,704	\$1,704	\$1,607	\$1,507	-6.2%
LONG TERM INTEREST	\$295,646	\$268,998	\$268,998	\$242,201	\$217,001	-10.4%
TEMPORARY LOANS/INTEREST	\$0	\$0	\$0	\$0	\$30,000	N/A
Total Debt Service:	\$1,119,927	\$1,035,563	\$1,035,562	\$895,078	\$1,003,727	12.1%
Total Expense Objects:	\$1,119,927	\$1,035,563	\$1,035,562	\$895,078	\$1,003,727	12.1%



	FY-2022 BUDGETED	FY-2022 ACTUAL	FY-2023 BUDGETED	FY-2023 ACTUAL	FY-2024 BUDGETED	FY-2025 REQUESTED	FY-24 / FY-25 Change +/-(-)
<u>DEBT SERVICE PRINCIPAL, INTEREST & FEES</u>							
01701 59100 MATURING PRINCIPAL	822,409	822,409	764,861	764,861	651,270	755,219	103,949
01721 59150 LONG TERM INTEREST	295,646	295,646	268,998	268,998	242,201	217,001	(25,200)
01741 59250 TEMPORARY LOANS/INTEREST	-	-	-	-	-	30,000	30,000
01701 59125 WPAT ADMINISTRATION FEE	1,873	1,872	1,704	1,704	1,607	1,507	(100)
TOTAL DEBT SERVICE	1,119,928	1,119,927	1,035,563	1,035,562	895,078	1,003,727	108,649

	Total Due
	FY-2025
Municipal Purpose Loan of 2011 (G.O.)	Principal 180,000
	Interest 33,244
Municipal Purpose Loan of 2014 (G.O.)	Principal 100,000
	Interest 25,500
Municipal Purpose Loan of 2017 (G.O.)	Principal 67,710
	Interest 20,095
Municipal Purpose Loan of 2018 (G.O.)	Principal 325,000
	Interest 138,163
Septic Loan Program pay off	Principal 82,509
	Interest
Total Principal	755,219
Total Interest	217,001
Total Due	972,220



Total debt outstanding summary by fiscal year

Date of Issue	Purpose	Summary Debt Service	Total Outstanding	Total Due FY-25	Total Due FY-26	Total Due FY-27	Total Due FY-28	Total Due FY-29	Total Due FY-30	Total Due FY-31	Total Due FY-32	Total Due FY-33	Total Due FY-34	Total Due FY-35	Total Due FY-36	Total Due FY-37
05/26/11	Municipal Purpose Loan of 2011 (G.O.)	Principal	900,000.00	180,000.00	145,000.00	115,000.00	115,000.00	115,000.00	115,000.00	115,000.00	-	-	-	-	-	-
		Interest	128,343.78	33,243.76	27,393.76	22,137.50	17,968.76	13,800.00	9,200.00	4,600.00	-	-	-	-	-	-
02/13/14	Municipal Purpose Loan of 2014 (G.O.)	Principal	800,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	-	-	-	-	-
		Interest	118,500.00	25,500.00	22,500.00	19,500.00	16,500.00	13,500.00	10,500.00	7,000.00	3,500.00	-	-	-	-	-
04/13/17	Municipal Purpose Loan of 2017(MCWT)	Principal	1,004,685.00	67,710.00	69,182.00	70,686.00	72,222.00	73,792.00	75,395.00	77,034.00	78,708.00	80,419.00	82,167.00	83,952.00	85,777.00	87,641.00
		Interest	146,696.44	20,094.00	18,740.00	17,356.00	15,942.00	14,498.00	13,022.00	11,514.00	9,973.00	8,399.00	6,791.00	5,147.00	3,468.00	1,753.00
03/29/18	Municipal Purpose Loan of 2018 (G.O.)	Principal	3,500,000.00	325,000.00	335,000.00	360,000.00	375,000.00	390,000.00	410,000.00	420,000.00	435,000.00	450,000.00	-	-	-	-
		Interest	662,350.00	138,162.50	121,912.50	105,162.50	87,162.50	68,412.50	55,737.50	42,412.50	28,762.50	14,625.00	-	-	-	-
		Total Principal	6,204,685.00	672,710.00	649,182.00	645,686.00	662,222.00	678,792.00	700,395.00	712,034.00	613,708.00	530,419.00	82,167.00	83,952.00	85,777.00	87,641.00
		Total Interest	1,055,890.22	216,999.96	190,545.76	164,155.86	137,573.40	110,210.20	88,459.36	65,526.46	42,235.78	23,024.12	6,790.74	5,147.40	3,468.36	1,752.82
		Total Outstanding 06/30	7,260,575.22	889,709.96	839,727.76	809,841.86	799,795.40	789,002.20	788,854.36	777,560.46	655,943.78	553,443.12	88,957.74	89,099.40	89,245.36	89,393.82

Total debt by issuance and purpose

Date of Issued	Purpose	Outstanding	FY-25	FY-26	FY-27	FY-28	FY-29	FY-30	FY-31
05/26/11	Municipal Purpose Loan of 2011 (G.O.)	Principal Exempt	900,000.00	180,000.00	145,000.00	115,000.00	115,000.00	115,000.00	115,000.00
		Interest Exempt	128,343.78	33,243.76	27,393.76	22,137.50	17,968.76	13,800.00	9,200.00
		Total Exempt	1,028,343.78	213,243.76	172,393.76	137,137.50	132,968.76	128,800.00	124,200.00
	Land Acquisition	Principal Exempt	860,000.00	170,000.00	140,000.00	110,000.00	110,000.00	110,000.00	110,000.00
		Interest Exempt	122,787.50	31,775.00	26,250.00	21,175.00	17,187.50	13,200.00	8,800.00
		Total Exempt	982,787.50	201,775.00	166,250.00	131,175.00	127,187.50	123,200.00	118,800.00
	Building Construction	Principal Exempt	35,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
		Interest Exempt	5,393.78	1,306.26	1,143.76	962.50	781.26	600.00	400.00
		Total Exempt	40,393.78	6,306.26	6,143.76	5,962.50	5,781.26	5,600.00	5,200.00
	Sewer	Principal Exempt	5,000.00	5,000.00	-	-	-	-	-
		Interest Exempt	162.50	162.50	-	-	-	-	-
		Total Exempt	5,162.50	5,162.50	-	-	-	-	-
	Summary	Exempt	1,028,343.78	213,243.76	172,393.76	137,137.50	132,968.76	128,800.00	124,200.00
		Non-Exempt	-	-	-	-	-	-	-
		Total	1,028,343.78	213,243.76	172,393.76	137,137.50	132,968.76	128,800.00	124,200.00

Date of Issued	Purpose	Outstanding	FY-25	FY-26	FY-27	FY-28	FY-29	FY-30	FY-31	FY-32
02/13/14	Municipal Purpose Loan of 2014 (G.O.)	Principal	800,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
		Interest	118,500.00	25,500.00	22,500.00	19,500.00	16,500.00	13,500.00	10,500.00	7,000.00
		Total Outstanding	918,500.00	125,500.00	122,500.00	119,500.00	116,500.00	113,500.00	110,500.00	103,500.00
	EXEMPT	Land Clean-up Exempt	Principal Exempt	800,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
			Interest Exempt	118,500.00	25,500.00	22,500.00	19,500.00	16,500.00	13,500.00	10,500.00
			Total Exempt	918,500.00	125,500.00	122,500.00	119,500.00	116,500.00	113,500.00	110,500.00
	Summary	Exempt	918,500.00	125,500.00	122,500.00	119,500.00	116,500.00	113,500.00	110,500.00	103,500.00
		Non-Exempt	-	-	-	-	-	-	-	-
		Total	918,500.00	125,500.00	122,500.00	119,500.00	116,500.00	113,500.00	110,500.00	103,500.00

Date of Issued	Purpose	Sewer	Outstanding	FY-25	FY-26	FY-27	FY-28	FY-29	FY-30	FY-31	FY-32	FY-33	FY-34	FY-35	FY-36	FY-37
04/13/17	MCWT BONDS	Principal	1,004,685.00	67,710.00	69,182.00	70,686.00	72,222.00	73,792.00	75,395.00	77,034.00	78,708.00	80,419.00	82,167.00	83,952.00	85,777.00	87,641.00
		Interest	146,696.00	20,094.00	18,740.00	17,356.00	15,942.00	14,498.00	13,022.00	11,514.00	9,973.00	8,399.00	6,791.00	5,147.00	3,468.00	1,753.00
		Total Outstanding	1,151,381.00	87,804.00	87,922.00	88,042.00	88,164.00	88,290.00	88,417.00	88,548.00	88,681.00	88,818.00	88,958.00	89,099.00	89,245.00	89,394.00
	WATER SYSTEM IMPROVEMENTS	Principal	1,004,685.00	67,710.00	69,182.00	70,686.00	72,222.00	73,792.00	75,395.00	77,034.00	78,708.00	80,419.00	82,167.00	83,952.00	85,777.00	87,641.00
		Interest	146,696.00	20,094.00	18,740.00	17,356.00	15,942.00	14,498.00	13,022.00	11,514.00	9,973.00	8,399.00	6,791.00	5,147.00	3,468.00	1,753.00
		Total	1,151,381.00	87,804.00	87,922.00	88,042.00	88,164.00	88,290.00	88,417.00	88,548.00	88,681.00	88,818.00	88,958.00	89,099.00	89,245.00	89,394.00
	Summary	Exempt	1,151,381.00	87,804.00	87,922.00	88,042.00	88,164.00	88,290.00	88,417.00	88,548.00	88,681.00	88,818.00	88,958.00	89,099.00	89,245.00	89,394.00
		Non-Exempt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Total Outstanding	1,151,381.00	87,804.00	87,922.00	88,042.00	88,164.00	88,290.00	88,417.00	88,548.00	88,681.00	88,818.00	88,958.00	89,099.00	89,245.00	89,394.00



Issued	Purpose		Outstanding	FY-25	FY-26	FY-27	FY-28	FY-29	FY-30	FY-31	FY-32	FY-33	FY-34
03/29/18	Municipal Purpose Loan of 2018 (G.O.)	Principal	3,500,000	325,000	335,000	360,000	375,000	390,000	410,000	420,000	435,000	450,000	-
		Interest	662,350	138,163	121,913	105,163	87,163	68,413	55,738	42,413	28,763	14,625	-
		Total Outstanding	4,162,350	463,163	456,913	465,163	462,163	458,413	465,738	462,413	463,763	464,625	-
	Reimbursements 75% Sewer		1,391,306	154,978	153,291	155,166	156,666	154,041	153,525	152,888	155,878	154,875	-
EXEMPT													
	WATER SYSTEM IMPROVEMENTS	Capital Exempt	625,000	60,000	60,000	65,000	65,000	70,000	75,000	75,000	75,000	80,000	-
		Interest Exempt	117,713	24,688	21,688	18,688	15,438	12,188	9,913	7,475	5,038	2,600	-
		Total Exempt	742,713	84,688	81,688	83,688	80,438	82,188	84,913	82,475	80,038	82,600	-
	WATER SYSTEM IMPROVEMENTS	Capital Exempt	1,250,000	115,000	120,000	130,000	135,000	140,000	145,000	150,000	155,000	160,000	-
		Interest Exempt	236,500	49,375	43,625	37,625	31,125	24,375	19,825	15,113	10,238	5,200	-
		Total Exempt	1,486,500	164,375	163,625	167,625	166,125	164,375	164,825	165,113	165,238	165,200	-
	SEWER IMPROVEMENTS	Capital Exempt	310,000	30,000	30,000	30,000	35,000	35,000	35,000	35,000	40,000	40,000	-
		Interest Exempt	58,575	12,263	10,763	9,263	7,763	6,013	4,875	3,738	2,600	1,300	-
		Total Exempt	368,575	42,263	40,763	39,263	42,763	41,013	39,875	38,738	42,600	41,300	-
	VI SEWER SYSTEM IMPROVEMENTS	Capital Exempt	1,250,000	115,000	120,000	130,000	135,000	140,000	145,000	150,000	155,000	160,000	-
		Interest Exempt	236,500	49,375	43,625	37,625	31,125	24,375	19,825	15,113	10,238	5,200	-
		Total Exempt	1,486,500	164,375	163,625	167,625	166,125	164,375	164,825	165,113	165,238	165,200	-
Non-Exempt													
	WATER PIPE IMPROVEMENTS	Principal	65,000	5,000	5,000	5,000	5,000	5,000	10,000	10,000	10,000	10,000	-
		Interest	13,063	2,463	2,213	1,963	1,713	1,463	1,300	975	650	325	-
		Total	78,063	7,463	7,213	6,963	6,713	6,463	11,300	10,975	10,650	10,325	-
	Summary	Exempt	4,084,288	300,722	296,409	303,034	298,784	297,909	300,913	298,550	297,234	299,425	-
		Non-Exempt	78,063	162,441	160,503	162,128	163,378	160,503	164,825	163,863	166,528	165,200	-
		Total	4,162,350	463,163	456,913	465,163	462,163	458,413	465,738	462,413	463,763	464,625	-

		Total	FY-25	FY-26	FY-27	FY-28	FY-29	FY-30	FY-31	FY-32				
Summary	Total - Exempt	5,791,206.47	727,269.34	679,224.64	647,713.74	636,417.28	628,499.08	624,029.36	613,697.96	489,415.66	388,243.12	88,957.74	89,099.40	89,393.82
	Total - Non-Exempt	1,469,368.75	162,440.63	160,503.13	162,128.13	163,378.13	160,503.13	164,825.00	163,862.50	166,528.13	165,200.00	-	-	-
	Total Debt Outstanding 06/30	7,260,575.22	889,709.96	839,727.76	809,841.86	799,795.40	789,002.20	788,854.36	777,560.46	655,943.78	553,443.12	88,957.74	89,099.40	89,393.82
	Total - Non-Exempt	1,469,368.75	162,440.63	160,503.13	162,128.13	163,378.13	160,503.13	164,825.00	163,862.50	166,528.13	165,200.00	-	-	-
	Sewer 75% Share	1,391,306.25	154,978.13	153,290.63	155,165.63	156,665.63	154,040.63	153,525.00	152,887.50	155,878.13	154,875.00	-	-	-
	WPAT Loan Subsidy	-	-	-	-	-	-	-	-	-	-	-	-	-
	Net - Non-Exempt	78,062.50	7,462.50	7,212.50	6,962.50	6,712.50	6,462.50	11,300.00	10,975.00	10,650.00	10,325.00	-	-	-
	Total Debt	7,260,575.22	889,709.96	839,727.76	809,841.86	799,795.40	789,002.20	788,854.36	777,560.46	655,943.78	553,443.12	88,957.74	89,099.40	89,393.82
	Exempt Debt from Levy Limits	5,791,206.47	727,269.34	679,224.64	647,713.74	636,417.28	628,499.08	624,029.36	613,697.96	489,415.66	388,243.12	88,957.74	89,099.40	89,393.82
	Sewer 75% Share	1,391,306.25	154,978.13	153,290.63	155,165.63	156,665.63	154,040.63	153,525.00	152,887.50	155,878.13	154,875.00	-	-	-
	WPAT Loan Subsidy	-	-	-	-	-	-	-	-	-	-	-	-	-
	Non-Exempt Debt	78,062.50	7,462.50	7,212.50	6,962.50	6,712.50	6,462.50	11,300.00	10,975.00	10,650.00	10,325.00	-	-	-
	Total Debt Outstanding 06/30	7,260,575.22	889,709.96	839,727.76	809,841.86	799,795.40	789,002.20	788,854.36	777,560.46	655,943.78	553,443.12	88,957.74	89,099.40	89,393.82
	Budget Amount (Total Debt Due - WPAT)	7,260,575.22	889,709.96	839,727.76	809,841.86	799,795.40	789,002.20	788,854.36	777,560.46	655,943.78	553,443.12	88,957.74	89,099.40	89,393.82



Employee Benefits, Insurance & Pension

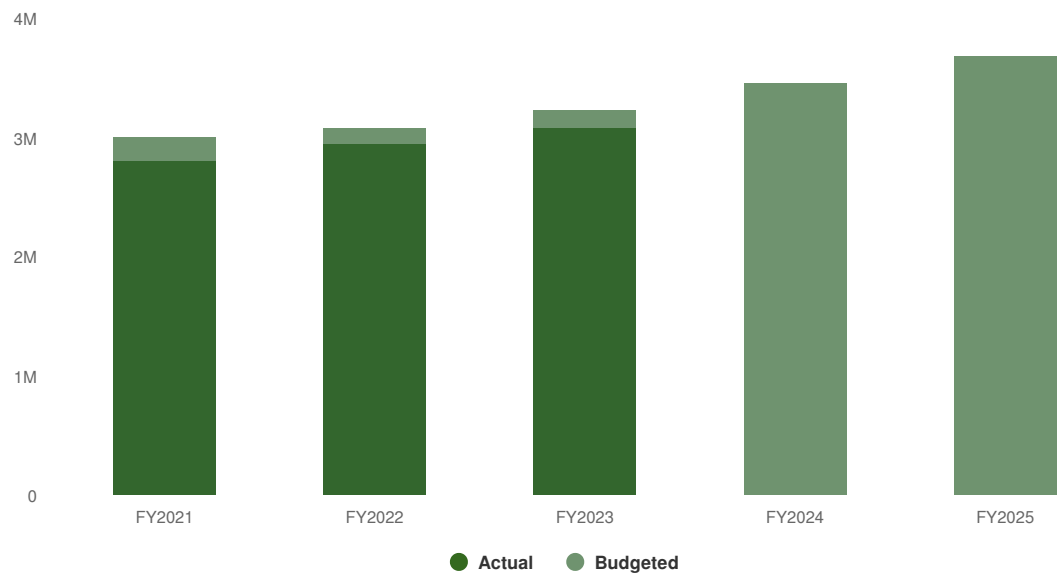
The Town of Manchester-by-the-Sea provides a range of benefits to demonstrate a solid investment in employees. The Town will periodically review the benefits program and will make modifications as appropriate. Some benefits (workers’ compensation, FICA, pension and unemployment insurance) are government mandated, while others are provided at the discretion of the Town of Manchester-by-the-Sea and may be altered from time to time as circumstances and needs require. The specific terms and conditions of employee benefits plans are governed at all times by the complete provisions of the insurance contracts or agreements under which the plans are administered.

Expenditures Summary

\$3,684,712

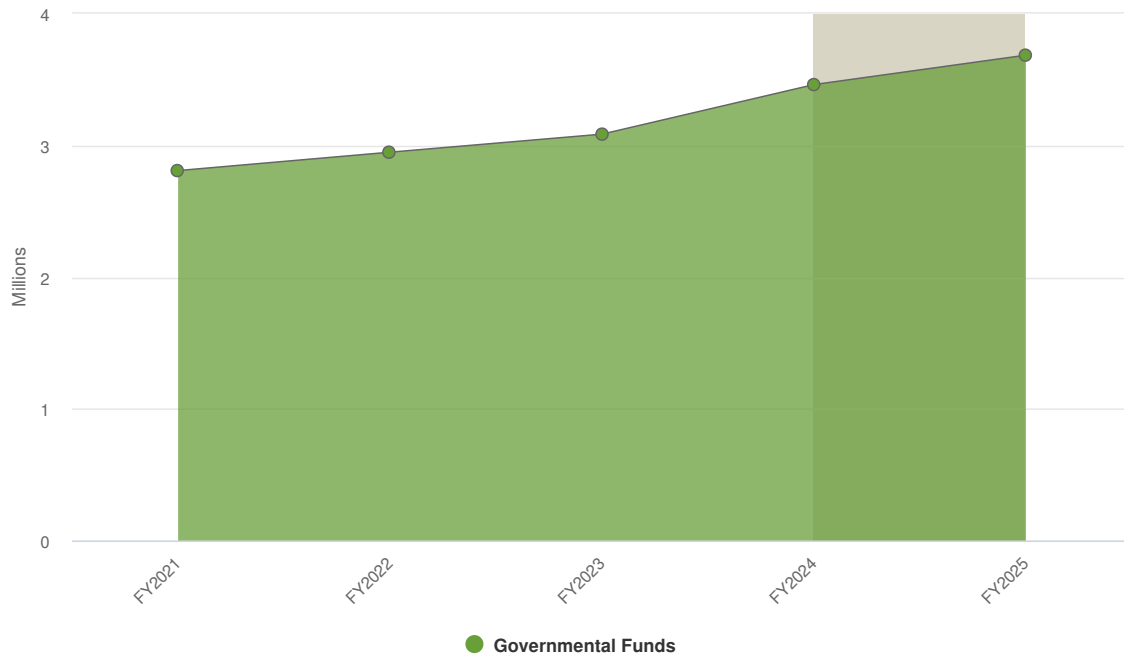
\$223,309
(6.45% vs. prior year)

Employee benefits, Insurance & Pension Proposed and Historical Budget vs. Actual



Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



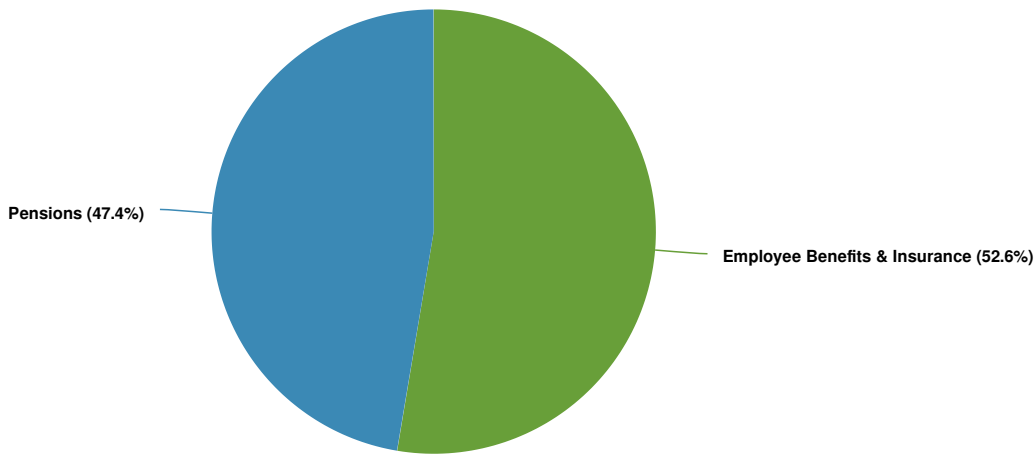
Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Governmental Funds						
General Fund						
Employee Benefits & Insurance						
WORKERS COMPENSATION	\$120,744	\$95,000	\$84,872	\$100,000	\$105,000	5%
UNEMPLOYMENT COMP.	\$4,732	\$7,000	\$553	\$7,000	\$7,000	0%
FICA MED.-TOWN'S SHARE	\$102,729	\$103,515	\$105,927	\$118,796	\$123,785	4.2%
HEALTH/LIFE INSURANCE	\$1,133,933	\$1,329,000	\$1,198,798	\$1,471,720	\$1,548,985	5.2%
CASUALTY & LIABILITY INSURANCE	\$124,968	\$130,000	\$130,000	\$135,000	\$155,000	14.8%
Total Employee Benefits & Insurance:	\$1,487,106	\$1,664,515	\$1,520,150	\$1,832,516	\$1,939,770	5.9%
Pensions						
CONTRIBUTORY PENSIONS	\$1,461,004	\$1,564,930	\$1,564,930	\$1,628,887	\$1,744,942	7.1%
Total Pensions:	\$1,461,004	\$1,564,930	\$1,564,930	\$1,628,887	\$1,744,942	7.1%
Total General Fund:	\$2,948,110	\$3,229,445	\$3,085,080	\$3,461,403	\$3,684,712	6.5%
Total Governmental Funds:	\$2,948,110	\$3,229,445	\$3,085,080	\$3,461,403	\$3,684,712	6.5%

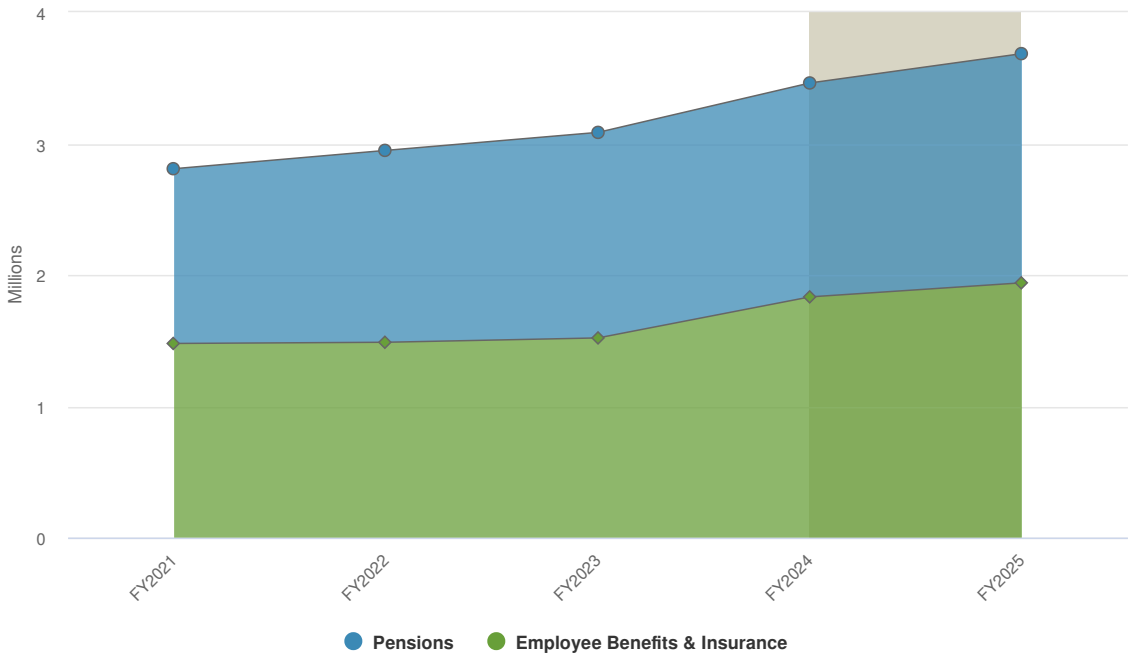


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



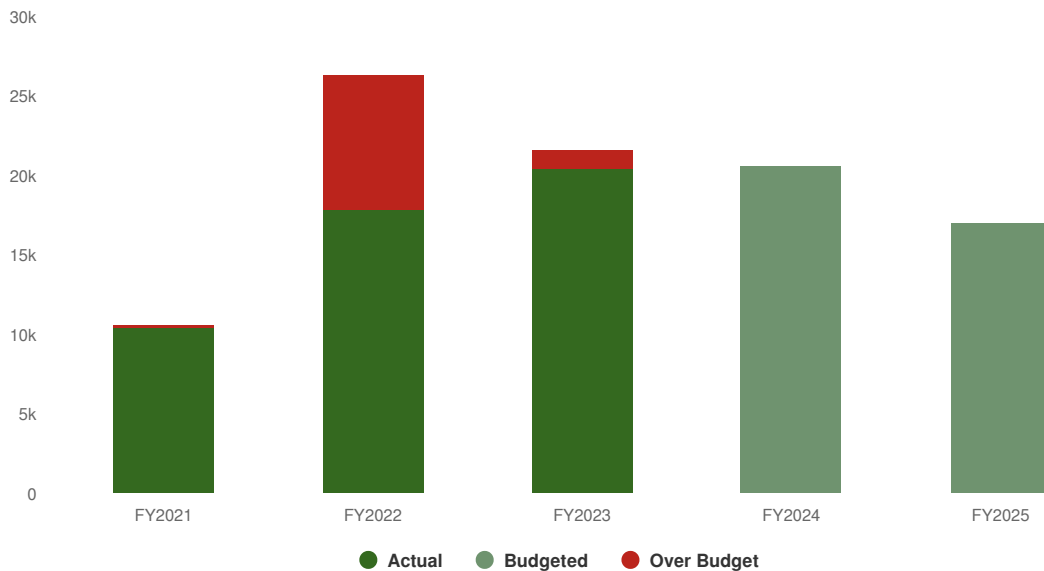
Zoning Board of Appeals

The Zoning Board of Appeals (ZBA) is comprised of five members with two alternates appointed by the Select Board. 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.

Expenditures Summary

\$17,000 **-\$3,528**
(-17.19% vs. prior year)

Zoning Board of Appeals Proposed and Historical Budget vs. Actual

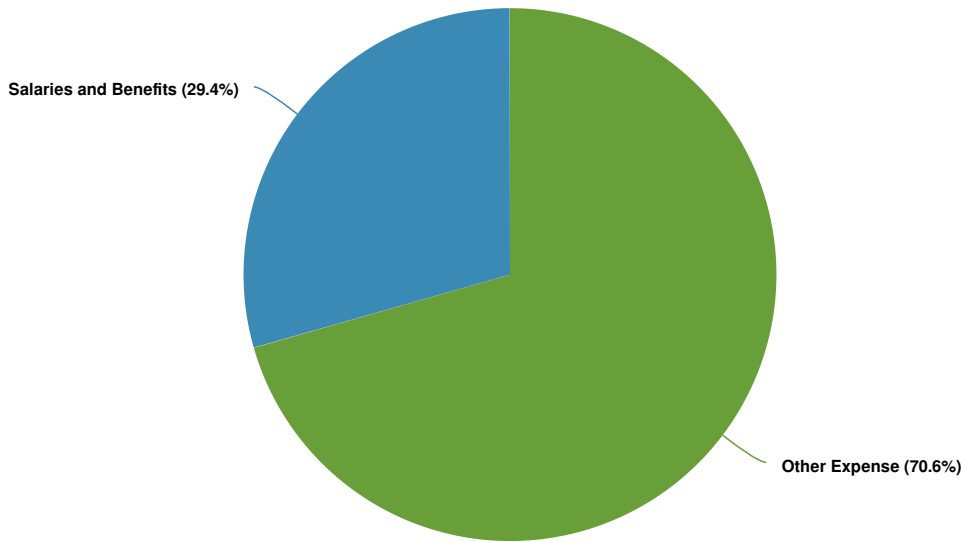


FY2022 actual expenditures over budget were related to printing/advertising which was more than expected due to higher activity.

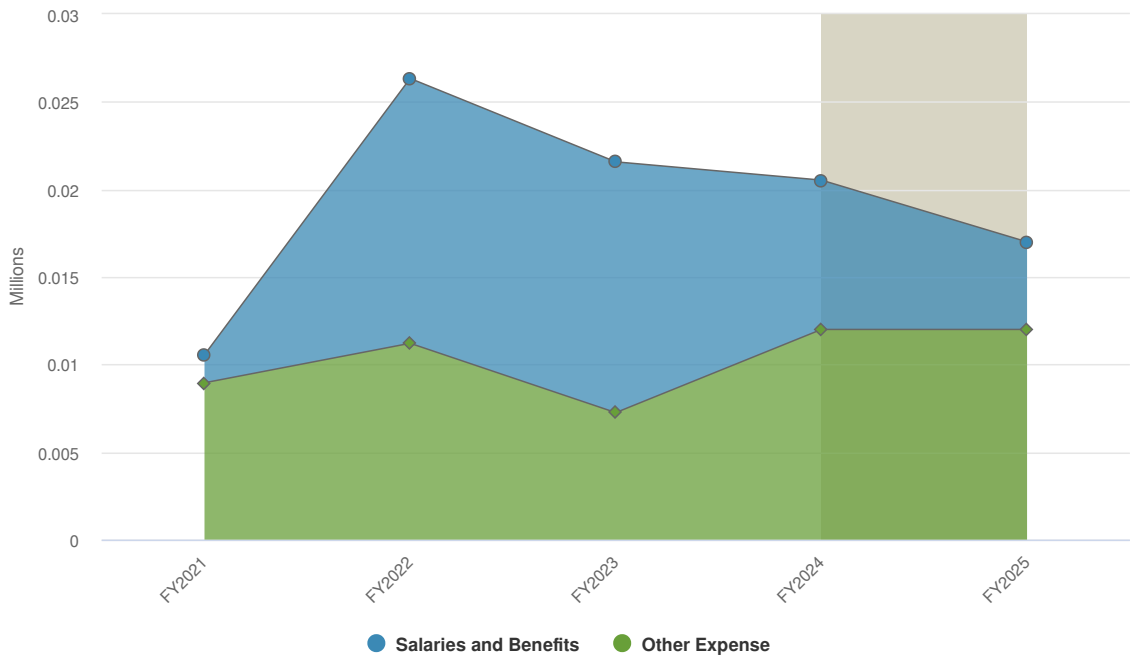


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Salary is decreased with the expectation that the new proposed full-time land use clerk would take over some of these related duties. The salary that remains in Appeals is to cover minute taking for the ZBA.

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Salaries and Benefits						
APPEALS BOARD SALARIES	\$15,124	\$8,320	\$14,320	\$8,528	\$5,000	-41.4%
Total Salaries and Benefits:	\$15,124	\$8,320	\$14,320	\$8,528	\$5,000	-41.4%
Other Expense						
POSTAGE	\$1,500	\$2,000	\$150	\$2,000	\$2,000	0%
PRINTING/ADVERTISING	\$7,847	\$5,000	\$6,576	\$7,500	\$7,500	0%
OFFICE SUPPLIES	\$42	\$550	\$0	\$500	\$500	0%
FILING FEES	\$1,820	\$4,500	\$525	\$2,000	\$2,000	0%
Total Other Expense:	\$11,209	\$12,050	\$7,251	\$12,000	\$12,000	0%
Total Expense Objects:	\$26,333	\$20,370	\$21,571	\$20,528	\$17,000	-17.2%



Planning

Town Planner

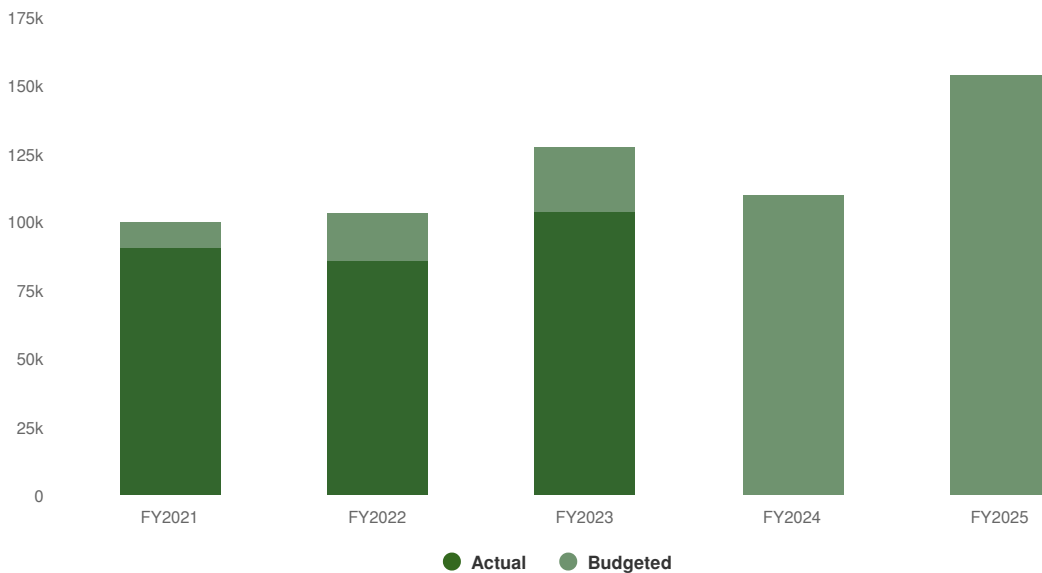
To provide professional advice and technical expertise to elected officials, appointed boards and committees, Town staff and citizens to assist in understanding and addressing land use issues and priorities.

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.

Expenditures Summary

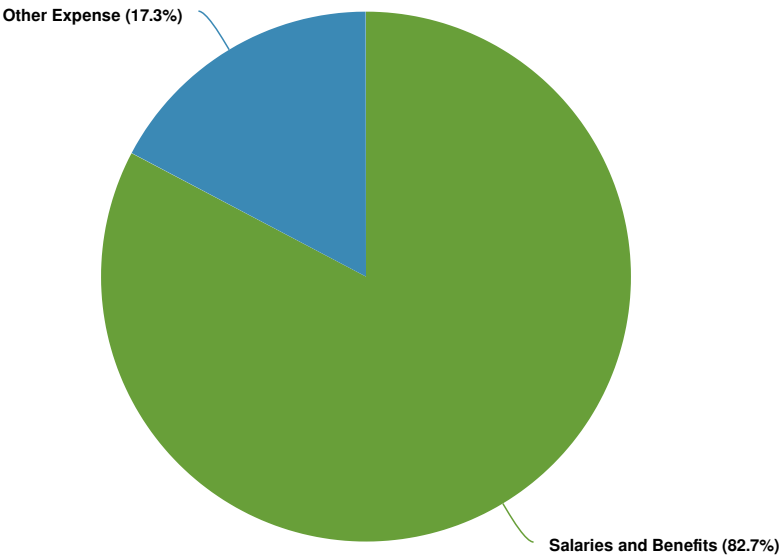
\$154,006 **\$43,724**
(39.65% vs. prior year)

Planning Proposed and Historical Budget vs. Actual

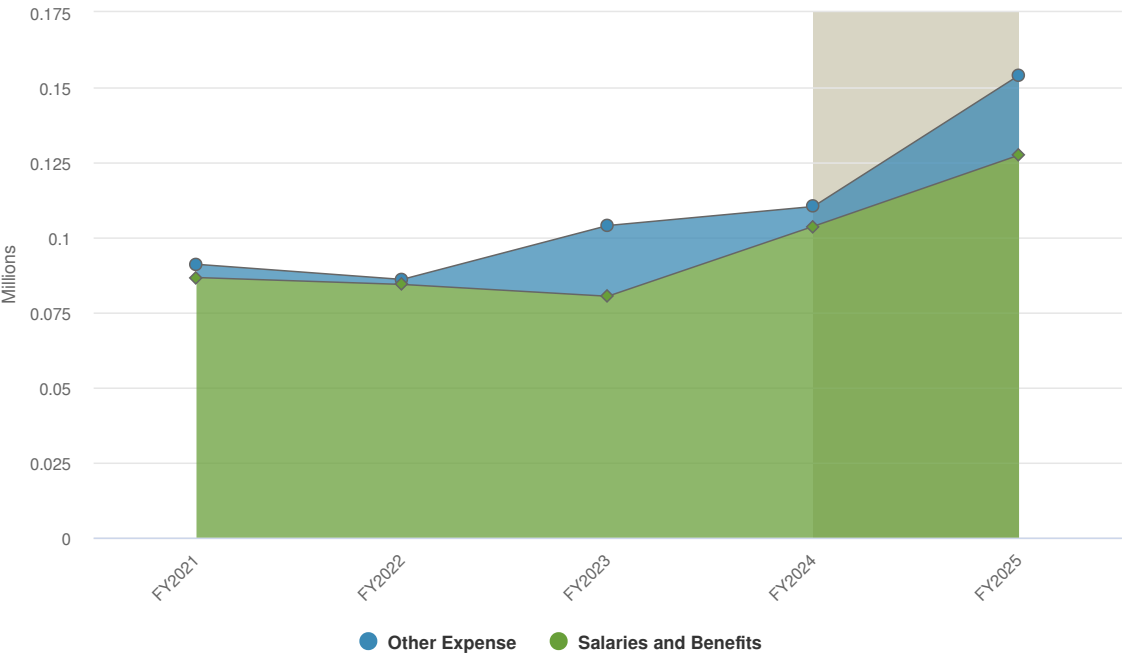


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



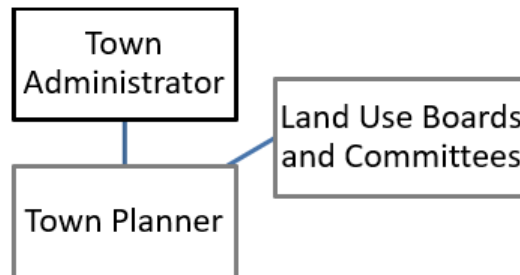
Grey background indicates budgeted figures.



Increase in salary is due to proposing a full-time land use clerk. The clerk would absorb some of the Zoning Board of Appeals administrative tasks as well as provide additional support to the Conservation Administrator and Town Planner.

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Salaries and Benefits						
PLANNING BOARD SALARIES	\$84,331	\$101,153	\$80,387	\$103,682	\$127,406	22.9%
Total Salaries and Benefits:	\$84,331	\$101,153	\$80,387	\$103,682	\$127,406	22.9%
Other Expense						
PROFESSIONAL SERVICES	\$539	\$5,000	\$0	\$5,000	\$25,000	400%
POSTAGE	\$0	\$100	\$100	\$100	\$100	0%
PRINTING/ADVERTISING	\$1,050	\$500	\$3,362	\$500	\$500	0%
OFFICE SUPPLIES	\$72	\$250	\$96	\$250	\$250	0%
DUES/SUBSCRIPTIONS	\$0	\$250	\$0	\$250	\$250	0%
OFFICE EQUIPMENT	\$0	\$500	\$0	\$500	\$500	0%
PLANNING BOARD STUDIES	\$0	\$20,000	\$20,000	\$0	\$0	0%
Total Other Expense:	\$1,660	\$26,600	\$23,558	\$6,600	\$26,600	303%
Total Expense Objects:	\$85,991	\$127,753	\$103,946	\$110,282	\$154,006	39.6%

Organizational Chart



\$20,000 request under capital projects transferred to professional services above for planning studies.

Goal #1

Align zoning regulations with Master Plan vision and goals. And assist in an examination of MBTA compliant zoning regulations.

Goal #2

Create tools, establish policies and complete planning projects to foster efficient and effective land use boards and committees.



Police Department



Todd Fitzgerald
Police Chief

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.

Overall budget FY25

The Manchester-by-the-Sea Police Department recognizes that we are the conservators of a public asset. We are, therefore, accountable to our residents directly and through the Board of Selectmen. Because of this quintessential American affiliation, we embrace the maxim, "The police are the public and the public are the police." A quote by Sir Robert Peel, the father of modern-day policing.

To this end, 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 engagement with community stakeholders. Specifically, our priorities are set by the public through routine and standardized daily encounters, accessibility to police management, and quality control mechanisms.

In its most basic terms, if we were to "**defund the Manchester Police**", that only means reallocating money from **policing** to other town departments that fall under local government.

Our budget currently reflects collective bargaining obligations negotiated by the town with our civilian and police unions along with yearly projected expenses that are needed to maintain our department daily. These expenses not only include annual in-service training, but also training that is now required to keep up with modern-day police work. It also includes maintaining our accreditation standards, maintaining our fleet, and everyday office expenses. For FY24 we made some increases based on the future availability of our Reserve Police Officer staff and added three new full-time positions.

From July 1st through the end of October, we saw almost a 45% decrease in overtime spending with the new staffing model that was put in place. However, our OT continues to be underfunded and is based on our contractual paid time off projections. We still have 3 reserve Officers who are retirees who continue to work and cover some shifts. Further, our overtime budget does not allow for any cushion for the unknown such as a late call, overnight arrests, hospital prisoner watch, severe weather event, or any other community policing event that we need to attend outside the Officer's normal patrol. Last year I requested \$100,000 for overtime, which allowed us about a \$7,000 cushion for these types of events. However, that was cut to \$93,000, which was the projection for contractual paid time off. In February 2024, the remaining two officers who were hired as part of the additional staff for FY24 will begin the Police Academy. For the following six months, we are going to see an increase in overtime spending to backfill their shifts and at times we may need to transition to a safe lobby and operate with a minimum manning of two officers on duty.

This year's budget that I have submitted, in my opinion, reflects a well-thought-out process that allows for 2 officers to always be available for patrol and 1 officer for lobby coverage 16 hours a day. Maintaining a minimum staffing level that is consistent with law enforcement is essential and needed to provide a minimum deployment for officer and community safety. Since the transition to Regional Dispatch, Officers assigned to the station have been able to transition to a safe lobby for calls for service that required additional Officers on the scene. Having this resource on duty has greatly improved our response capabilities and officer safety, and it has fostered a sense of security during these tense and stressful calls for service.

Currently, the Police Department is budgeted for 17 full-time personnel, including the Chief and Lieutenant. We continue to have an officer out on 111F Injured on Duty status and a full-time School Resource Officer (SRO). This year, with the additional staffing, we were able to assign an officer to assist the Harbor Department with enforcement, safety, and general patrol. Sergeant Richard Newton was assigned to this role along with Reserve Officer Roger Thurlow, who is a retired Captain from the Environmental Police. Roger's vast knowledge of marine enforcement was truly helpful in training many officers over the summer months.

The status of the Officer on 111F remains status quo. The town continues to wait for a magistrate's decision on a town appeal to this case on whether the retirement board will reconvene a medical panel to determine the officer's eligibility for a disability pension. If a disability pension is granted, only then can we remove the officer from the police department's annual operating budget. It is my understanding that the town will need to keep this officer on as part of the operating budget for a minimum of 2 more years. At that time, the Officer will have 10 years vested in the county retirement system, at which point the town can petition for an involuntary retirement.



Further, we continue to contact the Office of the Magistrate who presided over the hearing. Each time we have been informed that a ruling was imminent and would be finalized any day. We have been getting the same response from the magistrate's office since the beginning of 2021 through 2023. Since the writing of this memo, still no time frame for a disposition to this hearing has been given.

In FY 25 I am requesting to promote an Officer to the position of Sergeant. Since the appointment of the additional staff in FY24, we have found ourselves under-supervised in the evenings and overnight shift when either of the current Sergeants are on their days off. I would anticipate the additional Sergeant working a split shift covering the days off, of the 4-12 and 12-8 Sergeants. This would theoretically allow there to be a senior officer who holds the rank of Sergeant or above on duty 24/7. Currently, the department pays approximately \$7,100 in OIC pay to the senior Officer who works as the supervisor in lieu of the Sergeant on the 4-12 and 12-8 shifts. The difference between a Patrol Officer and a Step One Sergeant would cost approximately \$7,879.24 per year, resulting in only an increase of \$779.08 for FY25. Without adding the fourth Sergeant, I feel there are potential risks associated with failure to supervise effectively. These risks can include decreased morale among officers, inadequate performance, lack of discipline enforcement, compromised officer safety, and potential liability for the department and town in cases of misconduct or negligence. Effective supervision is crucial in maintaining a professional and effective law enforcement agency. Having a fourth sergeant includes supervision capacity, improved organization and organization of tasks on the regular Sergeant's days off, enhanced training and mentorship opportunities for officers, and the ability to better address needs and challenges. Additionally, it can contribute to promoting accountability and to ensuring adherence to departmental policies and procedures.

We currently have an established promotional list. This assessment was done in January 2023 at a significant cost to the department. This list will expire in about a year and a half. The remaining candidate is a senior Officer who would be a welcome addition to the command staff.

NEMLEC: For FY25, All Cape Ann Community police departments have met and decided to join the Northeastern Massachusetts Law Enforcement Council (NEMLEC). NEMLEC can bring about numerous benefits to the community and our agency itself. By becoming a part of NEMLEC, a small police department can enhance its capabilities, strengthen relationships with neighboring departments, and improve overall public safety.

Firstly, joining NEMLEC provides access to a wide range of resources and specialized units that may not be economically feasible for our small Cape Ann police department to maintain on its own. By pooling resources, departments within NEMLEC can share equipment, personnel, and training programs. This allows smaller departments to tap into expertise and acquire advanced tools and technologies that promote efficient law enforcement practices. Benefits such as tactical response units, specialized investigative resources, and intelligence-sharing platforms can greatly enhance the effectiveness of a small police department.

Additionally, NEMLEC fosters collaboration and cooperation among law enforcement agencies in the region. Through regular meetings, joint training exercises, and information sharing, participating departments can establish strong relationships and enhance communication channels. This collaboration ensures a coordinated response to emergencies, effectively tackling crime and providing seamless support during major incidents. By working together, small police departments can leverage the collective knowledge and experience of their counterparts, leading to improved strategies and outcomes.

Moreover, joining NEMLEC enhances public safety by promoting a unified approach to addressing issues within the community. Participating departments can collectively identify emerging challenges and develop proactive solutions. By sharing intelligence and coordinating efforts, they can effectively combat criminal activities such as drug trafficking, gang violence, or organized crime. The small police departments benefit from a broader network of support, making them better equipped to respond to public safety concerns promptly and efficiently.

Furthermore, being a part of NEMLEC offers opportunities for professional growth and development for individual officers. The council organizes various training programs, workshops, and seminars on topics such as leadership, crisis management, and new policing techniques. These initiatives enrich the skill set of officers, fostering a culture of continuous learning and improvement within the department. Small police departments can leverage these resources to enhance the capabilities of their personnel and provide better services to their communities.



In conclusion, joining the Northeastern Massachusetts Law Enforcement Council at a minimal cost per year of \$5,500 can bring numerous benefits to a small police department, almost like an insurance policy. It provides access to specialized units, equipment, and training programs that may not be economically viable individually. Additionally, it fosters collaboration, communication, and cooperation among law enforcement agencies, which leads to enhanced public safety. The resources, expertise, and collective efforts of NEMLEC contribute to stronger and more efficient law enforcement practices. Ultimately, by becoming a part of NEMLEC, a small police department can better serve its community and face the evolving challenges of modern policing at minimal cost to the town.

For FY25 you will see a request for an increase in professional services expense of \$5,500 to join NEMLEC. Once joined, the department will need to assign one Officer to a specialized unit within NEMLEC. This decision will rest solely with me as Chief. We would anticipate 4 to 8 hours a month in overtime costs associated with this participation in the specialized unit, resulting in an annual OT cost of about \$5,800. However, with the additional personnel, we may be able to defray some of that cost by offering the officers the chance to attend the training in lieu of their shift, and therefore, not have a need to backfill. This would be dependent on the schedule and the date of the monthly training.

As Police Chief and a life-long resident, I understand the challenges every community, including ours, faces regarding municipal financing, especially with affordable housing and the replacement of town facilities. As stated in my annual report, through accreditation we continue to operate in accordance with the most rigorous of modern policing standards, which are established and evaluated by industry-independent law enforcement experts. However, we continue to find ourselves being the victim of some of the unfunded liabilities because of Police Reform. We are currently recruiting two full-time academy-trained candidates who are interested in maintaining their certifications as Police Officers through POST (Peace Officer Standards and Training). Both have worked for other agencies and have come to us highly recommended.

As always, I appreciate your time and look forward to answering any questions you may have.

Respectfully,

Chief Todd Fitzgerald



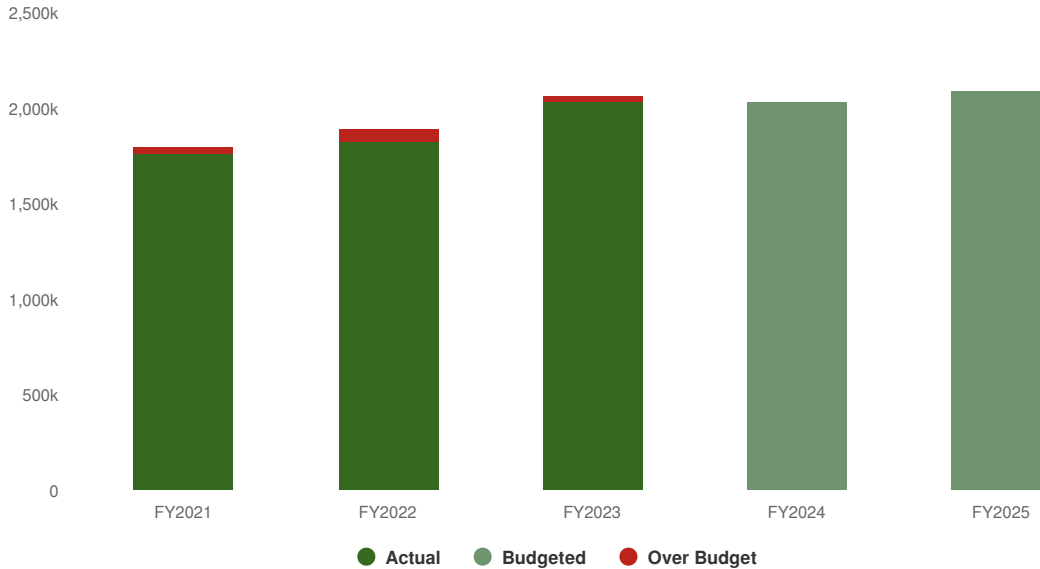
Name	FY2022 Actual	FY2023 Budgeted	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Governmental Funds						
General Fund						
Salaries and Benefits						
POLICE SALARIES	\$1,798,836	\$1,874,324	\$1,691,446	\$1,839,565	\$1,877,081	2%
POLICE OVERTIME	\$0	\$65,000	\$267,878	\$93,000	\$100,000	7.5%
Total Salaries and Benefits:	\$1,798,836	\$1,939,324	\$1,959,324	\$1,932,565	\$1,977,081	2.3%
Other Expense						
Community Policing	\$0	\$0	\$0	\$1,500	\$2,500	66.7%
ELECTRICITY	\$127	\$225	\$0	\$0	\$0	0%
AUTO/TRUCK REPAIRS	\$5,311	\$8,350	\$12,007	\$8,500	\$8,500	0%
RENTAL FEES	\$1,900	\$1,900	\$1,900	\$1,900	\$2,250	18.4%
PROFESSIONAL SERVICES	\$11,129	\$10,700	\$10,959	\$13,000	\$20,000	53.8%
TRAINING	\$10,757	\$10,000	\$14,474	\$10,000	\$10,000	0%
TELEPHONE	\$7,867	\$10,200	\$6,494	\$9,000	\$9,000	0%
POSTAGE	\$723	\$500	\$443	\$500	\$500	0%
PRINTING/ADVERTISING	\$0	\$300	\$115	\$300	\$300	0%
OFFICE SUPPLIES	\$2,552	\$4,000	\$3,474	\$2,750	\$3,000	9.1%
GASOLINE/OIL	\$21,849	\$20,000	\$19,946	\$20,000	\$20,000	0%
AUTO/TRUCK SUPPLIES	\$840	\$1,500	\$3,356	\$1,500	\$3,000	100%
MEDICAL SUPPLIES	\$927	\$1,500	\$809	\$1,500	\$1,500	0%
POLICE SUPPLIES	\$9,098	\$4,600	\$5,875	\$5,500	\$5,500	0%
RADIO SUPPLIES	\$0	\$250	\$0	\$0	\$0	0%
UNIFORMS	\$15,920	\$18,750	\$19,483	\$18,000	\$18,000	0%
TRAVEL/MEALS	\$1,448	\$1,900	\$1,783	\$1,900	\$2,500	31.6%
DUES/SUBSCRIPTIONS	\$6,384	\$5,000	\$6,572	\$5,500	\$7,500	36.4%
Total Other Expense:	\$96,834	\$99,675	\$107,688	\$101,350	\$114,050	12.5%
Total General Fund:	\$1,895,670	\$2,038,999	\$2,067,012	\$2,033,915	\$2,091,131	2.8%
Total Governmental Funds:	\$1,895,670	\$2,038,999	\$2,067,012	\$2,033,915	\$2,091,131	2.8%



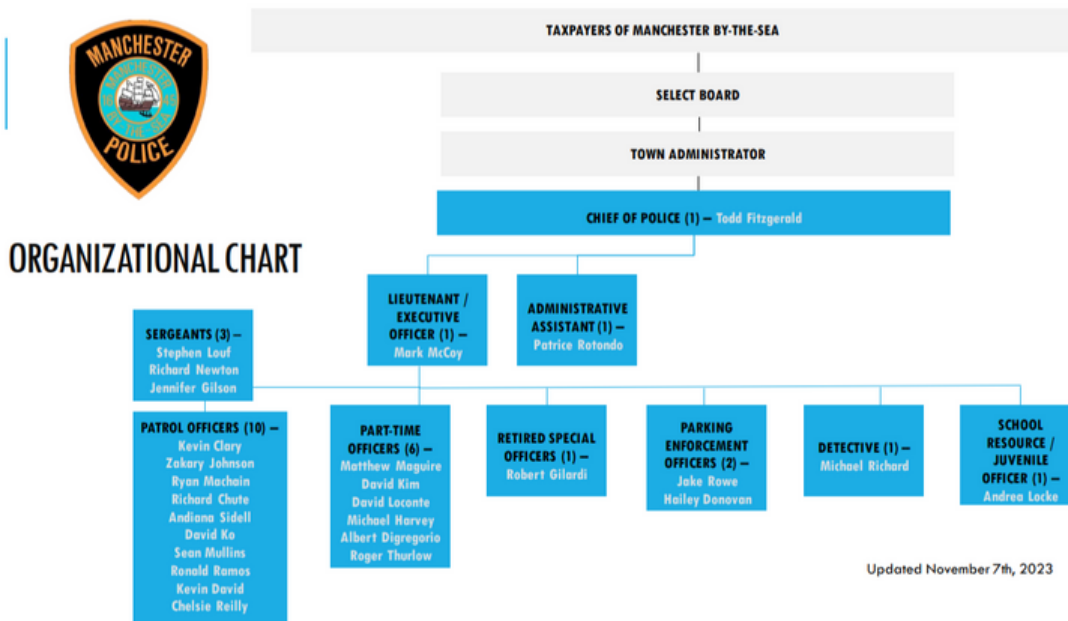
Expenditures Summary

\$2,091,131 **\$57,216**
(2.81% vs. prior year)

Police Department Proposed and Historical Budget vs. Actual



Organizational Chart



Community Goals and Objectives

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 Selectboard. 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. One key goal is to promote effective communication and collaboration between the police and community members. This involves fostering open dialogue, encouraging residents to report crimes or suspicious activities, and addressing community concerns promptly. Another objective is to provide support and resources to community members, such as education on crime prevention strategies and assistance for victims of crime. Additionally, the police department aims to create a sense of trust and belonging within the community by promoting transparency and accountability in its operations. Ultimately, the overall objective is to create a safe and secure environment where community members feel protected, heard, and valued.

1 SRO

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 continue to 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. But most importantly, it has developed positive relationships with students and parents, thereby enhancing the relationship of the Manchester and Essex Police Departments with the community. It also continues to provide a positive role model for students and create positive relationships with the young people of the two communities. Since the program's inception, SRO continues to have many relationships with parents, students, and school officials. We look to continue this very important program and the collaboration with our youth and the police remains a top priority for FY25.

2 Seniors

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 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. We look forward to continuing to work with these partners in FY25.

#3 Community Groups

3. Community Groups: MBTS PD has a well-established relationship with several community groups. It is very important for us to accomplish our overall mission. Currently, MBTS PD has agents who have worked closely with several groups, such as the Chamber of Commerce, the Bike & Pedestrian Committee, the Downtown Improvement Committee, and the Planning Board and Selectboard. In FY25 we will look to continue our outreach and communications to these groups and provide a department liaison as a point of contact if needed.

#4 Local Business Community

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 continue to connect to our business owners through targeted "Park & Walks" in different areas of the business community on a daily basis. This partnership continues to operate at a high level with good communication. As stated before, the need for us to continue to build these relationships is important to our overall mission. In FY24, MPD continued to work with many businesses to assist them with many issues, which included parking issues and general traffic concerns. We also collaborated with the Cape Ann Chamber of Commerce on a variety of events and will continue to do so in FY25..



#5 Social Media

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 our website, which are linked to the town's websites. In FY25, our goal will be to increase community engagement and trust through active and informative social media presence. This will be achieved by regularly posting updates on community events, sharing crime prevention tips, highlighting successful community policing initiatives, and promptly addressing community concerns or questions through social media channels. Our goal will be to use social media platforms as a tool to enhance communication, build relationships, and promote transparency between the police department and the community members we serve.

#6 Harbor Patrol

6. Harbor Patrol: Most of us are aware that over the past few years there has been an increase in boating traffic as our harbor has become progressively more popular for resident and transient boaters, especially in Sand Dollar Cove. Currently, MPD has two officers assigned to the Harbor Patrol who work in conjunction with our Harbormaster. Bion's knowledge and his continued willingness to work together is a tremendous asset to MBTS PD.

We must remember that 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. This will help us accomplish our overall mission of Public Safety for the community.

FY24 was somewhat uncharted territory for the Manchester Police Department as we were able to get a sworn police officer on the water on a full-time basis. Sgt. Richard Newton was selected to be the full-time member of the Manchester Police Department to take on the harbor patrol and enforcement. Sgt. Newton has extensive local knowledge of the waters in Manchester as well as formal training as a Crew Member, as well as Search & Rescue through NASBLA (National Association of State Boating Law Administrators) and has been a member of the harbor department since the early 2000's. The Manchester Police Department was also able to utilize the wealth of knowledge of Officer Roger Thurlow, who is a retired member of the Massachusetts Environmental Police.

During our time on the water this summer, we were able to conduct enforcement patrols and begin the training of other officers to become crew members on the public safety boat. While this training is still in the beginning stages, For FY25 our goal is to continue this practice by using on-duty personnel at no additional cost to the town for Harbor Patrol and Enforcement in the summer months.

#7 Community Policing

Community policing has always been a very important goal for the police department. In FY25 we will continue to actively engage with community members, listen to their concerns, and collaborate on problem-solving initiatives. The goal is to continue to foster trust and cooperation between the police and the community, leading to a safer and harmonious environment for everyone.



Animal Control

Hayes Demuelle
Animal Control Officer

Manchester shares animal control services with the Town of Hamilton and has since 2016.

Animal Control Board

The Animal Control Board is appointed annually by the Board of Selectmen and is comprised of five residents of the Town. The Animal Control Board, in consultation with the Animal Control Officer, shall evaluate animal control and welfare issues within the Town and shall recommend solutions or actions necessary to resolve such issues. The Animal Control Board may also recommend to the Select Board appropriate rules, regulations or by-law amendments for the care and control of animals.

Animal Control Officer

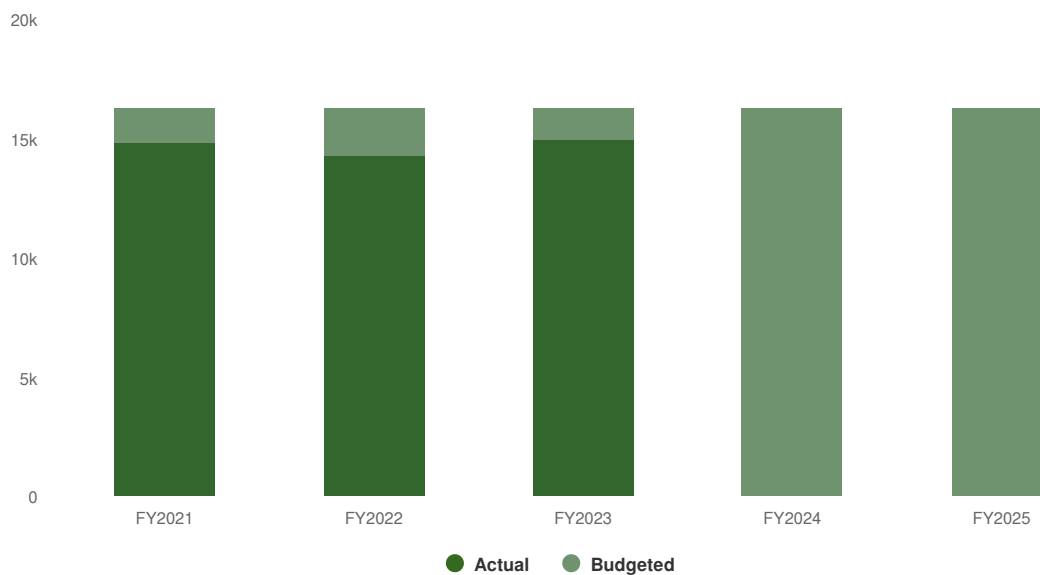
The Animal Control Officer is a person or persons appointed by the Town Administrator, with recommendations from the Animal Control Board and the Chief of Police, to carry out the provisions of the Town by-laws and regulations concerning animals. The Animal Control Officer shall be duly qualified and trained in accordance with state law.

See Article X, Section 28 of the **Town by-laws** (<https://www.manchester.ma.us/DocumentCenter/View/545>) for more information.

Expenditures Summary

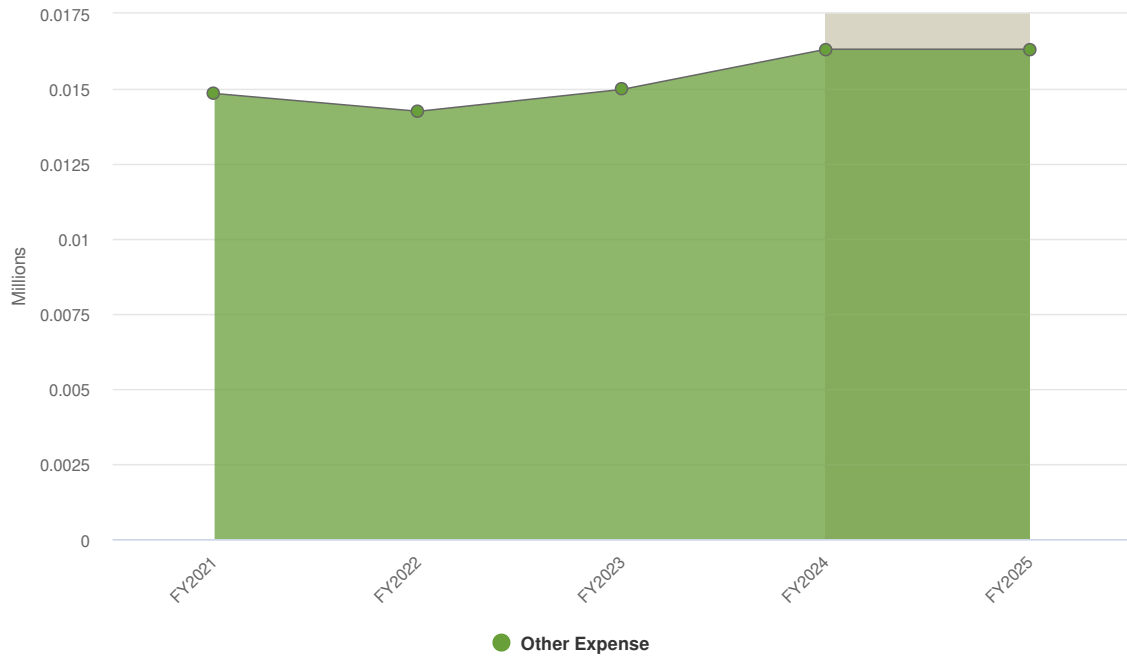
\$16,315 **\$0**
(0.00% vs. prior year)

Animal Control Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Other Expense						
TRUCK RENTAL	\$962	\$1,000	\$1,000	\$1,000	\$1,000	0%
ANIMAL CONTROL PROF. SERVICES	\$12,935	\$13,250	\$13,250	\$13,250	\$13,250	0%
TRAINING	\$0	\$175	\$0	\$175	\$175	0%
TELEPHONE	\$231	\$240	\$240	\$240	\$240	0%
BOARDING/EUTHANASIA	\$50	\$400	\$154	\$400	\$400	0%
OFFICE SUPPLIES	\$0	\$50	\$36	\$50	\$50	0%
SUPPLIES	\$69	\$1,100	\$296	\$1,100	\$1,100	0%
AUTO/TRUCK SUPPLIES	\$0	\$50	\$0	\$50	\$50	0%
DUES/SUBSCRIPTIONS	\$0	\$50	\$0	\$50	\$50	0%
Total Other Expense:	\$14,247	\$16,315	\$14,977	\$16,315	\$16,315	0%
Total Expense Objects:	\$14,247	\$16,315	\$14,977	\$16,315	\$16,315	0%



Fire Department



James McNeilly
Chief of Department

The mission of the Manchester Fire/Rescue Department is to protect the lives and property of the people of Manchester by the Sea from fires, natural disasters, and hazardous materials incidents; to save lives by providing emergency medical services; to prevent fires through fire safety education; and to provide a work environment that values cultural diversity and is free of harassment and discrimination.

Examples of "all hazards":

Emergency Medical Services
Fire Suppression
Vehicle Extrication
Ice/Cold Water Rescue
High Angle Rescue
Confined Space Rescue

Dewatering
Trench Rescue
Hazardous Materials Response
Animal Rescue

Values

- Integrity
- Compassion
- Dedication
- Diversity and Respect

Purpose

Manchester Fire/Rescue exists to provide the citizens of Manchester-by-the-Sea a rapid professional emergency response to incidents involving, fire, rescue, hazmat, and emergency medical services in an ever-changing environment.

Vision

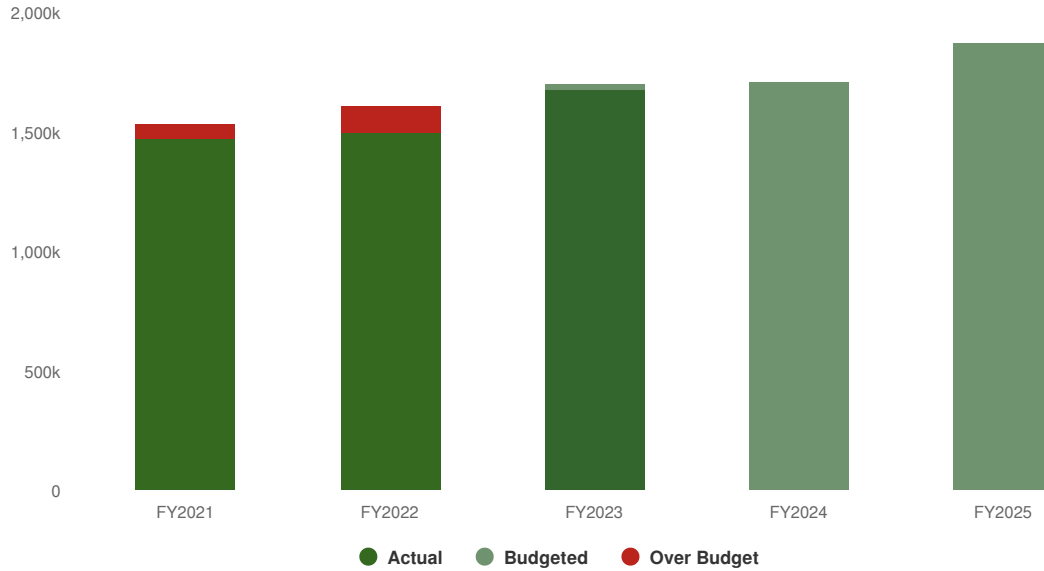
To be a progressive, well-respected Fire/Rescue Department that sets an exemplary standard in fire safety education, fire suppression, rescue, and emergency medical services through dynamic leadership, innovative practices, and effective customer service.



Expenditures Summary

\$1,875,925 **\$163,600**
(9.55% vs. prior year)

Fire Department Proposed and Historical Budget vs. Actual

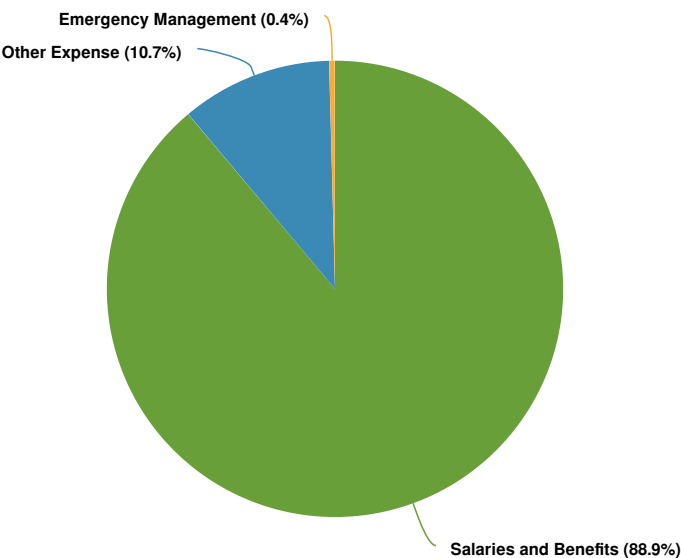


Amounts shown as overbudgeted in the columns above are due to the inclusion of carryover expenditures however, the carryover budgets have not been included. In addition, the budgeted amounts do not show any amendments to the original budget for the respective fiscal year.

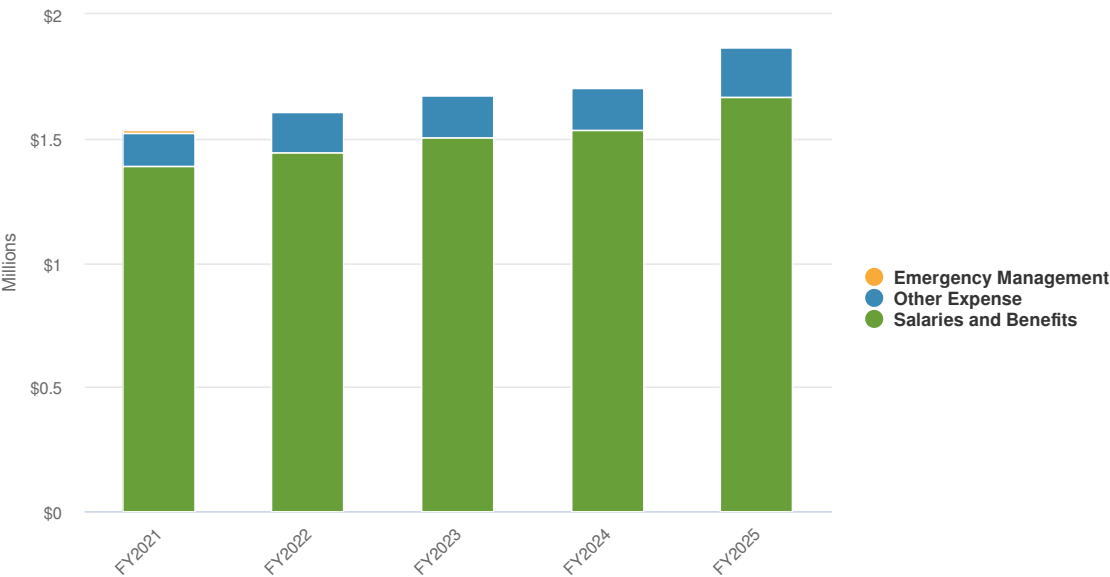


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Dues/Subscriptions line includes the amount of funds needed to convert/migrate data from the old emergency reporting system to the new. The regional dispatch may take on this expenses but it is unknown as of the date of this request.



Name	FY2022 Actual	FY2023 Budgeted	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Salaries and Benefits						
FIRE SALARIES	\$1,446,329	\$1,431,714	\$1,162,745	\$1,502,525	\$1,567,475	4.3%
FIRE OVERTIME	\$0	\$125,000	\$343,621	\$30,000	\$100,000	233.3%
Total Salaries and Benefits:	\$1,446,329	\$1,556,714	\$1,506,367	\$1,532,525	\$1,667,475	8.8%
Emergency Management						
EMERGENCY MANAGEMENT EXPENSES	\$539	\$1,000	\$771	\$750	\$1,500	100%
EMERGENCY NOTIFICATION SYSTEM	\$4,725	\$4,725	\$4,725	\$5,500	\$6,000	9.1%
Total Emergency Management:	\$5,264	\$5,725	\$5,496	\$6,250	\$7,500	20%
Other Expense						
NATURAL GAS	\$805	\$650	\$914	\$750	\$850	13.3%
UTILITIES EXPENSE	\$869	\$1,500	\$449	\$1,000	\$1,150	15%
ELECTRICITY	\$6,877	\$6,000	\$5,552	\$6,800	\$6,800	0%
HEATING OIL	\$13,963	\$8,500	\$11,373	\$14,000	\$14,000	0%
BUILDING REPAIRS	\$8,997	\$0	\$0	\$4,000	\$4,500	12.5%
APPARATUS/VEH MAINTENANCE	\$42,916	\$25,000	\$39,997	\$30,000	\$30,000	0%
EMS PROGRAM	\$29,460	\$30,000	\$29,197	\$30,000	\$30,000	0%
RADIO TECHNICIAN	\$2,637	\$2,000	\$2,466	\$4,000	\$4,000	0%
TRAINING EQUIP/MISC.	\$8,880	\$7,500	\$9,899	\$7,500	\$8,500	13.3%
TELEPHONE	\$5,293	\$6,200	\$5,841	\$6,200	\$6,200	0%
OFFICE SUPPLIES	\$2,729	\$2,750	\$3,033	\$2,500	\$2,700	8%
EQUIPMENT	\$16,994	\$35,000	\$34,461	\$30,000	\$32,250	7.5%
CUSTODIAL SUPPLIES	\$1,641	\$2,000	\$1,710	\$2,800	\$3,000	7.1%
GASOLINE/OIL	\$10,757	\$10,000	\$13,489	\$12,000	\$12,500	4.2%
FIREFIGHTER SUPPLIES	\$0	\$0	\$0	\$13,500	\$20,000	48.1%
COMPUTER SUPPLIES	\$2,321	\$1,500	\$976	\$2,000	\$2,000	0%
TRAVEL/MEALS	\$0	\$0	\$0	\$0	\$2,500	N/A
DUES/SUBSCRIPTIONS	\$6,302	\$6,500	\$8,022	\$6,500	\$20,000	207.7%
Total Other Expense:	\$161,441	\$145,100	\$167,378	\$173,550	\$200,950	15.8%
Total Expense Objects:	\$1,613,033	\$1,707,539	\$1,679,240	\$1,712,325	\$1,875,925	9.6%



Organizational Chart



Goal #1 - To increase training standards on both the Fire and EMS side to ensure consistency and mastery of skills

Goal #2 - Add in a new Deputy Chief, to oversee fire prevention and inspection, assist the chief as a designated second-in-command, and provide for succession planning.

Harbormaster



Bion Pike
Harbormaster

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.

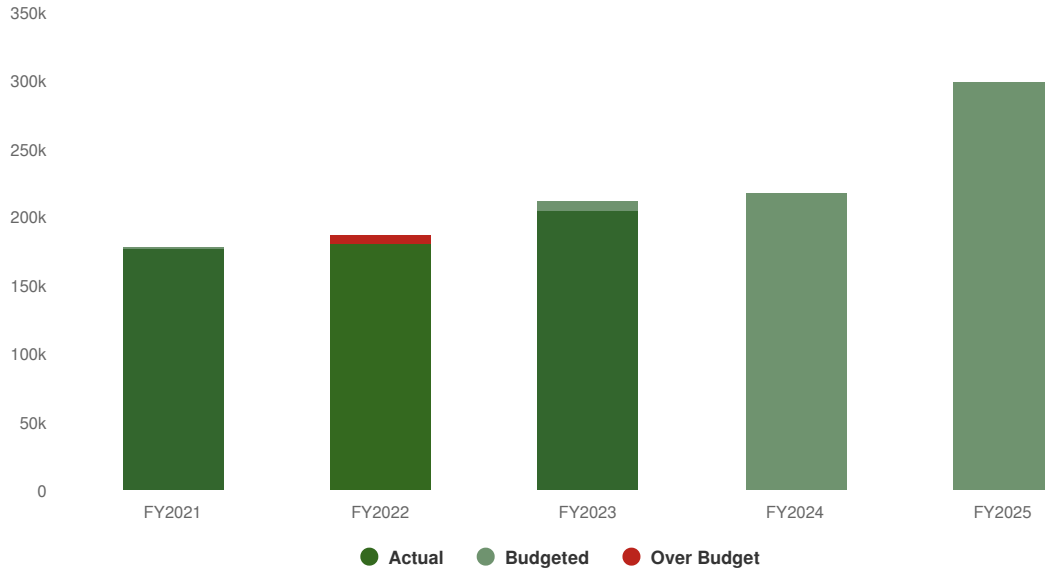
Manchester by the Sea, A Harbor Much Changed in the Last 125 Years.



Expenditures Summary

\$299,347 **\$81,720**
(37.55% vs. prior year)

Harbormaster Proposed and Historical Budget vs. Actual

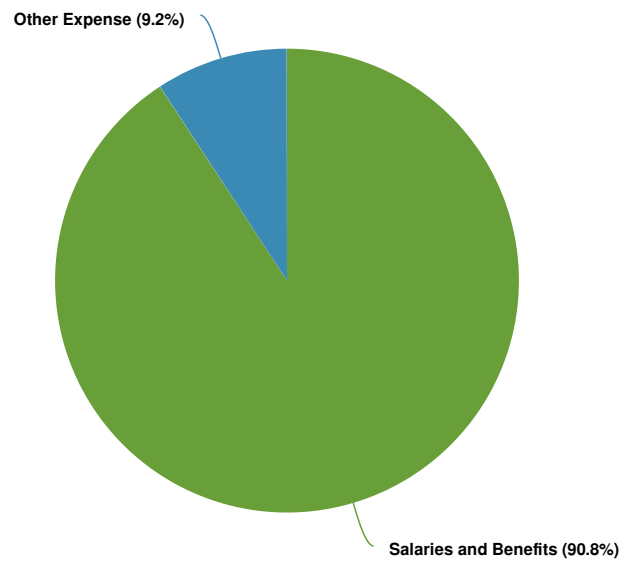


Capital budget and actual expenses included in the above graph.

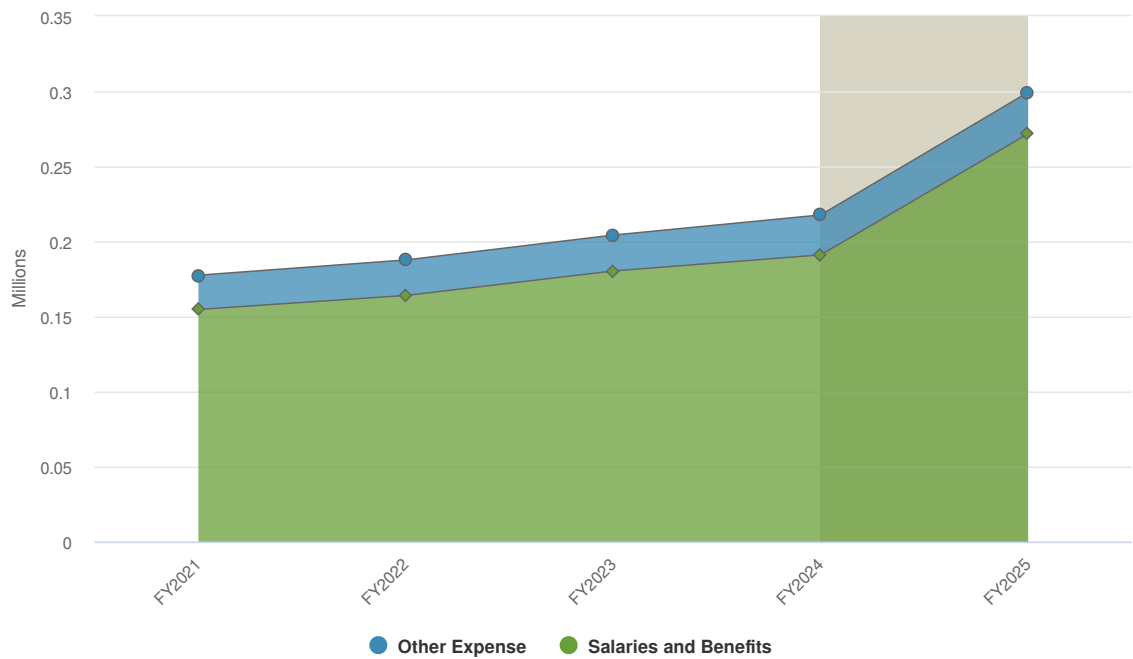


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2022 Actual	FY2023 Budgeted	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Salaries and Benefits						
HARBOR MASTER SALARIES	\$163,968	\$186,359	\$180,293	\$191,017	\$271,747	42.3%
Total Salaries and Benefits:	\$163,968	\$186,359	\$180,293	\$191,017	\$271,747	42.3%
Other Expense						
CARE OF FLOATS	\$8,358	\$4,000	\$3,570	\$4,500	\$4,000	-11.1%
AUTO/TRUCK REPAIRS	\$0	\$1,500	\$188	\$500	\$500	0%
BOAT EXPENSES	\$10,357	\$12,500	\$13,830	\$14,500	\$16,000	10.3%
PROFESSIONAL SERVICES	\$1,203	\$1,200	\$3,011	\$1,200	\$50	-95.8%
TELEPHONE	\$675	\$1,000	\$1,418	\$1,000	\$1,600	60%
POSTAGE	\$1,900	\$2,000	\$0	\$1,000	\$500	-50%
PRINTING/ADVERTISING	\$0	\$360	\$0	\$360	\$50	-86.1%
OFFICE SUPPLIES	\$95	\$600	\$401	\$600	\$600	0%
FUEL/OIL	\$0	\$1,500	\$819	\$1,000	\$800	-20%
MEDICAL SUPPLIES	\$0	\$1,000	\$673	\$1,000	\$500	-50%
UNIFORMS	\$1,073	\$700	\$0	\$700	\$1,000	42.9%
DUES/SUBSCRIPTIONS	\$0	\$250	\$0	\$250	\$2,000	700%
Total Other Expense:	\$23,660	\$26,610	\$23,910	\$26,610	\$27,600	3.7%
Total Expense Objects:	\$187,628	\$212,969	\$204,203	\$217,627	\$299,347	37.6%

*Salary increase from FY2024 to FY2025 is due to the request of \$75,000 for a full-time Deputy Harbormaster. Moved the cost of Dockwa, online dock registration system from professional services to dues/subscriptions.



Letter from the Harbormaster:

During the last twelve seasons, Manchester Harbor has seen dramatic change and growth, including in popularity with transient boaters. Management of the harbor is a much larger and more diverse task than originally envisioned in 2011.

Training and professional expectations for managing this modern-day harbor have put great pressure on the department. Budget oversight, project management, staffing, EMT licensing, equipment maintenance, public outreach, professional training, boater education, infrastructure upkeep, fundraising and promoting the vision for the harbor put forward by residents is no longer a one-person job.

Projects / current and?

- Reed Park Phase II - Revenue generator.
- Fishermen's Facility – Grant opportunities increase with our current fleet.
- Dredging – Ongoing and will always be part of capital projects.
- Mooring realignment – ongoing, including bow and stern moorings. Revenue generator.
- Harbor Management Plan – Guidance for the future use of the harbor.
- Rotunda Phase II– Peripheral involvement, not a harbor facility.
- New Moorings – In process to permit an additional 30 moorings in Area 7. Revenue generator.
- Ramp? – Tucks Point for kayaks and small day sailing sailboats.
- Waterfront Office? – Should be in place for your next harbormaster!

All these projects are resident proposed apart from an office. This list does not represent the lengthy list of projects already completed.

Added Harbor Dept. Responsibilities / not part of the original job description –

- Kayak racks – Revenue generator.
- Waste pump out - service and staffing.
- Long Beach - Sand Dollar Cove anchorage oversight. Required more staff and an additional vessel.
- Grant writing – millions of dollars for harbor infrastructure.
- Reed Park - Dock staffing is self-funding.

Manchester has a vibrant, beautiful and busy harbor. To appropriately manage all aspects of Manchester's crown jewel, a year-round deputy is vital. Failure to create this position places an unsustainable burden on the harbormaster.

Thank you for your consideration.

Bion Pike - Manchester Harbormaster



Infrastructure Maintenance and Improvement

Dredging -The next round of dredging is tentatively scheduled for the 2025-2026 construction season. Dredging projects should be considered routine and necessary once a decade to maintain the channel and mooring fields.

Morss Pier - construction of a Fishermen's docking facility to support fisheries in Manchester.

Reed Park - Extend the Reed Park docking facility along the rail bed for the MBTA to the drawbridge. This facility expansion would serve as a funding source for all waterfront infrastructure projects, potentially eliminating the need for other town-generated support funding in the harbor.

No Wake Buoys - purchase eight no-wake buoys, anchors and chain to properly delineate Manchester no-wake zone.

Launch Service - purchase and operate Manchester Mooring launch service. Customer base is established and growth will contribute to harbor maintenance. This is an important service to Manchester boaters that should not be lost.



Succession Planning

Succession planning should be a primary goal for the town. A clean transition for the harbor department is vital to positive outcomes.

Identify and hire a year round full time deputy harbormaster.



Public Works Department



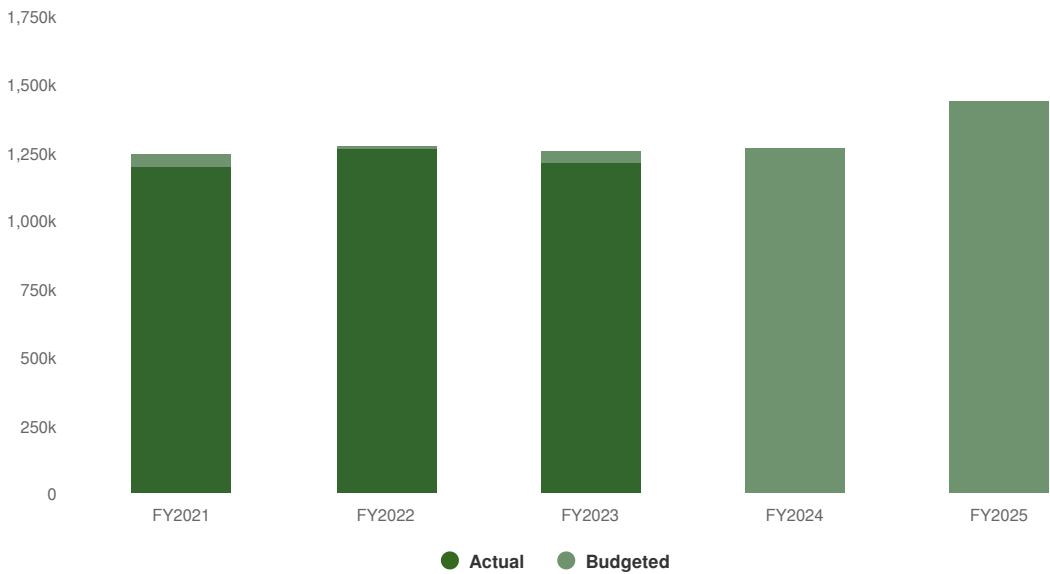
Chuck Dam
Director of Public Works

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, the water system, sanitary sewer system, cemeteries, facilities, and managing solid waste collection and disposal.

Expenditures Summary

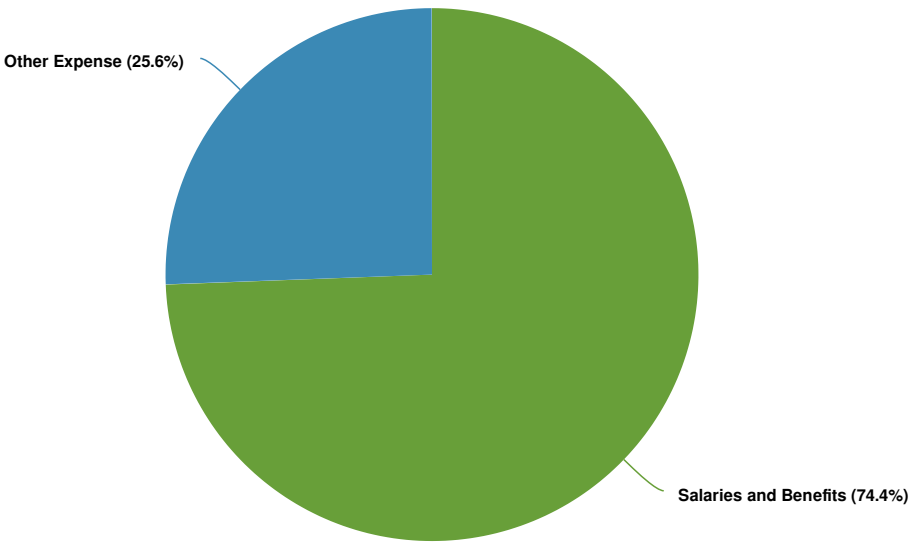
\$1,442,811 **\$173,752**
(13.69% vs. prior year)

Public Works Department Proposed and Historical Budget vs. Actual

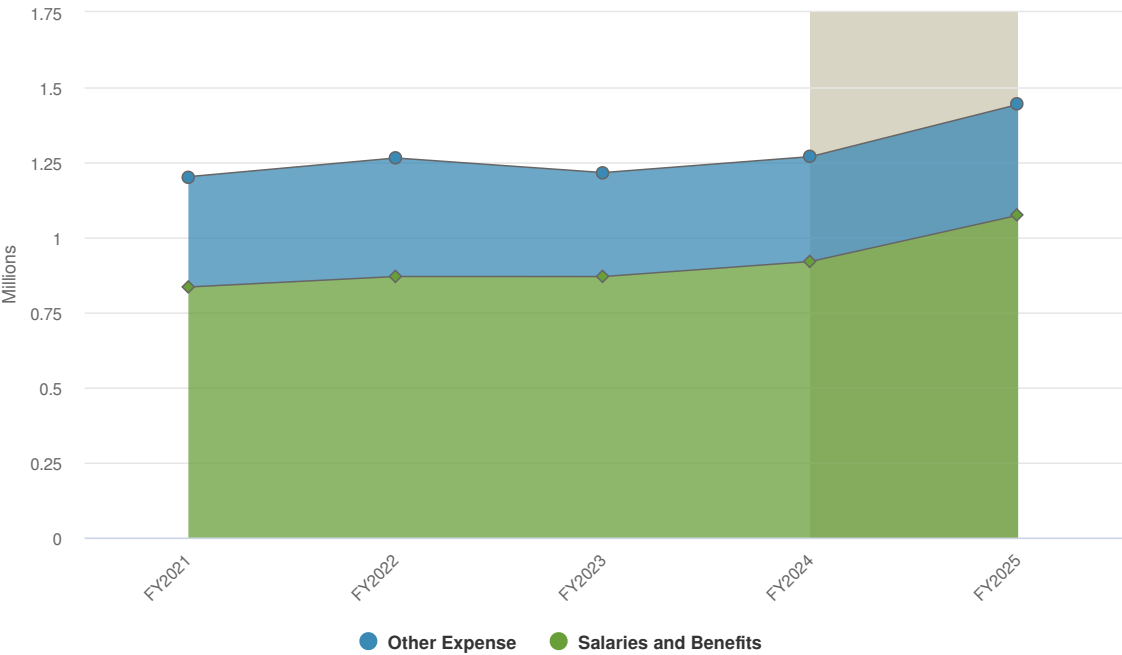


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	Account ID	FY2022 Actual	FY2023 Budgeted	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects							
Salaries and Benefits							
D.P.W. SALARIES	001-400-301-400-51000-01401	\$835,877	\$882,155	\$824,049	\$883,659	\$947,711	7.2%
D.P.W. SALARIES - OVERTIME	001-400-301-400-51300-01401	\$33,775	\$35,200	\$45,425	\$36,000	\$36,000	0%
D.P.W. SALARIES - CLERK OF THE WORKS	001-51000	\$0	\$0	\$0	\$0	\$90,000	N/A
Total Salaries and Benefits:		\$869,651	\$917,355	\$869,475	\$919,659	\$1,073,711	16.8%
Other Expense							
MISC MAINTENANCE/REPAIRS	001-400-301-400-52010-01401	\$41,475	\$76,900	\$69,100	\$78,000	\$78,000	0%
NATURAL GAS	001-400-301-400-52100-01401	\$16,932	\$10,500	\$9,844	\$10,500	\$10,500	0%
ELECTRICITY	001-400-301-400-52150-01401	\$7,870	\$12,000	\$8,426	\$12,000	\$12,000	0%
TREE MAINTENANCE	001-400-301-400-52175-01401	\$60,882	\$55,000	\$38,130	\$55,000	\$55,000	0%
BUILDING MAINTENANCE	001-400-301-400-52400-01465	\$16,287	\$0	\$2,223	\$0	\$0	0%
VEHICLE/EQUIP. REPAIRS & MAINT	001-400-301-400-52662-01401	\$80,599	\$60,000	\$75,149	\$62,000	\$65,000	4.8%
PROFESSIONAL SERVICES	001-400-301-400-53050-01401	\$34,945	\$35,000	\$51,801	\$36,000	\$50,000	38.9%
TRAINING	001-400-301-400-53200-01401	\$0	\$4,500	\$161	\$4,800	\$5,000	4.2%
TELEPHONE	001-400-301-400-53400-01401	\$3,521	\$4,000	\$3,245	\$4,000	\$4,000	0%
POSTAGE	001-400-301-400-53450-01401	\$0	\$500	\$514	\$600	\$600	0%
OFFICE SUPPLIES	001-400-301-400-54200-01401	\$1,839	\$3,000	\$3,371	\$3,000	\$3,500	16.7%
FUEL/OIL	001-400-301-400-54800-01401	\$30,381	\$27,000	\$34,387	\$30,000	\$30,000	0%
CONSTRUCTION MATERIAL	001-400-301-400-55360-01401	\$22,398	\$20,000	\$25,670	\$20,000	\$22,000	10%
SIGNS	001-400-301-400-55400-01401	\$7,689	\$12,000	\$1,531	\$12,000	\$12,000	0%
EQUIPMENT/MATERIALS	001-400-301-400-55401-01401	\$14,611	\$15,000	\$15,446	\$16,000	\$16,000	0%
TRAVEL/MEALS	001-400-301-400-57100-01401	\$170	\$4,000	\$173	\$4,000	\$4,000	0%
DUES/SUBSCRIPTIONS	001-400-301-400-57300-01401	\$2,261	\$1,500	\$1,529	\$1,500	\$1,500	0%
ATHLETIC FIELD MAINT.	001-400-301-400-58721-01401	\$9,707	\$0	\$3,166	\$0	\$0	0%
PARK AND BEACH MAINT.	001-400-301-400-58770-01401	\$43,269	\$0	\$2,452	\$0	\$0	0%
Total Other Expense:		\$394,837	\$340,900	\$346,318	\$349,400	\$369,100	5.6%

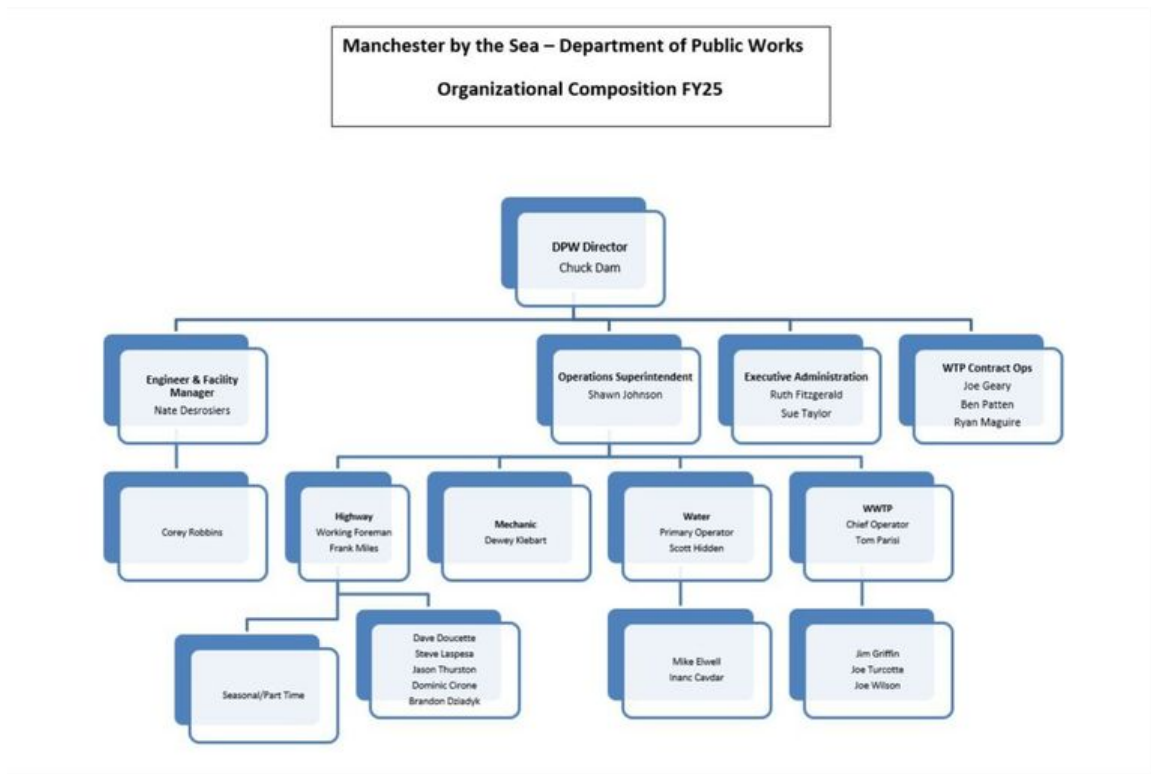


Name	Account ID	FY2022 Actual	FY2023 Budgeted	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Total Expense Objects:		\$1,264,489	\$1,258,255	\$1,215,793	\$1,269,059	\$1,442,811	13.7%

Building maintenance, athletic field maintenance, and park and beach maintenance have been moved to the Facilities budget in FY2023.

Professional Services increased funds are going to be used for smaller building projects to get professional opinions and information about best

Organizational Chart



Goal #1

Maintain public streets and spaces.

Goal #2

Continue to develop plans for new Public Works Facility.



Snow & Ice



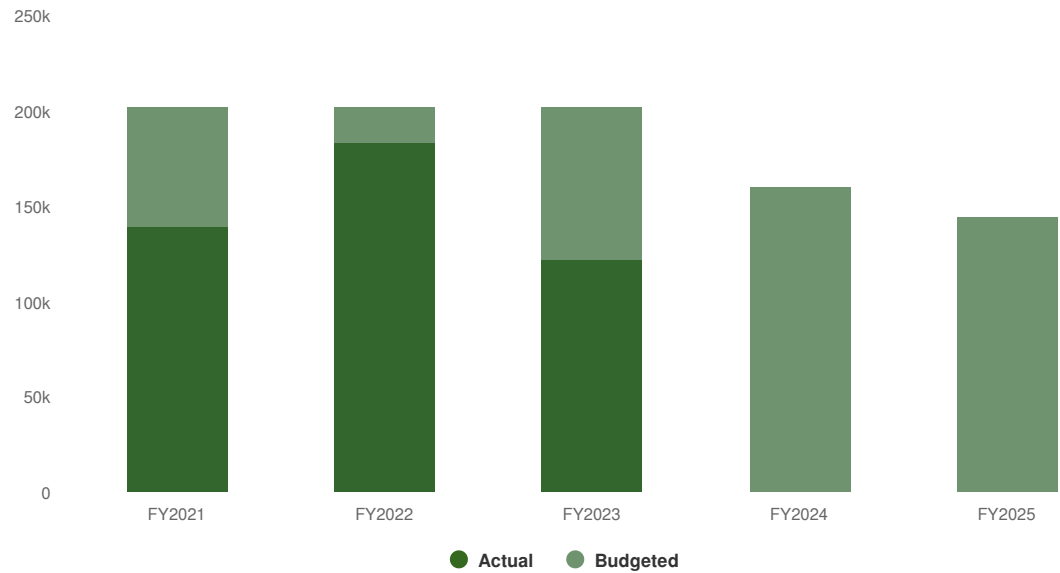
Shawn Johnson
Operations Superintendent

This section accounts for the expenditures on snow and ice removal and salting and sanding of roads.

Expenditures Summary

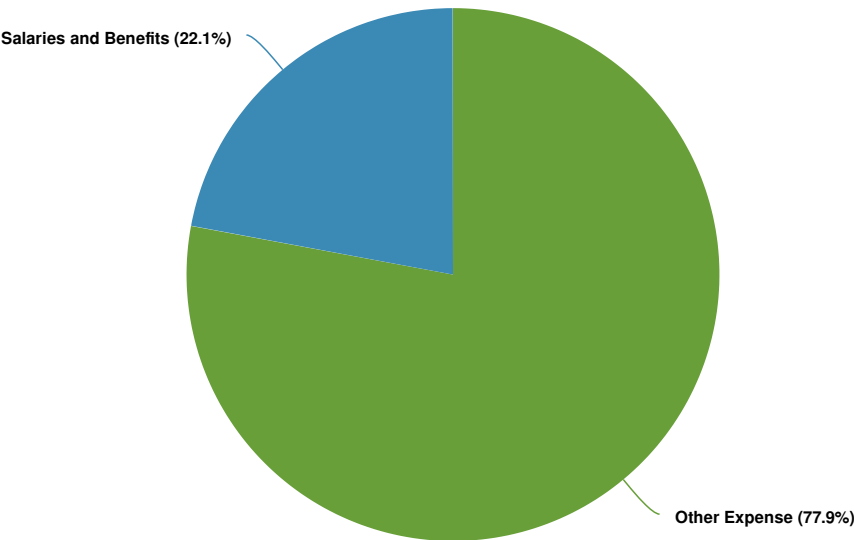
\$145,000 **-\$15,000**
(-9.38% vs. prior year)

Snow & Ice Proposed and Historical Budget vs. Actual

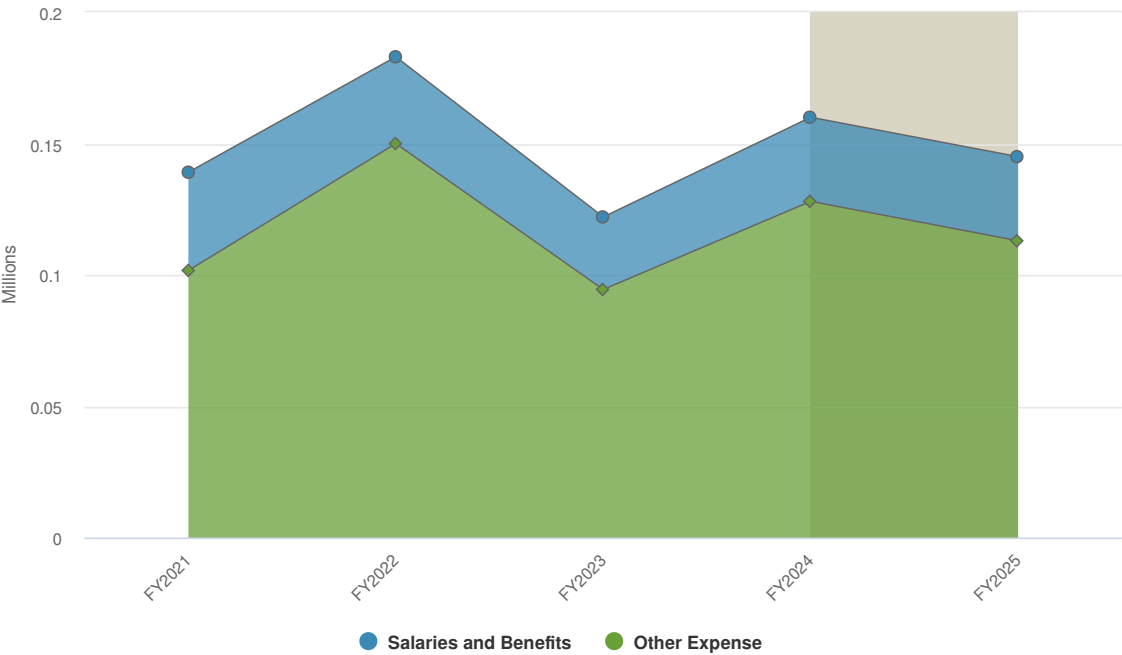


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2022 Actual	FY2023 Budgeted	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Salaries and Benefits						
SNOW SALARIES (OVERTIME)	\$33,040	\$32,000	\$27,602	\$32,000	\$32,000	0%
Total Salaries and Benefits:	\$33,040	\$32,000	\$27,602	\$32,000	\$32,000	0%
Other Expense						
VEHICLE/EQUIP. REPAIRS & MAINT	\$10,383	\$20,000	\$17,377	\$10,000	\$10,000	0%
HIRED EQUIPMENT	\$72,294	\$40,000	\$10,696	\$40,000	\$25,000	-37.5%
FUEL/OIL	\$3,054	\$20,000	\$2,134	\$3,000	\$3,000	0%
SAND/SALT	\$64,257	\$90,000	\$64,242	\$75,000	\$75,000	0%
Total Other Expense:	\$149,988	\$170,000	\$94,449	\$128,000	\$113,000	-11.7%
Total Expense Objects:	\$183,029	\$202,000	\$122,051	\$160,000	\$145,000	-9.4%

Hired equipment original request of \$40,000 was voted by the Finance Committee to be reduced to \$25,000 for FY2025.



Sanitation



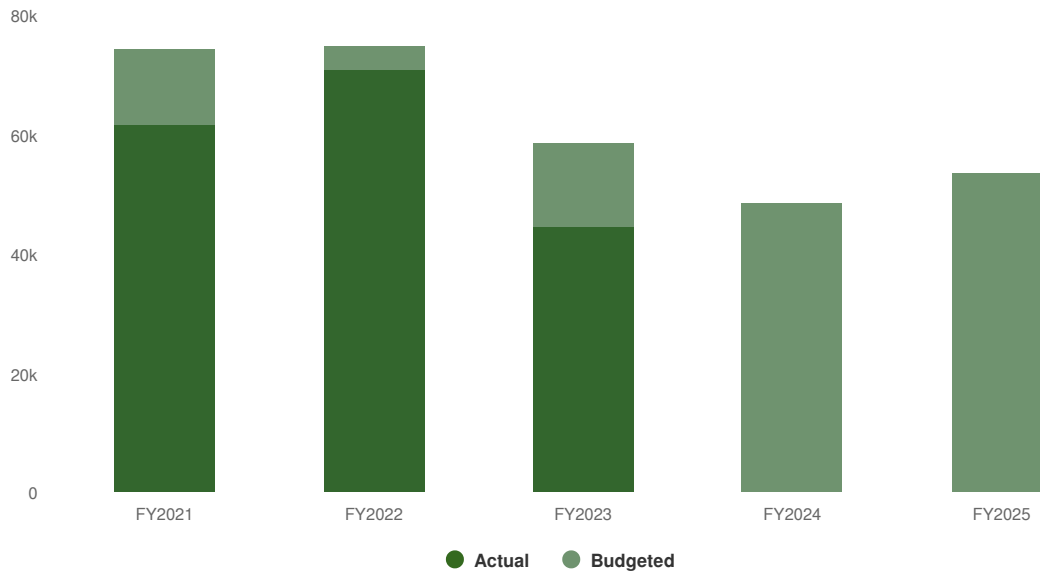
Chuck Dam
Director of Public Works

This section accounts for the town's operation of the transfer station and pay per throw bags.

Expenditures Summary

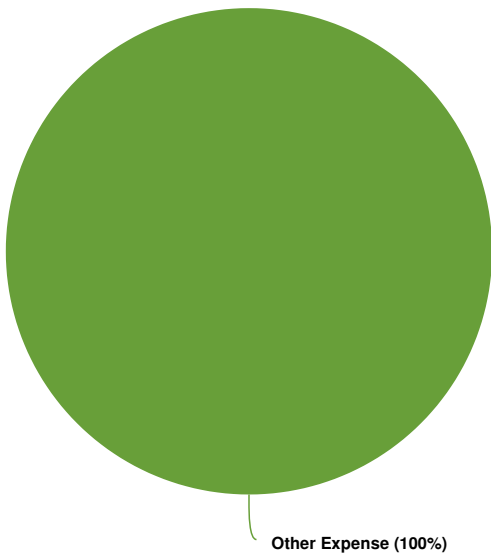
\$53,500 **\$5,000**
(10.31% vs. prior year)

Sanitation Proposed and Historical Budget vs. Actual

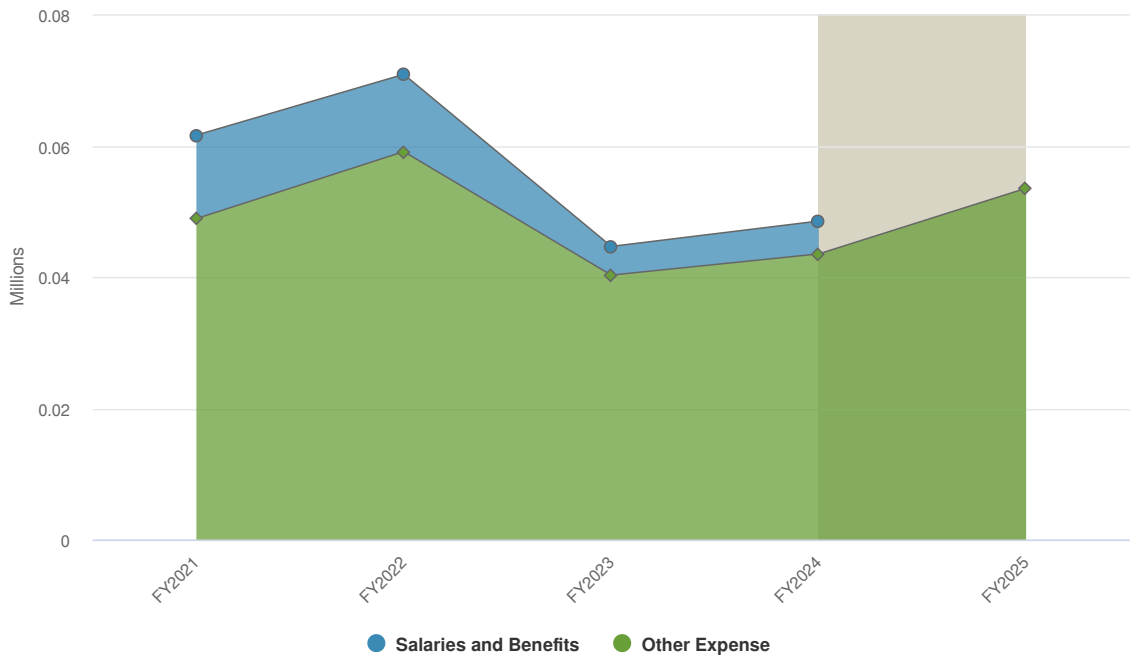


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2022 Actual	FY2023 Budgeted	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Salaries and Benefits						
SANITATION SALARIES	\$11,769	\$15,000	\$4,372	\$5,000	\$0	-100%
Total Salaries and Benefits:	\$11,769	\$15,000	\$4,372	\$5,000	\$0	-100%
Other Expense						
OPERATIONAL EXPENSES	\$16,341	\$8,500	\$10,263	\$8,500	\$8,500	0%
PAY AS YOU THROW BAGS	\$42,735	\$35,000	\$30,007	\$35,000	\$45,000	28.6%
Total Other Expense:	\$59,076	\$43,500	\$40,269	\$43,500	\$53,500	23%
Total Expense Objects:	\$70,845	\$58,500	\$44,642	\$48,500	\$53,500	10.3%

Sanitation salaries reduced as third party has taken over this function. The operational expenses pays for town trash barrels/liners and dog waste barrel liners. Pay as you throw bags have been increasing in price to produce which is reflected in the FY2025 budget request.



Rubbish Collection & Disposal



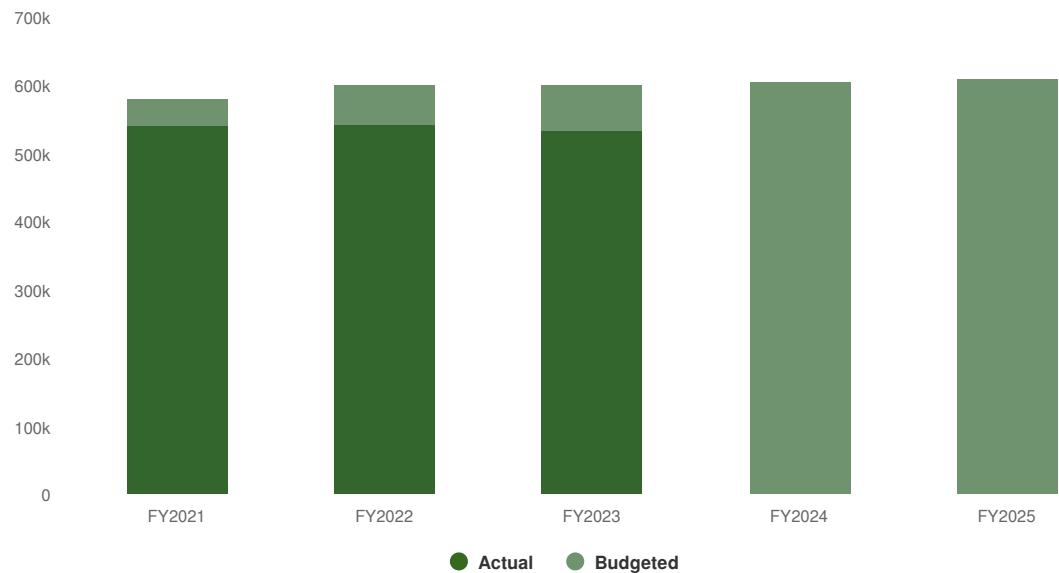
Chuck Dam
Director of Public Works

This section accounts for the town's trash/recycling collection and disposal. Curbside pickup for trash and recycling is performed by JRM under contract through FY26 and includes pickup of town Dumpsters and the Transfer Station. JRM also processes our recycling. Trash is brought to Wheelabrator for incineration under contract through FY25. Black Earth currently picks up compost bins throughout town weekly as well as leaf and Christmas tree collection. A multi-year contract for Black Earth is currently being negotiated and includes construction of a new facility on Pine Street, co-located with the transfer station.

Expenditures Summary

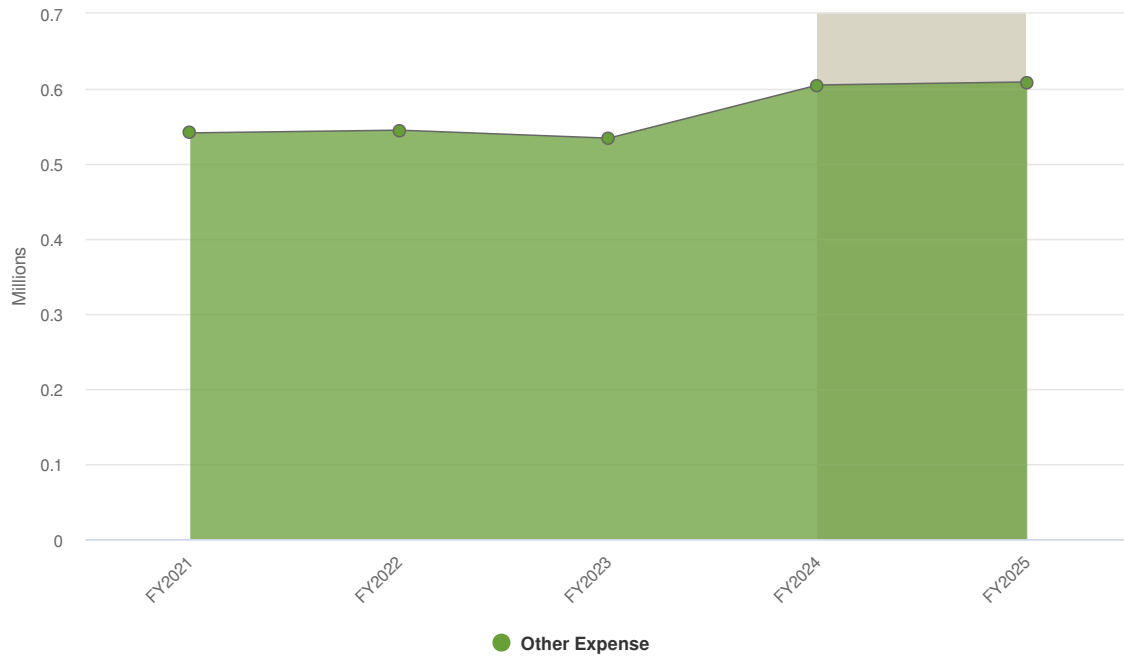
\$609,000 **\$4,000**
(0.66% vs. prior year)

Rubbish Collection & Disposal Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Other Expense						
RUBBISH/GARBAGE COLLECTION	\$375,857	\$370,000	\$331,458	\$370,000	\$370,000	0%
RUBBISH/GARBAGE DISPOSAL	\$168,909	\$230,000	\$202,676	\$235,000	\$239,000	1.7%
Total Other Expense:	\$544,766	\$600,000	\$534,134	\$605,000	\$609,000	0.7%
Total Expense Objects:	\$544,766	\$600,000	\$534,134	\$605,000	\$609,000	0.7%

The costs for rubbish/garbage collection will go up (likely more than 2.5%) when we re-bid and negotiate new contracts.

Goal #1: Oversee the transition and operations of the new compost facility at the transfer station.



Facilities Dept.

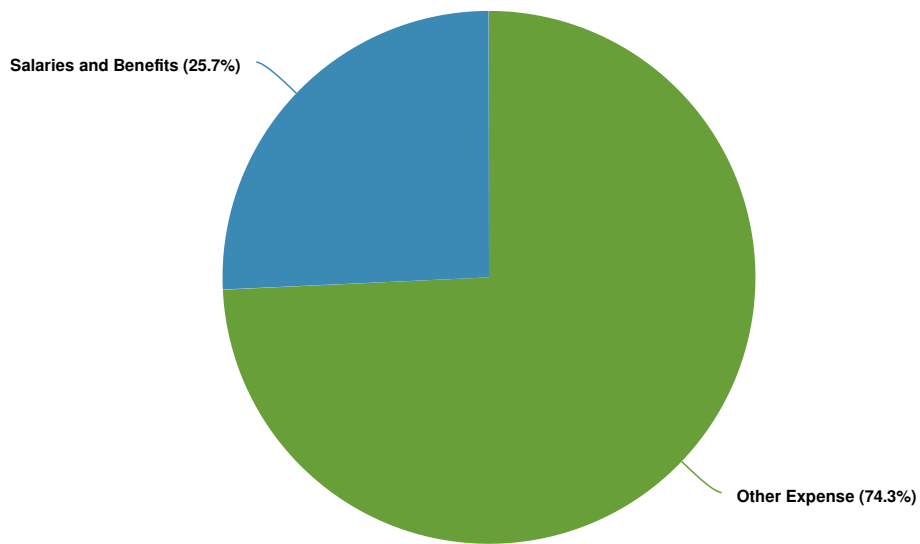


Nate Desrosier
Town Engineer and Facility Manager

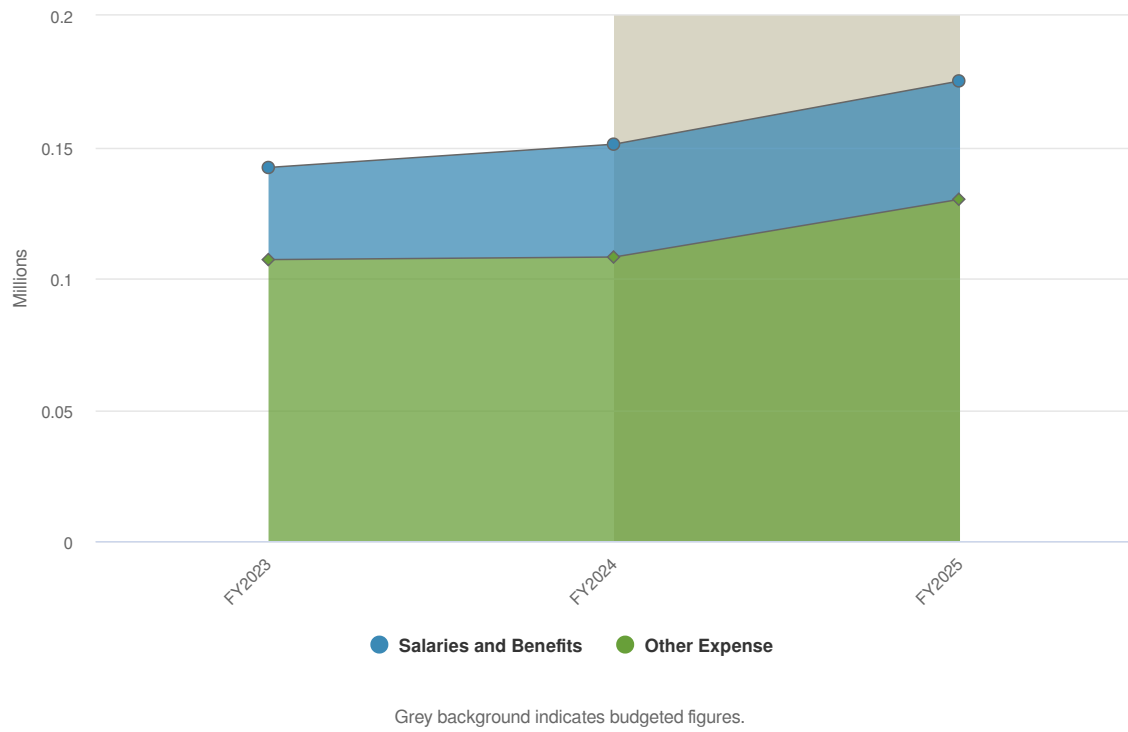
All Facility O&M and capital planning is being completed under the supervision of the Department of Public Works with input from various relevant town departments.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Budgeted	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Salaries and Benefits					
BUILDINGS & GROUNDS SALARIES	\$35,337	\$35,071	\$42,968	\$45,055	4.9%
Total Salaries and Benefits:	\$35,337	\$35,071	\$42,968	\$45,055	4.9%
Other Expense					
TOWN HALL BUILDING MAINT	\$10,000	\$0	\$10,300	\$11,000	6.8%
FIRE STATION BUILDING MAINT	\$8,500	\$0	\$8,700	\$9,000	3.4%
TUCK'S POINT/CROWELL CHAPEL BUILDING MAINT	\$13,000	\$0	\$13,000	\$13,000	0%
EQUIPMENT MAINTENANCE	\$4,000	\$0	\$4,000	\$4,000	0%
CUSTODIAL SUPPLIES	\$3,000	\$0	\$3,100	\$3,100	0%
DPW GARAGE/BLDG MAINT	\$11,500	\$14,985	\$11,500	\$11,000	-4.3%
TH BUILDING MAINTENANCE	\$0	\$2,524	\$0	\$0	0%
FIRE DEPT BLDG MAINT	\$0	\$5,521	\$0	\$0	0%
TUCK'S PT/CROWELL CHAPEL BLDG MAINT	\$0	\$4,461	\$0	\$0	0%
ELEVATOR MAINTENANCE	\$6,500	\$6,410	\$6,500	\$7,000	7.7%
EQUIPMENT MAINTENANCE	\$0	\$5,836	\$0	\$0	0%
CUSTODIAL SUPPLIES	\$0	\$3,470	\$0	\$0	0%
ATHLETIC FIELD MAINTENANCE	\$21,000	\$24,522	\$21,000	\$27,000	28.6%
PARK AND BEACH MAINTENANCE	\$28,000	\$39,399	\$30,000	\$45,000	50%
Total Other Expense:	\$105,500	\$107,127	\$108,100	\$130,100	20.4%
Total Expense Objects:	\$140,837	\$142,198	\$151,068	\$175,155	15.9%

Facilities department created in FY2023. Previously custodial services was included in Town Hall & Common budget. Building maintenance expenses moved from individual departments and Town Hall & Common budget to consolidate and streamline facilities maintenance and projects.

Athletic field & Park & Beach maintenance lines items have continuously been underbudgeted. FY2025 proposed budget includes the annual costs plus additional funds requested to cover the increased number of beach rakings that have been required.

Goal #1: Meet facility O&M requirements.

Goal #2: Finalize long term planning for facility master plan.



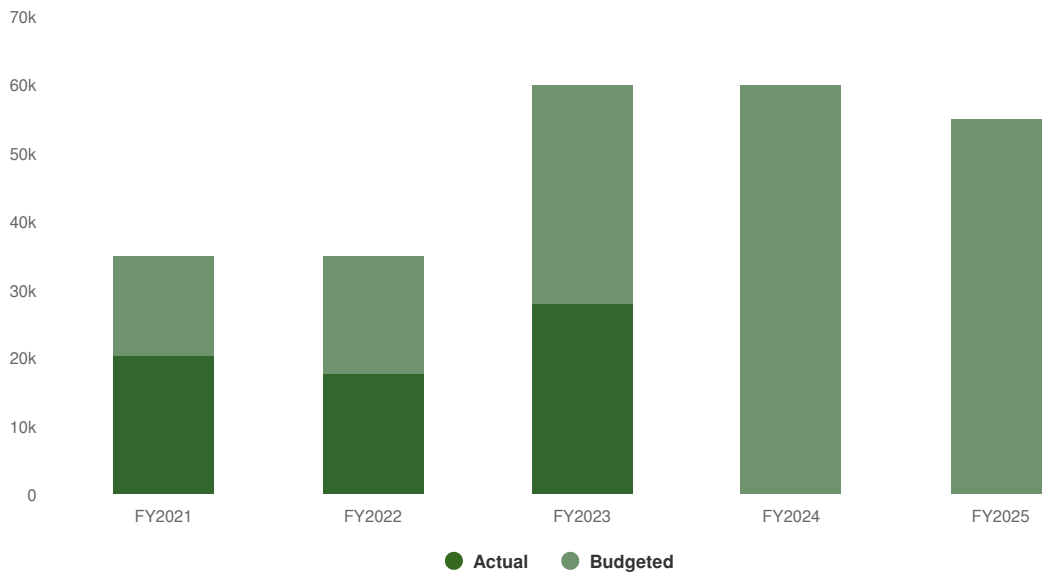
Street Lights

Nate Desrosiers
Town Engineer and Facility Manager

Expenditures Summary

\$55,000 **-\$5,000**
(-8.33% vs. prior year)

Street Lights Proposed and Historical Budget vs. Actual

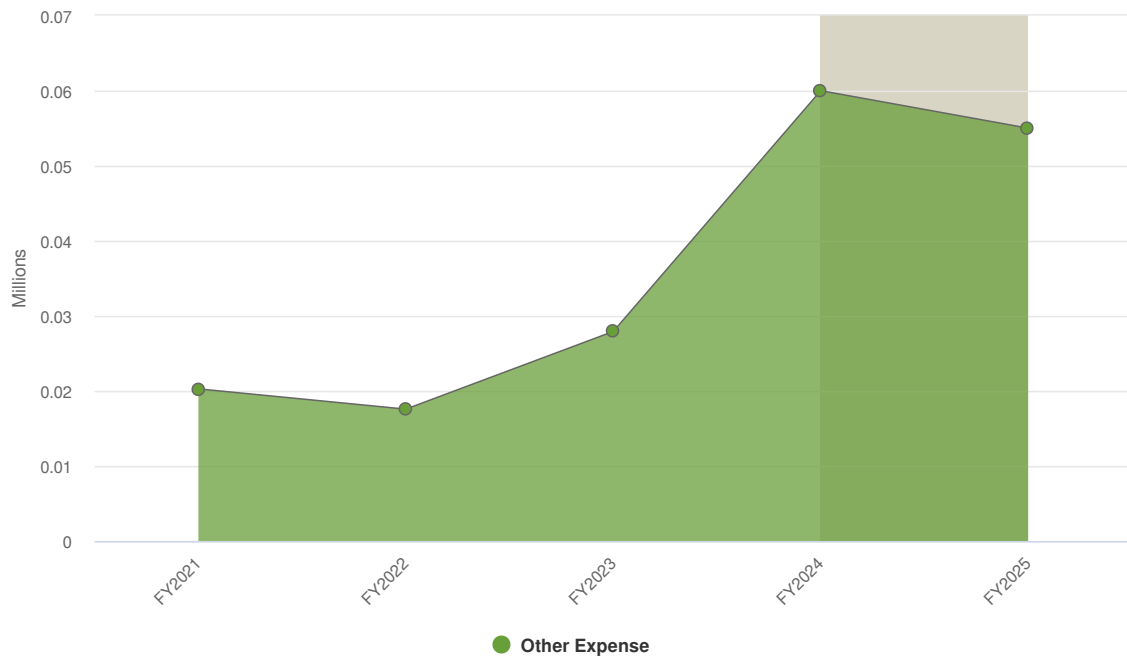


Expenditures by Expense Type

FY2023 proposes a new line item for street light repairs/maintenance now that the Town has purchased the streetlights in town. Electricity costs for streetlights have been offset by energy incentive credits which have ended, however the Town entered into an energy supply contract which saves 15% of our supply costs.



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Other Expense						
STREET LIGHTING	\$17,567	\$35,000	\$0	\$35,000	\$30,000	-14.3%
STREET LIGHTING	\$0	\$0	\$22,096	\$0	\$0	0%
STREET LIGHT REPAIRS/MAINT	\$0	\$0	\$5,818	\$0	\$0	0%
Repair/maint on street lights	\$0	\$25,000	\$0	\$25,000	\$25,000	0%
Total Other Expense:	\$17,567	\$60,000	\$27,914	\$60,000	\$55,000	-8.3%
Total Expense Objects:	\$17,567	\$60,000	\$27,914	\$60,000	\$55,000	-8.3%

Goal #1

Continue regular operating & maintenance (O&M) and catch up with outstanding issues since becoming Town property (formerly National Grid).



Historic District Commission

The Historic Districts Act, Massachusetts General Laws Chapter 40C, was created to protect and preserve the historic resources of the Commonwealth through a local review system that encourages and ensures compatible improvement and development within local historic districts. The first local historic districts in Massachusetts were established on Nantucket and Beacon Hill in 1955. There are now over two hundred local historic districts throughout the state. Through historic district legislation, the preservation of an historic district can provide the community with a continuing and tangible sense of its past, and can protect the historical legacies of our ancestors, with the assurance that the best of these may be enjoyed by future generations. Local historic districts have three key purposes:

- To preserve and protect the distinctive characteristics of buildings and places significant to the history of the Commonwealth and its cities and towns;
- To maintain and improve the settings of those buildings and places; and
- To encourage historic compatibility with existing buildings when new buildings are planned.

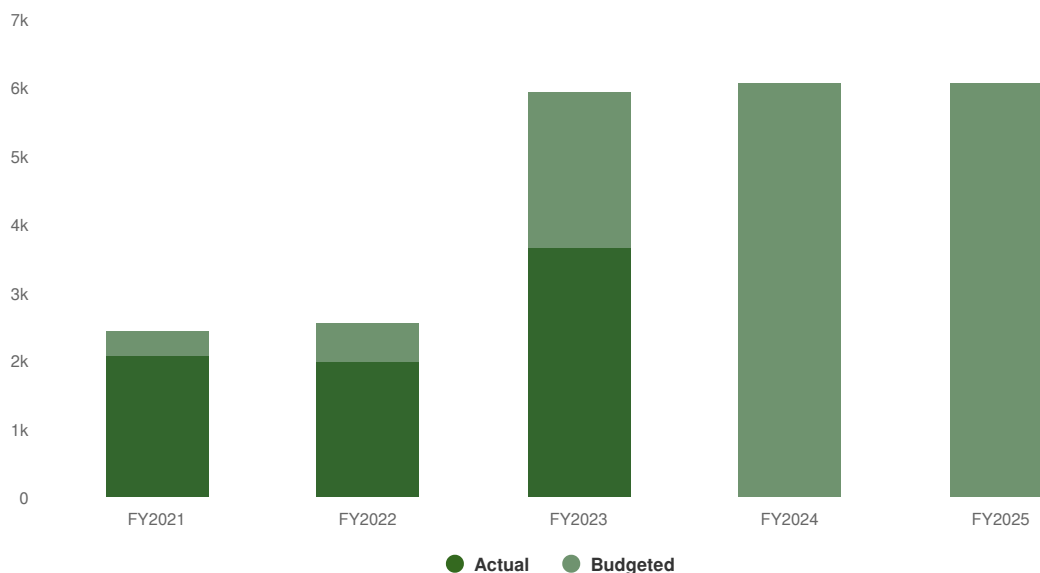
Historic district commissions do not prevent changes from occurring, nor do they prevent new construction. Their purpose is to insure that changes and additions are harmonious and to prevent the introduction of incongruous elements that might distract from the aesthetic and historic character of the district. The purpose of a local historic district is not to halt growth, but to allow for thoughtful consideration of change. When properly established and administered, a local historic district is not unduly burdensome to property owners and, indeed, can enhance the value of their property. In May, 1975, Manchester established, under the provision of Chapter 40C of the General Laws of the Commonwealth of Massachusetts, an historic district to be known as the Manchester Historic District.

More information can be found at <https://www.manchester.ma.us/388/Historic-District-Commission>

Expenditures Summary

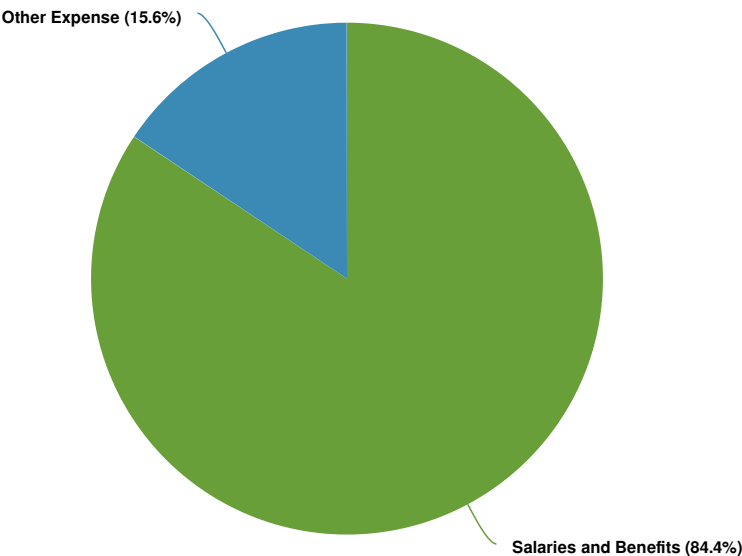
\$6,075 **\$0**
(0.00% vs. prior year)

Historic District Commission Proposed and Historical Budget vs. Actual

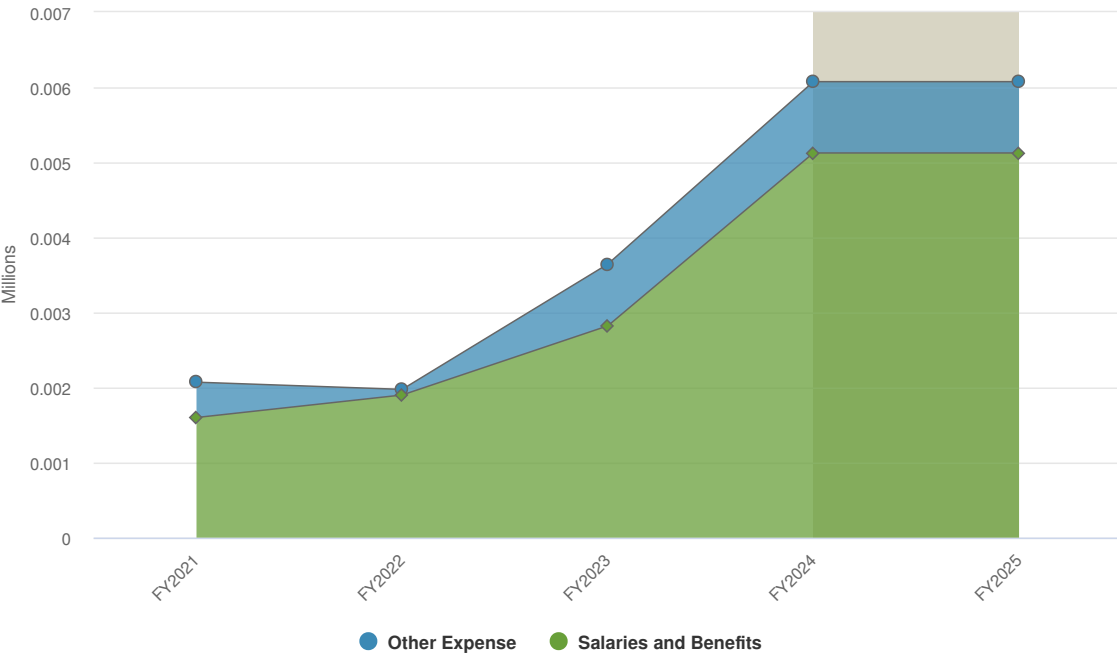


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2022 Actual	FY2023 Budgeted	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Salaries and Benefits						
HIST. DISTRICT SALARIES	\$1,900	\$5,000	\$2,821	\$5,125	\$5,125	0%
Total Salaries and Benefits:	\$1,900	\$5,000	\$2,821	\$5,125	\$5,125	0%
Other Expense						
POSTAGE	\$0	\$500	\$586	\$500	\$500	0%
PRINTING/ADVERTISING	\$75	\$250	\$237	\$250	\$250	0%
OFFICE SUPPLIES	\$0	\$200	\$0	\$200	\$200	0%
Total Other Expense:	\$75	\$950	\$823	\$950	\$950	0%
Total Expense Objects:	\$1,975	\$5,950	\$3,644	\$6,075	\$6,075	0%



Conservation

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.

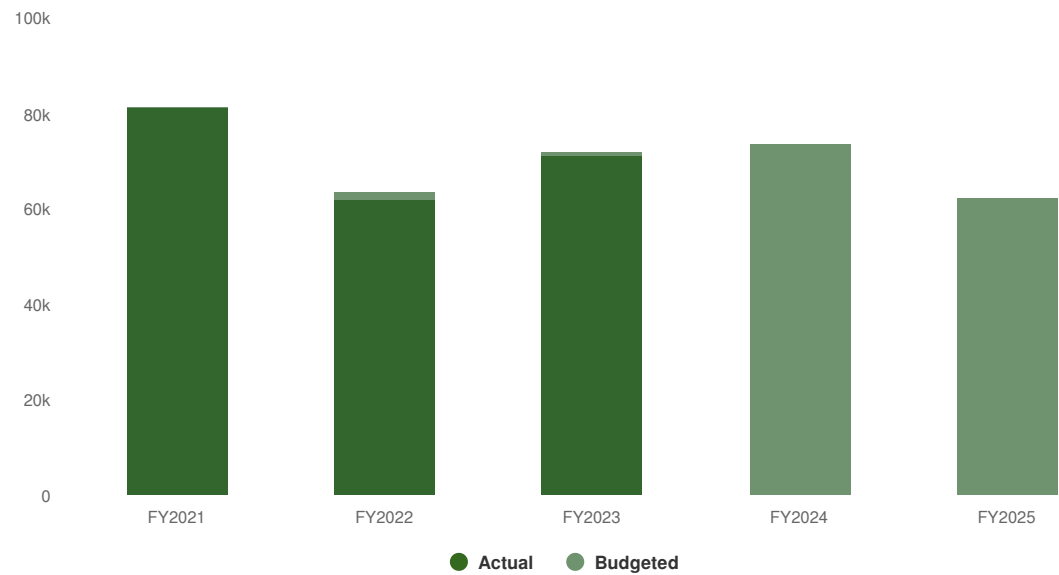
Expenditures Summary

\$62,262

-\$11,419

(-15.50% vs. prior year)

Conservation Proposed and Historical Budget vs. Actual



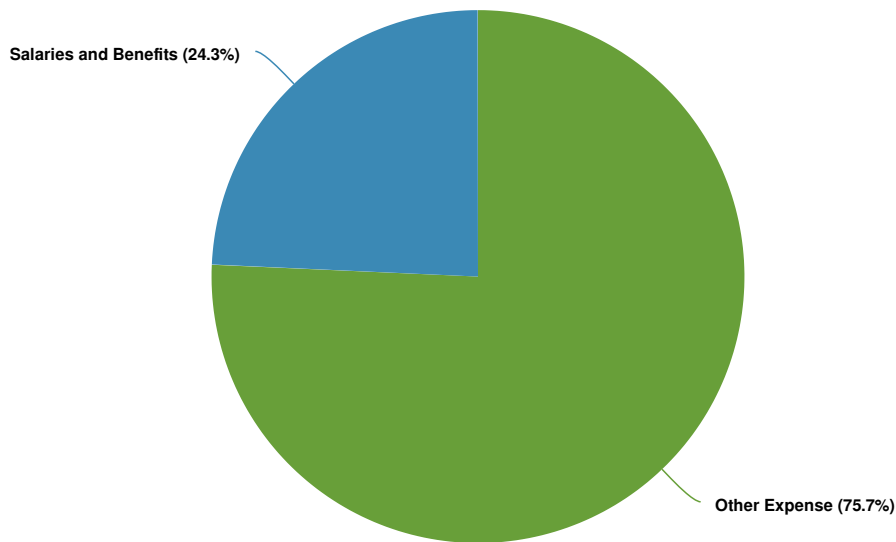
In FY2024, the Town entered into an inter-municipal agreement (IMA) to share a Conservation Administrator with the Town of Hamilton during FY2024. Salaries have been moved to professional services for the payment of the Conservation Administrator.

FY2022 budget decrease was the result of the reduction of one part-time grant administrator position which was moved to the Select Board salaries as part of a new position that was created for grant coordinator/special projects position.

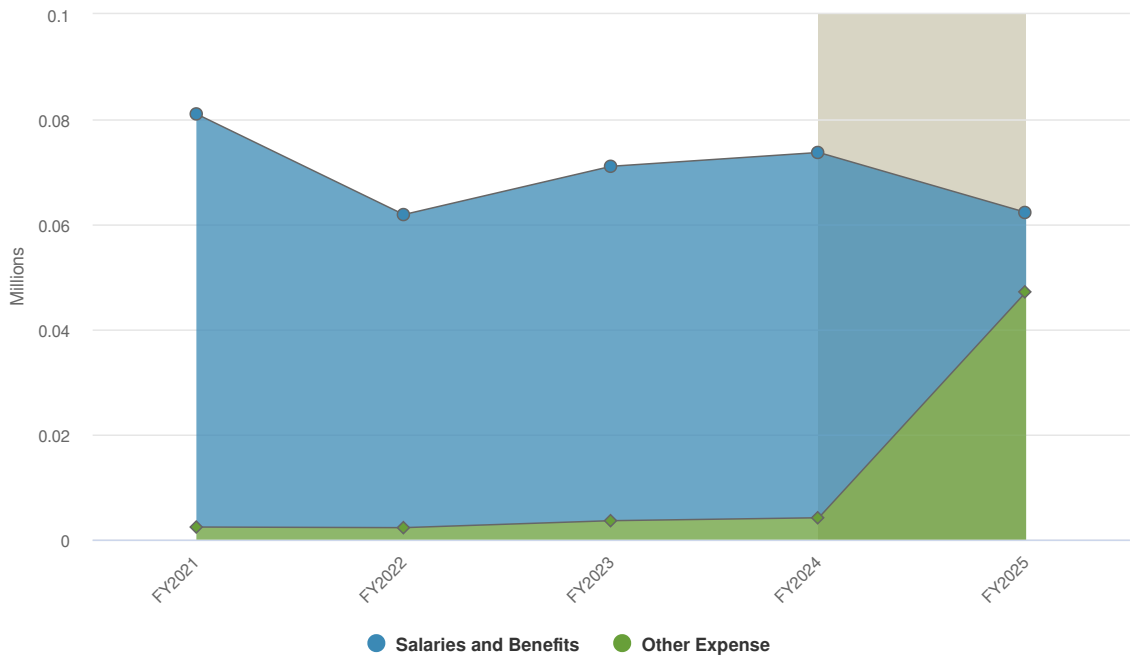


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



The Town entered into an inter-municipal agreement (IMA) to share a Conservation Administrator with the Town of Hamilton during FY2024. Salaries have been moved to professional services for the payment of the Conservation Administrator.

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Salaries and Benefits						
CON. COMM. SALARIES	\$59,595	\$67,845	\$67,455	\$69,531	\$15,112	-78.3%
Total Salaries and Benefits:	\$59,595	\$67,845	\$67,455	\$69,531	\$15,112	-78.3%
Other Expense						
POSTAGE	\$660	\$700	\$660	\$700	\$700	0%
PRINTING/ADVERTISING	\$0	\$100	\$52	\$100	\$100	0%
OFFICE SUPPLIES	\$779	\$550	\$432	\$550	\$550	0%
TRAVEL/MEALS	\$0	\$150	\$0	\$150	\$150	0%
DUES/SUBSCRIPTIONS	\$802	\$750	\$777	\$850	\$850	0%
OFFICE EQUIPMENT	\$25	\$550	\$474	\$550	\$550	0%
GORDON WOODS EXPENSES	\$0	\$1,250	\$1,200	\$1,250	\$1,250	0%
PROFESSIONAL SERVICES	\$0	\$0	\$0	\$0	\$43,000	N/A
Total Other Expense:	\$2,266	\$4,050	\$3,595	\$4,150	\$47,150	1,036.1%
Total Expense Objects:	\$61,861	\$71,895	\$71,050	\$73,681	\$62,262	-15.5%

Organizational Chart



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 permits to applicants within the timeframes established by state and local regulations in a timely manner (within 21 days for state findings).
4. Educate the public through the permitting process, web postings, newspaper articles and open space planning.
5. Enhance Conservation Commission managed open space through improvements as outlined in the Open Space and Recreation Plan.
6. 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.
7. Continue to remain current with trends, legislation, and continuing education through membership in the Massachusetts Association of Conservation Commissions and actively participate in conferences, workshops and webinars, and through state Department of Environmental Protection opportunities.



Board of Health

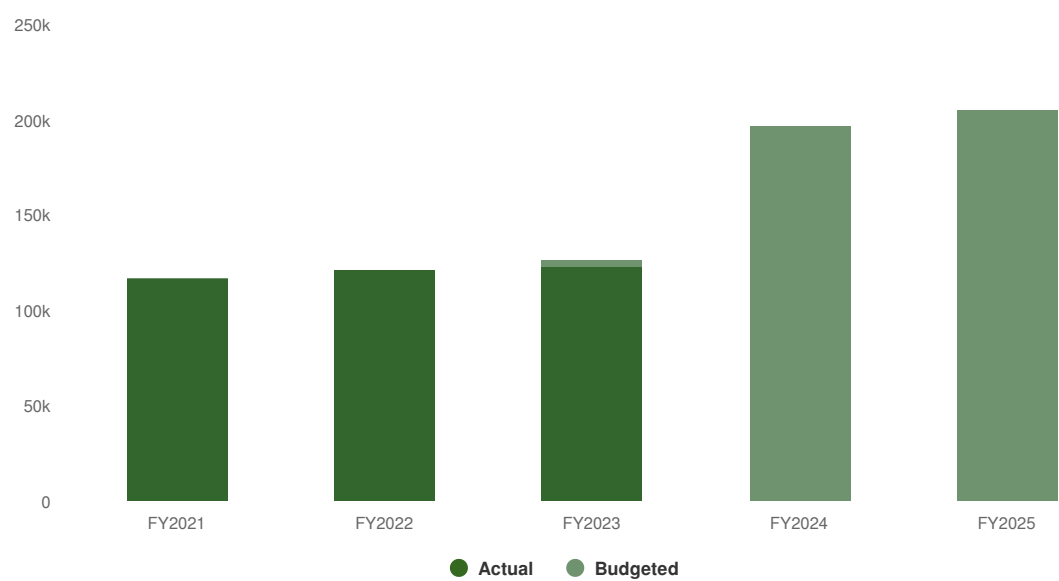
Wendy Hansbury
Public Health Director

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.

Expenditures Summary

\$205,501 **\$8,948**
(4.55% vs. prior year)

Board of Health Proposed and Historical Budget vs. Actual

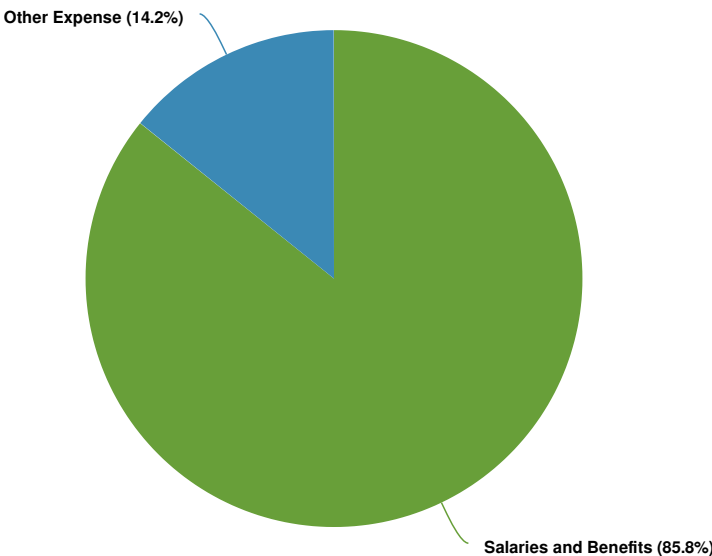


New position of Health Director added during FY2023 with ARPA federal funds and included in the budget in FY2024.

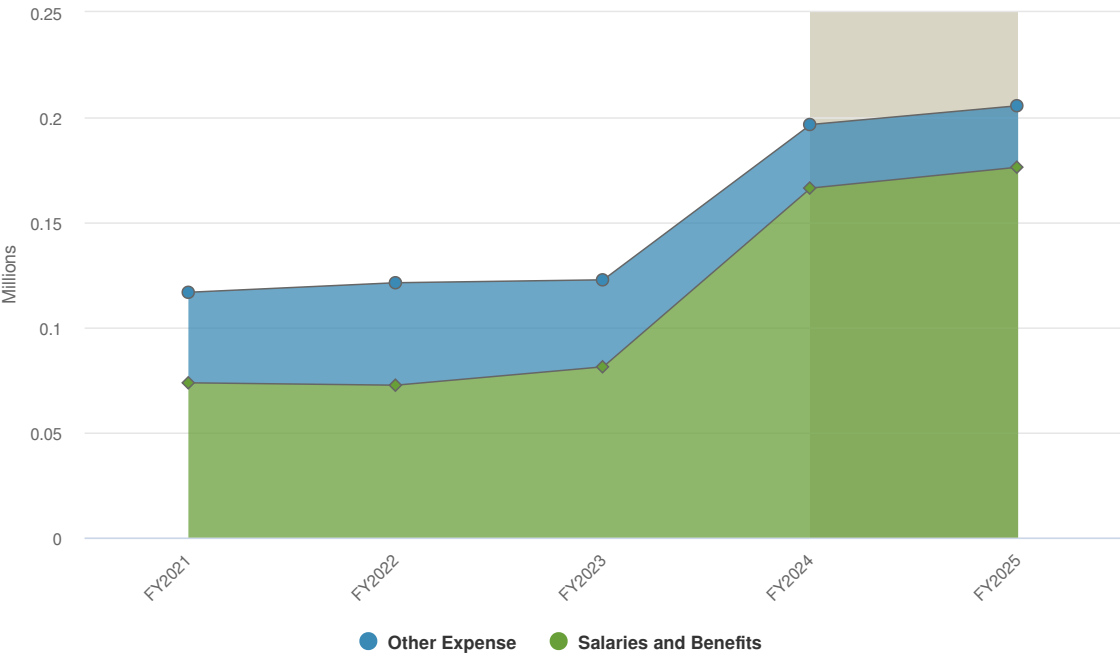


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



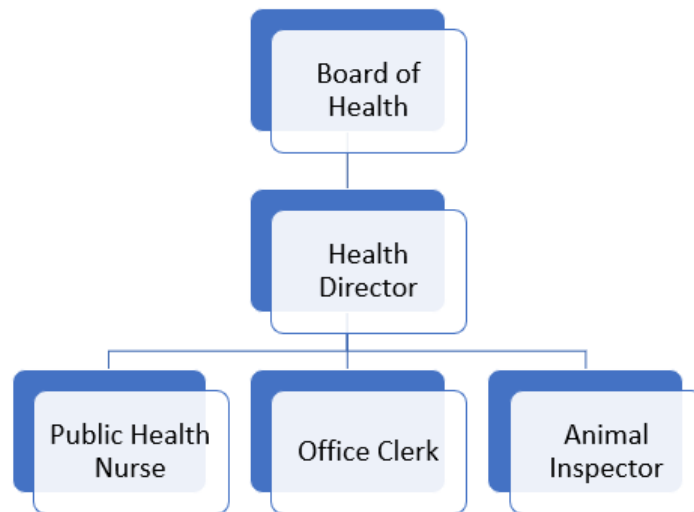
Grey background indicates budgeted figures.



Medical inspection has been consolidated into professional services. Hazardous waste collection has increased in cost. The setup and disposal fee has increased and we are no longer able to share the costs with another community as we had done in the past. The Town plans to charge per car which offsets some of the increased costs noted in the proposed budget. Salaries a bit higher than average due to clerical employee reaching the newest and highest step in the union contract.

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Salaries and Benefits						
HEALTH SALARIES	\$72,510	\$76,264	\$81,264	\$166,303	\$176,251	6%
Total Salaries and Benefits:	\$72,510	\$76,264	\$81,264	\$166,303	\$176,251	6%
Other Expense						
PROFESSIONAL SERVICES	\$37,425	\$30,000	\$20,203	\$10,000	\$10,000	0%
MEDICAL INSPECTION	\$3,198	\$3,000	\$2,218	\$3,000	\$0	-100%
TRAINING	\$0	\$700	\$0	\$700	\$700	0%
POSTAGE	\$0	\$250	\$0	\$250	\$250	0%
PRINTING/ADVERTISING	\$322	\$700	\$905	\$700	\$700	0%
HAZARDOUS WASTE COLLECTION	\$0	\$7,000	\$2,220	\$7,000	\$9,000	28.6%
OFFICE SUPPLIES	\$42	\$600	\$837	\$600	\$600	0%
MEDICAL SUPPLIES	\$7,613	\$7,500	\$14,565	\$7,500	\$7,500	0%
TRAVEL/MEALS	\$0	\$250	\$157	\$250	\$250	0%
DUES/SUBSCRIPTIONS	\$150	\$250	\$285	\$250	\$250	0%
Total Other Expense:	\$48,750	\$50,250	\$41,389	\$30,250	\$29,250	-3.3%
Total Expense Objects:	\$121,260	\$126,514	\$122,653	\$196,553	\$205,501	4.6%

Organizational Chart



Board of Health FY-2025 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.



Veteran's Services

Vee Chipperini

Veteran's Agent, City of Gloucester

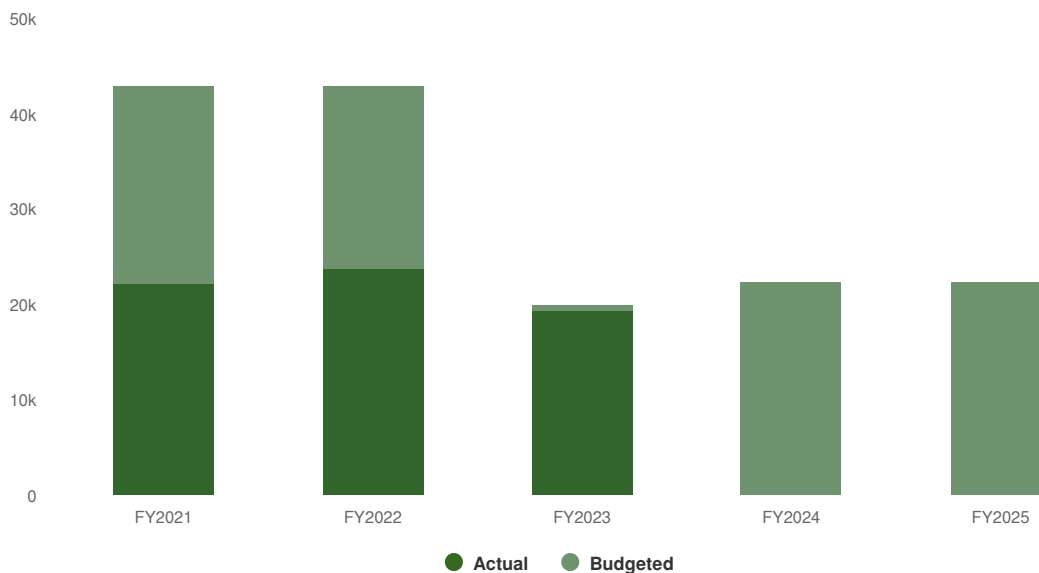
The mission of the Veterans Services Office is to provide financial and medical aid assistance to needy veterans (and/or dependants) in accordance with Mass General Laws Chapter 115, CMR 108, through the Commonwealth of Massachusetts Department of Veterans Services (DVS). The state will reimburse the 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).

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.

Expenditures Summary

\$22,250 **\$0**
(0.00% vs. prior year)

Veteran's Services Proposed and Historical Budget vs. Actual

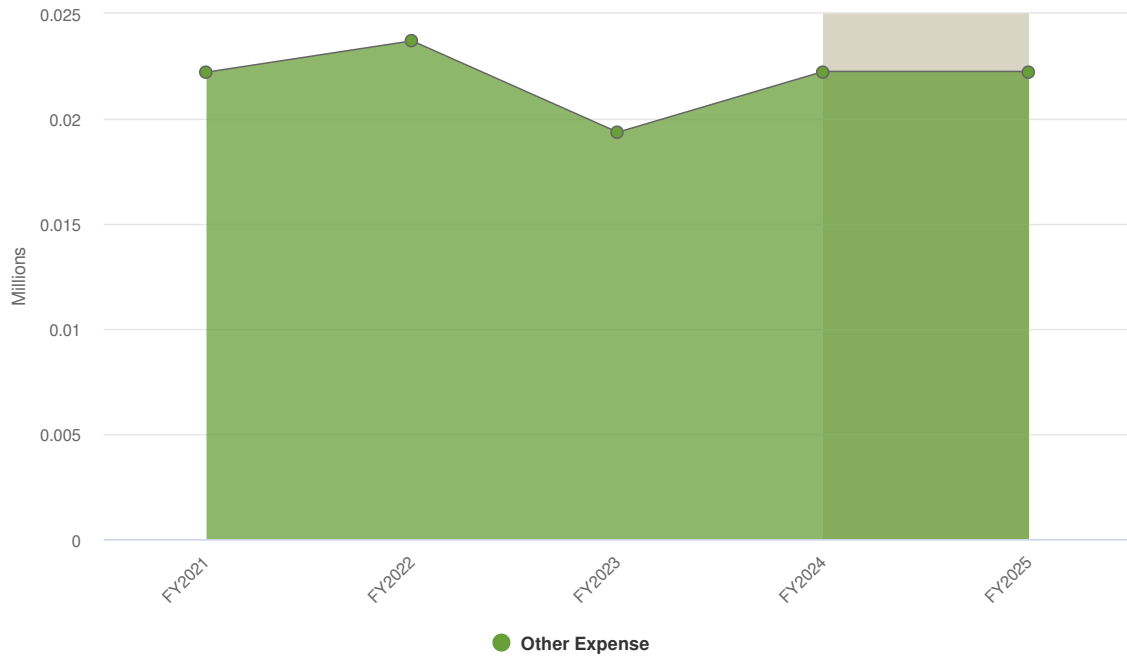


Drop in budget for FY2023 relates to the decreased need for Veteran's benefits paid out.



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Other Expense						
VETERAN'S PROF. SERVICES	\$15,000	\$15,000	\$15,000	\$17,250	\$17,250	0%
VETERANS' BENEFITS	\$8,706	\$5,000	\$4,358	\$5,000	\$5,000	0%
Total Other Expense:	\$23,706	\$20,000	\$19,358	\$22,250	\$22,250	0%
Total Expense Objects:	\$23,706	\$20,000	\$19,358	\$22,250	\$22,250	0%



Council on Aging

Nancy Hammond
Council on Aging Director

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.

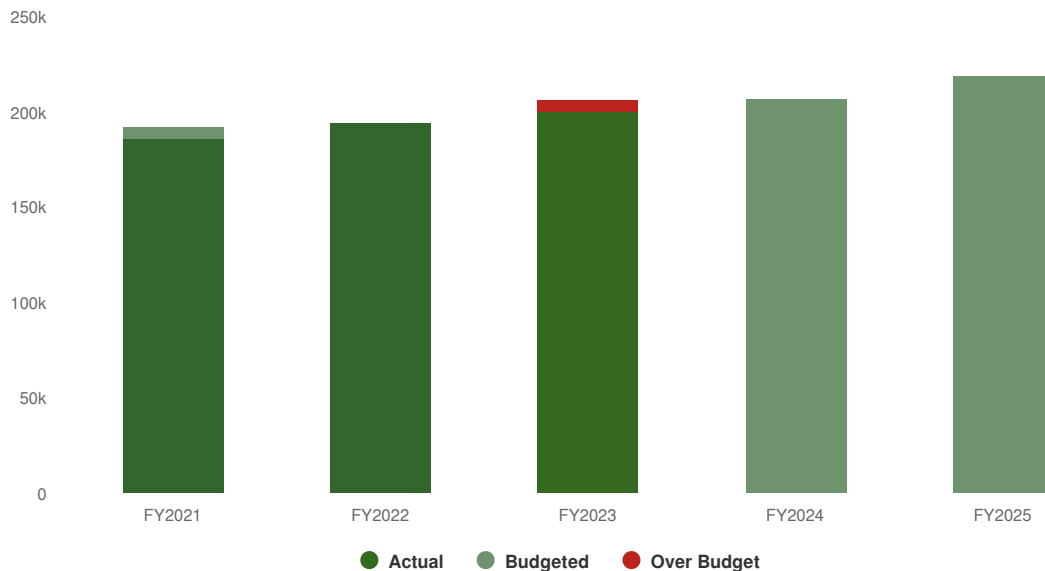
The basic purposes of the Elder Services Department are:

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.

Expenditures Summary

\$218,776 **\$12,148**
(5.88% vs. prior year)

Council on Aging Proposed and Historical Budget vs. Actual

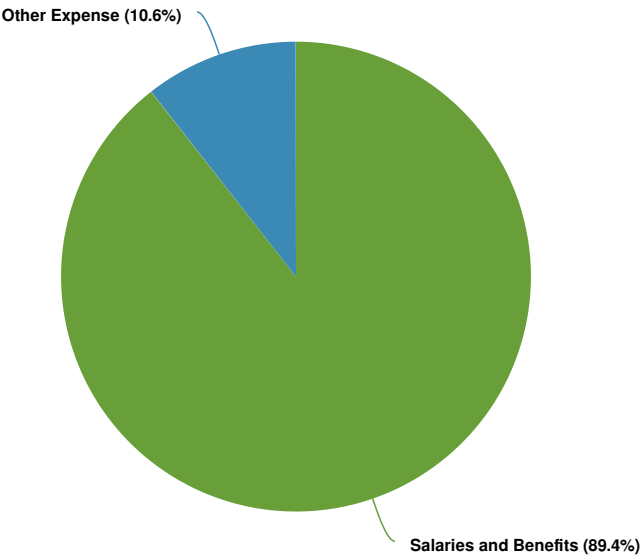


FY2023 actuals over budget were the result of unexpected significant repairs to the COA vans.



Expenditures by Expense Type

Budgeted Expenditures by Expense Type

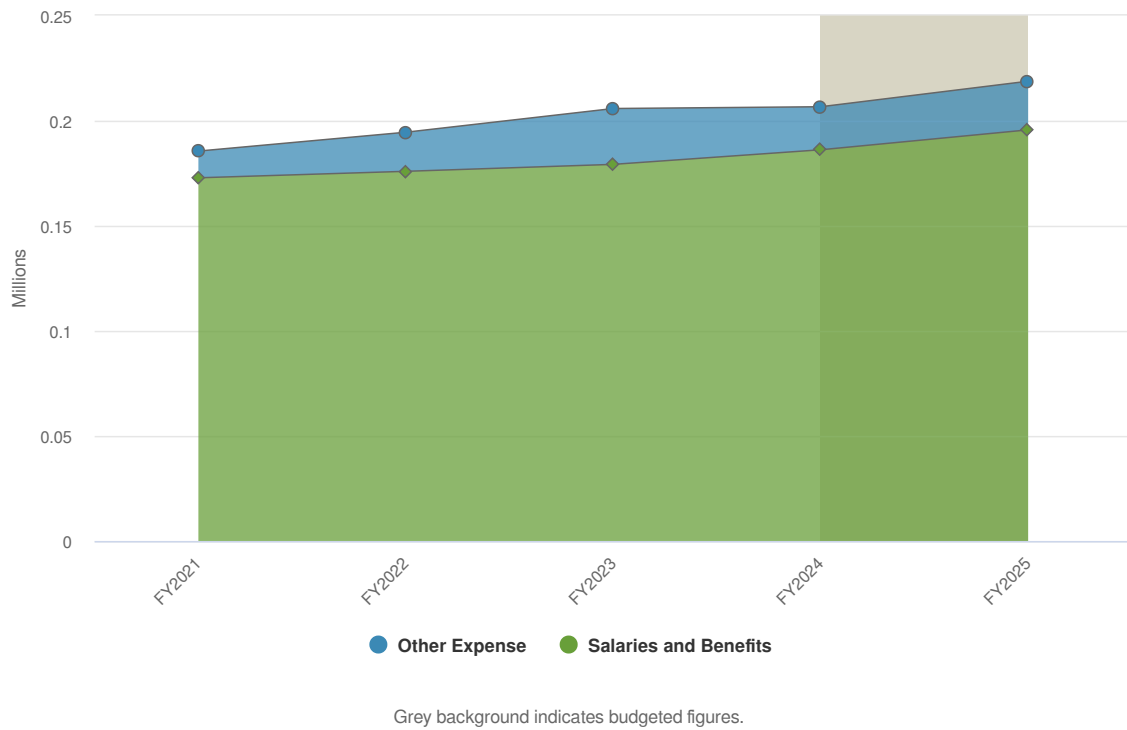


**\$10,000.00 of State Grant monies will be used to supplement operational salaries/expenses.

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)



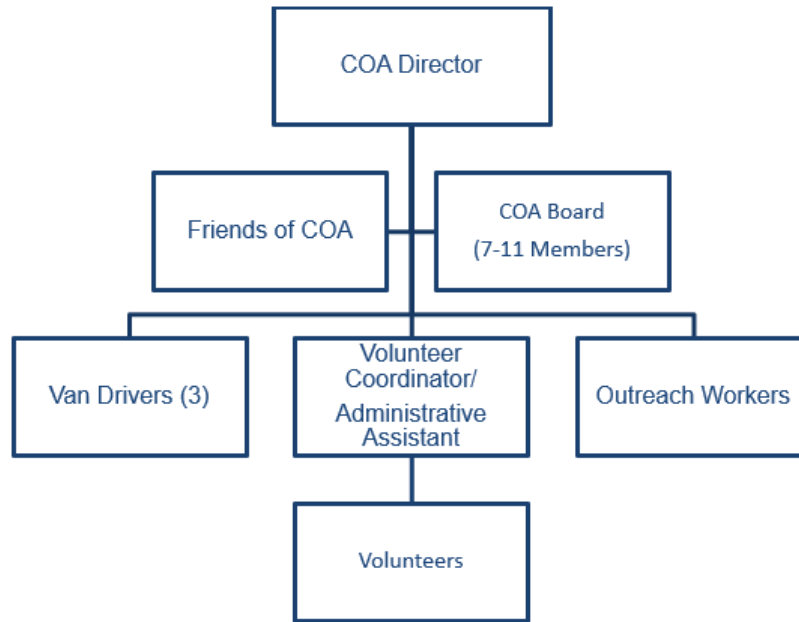
Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Budgeted	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Salaries and Benefits						
COA SALARIES	\$175,897	\$180,669	\$179,206	\$186,148	\$195,626	5.1%
Total Salaries and Benefits:	\$175,897	\$180,669	\$179,206	\$186,148	\$195,626	5.1%
Other Expense						
AUTO/VAN REPAIRS	\$4,872	\$4,500	\$12,820	\$5,000	\$7,000	40%
FUNCTIONS/RENTALS	\$110	\$250	\$287	\$250	\$250	0%
TELEPHONE	\$999	\$1,650	\$1,095	\$1,500	\$1,500	0%
POSTAGE	\$0	\$200	\$0	\$200	\$200	0%
OFFICE SUPPLIES	\$1,014	\$1,530	\$1,062	\$1,530	\$1,600	4.6%
GASOLINE/OIL	\$10,364	\$9,180	\$11,258	\$10,500	\$11,000	4.8%
TRAVEL/MEALS	\$845	\$1,000	\$0	\$1,000	\$1,000	0%
DUES/SUBSCRIPTIONS	\$396	\$500	\$52	\$500	\$600	20%
Total Other Expense:	\$18,600	\$18,810	\$26,575	\$20,480	\$23,150	13%
Total Expense Objects:	\$194,497	\$199,479	\$205,781	\$206,628	\$218,776	5.9%



Organizational Chart



Goal #1

Creation of a Senior Center - a place where seniors can come spend an hour or a day. A place where seniors can receive a wide variety of services, from a hot meal to a game of bridge. A safe and inviting environment for seniors to engage in multiple activities.

Goal #2

Develop a regional model of delivering services by partnering with a neighboring community.



Library



Manchester-by-the-Sea Public Library

Mission Statement

Manchester-by-the-Sea Public Library is inclusive; an engaging and evolving civic hub for all. Sustaining community connections and innovative opportunities, the welcoming environment is a place of discovery and enrichment for all on the continuum of learning.

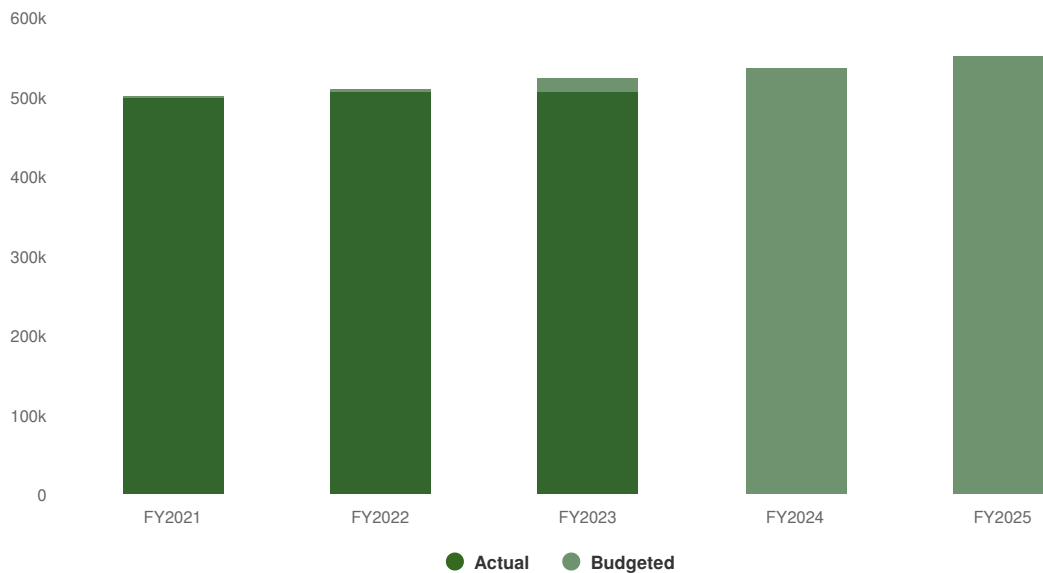
Vision Statement

Flexibility and focus in the present, strengthened by the spirit of traditions past, will compel us to provide vital and essential opportunities for the future.

Expenditures Summary

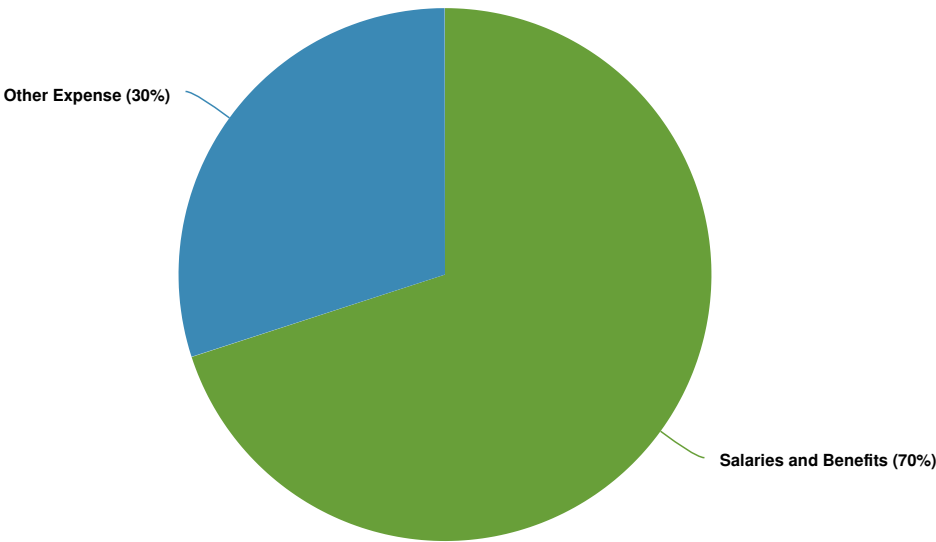
\$553,737 **\$16,207**
(3.02% vs. prior year)

Library Proposed and Historical Budget vs. Actual

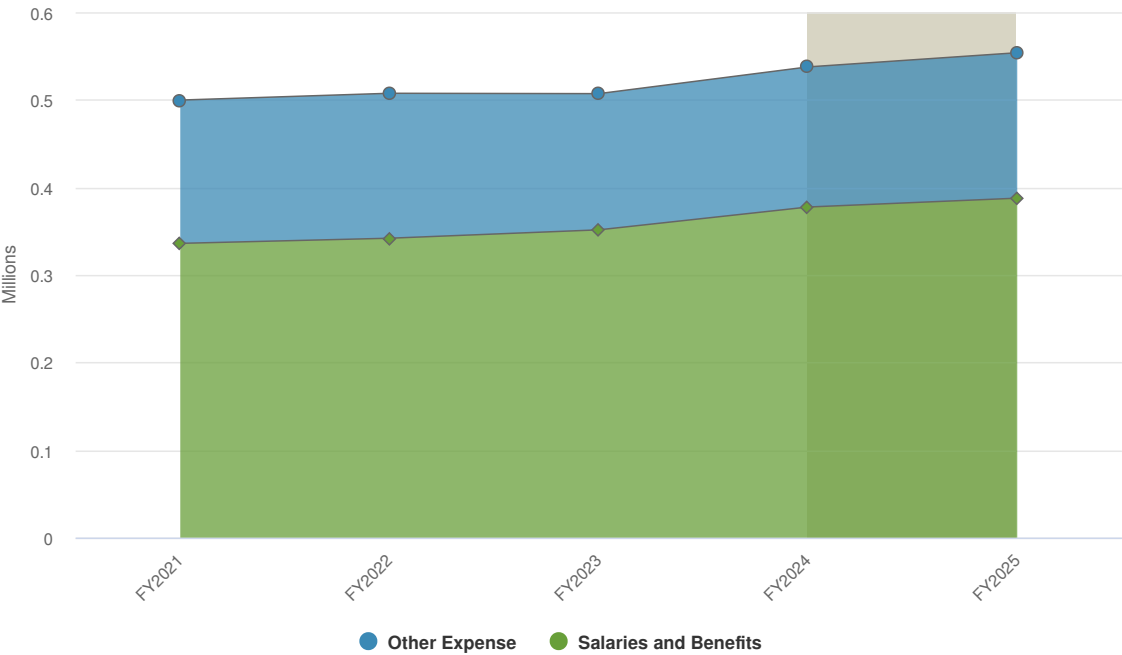


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2022 Actual	FY2023 Budgeted	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Salaries and Benefits						
LIBRARY SALARIES	\$341,886	\$367,823	\$351,460	\$377,518	\$387,637	2.7%
Total Salaries and Benefits:	\$341,886	\$367,823	\$351,460	\$377,518	\$387,637	2.7%
Other Expense						
ELECTRICITY	\$5,945	\$5,227	\$4,929	\$6,000	\$6,000	0%
HEATING OIL	\$4,819	\$6,000	\$4,545	\$6,000	\$6,000	0%
BUILDING REPAIRS	\$3,328	\$6,000	\$7,436	\$4,600	\$5,000	8.7%
COMPREHENSIVE CLEANING	\$12,611	\$2,000	\$2,486	\$2,000	\$2,000	0%
SECURITY ALARM	\$208	\$312	\$468	\$312	\$350	12.2%
LAWN & GROUNDS MAINT.	\$962	\$1,700	\$271	\$1,300	\$1,000	-23.1%
TELEPHONE	\$1,840	\$2,050	\$1,745	\$2,000	\$2,000	0%
POSTAGE	\$373	\$300	\$189	\$400	\$400	0%
PRINTING/ADVERTISING	\$200	\$300	\$1,107	\$800	\$1,000	25%
BOOK BINDING	\$0	\$220	\$0	\$200	\$200	0%
OFFICE SUPPLIES	\$4,623	\$3,400	\$4,956	\$4,000	\$5,000	25%
CUSTODIAL SUPPLIES	\$810	\$1,200	\$2,010	\$800	\$1,000	25%
BOOKS/MAGAZINES	\$96,464	\$94,000	\$95,288	\$97,350	\$100,000	2.7%
COMPUTER SUPPLIES	\$1,173	\$1,000	\$2,681	\$1,200	\$2,000	66.7%
TRAVEL/MEALS	\$0	\$210	\$47	\$0	\$300	N/A
DUES/SUBSCRIPTIONS	\$540	\$400	\$205	\$550	\$550	0%
COMPUTER OPERATIONS	\$23,966	\$26,500	\$25,509	\$26,000	\$26,800	3.1%
COMPUTER REPLACEMENT	\$4,801	\$3,737	\$0	\$3,000	\$3,000	0%
PROGRAMS	\$2,879	\$2,050	\$1,679	\$3,500	\$3,500	0%
Total Other Expense:	\$165,540	\$156,606	\$155,550	\$160,012	\$166,100	3.8%
Total Expense Objects:	\$507,426	\$524,429	\$507,010	\$537,530	\$553,737	3%

Personnel Explanation:

STAFFING - Library is open 48 hrs. per week, including Sundays from October through April

- 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, 10 plus years part timer, full time as Housing Authority custodian - 6 hrs. per week

Custodian, shared as of FY23 with town hall, -10 hours per week



Parks & Recreation

Cheryl Marshall
Parks & Recreation Director

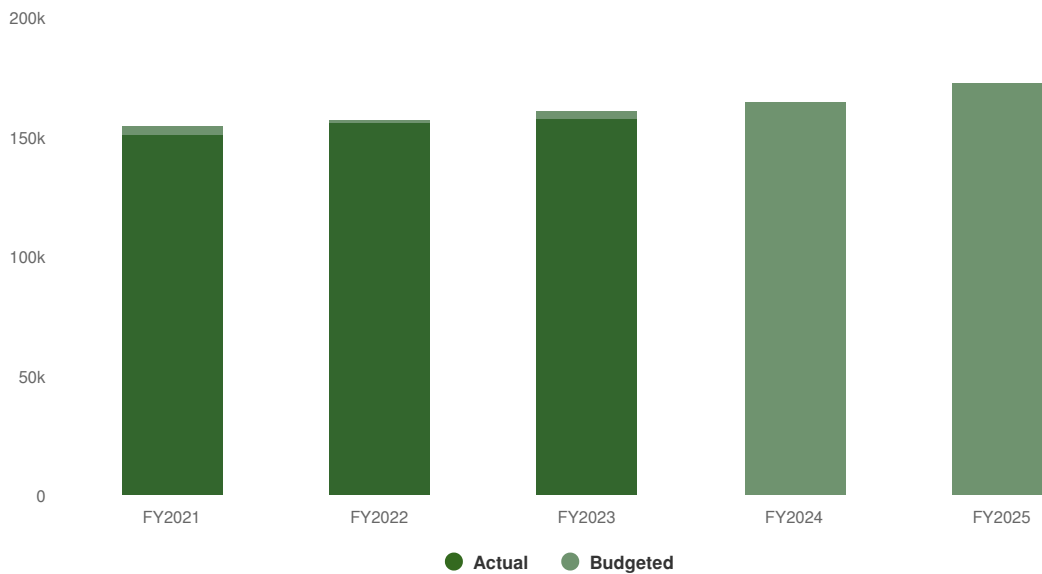
The Recreation Department is responsible for the planning, coordination, supervision and evaluation of all recreational programs and services for the Town of Manchester-by-the-Sea. The Department provides administrative oversight of ocean beaches (including Singing Beach), community parks, and the scheduling 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.

Expenditures Summary

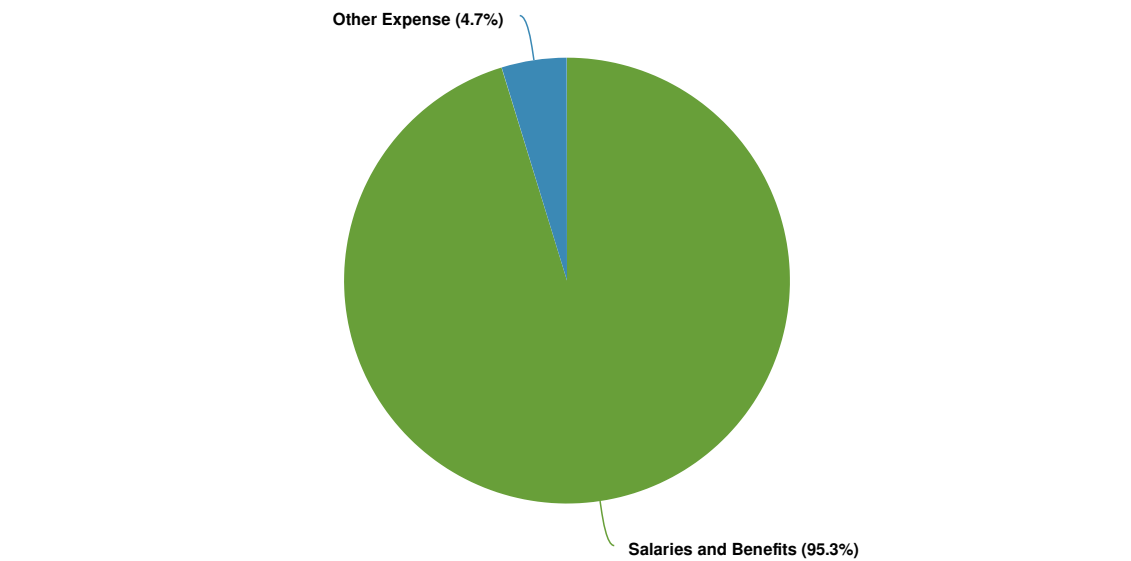
\$173,041 **\$8,137**
(4.93% vs. prior year)

Parks & Recreation Proposed and Historical Budget vs. Actual

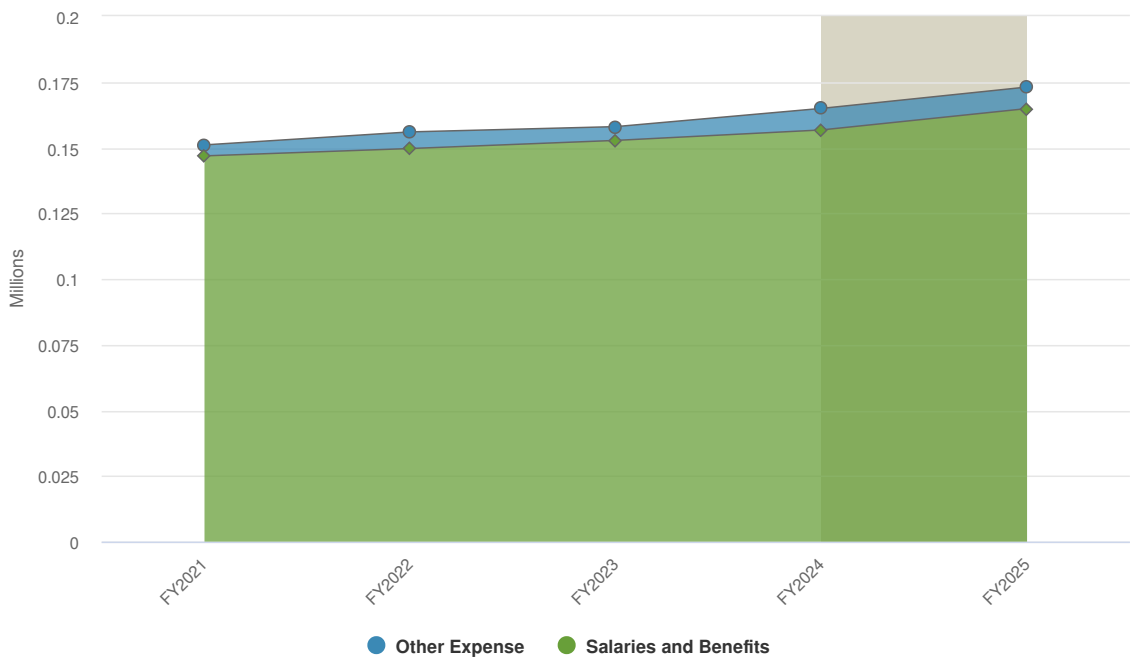


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

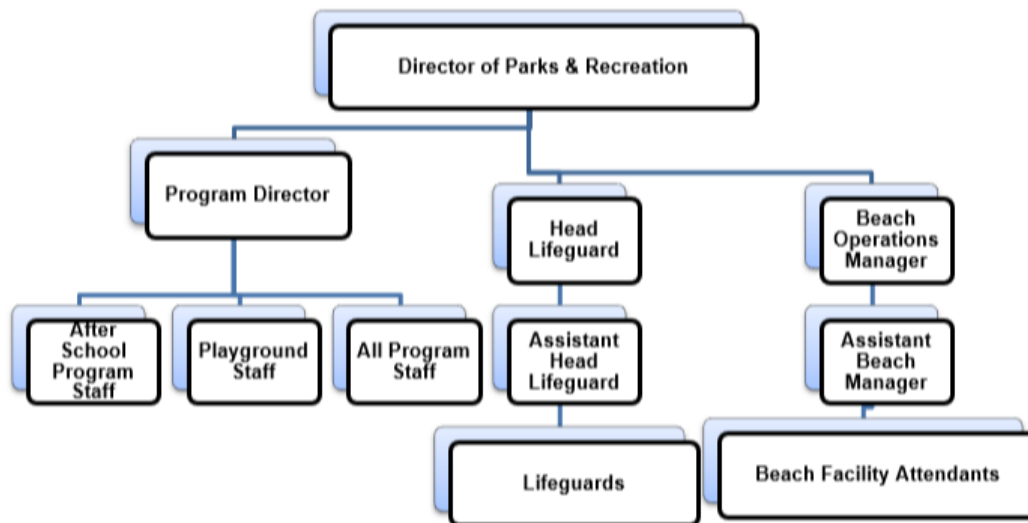


Grey background indicates budgeted figures.



Name	FY2022 Actual	FY2023 Budgeted	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Salaries and Benefits						
RECREATION SALARIES	\$149,633	\$152,722	\$152,722	\$156,704	\$164,841	5.2%
Total Salaries and Benefits:	\$149,633	\$152,722	\$152,722	\$156,704	\$164,841	5.2%
Other Expense						
EDUCATION/TRAINING	\$1,564	\$1,600	\$750	\$1,600	\$1,600	0%
POSTAGE	\$600	\$300	\$600	\$300	\$300	0%
PRINTING/ADVERTISING	\$294	\$900	\$627	\$600	\$600	0%
OFFICE SUPPLIES	\$316	\$534	\$0	\$500	\$500	0%
COMPUTER SUPPLIES	\$1,800	\$1,800	\$1,800	\$2,000	\$2,000	0%
TRAVEL/MEALS	\$1,055	\$2,400	\$1,109	\$2,400	\$2,400	0%
DUES/SUBSCRIPTIONS	\$700	\$800	\$360	\$800	\$800	0%
Total Other Expense:	\$6,329	\$8,334	\$5,246	\$8,200	\$8,200	0%
Total Expense Objects:	\$155,962	\$161,056	\$157,968	\$164,904	\$173,041	4.9%

Organizational Chart



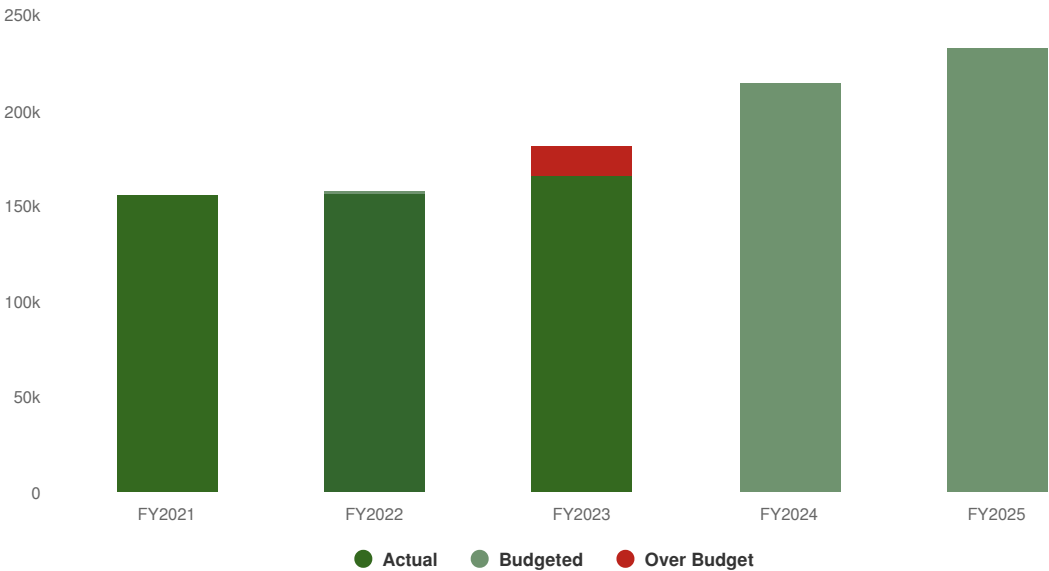
Singing Beach & Lifeguards

Cheryl Marshall
Parks & Recreation Director

Expenditures Summary

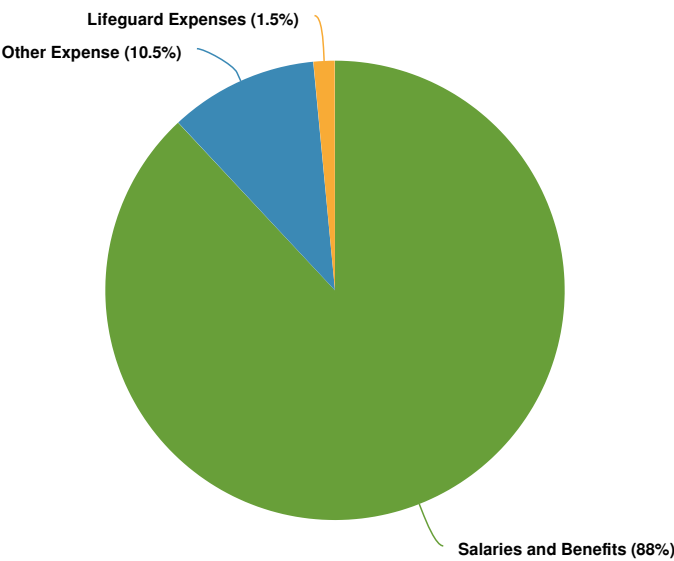
\$232,319 **\$17,577**
(8.19% vs. prior year)

Singing Beach & Lifeguards Proposed and Historical Budget vs. Actual

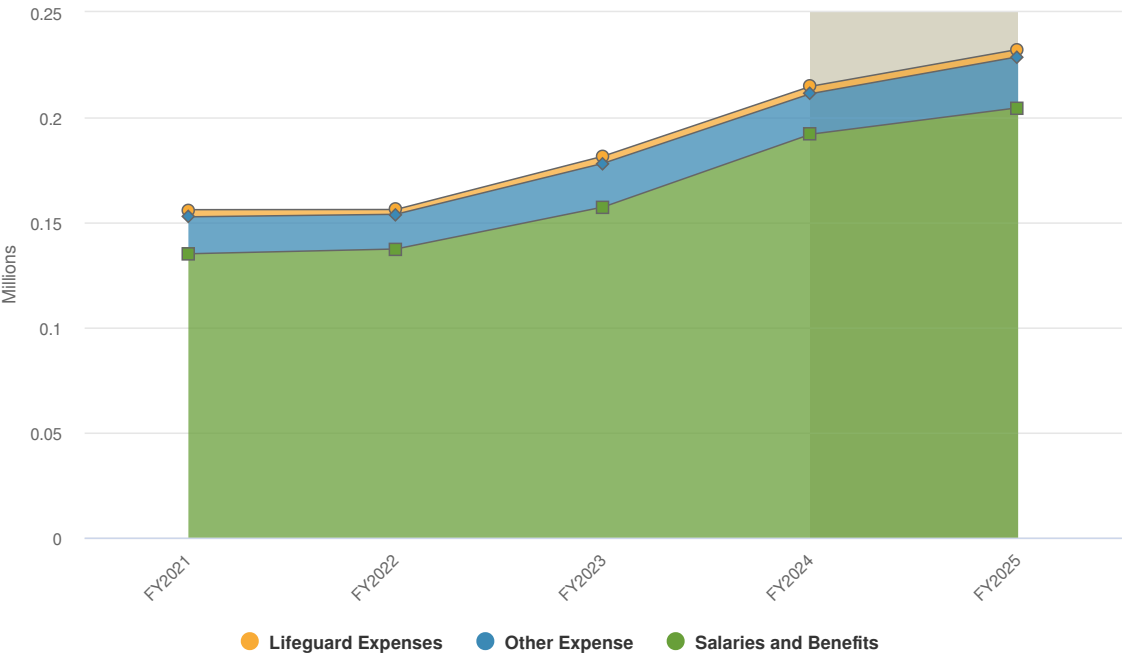


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Singing beach salaries have been increased to due increase in minimum wage and to stay competitive in the market, along with \$3,000 for beach tag fulfillment processing. In addition, the costs of the beach tags has been moved from the Parking Clerk budget to this budget.

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Salaries and Benefits						
SINGING BEACH SALARIES	\$75,623	\$79,424	\$84,424	\$105,634	\$113,916	7.8%
LIFEGUARDS SALARIES	\$61,695	\$64,893	\$72,893	\$86,308	\$90,623	5%
Total Salaries and Benefits:	\$137,318	\$144,317	\$157,317	\$191,942	\$204,539	6.6%
Lifeguard Expenses						
EXPENSES	\$2,279	\$3,500	\$3,397	\$3,500	\$3,500	0%
Total Lifeguard Expenses:	\$2,279	\$3,500	\$3,397	\$3,500	\$3,500	0%
Other Expense						
NATURAL GAS	\$0	\$800	\$664	\$900	\$900	0%
ELECTRICITY	\$650	\$600	\$630	\$800	\$800	0%
BUILDING MAINTENANCE	\$2,645	\$3,500	\$4,289	\$3,500	\$3,500	0%
PLUMBING	\$3,863	\$2,500	\$3,335	\$2,500	\$3,000	20%
PROFESSIONAL SERVICES	\$700	\$500	\$1,380	\$500	\$500	0%
TELEPHONE	\$1,054	\$1,000	\$1,245	\$1,000	\$1,300	30%
POSTAGE	\$0	\$0	\$0	\$0	\$680	N/A
BEACH PASSES	\$0	\$0	\$0	\$0	\$2,000	N/A
SUPPLIES	\$1,631	\$3,000	\$2,702	\$3,000	\$3,500	16.7%
SIGNS	\$0	\$800	\$555	\$800	\$800	0%
EQUIPMENT	\$2,422	\$3,300	\$2,234	\$3,300	\$3,300	0%
OFF-SEASON SANITATION	\$3,558	\$2,400	\$3,767	\$3,000	\$4,000	33.3%
Total Other Expense:	\$16,522	\$18,400	\$20,802	\$19,300	\$24,280	25.8%
Total Expense Objects:	\$156,120	\$166,217	\$181,516	\$214,742	\$232,319	8.2%

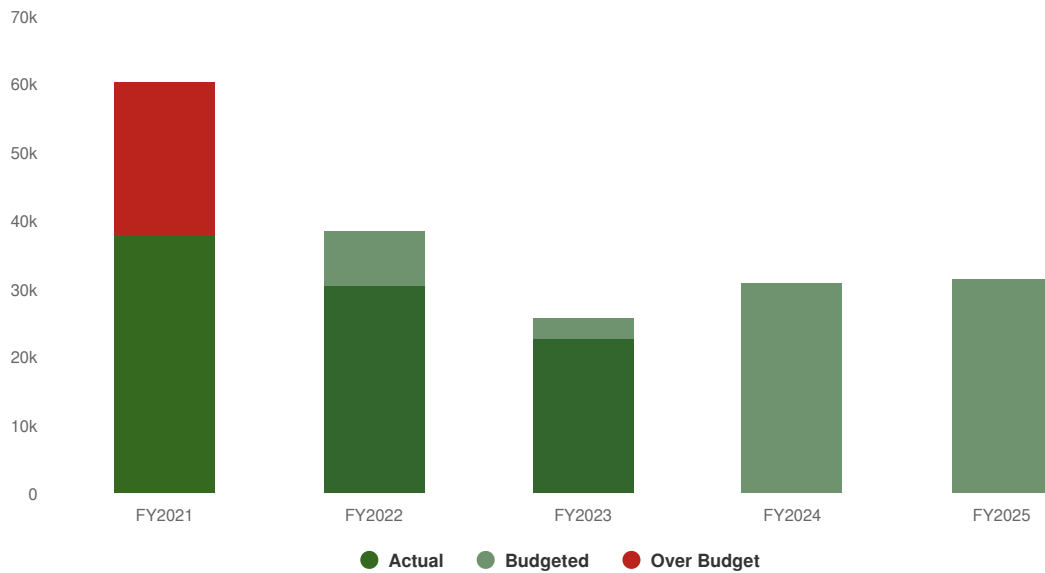


Tuck's Point & Crowell Chapel

Expenditures Summary

\$31,522 **\$782**
(2.54% vs. prior year)

Tuck's Point & Crowell Chapel Proposed and Historical Budget vs. Actual

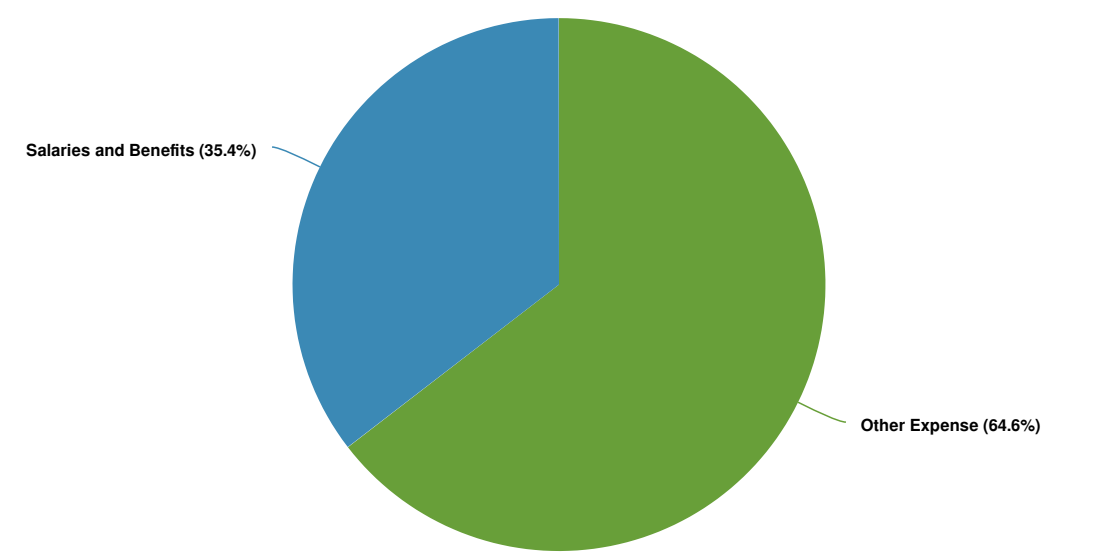


FY2021 expenses are shown as overspent. However, these were expenses from the FY2020 budget carried over to FY2021.

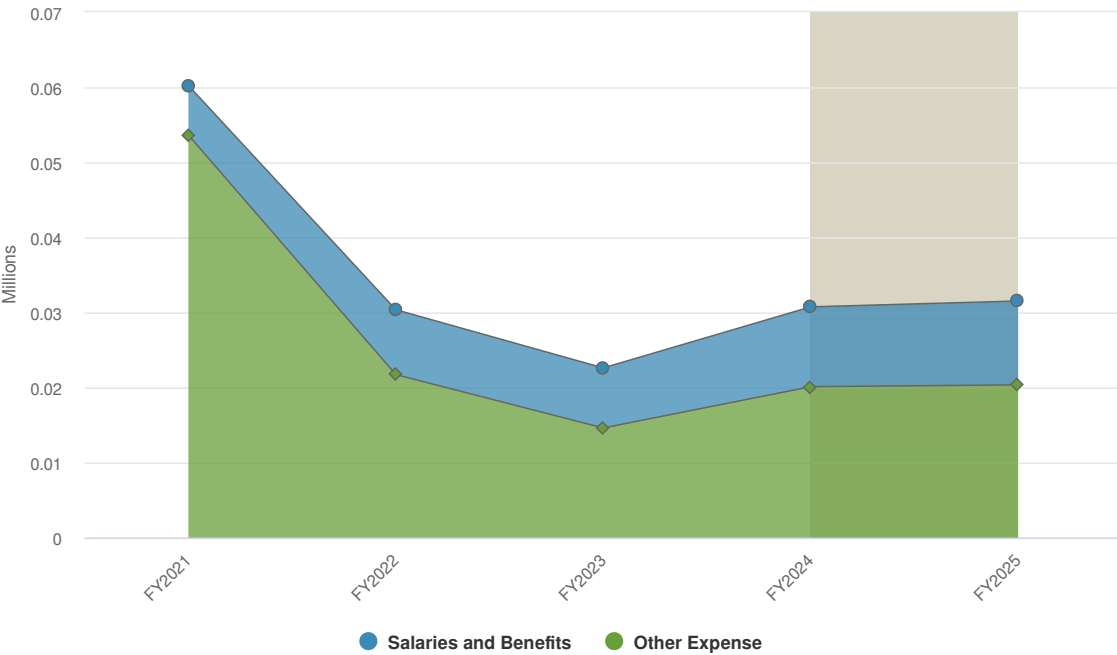


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2022 Actual	FY2023 Budgeted	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Salaries and Benefits						
TUCK'S POINT SALARIES	\$8,642	\$8,000	\$8,000	\$10,640	\$11,172	5%
Total Salaries and Benefits:	\$8,642	\$8,000	\$8,000	\$10,640	\$11,172	5%
Other Expense						
NATURAL GAS	\$267	\$300	\$144	\$400	\$400	0%
ELECTRICITY	\$493	\$770	\$762	\$770	\$770	0%
HEATING OIL	\$6,335	\$6,600	\$5,975	\$8,780	\$8,780	0%
BUILDING REPAIRS	\$8,454	\$0	\$5	\$0	\$0	0%
PLUMBING	\$814	\$2,500	\$340	\$2,500	\$2,500	0%
LAWN AND GROUNDS	\$4,495	\$3,700	\$3,700	\$3,700	\$3,700	0%
PROFESSIONAL SERVICES	\$473	\$1,400	\$1,755	\$1,400	\$1,500	7.1%
TELEPHONE	\$308	\$1,000	\$264	\$1,000	\$1,000	0%
SUPPLIES	\$80	\$1,550	\$1,659	\$1,550	\$1,700	9.7%
Total Other Expense:	\$21,719	\$17,820	\$14,603	\$20,100	\$20,350	1.2%
Total Expense Objects:	\$30,361	\$25,820	\$22,603	\$30,740	\$31,522	2.5%

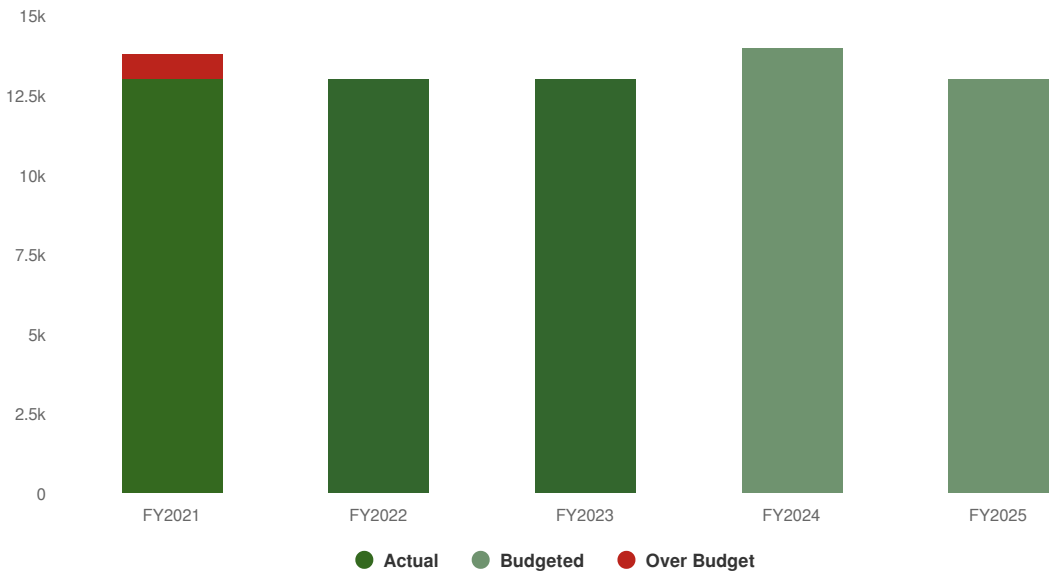


Public Celebrations

Expenditures Summary

\$13,000 **-\$1,000**
(-7.14% vs. prior year)

Public Celebrations Proposed and Historical Budget vs. Actual

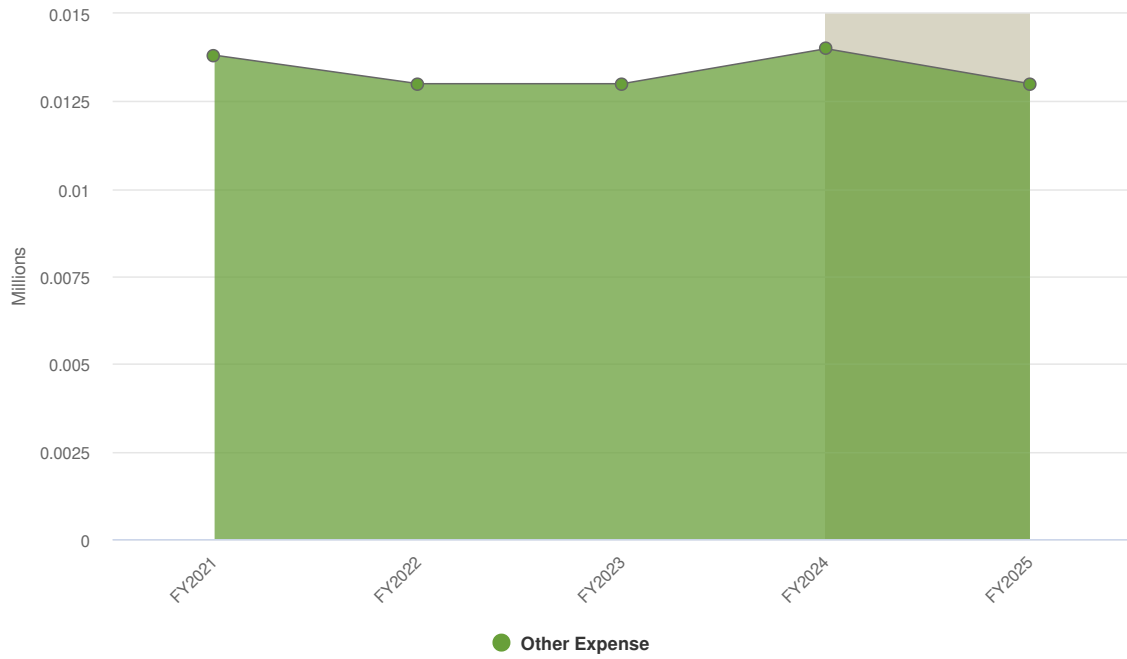


FY2021 expenses are shown as overspent. However, these were expenses from the FY2020 budget that were carried over to FY2021.



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Other Expense						
MEMORIAL DAY	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	0%
MEMORIAL DAY-FLOWERS FOR FREEDOM	\$0	\$0	\$0	\$1,000	\$0	-100%
FOURTH OF JULY	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	0%
Total Other Expense:	\$13,000	\$13,000	\$13,000	\$14,000	\$13,000	-7.1%
Total Expense Objects:	\$13,000	\$13,000	\$13,000	\$14,000	\$13,000	-7.1%



Water Department



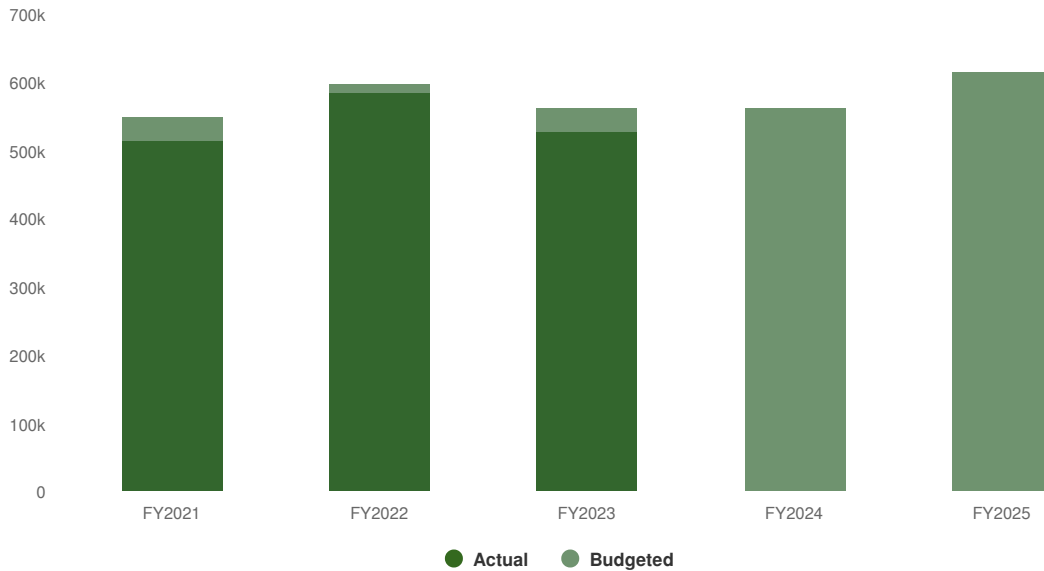
Chuck Dam
Director of Public Works

The water division's responsibility is to provide reliable, clean, drinking water to the Town. The water treatment plant uses water from Gravely 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.

Expenditures Summary

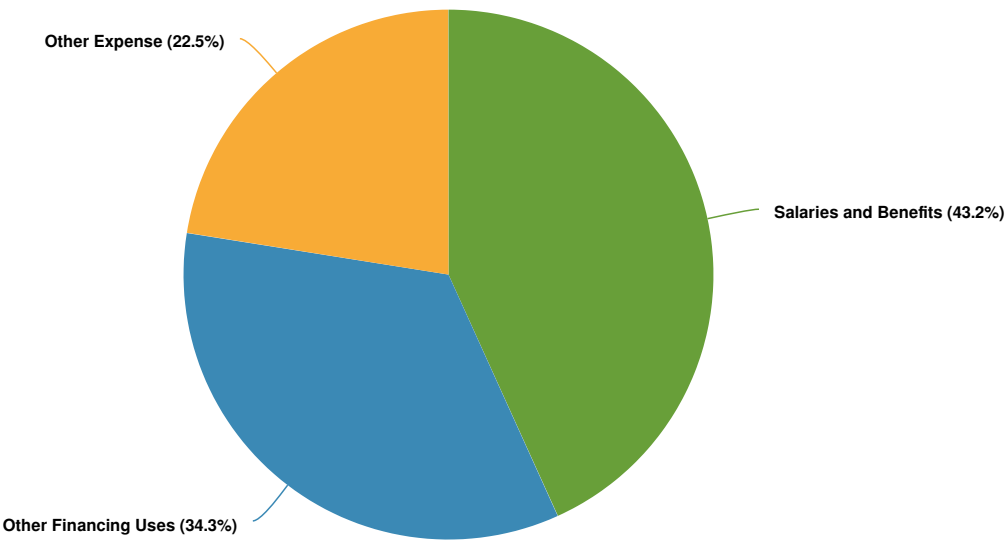
\$616,293 **\$52,020**
(9.22% vs. prior year)

Water Department Proposed and Historical Budget vs. Actual

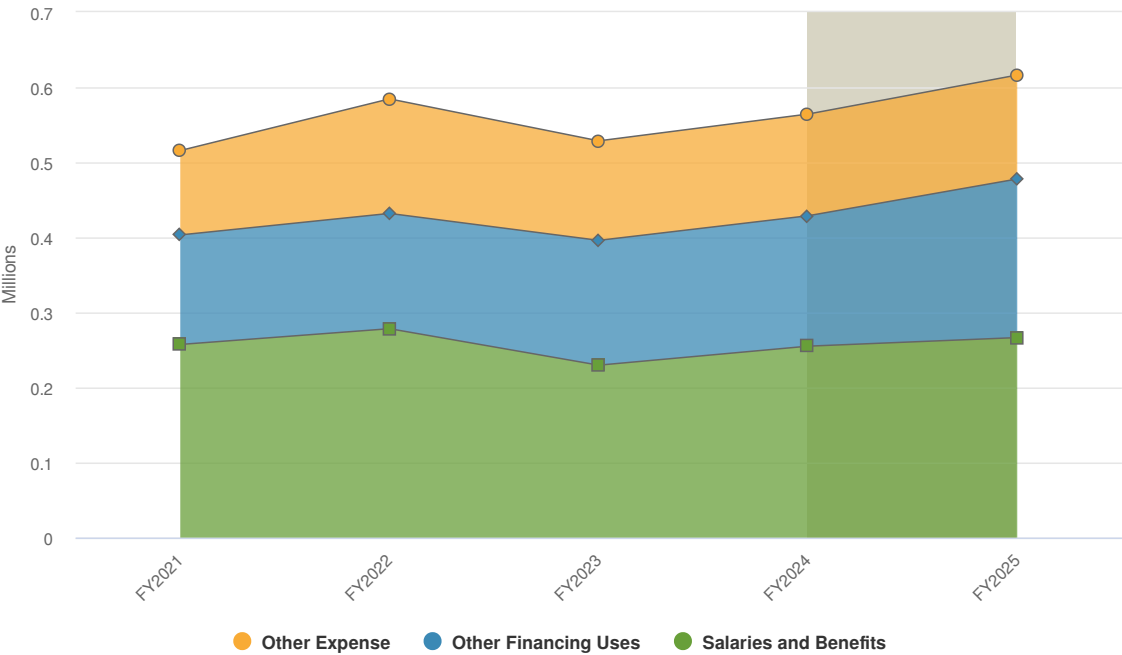


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

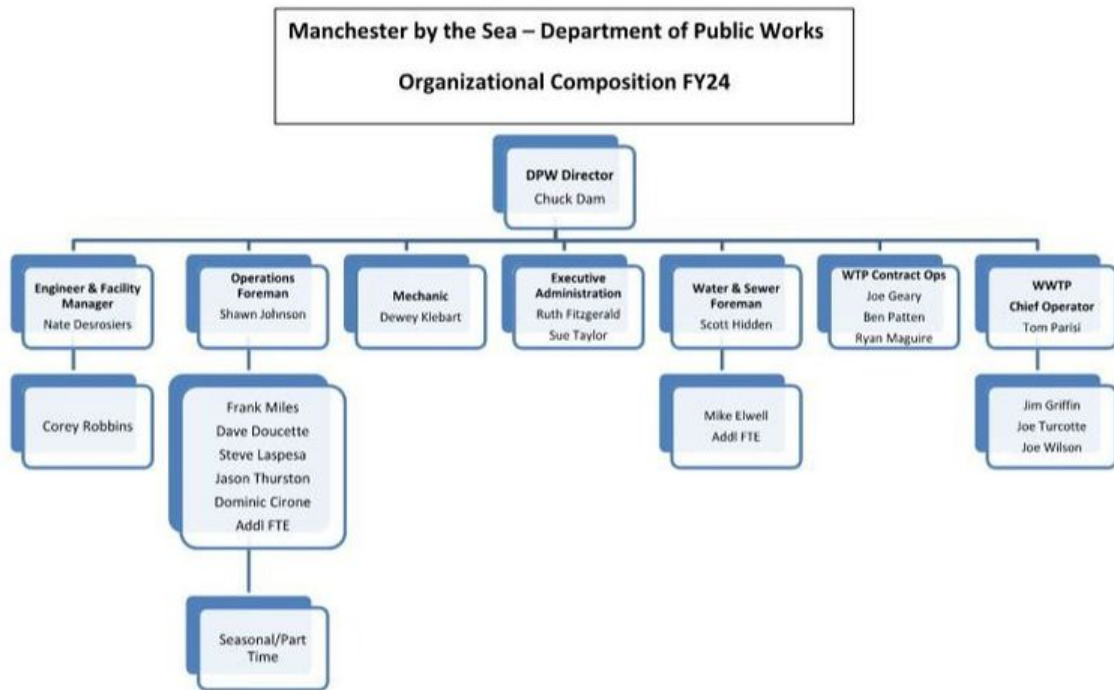


Name	FY2022 Actual	FY2023 Budgeted	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Salaries and Benefits						
WATER SALARIES	\$248,444	\$221,263	\$200,061	\$223,006	\$233,460	4.7%
WATER SALARIES OVERTIME	\$29,855	\$33,500	\$29,635	\$32,000	\$33,000	3.1%
Total Salaries and Benefits:	\$278,299	\$254,763	\$229,696	\$255,006	\$266,460	4.5%
Other Expense						
MISC MAINTENANCE/REPAIRS	\$24,959	\$34,000	\$47,064	\$30,000	\$30,000	0%
VEHICLE/EQUIP. REPAIRS & MAINT	\$1,594	\$10,000	\$1,961	\$8,000	\$8,000	0%
PROFESSIONAL SERVICES	\$49,611	\$35,000	\$26,736	\$35,000	\$35,000	0%
CROSS CONNECTIONS	\$2,640	\$11,000	\$1,020	\$10,000	\$10,000	0%
TELEPHONE	\$436	\$1,500	\$440	\$1,500	\$1,500	0%
POSTAGE	\$1,586	\$4,000	\$1,889	\$4,000	\$5,000	25%
PRINTING/ADVERTISING	\$1,036	\$4,000	\$1,735	\$4,000	\$4,000	0%
OFFICE SUPPLIES	\$145	\$3,000	\$1,831	\$3,000	\$3,000	0%
FUEL/OIL	\$11,194	\$5,500	\$8,341	\$6,000	\$6,000	0%
EQUIPMENT/MATERIALS	\$55,053	\$30,000	\$37,700	\$30,000	\$32,000	6.7%
TRAVEL/MEALS	\$676	\$1,500	\$720	\$1,500	\$1,500	0%
DUES/SUBSCRIPTIONS	\$3,684	\$2,500	\$3,158	\$2,500	\$2,500	0%
Total Other Expense:	\$152,613	\$142,000	\$132,597	\$135,500	\$138,500	2.2%
Other Financing Uses						
TRANSFERS TO GENERAL FUND	\$153,589	\$166,297	\$166,297	\$173,767	\$211,333	21.6%
Total Other Financing Uses:	\$153,589	\$166,297	\$166,297	\$173,767	\$211,333	21.6%
Total Expense Objects:	\$584,502	\$563,060	\$528,590	\$564,273	\$616,293	9.2%

Transfers to the General fund are reimbursements for amounts appropriated in the General fund, such as health insurance, administrative cost share, FICA, workers compensation insurance and property/casualty insurance.



Organizational Chart



Goal #1

Continue ongoing conversion of mental and paper records to useful electronic GIS data and work flows. Manage capital replacements and upgrades across the system.

Goal #2

Work with Town Water Protection Task Force to ensure safe and adequate supply of drinking water for the foreseeable future.



Water Treatment Plant



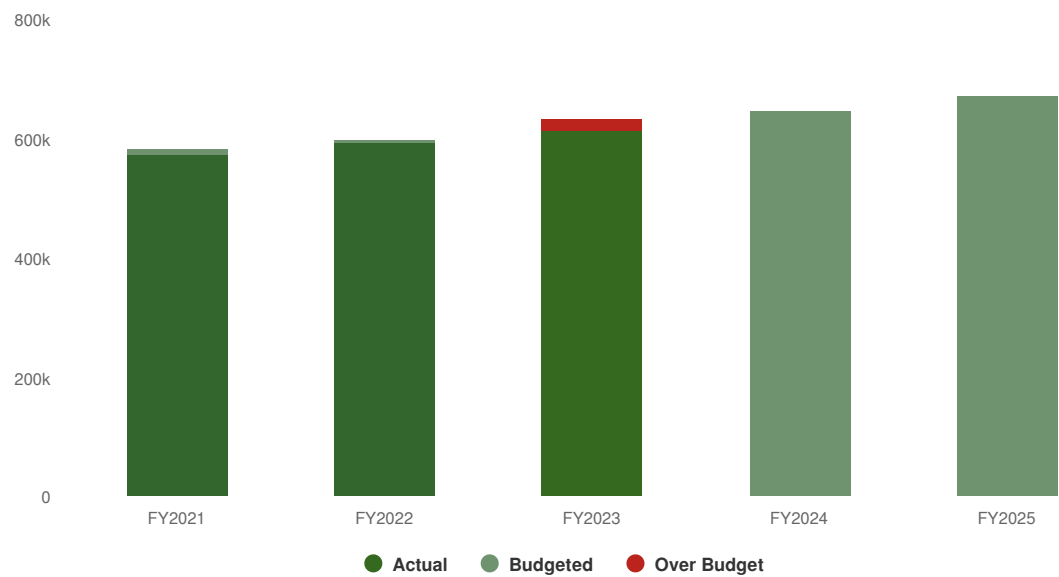
Chuck Dam
Director of Public Works

The town contracts with a third party to operate and maintain the town's water treatment plant.

Expenditures Summary

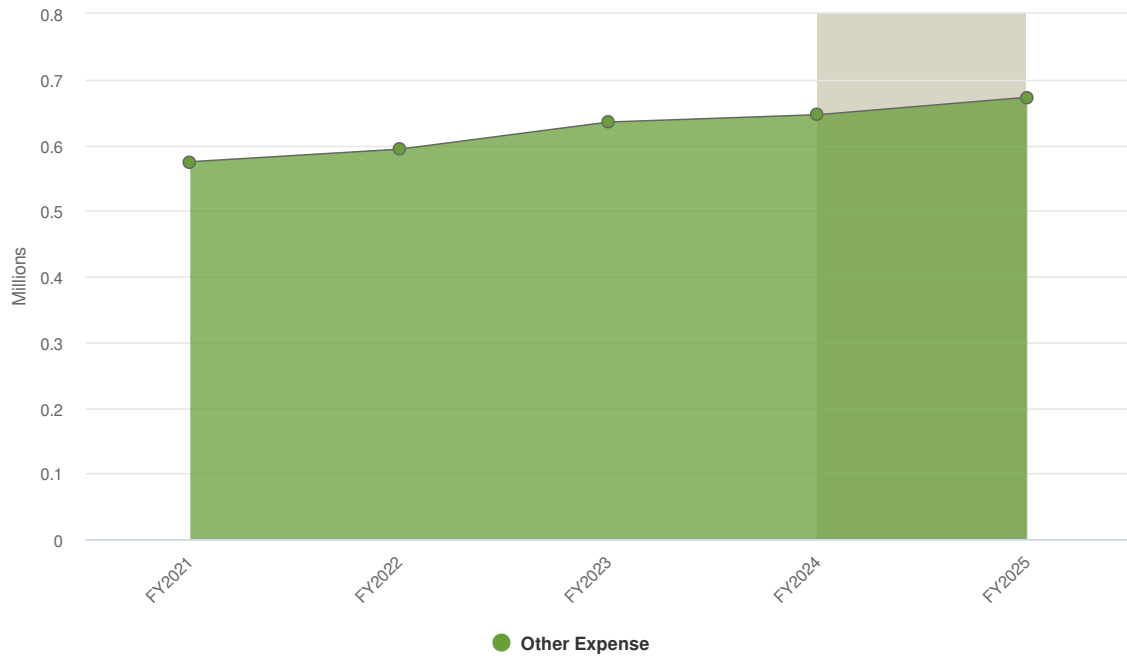
\$672,665 **\$26,515**
(4.10% vs. prior year)

Water Treatment Plant Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

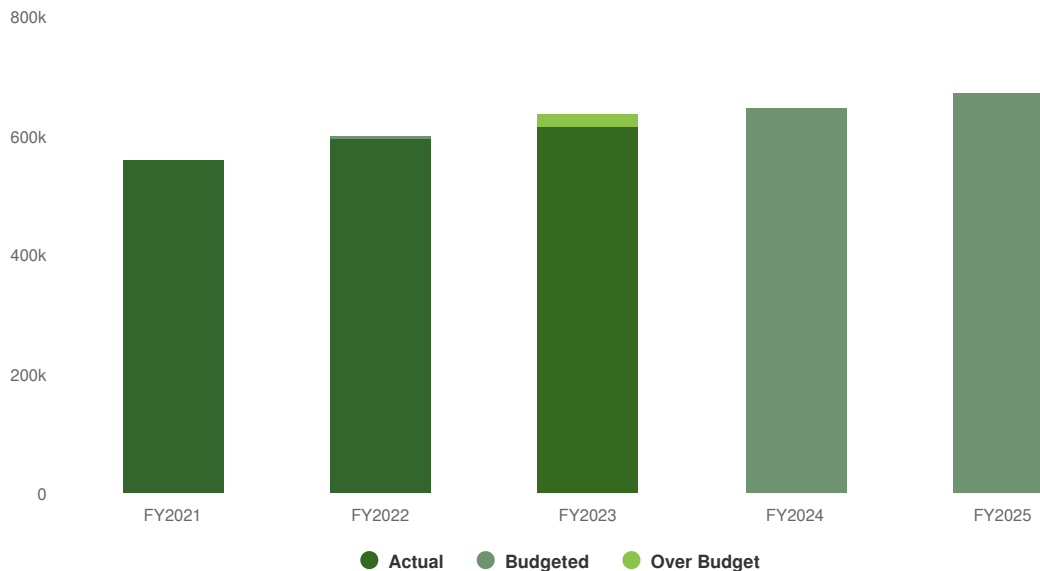


Name	FY2022 Actual	FY2023 Budgeted	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Other Expense						
NATURAL GAS	\$9,476	\$500	\$14,641	\$9,500	\$15,000	57.9%
ELECTRICITY	\$85,155	\$115,000	\$84,704	\$90,000	\$90,000	0%
CONTRACT SERVICES	\$390,908	\$401,855	\$413,879	\$426,300	\$444,165	4.2%
OUTSIDE LAB TESTING	\$12,680	\$6,000	\$11,791	\$10,000	\$10,000	0%
TELEPHONE	\$4,083	\$4,000	\$4,239	\$4,100	\$4,100	0%
CHEMICALS	\$56,643	\$50,000	\$74,013	\$70,000	\$72,000	2.9%
REAL ESTATE TAXES	\$34,700	\$35,365	\$31,711	\$36,250	\$37,400	3.2%
Total Other Expense:	\$593,643	\$612,720	\$634,978	\$646,150	\$672,665	4.1%
Total Expense Objects:	\$593,643	\$612,720	\$634,978	\$646,150	\$672,665	4.1%

Revenues Summary

\$672,665 **\$26,515**
(4.10% vs. prior year)

Water Treatment Plant Proposed and Historical Budget vs. Actual



Goal #1 Maintain a safe and adequate supply of drinking water to the Town.



Goal #2 Navigate PFAS requirements and potential treatment of same.



Sewer Department



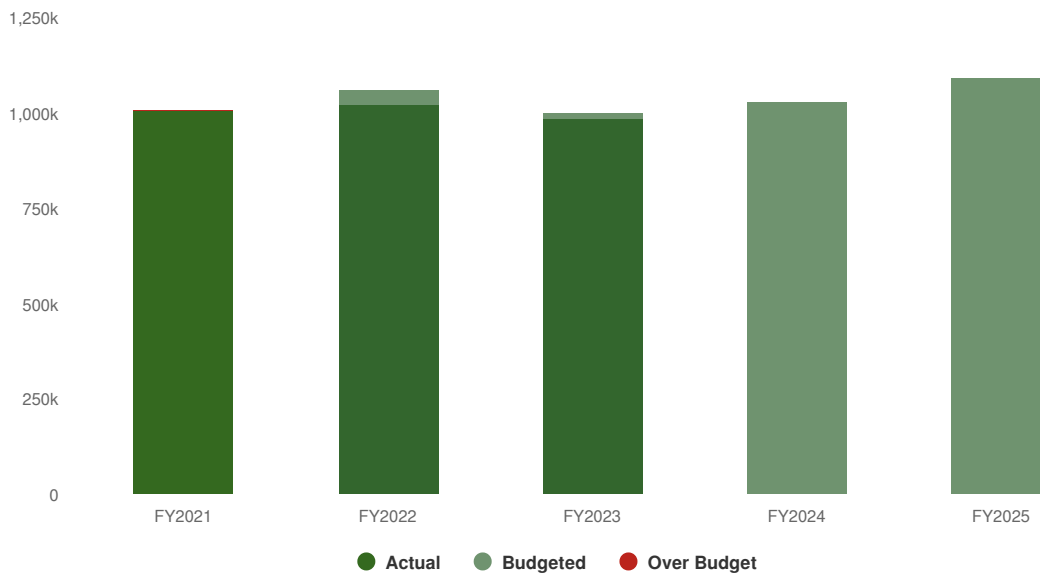
Chuck Dam
Director of Public Works

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.

Expenditures Summary

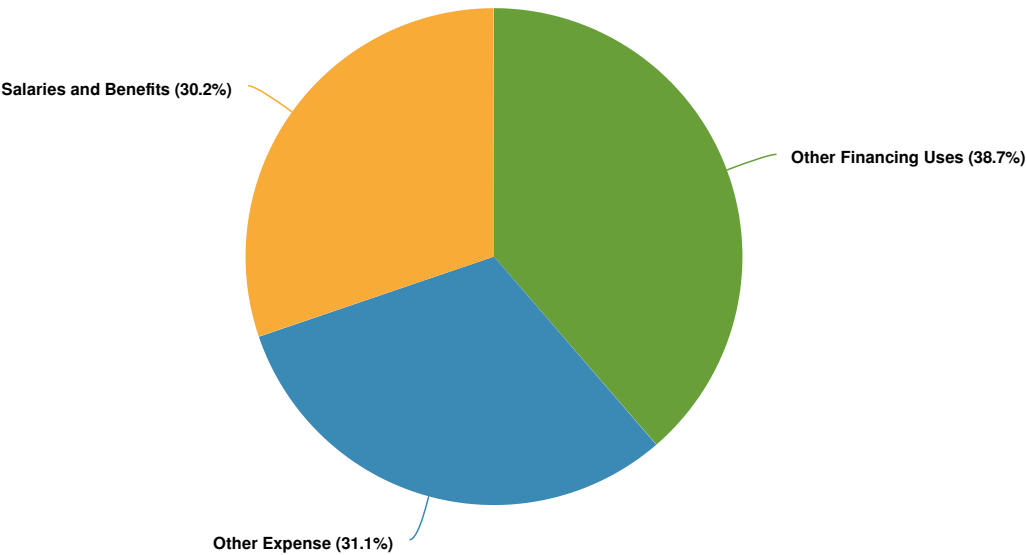
\$1,093,772 **\$64,065**
(6.22% vs. prior year)

Sewer Department Proposed and Historical Budget vs. Actual

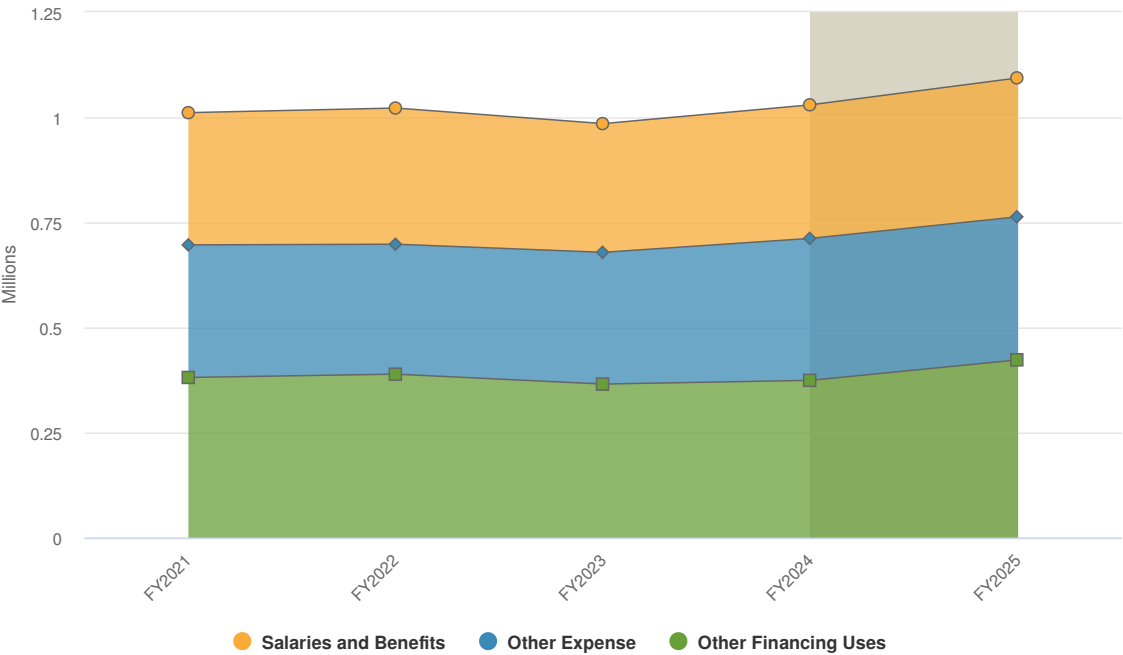


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2022 Actual	FY2023 Budgeted	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Salaries and Benefits						
SEWER SALARIES	\$298,443	\$278,233	\$279,994	\$289,063	\$300,843	4.1%
SEWER SALARIES OVERTIME	\$25,547	\$28,000	\$26,239	\$28,700	\$29,600	3.1%
Total Salaries and Benefits:	\$323,990	\$306,233	\$306,233	\$317,763	\$330,443	4%
Other Expense						
MISC MAINTENANCE/REPAIRS	\$26,727	\$25,000	\$39,974	\$26,000	\$27,000	3.8%
NATURAL GAS	\$25,023	\$10,000	\$18,270	\$20,000	\$20,000	0%
ELECTRICITY	\$65,568	\$107,000	\$85,771	\$100,000	\$100,000	0%
BUILDING MAINTENANCE	\$26,910	\$14,000	\$17,799	\$14,000	\$14,000	0%
VEHICLE/EQUIP. REPAIRS & MAINT	\$782	\$10,000	\$5,202	\$9,000	\$9,000	0%
SLUDGE REMOVAL	\$41,673	\$45,000	\$36,155	\$46,000	\$46,000	0%
PROFESSIONAL SERVICES	\$60,739	\$38,000	\$25,782	\$40,000	\$40,000	0%
TELEPHONE	\$2,210	\$2,100	\$2,276	\$2,300	\$2,300	0%
POSTAGE	\$1,586	\$2,700	\$2,019	\$2,700	\$2,700	0%
PRINTING/ADVERTISING	\$1,036	\$2,100	\$1,735	\$2,100	\$2,100	0%
OFFICE SUPPLIES	\$491	\$3,100	\$3,282	\$3,100	\$3,200	3.2%
FUEL/OIL	\$182	\$2,100	\$298	\$2,100	\$2,100	0%
EQUIPMENT/MATERIALS	\$14,360	\$16,500	\$1,086	\$16,000	\$16,000	0%
DISTRIBUTION MATERIALS	\$21,480	\$15,000	\$26,749	\$15,500	\$16,000	3.2%
CHEMICALS	\$16,930	\$33,000	\$41,936	\$35,000	\$36,000	2.9%
TRAVEL/MEALS	\$938	\$2,500	\$1,692	\$2,500	\$2,500	0%
DUES/SUBSCRIPTIONS	\$2,587	\$1,500	\$3,431	\$1,500	\$1,500	0%
Total Other Expense:	\$309,221	\$329,600	\$313,456	\$337,800	\$340,400	0.8%
Other Financing Uses						
TRANSFERS TO GENERAL FUND	\$388,838	\$365,287	\$365,287	\$374,144	\$422,929	13%
Total Other Financing Uses:	\$388,838	\$365,287	\$365,287	\$374,144	\$422,929	13%
Total Expense Objects:	\$1,022,050	\$1,001,120	\$984,976	\$1,029,707	\$1,093,772	6.2%

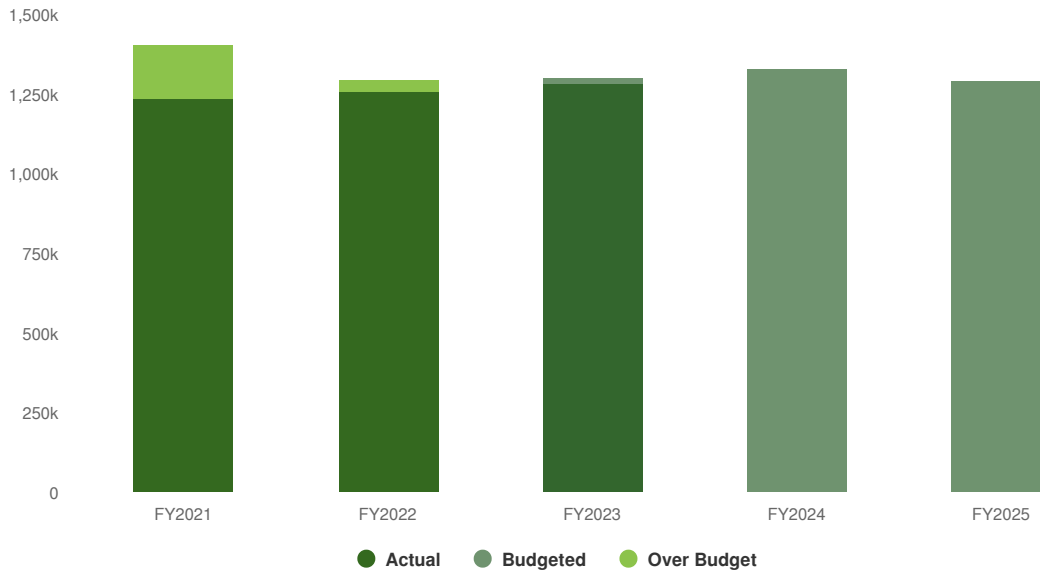
Transfers to the General fund are reimbursements for amounts appropriated in the General fund, such as health insurance, debt service, administrative cost share, FICA, workers compensation insurance and property/casualty insurance.



Revenues Summary

\$1,293,772 **-\$35,935**
(-2.70% vs. prior year)

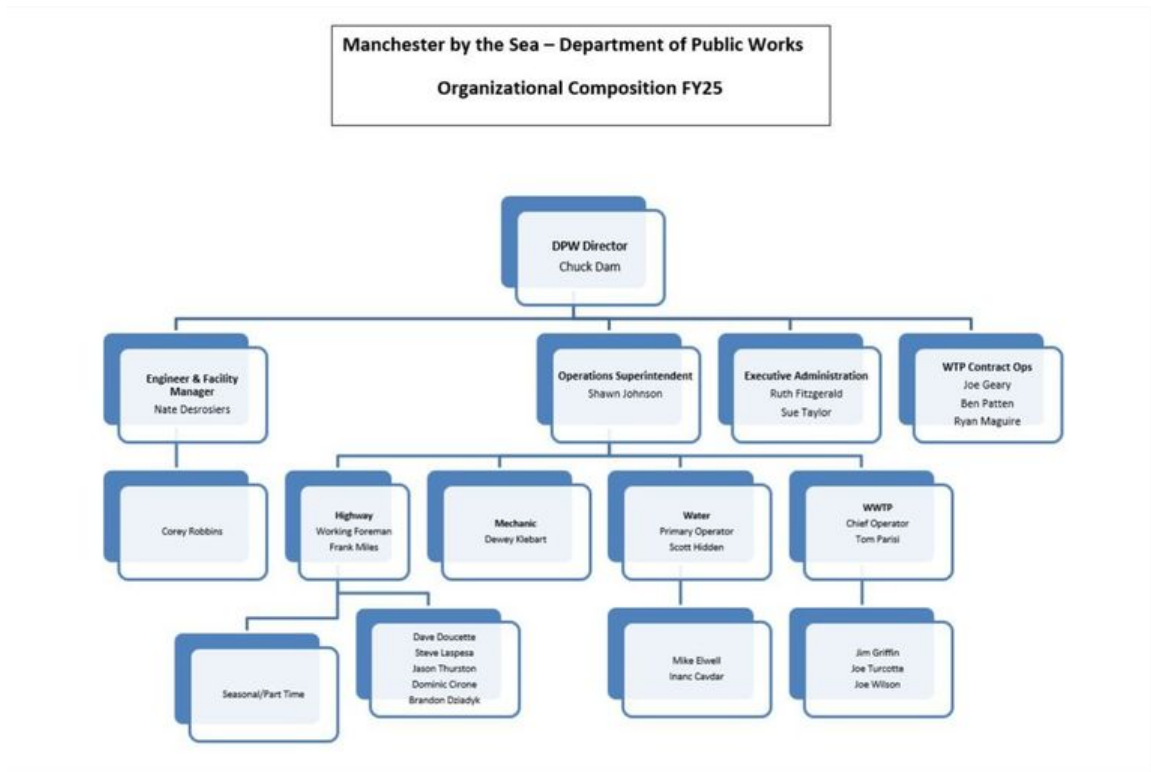
Sewer Department Proposed and Historical Budget vs. Actual



Difference between total revenues and expenses on this page is related to capital which is shown under the capital plan section.



Organizational Chart



Goal #1

Manage capital replacements and upgrades across the system.
Potential significant upgrades are required.

Education

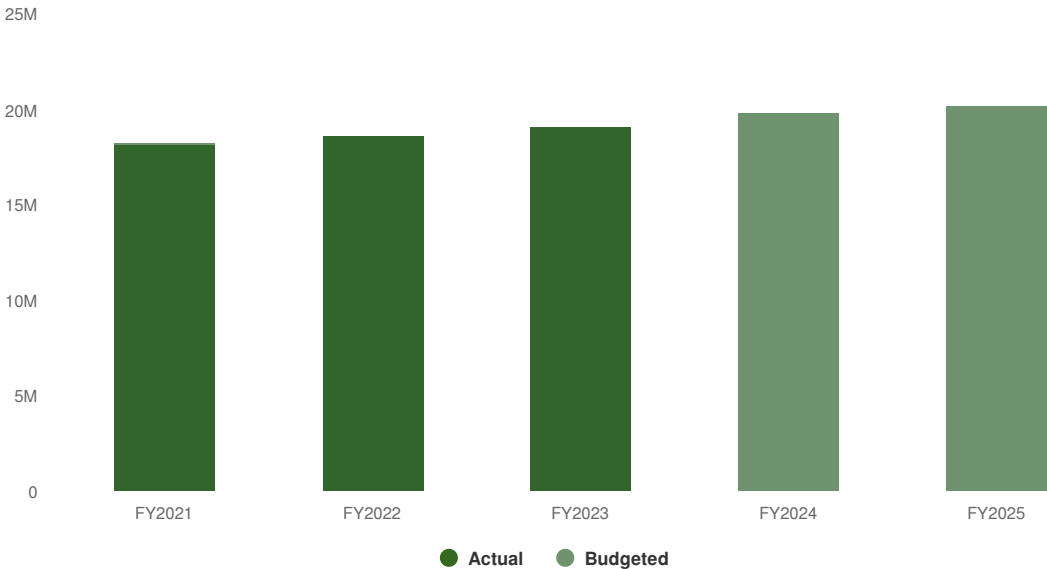
Expenditures Summary

\$20,212,168

\$363,939

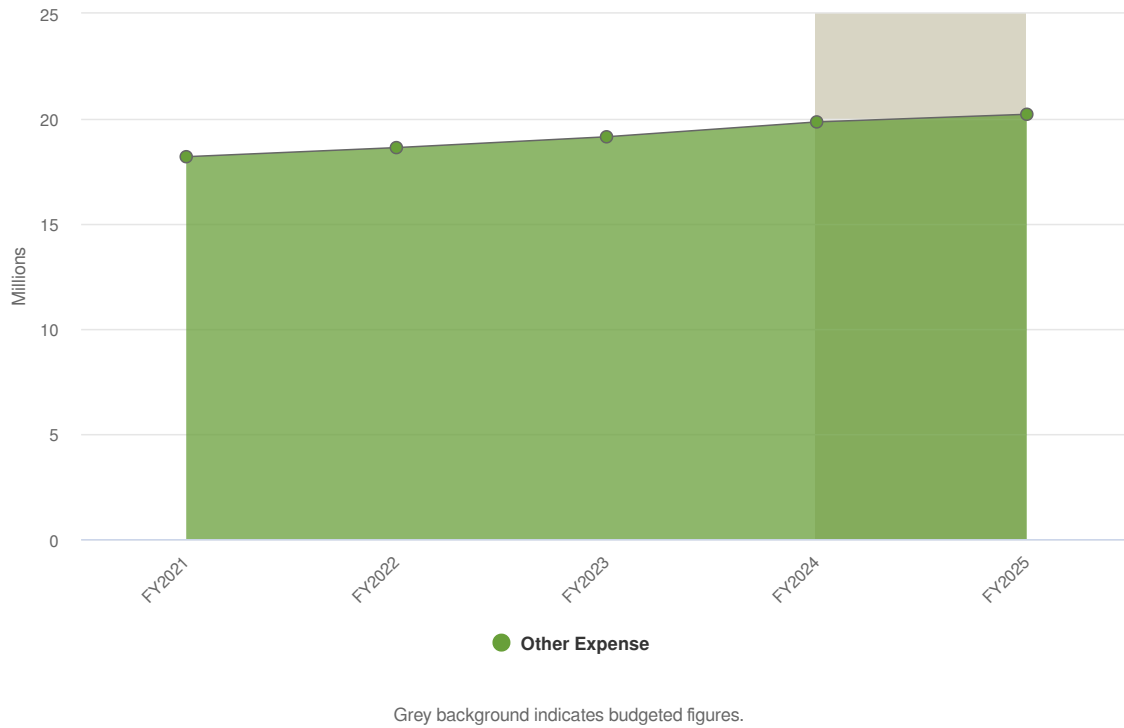
(1.83% vs. prior year)

Education Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



For the North Shore Regional Vocational Technical High School, Manchester has 13 students enrolled as of October 2023 same enrollment total as October 2022.

Name	FY2022 Actual	FY2023 Budgeted	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Other Expense						
N.S. REG. VOC. SCHOOL	\$184,523	\$223,380	\$223,380	\$245,081	\$243,385	-0.7%
MANCHESTER ESSEX REGIONAL SCH	\$15,589,705	\$15,909,698	\$15,909,698	\$16,819,549	\$16,339,528	-2.9%
REGIONAL SCHOOL DISTRICT DEBT	\$2,851,524	\$3,007,431	\$3,007,431	\$2,783,599	\$2,720,907	-2.3%
SCHOOL TURF FIELD	\$0	\$0	\$0	\$0	\$248,348	N/A
ESSEX ELEMENTARY FEASIBILITY STUDY	\$0	\$0	\$0	\$0	\$660,000	N/A
Total Other Expense:	\$18,625,752	\$19,140,509	\$19,140,509	\$19,848,229	\$20,212,168	1.8%
Total Expense Objects:	\$18,625,752	\$19,140,509	\$19,140,509	\$19,848,229	\$20,212,168	1.8%



Non-Appropriated Expenses

Non-appropriated expenses are made up primarily of state assessments for mosquito prevention, MBTA services, etc.

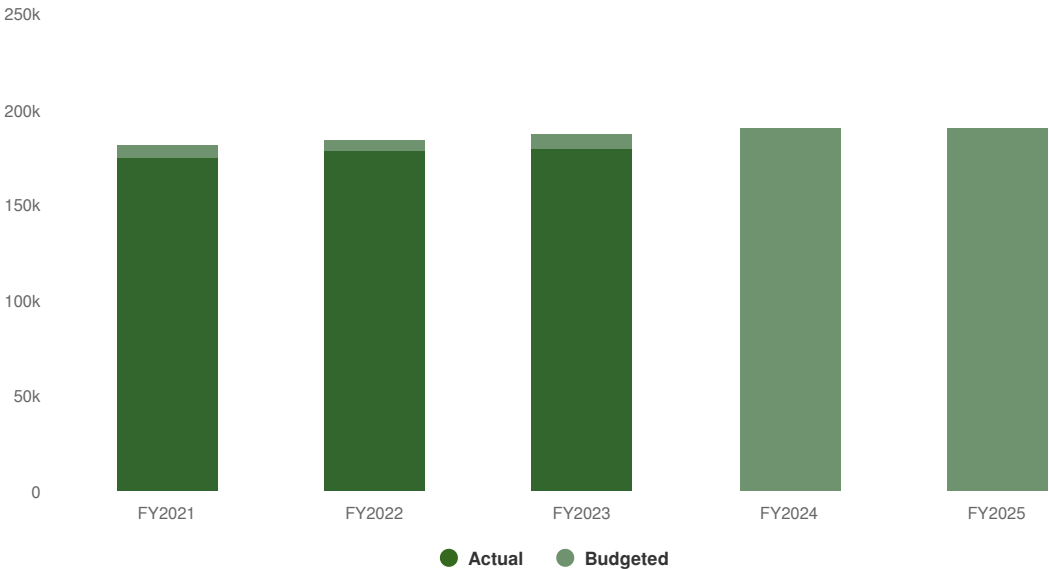
Expenditures Summary

\$190,616

\$0

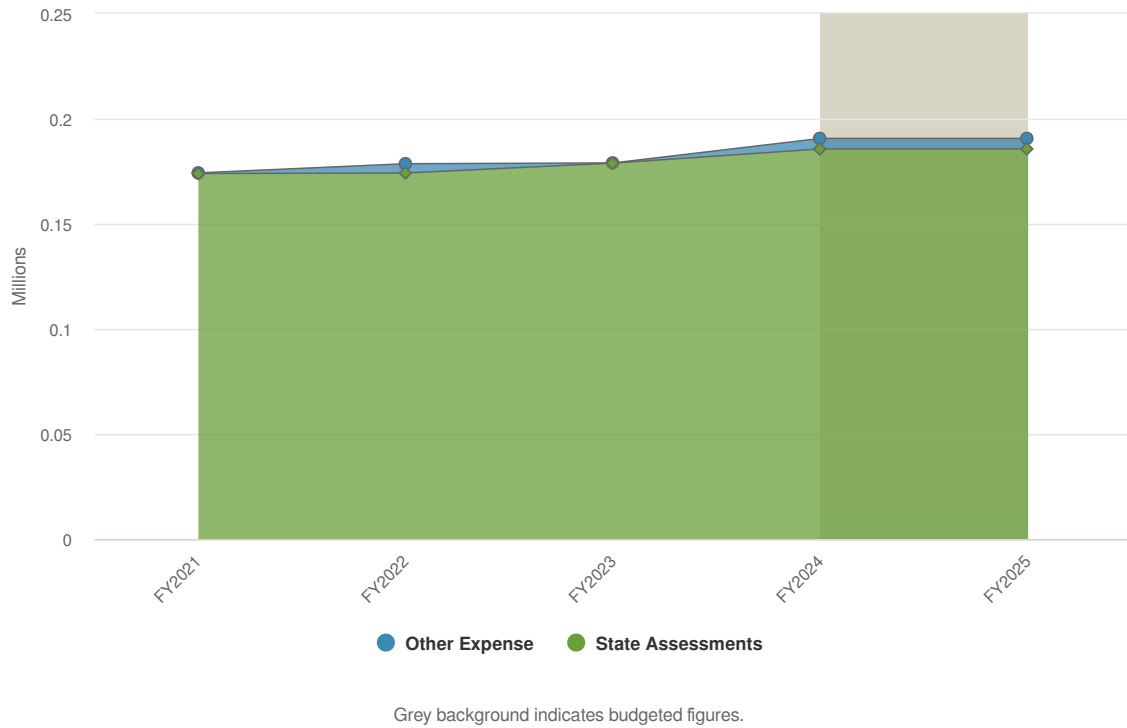
(0.00% vs. prior year)

Non-Appropriated Expenses Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Budgeted	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Other Expense						
TAX LIEN PURPOSES	\$4,415	\$10,000	\$105	\$5,000	\$5,000	0%
Total Other Expense:	\$4,415	\$10,000	\$105	\$5,000	\$5,000	0%
State Assessments						
MV PARK SURCHARGE	\$3,500	\$3,500	\$5,360	\$5,360	\$5,360	0%
MOSQUITO CONTROL	\$41,297	\$42,548	\$42,548	\$43,638	\$43,638	0%
AIR POLLUTION CONTROL	\$3,295	\$3,351	\$3,351	\$3,437	\$3,437	0%
MET. AREA PLANING COUNCIL	\$2,994	\$3,013	\$3,013	\$3,108	\$3,108	0%
MBTA	\$123,071	\$124,583	\$124,583	\$130,073	\$130,073	0%
Total State Assessments:	\$174,157	\$176,995	\$178,855	\$185,616	\$185,616	0%
Total Expense Objects:	\$178,572	\$186,995	\$178,960	\$190,616	\$190,616	0%



CAPITAL IMPROVEMENTS



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 but we have made significant progress lately. The challenge here is to catch up on this backlog without imposing large new tax burdens on property owners. Our approach for the past ten years has relied 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 debt payments with an equivalent amount in new capital expenditure exclusions as previously issued debt is retired (or using excess levy capacity if available). 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 due to the large amount of debt that has been retired in the last ten years.

However, in order to move forward with the needed upgrades at the sewer plant, advancing the work needed to remove PFASs from our drinking water and to move ahead with new water meters for all customers, new bonds are needed. Thus for FY25 a total of \$9.25 million in new bonds are proposed in addition to the \$3.5 million in cash as has been typical recently.

We also anticipate capital support from both state and federal sources during the next few years. Both the Federal infrastructure act and inflation reduction act funds may well assist us in our capital improvement needs.

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. 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. A deal on a new Senior Center location should be ready for voter approval at this year's Annual Town Meeting. Free cash can be used along with a fundraising campaign for the Center.

The School District will likely seek another large debt exclusion for a new Essex Elementary School within the next five years. Upgrades to the Middle High School can wait until the early 2030's when the debt payments for this building will be finished.

While the emphasis is on the next five years, looking further into the future, we can anticipate pressure to fortify beach revetments and seawalls, especially in the face of climate change and sea level rise. Unless we can successfully fortify it, our sewer plant may need to be converted to a pump station with new force mains feeding into a relocated plant or to one of our neighbors as our plant will be severely impacted by rising sea levels. 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 expand 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. Aside from the Essex Elementary School project, if we wait 10-12 years, these projects can be funded with bonds that are paid using funds that will become available.

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 FY25

The enclosed spreadsheets summarize the list of projects, services, and purchases by department. To fund the capital plan, \$2.1 million in general fund revenue use is proposed along with \$550,000 of the Town's fund balance. State Chapter 90 funds for road work, funds from the water and sewer enterprise accounts and the waterways fund round out the funding sources. Because we have sufficient excess levy capacity, we do not need to approve any capital exclusions assuming no major changes in the operating budgets.



FY2025-2029 Capital Improvement Plan Summary

CAPITAL PLAN	FY 25	FY 26	FY27	FY28	FY29	Five Yr Total
Highway						
Roads & Guardrails	\$ 700,000	\$ 700,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 2,750,000
Vehicles/Fleet Replacement	\$ 150,000	\$ 120,000	\$ 420,000	\$ 140,000	\$ 60,000	\$ 890,000
Facilities	\$ 250,000	\$ 300,000	\$ 21,450,000	\$ -	\$ 50,000	\$ 22,050,000
Storm damage repairs	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	
Storm drains/Sidewalks	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,250,000
General Building Upgrades	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ 200,000
TOTAL	\$ 1,400,000	\$ 1,445,000	\$ 22,645,000	\$ 915,000	\$ 835,000	\$ 27,240,000
Land Use Management						
Planning/Zoning Studies	\$ 20,000	\$ 10,000	\$ 20,000	\$ 10,000	\$ 20,000	\$ 80,000
TOTAL	\$ 20,000	\$ 10,000	\$ 20,000	\$ 10,000	\$ 20,000	\$ 80,000
Town Hall						
Town Hall/Computer updates	\$ 30,000	\$ 30,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 120,000
Equipment & Other	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ 20,000
TOTAL	\$ 30,000	\$ 30,000	\$ 20,000	\$ 40,000	\$ 20,000	\$ 140,000
Accounting/Finance						
Municipal Financial Software Replacement	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ 150,000
TOTAL	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ 150,000
Library						
Library Walkway Repair/Replace	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Building Upgrades/Expansion	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000
TOTAL	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Parks and Recreation						
Facilities	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000
TOTAL	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000
Public Safety						
Fire/Police Stations	\$ -	\$ -	\$ -	\$ 100,000	\$ 1,000,000	\$ 1,100,000
Police/fire Vehicles	\$ 543,000	\$ 76,400	\$ 80,215	\$ 84,250	\$ 88,500	\$ 872,365
Fire engine fund	\$ -	\$ -	\$ 300,000	\$ 300,000	\$ 300,000	\$ 900,000
Police Equip	\$ 12,600	\$ 12,600	\$ 12,600	\$ -	\$ -	\$ 37,800
Fire Equip	\$ 54,000	\$ 54,000	\$ 54,000	\$ -	\$ -	\$ 162,000
TOTAL	\$ 609,600	\$ 143,000	\$ 446,815	\$ 484,250	\$ 1,388,500	\$ 3,072,165
Council on Aging						
Senior Center building purchase	\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ 750,000
Vehicle Replacement	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000
TOTAL	\$ 750,000	\$ -	\$ -	\$ -	\$ 30,000	\$ 780,000
Harbor						
Dredging	\$ 100,000	\$ -	\$ 3,500,000	\$ -	\$ -	\$ 3,600,000
Harbor Equip	\$ 9,500	\$ -	\$ -	\$ -	\$ -	\$ 9,500
TOTAL	\$ 109,500	\$ -	\$ 3,500,000	\$ -	\$ -	\$ 3,609,500
Water Department						
Pipes	\$ 2,000,000	\$ 1,750,000	\$ 2,000,000	\$ 2,000,000	\$ 1,000,000	\$ 8,750,000
Treatment Plant/Equip Upgrades	\$ 2,000,000	\$ -	\$ 23,000,000	\$ 50,000	\$ 300,000	\$ 25,350,000
Truck Replacement	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Water Meter Replacement	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000
TOTAL	\$ 5,550,000	\$ 1,750,000	\$ 25,000,000	\$ 2,050,000	\$ 1,300,000	\$ 35,650,000
Sewer Department						
I/I & Pipes	\$ 4,100,000	\$ -	\$ -	\$ 200,000	\$ 200,000	\$ 4,500,000
Treatment Plant/Equip Upgrades	\$ -	\$ 200,000	\$ 200,000	\$ -	\$ -	\$ 400,000
TOTAL	\$ 4,100,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 4,900,000
GRAND TOTAL	\$ 12,769,100	\$ 3,628,000	\$ 51,981,815	\$ 3,699,250	\$ 3,793,500	\$ 75,871,665



REVENUES	FY25	FY26	FY27	FY28	FY29	Total
General Fund (taxes)	\$ 2,110,000	\$ 2,500,000	\$ 2,700,000	\$ 2,800,000	\$ 2,900,000	\$ 13,010,000
Fund Balance	\$ 549,600	\$ 578,000	\$ 781,815	\$ 349,250	\$ 293,500	\$ 2,552,165
Chapter 90	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 750,000
Water Funds	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 250,000	\$ 1,050,000
Sewer Funds	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000
Harbor Funds	\$ 109,500	\$ -	\$ -	\$ -	\$ -	\$ 109,500
Other	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Bonds or cap exclusions	\$ 9,250,000	\$ -	\$ 47,950,000	\$ -	\$ -	\$ 57,200,000
Grand Total	\$ 12,769,100	\$ 3,628,000	\$ 51,981,815	\$ 3,699,250	\$ 3,793,500	\$ 75,871,665

NOTES:

Allocates funds to purchase share of Mason's Building; fund raising to pay for renovations/addition

PFAS related expenses may be partially covered by grants and litigation settlement funds

Assumes construction of a new DPW garage off Upper School Street

Library expansion is not currently being budgeted given the large unknowns at this time. Request for state planning funds have been submitted

New bonds projected for FY25 (sewer and PFAS) and then a \$50 million bond in FY27 for DPW garage and PFAS. CST new tax revenue

Essex Elementary School Bond may be needed by FY29 - timing not know yet. High School Debt and retiree obligations go away by 2030

Future of public safety facilities could require another large Town bond in the early 2030's depending on decisions made

Rotunda work assumed to be covered by grant funds



FY2025 Capital Improvement Plan

FY2025 CAPITAL IMPROVEMENT PLAN					
Department of Public Works	Request	TM Rec	Tax/Fund Bal	Other	Comments
Road resurfacing	\$ 700,000	\$ 700,000	\$ 550,000	\$ 150,000	Chpt 90 adds another \$150,000
Drainage/Sidewalks Improvements	\$ 250,000	\$ 250,000	\$ 250,000	\$ -	
Backhoe Replacement	\$ 150,000	\$ 150,000	\$ 150,000	\$ -	
Storm Damage Repair Fund	\$ 25,000	\$ -	\$ -	\$ -	
DPW Facility	\$ 250,000	\$ 250,000	\$ 250,000	\$ -	Preliminary facility
Street Lights	\$ 30,000	\$ -	\$ -	\$ -	In operating
General Building Upgrades	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	
DPW Subtotal	\$ 1,455,000	\$ 1,400,000	\$ 1,250,000	\$ 150,000	
Land Use Management					
PB Downtown Strategic Plan/3a	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	
Land Use Management Subtotal	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	
Town Hall					
Computer/phone upgrades	\$ 50,000	\$ 30,000	\$ 30,000	\$ -	Phone upgrades/IT upgrades
Town Hall Subtotal	\$ 50,000	\$ 30,000	\$ 30,000	\$ -	
Library					
Library Walkway repair/replace	\$ 50,000	\$ 50,000	\$ -	\$ 50,000	Reappropriate
Library expansion grant match	\$ 150,000	\$ 150,000	\$ -	\$ 150,000	Reappropriate
Library Subtotal	\$ 200,000	\$ 200,000	\$ -	\$ 200,000	
COA					
Mason Building purchase	\$ 750,000	\$ 750,000	\$ 750,000	\$ -	
COA Subtotal	\$ 750,000	\$ 750,000	\$ 750,000	\$ -	
Parks and Recreation					
Sweeney Park Bathroom	\$ 500,000	\$ -	\$ -	\$ -	CPC
Parks and Recreation Subtotal	\$ 500,000	\$ -	\$ -	\$ -	
Public Safety					
Ambulance	\$ 470,000	\$ 470,000	\$ 470,000	\$ -	
Cardiac Monitors & Defibrillator Replacement	\$ 54,000	\$ 54,000	\$ 54,000	\$ -	
Police Tasers (YR 3)	\$ 12,600	\$ 12,600	\$ 12,600	\$ -	
Police Car	\$ 73,000	\$ 73,000	\$ 73,000	\$ -	
Public Safety Subtotal	\$ 609,600	\$ 609,600	\$ 609,600	\$ -	
Harbor					
Dredging	\$ 100,000	\$ 100,000	\$ -	\$ 100,000	Waterway Funds
No Wake Buoys	\$ 9,500	\$ 9,500	\$ -	\$ 9,500	Waterway Funds
Harbor Subtotal	\$ 109,500	\$ 109,500	\$ -	\$ 109,500	
Water Department					
Water Plant Upgrades/PFAS updates	\$ 2,000,000	\$ 2,000,000	\$ -	\$ 2,000,000	\$1.85M Borrowing, \$150,000 Water Enterprise Fu
Water Pipe Replacement	\$ 2,000,000	\$ 2,000,000	\$ -	\$ 2,000,000	Borrowing
Water Truck Replacement	\$ 50,000	\$ 50,000	\$ -	\$ 50,000	Water Enterprise Funds
Water Meter Replacement	\$ 1,500,000	\$ 1,500,000	\$ -	\$ 1,500,000	Borrowing
Water Dept. Subtotal	\$ 5,550,000	\$ 5,550,000	\$ -	\$ 5,550,000	
Sewer Department					
Plant upgrades	\$ 4,100,000	\$ 4,100,000	\$ -	\$ 4,100,000	\$3.9M Borrowing, \$200,000 Water Enterprise Fun
Sewer Dept. Subtotal	\$ 4,100,000	\$ 4,100,000	\$ -	\$ 4,100,000	
	\$ 13,344,100	\$ 12,769,100	\$ 2,659,600	\$ 10,109,500	\$ 12,769,100
REVENUES					
	FY24	FY25			
General Fund (taxes)	\$ 1,600,000	\$ 2,110,000			
Fund Balance	\$ 1,666,300	\$ 549,600			
Chapter 90/STRAP	\$ 150,000	\$ 150,000			
Water Funds	\$ 475,000	\$ 200,000			
Sewer Funds	\$ 300,000	\$ 200,000			
Harbor Funds	\$ 100,000	\$ 109,500			
Other Funds	\$ 100,000	\$ 200,000			
Bonds/Cap exclusion	\$ -	\$ 9,250,000			
Grand Total	\$ 4,391,300	\$ 12,769,100			



FY2026 Capital Improvement Plan

FY2026 CAPITAL IMPROVEMENT PLAN					
Department of Public Works	Request	TM Rec	Tax/Fund Bal	Other	Comments
Road resurfacing	\$ 700,000	\$ 700,000	\$ 550,000	\$ 150,000	Plus chpt 90
Drainage/Sidewalks Improvements	\$ 250,000	\$ 250,000	\$ 250,000	\$ -	
Vehicle Replacement	\$ 120,000	\$ 120,000	\$ 120,000	\$ -	Fleet Replacement x2
Storm Damage Repairs	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	
DPW Facility	\$ 1,750,000	\$ 300,000	\$ 300,000	\$ -	Balance with FY27 large bond
General Building upgrades	\$ 50,000	\$ 50,000	\$ 50,000		
Street Lights	\$ 30,000	\$ -	\$ -	\$ -	In operating
Front End Loader	\$ 300,000	\$ -	\$ -	\$ -	Defer to FY27
DPW Subtotal	\$ 3,225,000	\$ 1,445,000	\$ 1,295,000	\$ 150,000	
Land Use Management					
Planning/Zoning Studies	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	
Land Use Subtotal	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	
Town Hall					
Town Hall/Computer Upgrades	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	
Town Bldg. Subtotal	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	
Parks and Recreation					
Singing Beach Bathhouse Plumbing	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	
Sweeney Turf Fields	\$ 1,700,000	\$ -	\$ -	\$ -	CPC & Grant
Parks & Recreation Subtotal	\$ 1,750,000	\$ 50,000	\$ 50,000	\$ -	
Public Safety					
Cardiac Monitors & Defibrillator Replacement	\$ 54,000	\$ 54,000	\$ 54,000	\$ -	
Fire Engine Fund	\$ 250,000	\$ -	\$ -	\$ -	Skip a year with FY25 Ambulance Purchase
Police Tasers	\$ 12,600	\$ 12,600	\$ 12,600	\$ -	
Police Cruiser	\$ 76,400	\$ 76,400	\$ 76,400	\$ -	
Public Safety Subtotal	\$ 393,000	\$ 143,000	\$ 143,000	\$ -	
Harbor					
Dredging	\$ 5,050,000	\$ -	\$ -	\$ -	Combine with next year's funding
Harbor Subtotal	\$ 5,050,000	\$ -	\$ -	\$ -	
Water Department					
Plant Improvements/PFAS Upgrades	\$ 22,500,000	\$ -	\$ -	\$ -	Combine with next year's funding
Pipe Replacement Projects	\$ 1,750,000	\$ 1,750,000	\$ 1,550,000	\$ 200,000	
Water Subtotal	\$ 24,250,000	\$ 1,750,000	\$ 1,550,000	\$ 200,000	
Sewer Department					
Plant upgrades	\$ 200,000	\$ 200,000	\$ -	\$ 200,000	spread out over two years
Sewer Subtotal	\$ 200,000	\$ 200,000	\$ -	\$ 200,000	
TOTALS	\$ 34,908,000	\$ 3,628,000	\$ 3,078,000	\$ 550,000	\$ 3,628,000

REVENUES	FY25	FY26
General Fund (taxes)	\$ 2,110,000	\$ 2,500,000
Fund Balance	\$ 549,600	\$ 578,000
Chapter 90/STRAP	\$ 150,000	\$ 150,000
Water Funds	\$ 200,000	\$ 200,000
Sewer Funds	\$ 200,000	\$ 200,000
Harbor Funds	\$ 109,500	\$ -
Other Funds	\$ 200,000	\$ -
Bonds/Cap exclusion	\$ 9,250,000	\$ -
Grand Total	\$ 12,769,100	\$ 3,628,000



FY2027 Capital Improvement Plan

FY2027 CAPITAL IMPROVEMENT PLAN					
Department of Public Works	Request	TM Rec	Tax/Fund Bal	Other	Comments
Road resurfacing	\$ 450,000	\$ 450,000	\$ 300,000	\$ 150,000	CH90
Drainage/Sidewalks Improvements	\$ 250,000	\$ 250,000	\$ 250,000	\$ -	
Vehicle Replacement	\$ 120,000	\$ 420,000	\$ 420,000	\$ -	Front loader + truck
Storm Damage Repairs	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	
General Building Upgrades	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	
DPW Facility	\$ 20,000,000	\$ 21,450,000	\$ -	\$ 21,450,000	Bond authorization in FY27
DPW Subtotal	\$ 20,895,000	\$ 22,645,000	\$ 1,045,000	\$ 21,600,000	
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/Computer Upgrades	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	
Town Bldg. Subtotal	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	
Library					
Library Expansion	\$ 10,000,000	\$ -	\$ -	\$ -	
Library Subtotal	\$ 10,000,000	\$ -	\$ -	\$ -	
Public Safety					
Cardiac Monitors & Defibrillator Replacement	\$ 54,000	\$ 54,000	\$ 54,000	\$ -	
Fire engine Fund	\$ 250,000	\$ 300,000	\$ 300,000	\$ -	
Police Tasers	\$ 12,600	\$ 12,600	\$ 12,600	\$ -	
Police Cruiser	\$ 80,215	\$ 80,215	\$ 80,215	\$ -	
Public Safety Subtotal	\$ 396,815	\$ 446,815	\$ 446,815	\$ -	
Accounting/Finance					
Municipal Financial Software Replacement	\$ 150,000	\$ 150,000	\$ 150,000	\$ -	
Accounting/Finance Subtotal	\$ 150,000	\$ 150,000	\$ 150,000	\$ -	
Harbor					
Dredging	\$ -	\$ 3,500,000	\$ -	\$ 3,500,000	Waterway bond plus grant
Harbor Subtotal	\$ -	\$ 3,500,000	\$ -	\$ 3,500,000	
Water Department					
Plant Improvements/PFAS Upgrades	\$ 500,000	\$ 23,000,000	\$ -	\$ 23,000,000	
Pipe Replacement Projects	\$ 1,000,000	\$ 2,000,000	\$ 1,800,000	\$ 200,000	
Water Subtotal	\$ 1,500,000	\$ 25,000,000	\$ 1,800,000	\$ 23,200,000	
Sewer Department					
Plant upgrades/pipes	\$ 200,000	\$ 200,000	\$ -	\$ 200,000	
Sewer Subtotal	\$ 200,000	\$ 200,000	\$ -	\$ 200,000	
TOTALS	\$ 33,181,815	\$ 51,981,815	\$ 3,481,815	\$ 48,500,000	\$ 51,981,815
REVENUES	FY26	FY27			
General Fund (taxes)	\$ 2,500,000	\$ 2,700,000			
Fund Balance	\$ 578,000	\$ 781,815			
Chapter 90/STRAP	\$ 150,000	\$ 150,000			
Water Funds	\$ 200,000	\$ 200,000			
Sewer Funds	\$ 200,000	\$ 200,000			
Harbor Funds	\$ -	\$ -	Waterway Funds		
Other Funds	\$ -	\$ -	CP \$		
Bonds/Cap exclusion	\$ -	\$ 47,950,000			
Grand Total	\$ 3,628,000	\$ 51,981,815			



FY2028 Capital Improvement Plan

FY2028 CAPITAL IMPROVEMENT PLAN					
Department of Public Works	Request	TM Rec	Tax/Fund Bal	Other	Comments
Road resurfacing	\$ 450,000	\$ 450,000	\$ 300,000	\$ 150,000	Chpt 90
Drainage/Sidewalks Improvements	\$ 250,000	\$ 250,000	\$ 250,000	\$ -	
Storm Damage Repairs	\$ 25,000	\$ 25,000	\$ 25,000		
Vehicle Replacement	\$ 140,000	\$ 140,000	\$ 140,000	\$ -	
General Building Updates	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	
DPW Subtotal	\$ 915,000	\$ 915,000	\$ 765,000	\$ 150,000	
Land Use Management					
Planning/Zoning Studies	\$ 10,000	\$ 10,000	\$ 10,000		
Land Management Subtotal	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	
Town Hall					
Town Hall/Computer Upgrades	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	
Hardware change - move to Regional	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	
Town Hall Subtotal	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	
Public Safety					
Fire engine fund	\$ 250,000	\$ 300,000	\$ 300,000	\$ -	
Fire Station Renovations	\$ 50,000	\$ 100,000	\$ 100,000	\$ -	
Police Cruiser	\$ 84,226	\$ 84,250	\$ 84,250	\$ -	replace cruiser
Public Safety Subtotal	\$ 384,226	\$ 484,250	\$ 484,250	\$ -	
Water Department					
Plant Upgrades, etc.	\$ 50,000	\$ 50,000	\$ -	\$ 50,000	
Water Pipe Replacement	\$ 2,000,000	\$ 2,000,000	\$ 1,850,000	\$ 150,000	
Water Subtotal	\$ 2,050,000	\$ 2,050,000	\$ 1,850,000	\$ 200,000	
Sewer Department					
Plant upgrades/pipes	\$ 200,000	\$ 200,000	\$ -	\$ 200,000	
Sewer Subtotal	\$ 200,000	\$ 200,000	\$ -	\$ 200,000	
	\$ 3,599,226	\$ 3,699,250	\$ 3,149,250	\$ 550,000	\$ 3,699,250
REVENUES					
	FY27	FY28			
General Fund (taxes)	\$ 2,700,000	\$ 2,800,000			
Fund Balance	\$ 781,815	\$ 349,250			
Chapter 90/STRAP	\$ 150,000	\$ 150,000			
Water Funds	\$ 200,000	\$ 200,000			
Sewer Funds	\$ 200,000	\$ 200,000			
Harbor Funds	\$ -	\$ -			
Other Funds	\$ -	\$ -			
Bonds/Cap exclusion	\$ 47,950,000	\$ -			
Grand Total	\$ 51,981,815	\$ 3,699,250			



FY2029 Capital Improvement Plan

FY2029 CAPITAL IMPROVEMENT PLAN					
Department of Public Works	Request	TM Rec	Tax/Fund Bal	Other	Comments
Road resurfacing	\$ 450,000	\$ 450,000	\$ 300,000	\$ 150,000	Chpt 90
Drainage/Sidewalks Improvements	\$ 250,000	\$ 250,000	\$ 250,000	\$ -	
Storm Damage Repairs	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	
Vehicle Replacement	\$ 60,000	\$ 60,000	\$ 60,000	\$ -	
General Building Updates	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	
DPW Subtotal	\$ 835,000	\$ 835,000	\$ 685,000	\$ 150,000	
Land Use Management					
Planning/Zoning Studies	\$ 20,000	\$ 20,000	\$ 20,000		
Land Management Subtotal	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	
Town Hall					
Town Hall/Computer Upgrades	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	
Town Hall Subtotal	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	
COA					
Van Replacement	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	Grant match
COA Total	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	
Public Safety					
Fire engine fund	\$ 250,000	\$ 300,000	\$ 300,000	\$ -	
Public Safety Facility	\$ 2,000,000	\$ 1,000,000	\$ 1,000,000	\$ -	
Police Cruiser	\$ 88,437	\$ 88,500	\$ 88,500	\$ -	replace cruiser
Public Safety Subtotal	\$ 2,338,437	\$ 1,388,500	\$ 1,388,500	\$ -	
Water Department					
Plant/PFAS Upgrades	\$ 300,000	\$ 300,000	\$ 300,000	\$ -	
Water Pipe Replacement	\$ 1,000,000	\$ 1,000,000	\$ 750,000	\$ 250,000	
Water Subtotal	\$ 1,300,000	\$ 1,300,000	\$ 1,050,000	\$ 250,000	
Sewer Department					
Plant upgrades/pipes	\$ 200,000	\$ 200,000	\$ -	\$ 200,000	
Sewer Subtotal	\$ 200,000	\$ 200,000	\$ -	\$ 200,000	
	\$ 4,743,437	\$ 3,793,500	\$ 3,193,500	\$ 600,000	\$ 3,793,500
REVENUES					
	FY28	FY29			
General Fund (taxes)	\$ 2,800,000	\$ 2,900,000			
Fund Balance	\$ 349,250	\$ 293,500			
Chapter 90/STRAP	\$ 150,000	\$ 150,000			
Water Funds	\$ 200,000	\$ 250,000			
Sewer Funds	\$ 200,000	\$ 200,000			
Harbor Funds	\$ -	\$ -			
Other Funds	\$ -	\$ -			
Bonds/Cap exclusion	\$ -	\$ -			
Grand Total	\$ 3,699,250	\$ 3,793,500			



FY2030+ Capital Improvement Plan Draft

Long Range CAPITAL IMPROVEMENT PLAN DRAFT

Larger capital needs that are foreseen for next 20 years years from now include:

Target Date

Department of Public Works

Sewer Plant flood barrier	\$ 6,000,000	Some State Grant Funding possible	FY30
Sewer and water Plant Upgrades	\$ 5,000,000		FY43
Library	\$ 6,000,000	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?	FY35
Public Safety Building	\$ 25,000,000	new combined complex at current DPW garage or Upper School	FY34
Harbor			
Dredging	\$ 10,000,000	Two \$5,000,000 projects 10 years apart; partially grant funded	FY34 & FY44
Harbor Seawalls/Beach Revetments	\$ 10,000,000	possible state grants and CP funds – do in phases over 20 years \$2 million every 5 years for a total of \$10 million	FY30-FY50
School District			
Essex Elementary	\$ 25,000,000	MBTS share of new elementary	FY27 -FY29
Middle-High School	\$ 6,600,000	MBTS share of upgrades	FY35
TOTAL	\$ 93,600,000		



FY2025-FY2029 Capital Plan Revised

The schedules below have been updated for changes recommended by the Finance Committee. Only FY2025 in the summary and details have been revised.

CAPITAL PLAN	FY 25	FY 26	FY27	FY28	FY29	Five Yr Total
Highway						
Roads & Guardrails	\$ 700,000	\$ 700,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 2,750,000
Vehicles/Fleet Replacement	\$ 150,000	\$ 120,000	\$ 420,000	\$ 140,000	\$ 60,000	\$ 890,000
Facilities	\$ 250,000	\$ 300,000	\$ 21,450,000	\$ -	\$ 50,000	\$ 22,050,000
Storm damage repairs	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 100,000
Storm drains/Sidewalks	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,250,000
General Building Upgrades	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ 200,000
TOTAL	\$ 1,400,000	\$ 1,445,000	\$ 22,645,000	\$ 915,000	\$ 835,000	\$ 27,240,000
Land Use Management						
Planning/Zoning Studies	\$ -	\$ 10,000	\$ 20,000	\$ 10,000	\$ 20,000	\$ 60,000
TOTAL	\$ -	\$ 10,000	\$ 20,000	\$ 10,000	\$ 20,000	\$ 60,000
Town Hall						
Town Hall/Computer updates	\$ 30,000	\$ 30,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 120,000
Equipment & Other	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ 20,000
TOTAL	\$ 30,000	\$ 30,000	\$ 20,000	\$ 40,000	\$ 20,000	\$ 140,000
Accounting/Finance						
Municipal Financial Software Replacement	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ 150,000
TOTAL	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ 150,000
Library						
Library Walkway Repair/Replace	\$ 6,500	\$ -	\$ -	\$ -	\$ -	\$ 6,500
Library Building Assessment	\$ 43,500	\$ -	\$ -	\$ -	\$ -	\$ 43,500
Building Upgrades/Expansion	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000
TOTAL	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Parks and Recreation						
Facilities	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000
TOTAL	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000
Public Safety						
Fire/Police Stations	\$ -	\$ -	\$ -	\$ 100,000	\$ 1,000,000	\$ 1,100,000
Police/fire Vehicles	\$ 543,000	\$ 76,400	\$ 80,215	\$ 84,250	\$ 88,500	\$ 872,365
Fire engine fund	\$ -	\$ -	\$ 300,000	\$ 300,000	\$ 300,000	\$ 900,000
Police Equip	\$ 12,600	\$ 12,600	\$ 12,600	\$ -	\$ -	\$ 37,800
Fire Equip	\$ 54,000	\$ 54,000	\$ 54,000	\$ -	\$ -	\$ 162,000
TOTAL	\$ 609,600	\$ 143,000	\$ 446,815	\$ 484,250	\$ 1,388,500	\$ 3,072,165
Schools						
Essex Elementary Feasibility Study	\$ 660,000	\$ -	\$ -	\$ -	\$ -	\$ 660,000
Turf fields	\$ 248,348	\$ -	\$ -	\$ -	\$ -	\$ 248,348
TOTAL	\$ 908,348	\$ -	\$ -	\$ -	\$ -	\$ 908,348
Council on Aging						
Senior Center building purchase	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000
Vehicle Replacement	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000
TOTAL	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 30,000	\$ 1,030,000
Harbor						
Dredging	\$ 100,000	\$ -	\$ 3,500,000	\$ -	\$ -	\$ 3,600,000
Harbor Equip	\$ 9,500	\$ -	\$ -	\$ -	\$ -	\$ 9,500
Launch Service	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ 125,000
TOTAL	\$ 234,500	\$ -	\$ 3,500,000	\$ -	\$ -	\$ 3,734,500
Water Department						
Pipes	\$ 1,900,000	\$ 1,750,000	\$ 2,000,000	\$ 2,000,000	\$ 1,000,000	\$ 8,650,000
Treatment Plant/Equip Upgrades	\$ 950,000	\$ -	\$ 23,000,000	\$ 50,000	\$ 300,000	\$ 24,300,000
Truck Replacement	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Water Meter Replacement	\$ 1,400,000	\$ -	\$ -	\$ -	\$ -	\$ 1,400,000
TOTAL	\$ 4,300,000	\$ 1,750,000	\$ 25,000,000	\$ 2,050,000	\$ 1,300,000	\$ 34,400,000
Sewer Department						
Treatment Plant/Equip Upgrades	\$ 4,000,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 4,800,000
TOTAL	\$ 4,000,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 4,800,000



GRAND TOTAL	\$ 12,682,448	\$ 3,628,000	\$ 51,981,815	\$ 3,699,250	\$ 3,793,500	\$ 75,785,013
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REVENUES	FY25	FY26	FY27	FY28	FY29	To
General Fund (taxes)	\$ 2,140,000	\$ 2,500,000	\$ 2,700,000	\$ 2,800,000	\$ 2,900,000	\$ 13,040,000
Fund Balance	\$ 972,948	\$ 578,000	\$ 781,815	\$ 349,250	\$ 293,500	\$ 2,975,513
Stabilization Fund	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000
Water Funds	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 250,000	\$ 1,050,000
Sewer Funds	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000
Harbor Funds	\$ 109,500	\$ -	\$ -	\$ -	\$ -	\$ 109,500
Other	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Bonds	\$ 7,550,000	\$ -	\$ 47,950,000	\$ -	\$ -	\$ 55,500,000
Capital Exclusion	\$ 660,000	\$ -	\$ -	\$ -	\$ -	\$ 660,000
Subtotal before grants	\$ 12,532,448	\$ 3,478,000	\$ 51,831,815	\$ 3,549,250	\$ 3,643,500	\$ 75,035,013
Chapter 90	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 750,000
Grand Total	\$ 12,682,448	\$ 3,628,000	\$ 51,981,815	\$ 3,699,250	\$ 3,793,500	\$ 75,785,013

NOTES:

PFAS related expenses may be partially covered by grants and litigation settlement funds

Assumes construction of a new DPW garage off Upper School Street

Library expansion is not currently being budgeted given the large unknowns at this time. Request for state planning funds have been submitted

New bonds projected for FY25 (sewer and PFAS) and then a \$48 million bond in FY27 for DPW garage and PFAS. CST new tax revenue

Essex Elementary School Bond may be needed by FY29 - timing not know yet. High School Debt and retiree obligations go away by 2030

Future of public safety facilities could require another large Town bond in the early 2030's depending on decisions made

Rotunda work assumed to be covered by grant funds



FY2025 CAPITAL IMPROVEMENT PLAN					
Department of Public Works	Request	TM Rec	Tax/Fund Bal	Other	Comments
Road resurfacing	\$ 700,000	\$ 700,000	\$ 550,000	\$ 150,000	Chpt 90 adds another \$150,000
Drainage/Sidewalks Improvements	\$ 250,000	\$ 250,000	\$ 250,000	\$ -	
Backhoe Replacement	\$ 150,000	\$ 150,000	\$ 150,000	\$ -	
Storm Damage Repair Fund	\$ 25,000	\$ -	\$ -	\$ -	
DPW Facility Assessment	\$ 250,000	\$ 250,000	\$ 250,000	\$ -	Preliminary facility
Street Lights	\$ 30,000	\$ -	\$ -	\$ -	In operating
General Building Upgrades	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	
DPW Subtotal	\$ 1,455,000	\$ 1,400,000	\$ 1,250,000	\$ 150,000	
Land Use Management					
PB Downtown Strategic Plan/3a	\$ 20,000	\$ -	\$ -	\$ -	Moved to Planning Dept Prof. Services line
Land Use Management Subtotal	\$ 20,000	\$ -	\$ -	\$ -	
Town Hall					
Computer/phone upgrades	\$ 50,000	\$ 30,000	\$ 30,000	\$ -	Phone upgrades/IT upgrades
Town Hall Subtotal	\$ 50,000	\$ 30,000	\$ 30,000	\$ -	
Library					
Library Walkway repair/replace	\$ 50,000	\$ 6,500	\$ -	\$ 6,500	Reappropriate
Library building assessment	\$ -	\$ 43,500	\$ -	\$ 43,500	Reappropriate
Library expansion grant match	\$ 150,000	\$ 150,000	\$ -	\$ 150,000	Reappropriate
Library Subtotal	\$ 200,000	\$ 200,000	\$ -	\$ 200,000	
COA					
Mason Building purchase	\$ 750,000	\$ -	\$ -	\$ -	
COA Subtotal	\$ 750,000	\$ -	\$ -	\$ -	See Article 6
Parks and Recreation					
Sweeney Park Bathroom	\$ 500,000	\$ -	\$ -	\$ -	CPC
Parks and Recreation Subtotal	\$ 500,000	\$ -	\$ -	\$ -	
Public Safety					
Ambulance	\$ 470,000	\$ 470,000	\$ 470,000	\$ -	
Cardiac Monitors & Defibrillator Replacement	\$ 54,000	\$ 54,000	\$ 54,000	\$ -	
Police Tasers (YR 3)	\$ 12,600	\$ 12,600	\$ 12,600	\$ -	
Police Car	\$ 73,000	\$ 73,000	\$ 73,000	\$ -	
Public Safety Subtotal	\$ 609,600	\$ 609,600	\$ 609,600	\$ -	
Harbor					
Dredging	\$ 100,000	\$ 100,000	\$ -	\$ 100,000	Waterway Funds
No Wake Buoys	\$ 9,500	\$ 9,500	\$ -	\$ 9,500	Waterway Funds
Harbor Subtotal	\$ 109,500	\$ 109,500	\$ -	\$ 109,500	
Water Department					
Water Plant Upgrades/PFAS updates	\$ 2,000,000	\$ 950,000	\$ -	\$ 950,000	\$800,000 Borrowing, \$150,000 Water Enterprise I
Water Pipe Replacement	\$ 2,000,000	\$ 1,900,000	\$ -	\$ 1,900,000	Borrowing
Water Truck Replacement	\$ 50,000	\$ 50,000	\$ -	\$ 50,000	Water Enterprise Funds
Water Meter Replacement	\$ 1,500,000	\$ 1,400,000	\$ -	\$ 1,400,000	Borrowing
Water Dept. Subtotal	\$ 5,550,000	\$ 4,300,000	\$ -	\$ 4,300,000	
Sewer Department					
Plant upgrades	\$ 4,100,000	\$ 4,000,000	\$ 350,000	\$ 3,650,000	\$3.45M Borrowing, \$200,000 Water Enterprise Fu
Sewer Dept. Subtotal	\$ 4,100,000	\$ 4,000,000	\$ 350,000	\$ 3,650,000	
	\$ 13,344,100	\$ 10,649,100	\$ 2,239,600	\$ 8,409,500	\$ 10,649,100



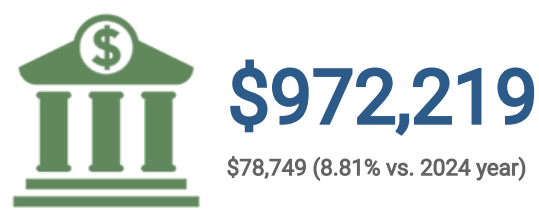
REVENUES	FY24	FY25	
General Fund (taxes)	\$ 1,600,000	\$ 1,640,000	
Fund Balance	\$ 1,666,300	\$ 599,600	
Chapter 90/STRAP	\$ 150,000	\$ 150,000	
Water Funds	\$ 475,000	\$ 200,000	
Sewer Funds	\$ 300,000	\$ 200,000	
Harbor Funds	\$ 100,000	\$ 109,500	
Other Funds	\$ 100,000	\$ 200,000	
Bonds/Cap exclusion	\$ -	\$ 7,550,000	
Grand Total	\$ 4,391,300	\$ 10,649,100	
		-	
		\$ (150,000)	less Chapter 90 grant funding
		\$ 10,499,100	To Capital budget book



DEBT

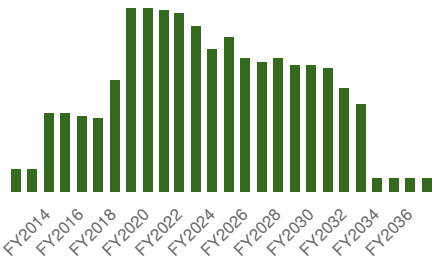


Government-wide Debt Overview



Financial Summary	FY2024	FY2025	% Change
All Funds	Actual	Actual	
Governmental Funds	\$893,470	\$972,219	8.8%
Total All Funds:	\$893,470	\$972,219	8.8%

Governmental Funds



Financial Summary	FY2024	FY2025	% Change
Governmental Funds	Actual	Actual	
General Fund	\$893,470	\$972,219	8.8%
Total Governmental Funds:	\$893,470	\$972,219	8.8%



Debt Snapshot

Debt for the town consists of General Obligation bonds (GOB) and Massachusetts Clean Water Trust bonds (MCWT). General obligation bonds have been used to fund land acquisition, road repairs, building construction, water and sewer system improvements. Funds to pay these outstanding liabilities come from the general fund and sewer enterprise funds. Water bonds have typically been fully subsidized by the general fund while the sewer enterprise funds 75% with the general fund picking up the other 25%.

School debt is assessed through the Manchester Essex Regional School District. Currently, the town is being assessed for bonds for the high/middle school and, most recently, Manchester Memorial Elementary School.

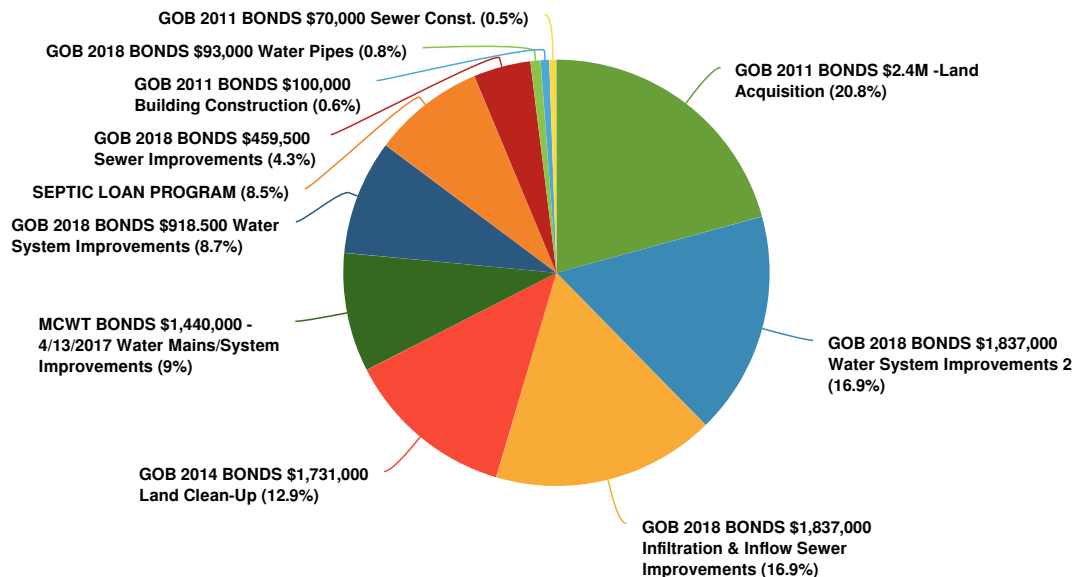
The town has consistently, over the past several years, modified the capital funding approach by taking the reduction in debt service from year to year and putting those amounts towards capital exclusion requests so that funding remains the same and the town uses those funds towards projects instead of interest costs.



\$972,219

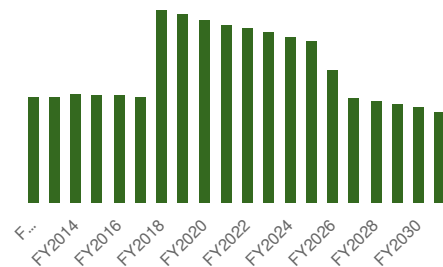
\$78,749 (8.81% vs. 2024 year)

Debt by Type



Financial Summary	FY2024	FY2025	% Change
Debt	Actual	Actual	
GOB 2011 BONDS \$2.4M -Land Acquisition	\$207,088	\$201,775	-2.6%
GOB 2011 BONDS \$100,000 Building Construction	\$6,463	\$6,306	-2.4%
GOB 2011 BONDS \$70,000 Sewer Const.	\$5,319	\$5,163	-2.9%
GOB REF 11/29/2012 \$55,500 Sewer Const.	\$0	\$0	0%
SEPTIC LOAN PROGRAM	\$0	\$82,509	0%
GOB REF 11/29/2012 - \$20,400 Engineering Services	\$0	\$0	0%
GOB REF 11/29/2012 - \$1,061,900 Water Storage Tank	\$0	\$0	0%
GOB REF 11/29/2012 - \$45,400 Refuse Transfer Facility	\$0	\$0	0%
GOB REF 11/29/2012 - \$448,000 Landfill Area Closing Out	\$0	\$0	0%
GOB 2014 BONDS \$1,731,000 Land Clean-Up	\$128,500	\$125,500	-2.3%
MCWT BONDS \$1,440,000 - 4/13/2017 Water Mains/System Improvements	\$87,689	\$87,804	0.1%
MCWT BONDS \$234,450 - 4/13/2017 Sewer Pipe Repairs	\$0	\$0	0%
GOB 2018 BONDS \$93,000 Water Pipes	\$7,713	\$7,463	-3.2%
GOB 2018 BONDS \$918.500 Water System Improvements	\$82,438	\$84,688	2.7%
GOB 2018 BONDS \$1,837,000 Water System Improvements 2	\$164,875	\$164,375	-0.3%
GOB 2018 BONDS \$459,500 Sewer Improvements	\$38,513	\$42,263	9.7%
GOB 2018 BONDS \$1,837,000 Infiltration & Inflow Sewer Improvements	\$164,875	\$164,375	-0.3%
Total Debt:	\$893,470	\$972,219	8.8%

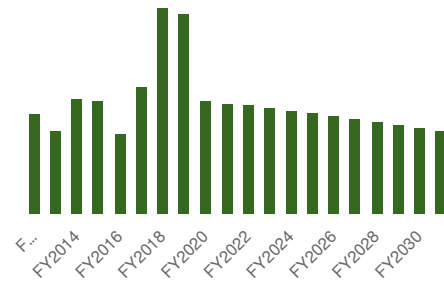
GOB 2011 BONDS \$2.4M -Land Acquisition



Financial Summary	FY2024	FY2025	% Change
GOB 2011 BONDS \$2.4M -Land Acquisition	Actual	Actual	
Principal	\$170,000	\$170,000	0%
Interest	\$37,088	\$31,775	-14.3%
Total GOB 2011 BONDS \$2.4M -Land Acquisition:	\$207,088	\$201,775	-2.6%

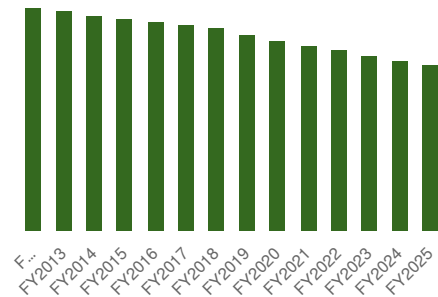


GOB 2011 BONDS \$100,000 Building Construction



Financial Summary	FY2024	FY2025	% Change
GOB 2011 BONDS \$100,000 Building Construction	Actual	Actual	
Principal	\$5,000	\$5,000	0%
Interest	\$1,463	\$1,306	-10.7%
Total GOB 2011 BONDS \$100,000 Building Construction:	\$6,463	\$6,306	-2.4%

GOB 2011 BONDS \$70,000 Sewer Const.



Financial Summary	FY2024	FY2025	% Change
GOB 2011 BONDS \$70,000 Sewer Const.	Actual	Actual	
Principal	\$5,000	\$5,000	0%
Interest	\$319	\$163	-49%
Total GOB 2011 BONDS \$70,000 Sewer Const.:	\$5,319	\$5,163	-2.9%



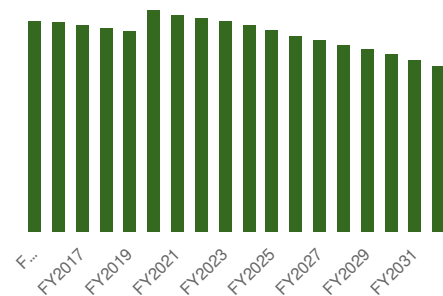
SEPTIC LOAN PROGRAM



FY2025

Financial Summary	FY2025
SEPTIC LOAN PROGRAM	Actual
SEPTIC LOAN PROGRAM	\$82,509
Total SEPTIC LOAN PROGRAM:	\$82,509

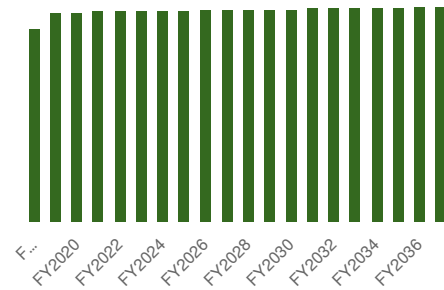
GOB 2014 BONDS \$1,731,000 Land Clean-Up



Financial Summary	FY2024	FY2025	% Change
GOB 2014 BONDS \$1,731,000 Land Clean-Up	Actual	Actual	
Principal	\$100,000	\$100,000	0%
Interest	\$28,500	\$25,500	-10.5%
Total GOB 2014 BONDS \$1,731,000 Land Clean-Up:	\$128,500	\$125,500	-2.3%



MCWT BONDS \$1,440,000 - 4/13/2017 Water Mains/System Improvements



Financial Summary	FY2024	FY2025	% Change
MCWT BONDS \$1,440,000 - 4/13/2017 Water Mains/System Improvements	Actual	Actual	
Principal	\$66,270	\$67,710	2.2%
Interest	\$21,419	\$20,094	-6.2%
Total MCWT BONDS \$1,440,000 - 4/13/2017 Water Mains/System Improvements:	\$87,689	\$87,804	0.1%

GOB 2018 BONDS \$93,000 Water Pipes



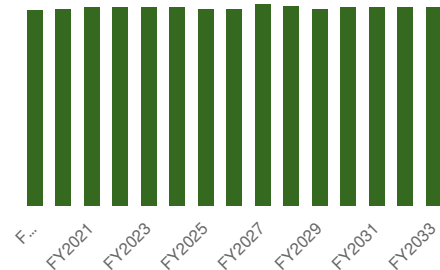
Financial Summary	FY2024	FY2025	% Change
GOB 2018 BONDS \$93,000 Water Pipes	Actual	Actual	
Principal	\$5,000	\$5,000	0%
Interest	\$2,713	\$2,463	-9.2%
Total GOB 2018 BONDS \$93,000 Water Pipes:	\$7,713	\$7,463	-3.2%

GOB 2018 BONDS \$918.500 Water System Improvements



Financial Summary	FY2024	FY2025	% Change
GOB 2018 BONDS \$918.500 Water System Improvements	Actual	Actual	
Principal	\$55,000	\$60,000	9.1%
Interest	\$27,438	\$24,688	-10%
Total GOB 2018 BONDS \$918.500 Water System Improvements:	\$82,438	\$84,688	2.7%

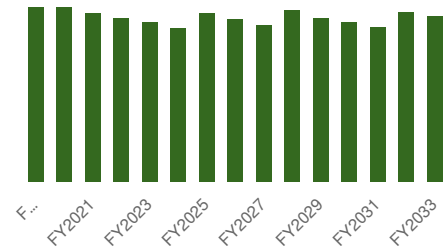
GOB 2018 BONDS \$1,837,000 Water System Improvements 2



Financial Summary	FY2024	FY2025	% Change
GOB 2018 BONDS \$1,837,000 Water System Improvements 2	Actual	Actual	
Principal	\$110,000	\$115,000	4.5%
Interest	\$54,875	\$49,375	-10%
Total GOB 2018 BONDS \$1,837,000 Water System Improvements 2:	\$164,875	\$164,375	-0.3%

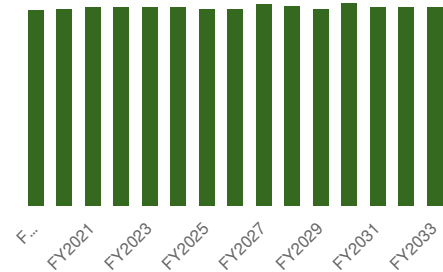


GOB 2018 BONDS \$459,500 Sewer Improvements



Financial Summary	FY2024	FY2025	% Change
GOB 2018 BONDS \$459,500 Sewer Improvements	Actual	Actual	
Principal	\$25,000	\$30,000	20%
Interest	\$13,513	\$12,263	-9.3%
Total GOB 2018 BONDS \$459,500 Sewer Improvements:	\$38,513	\$42,263	9.7%

GOB 2018 BONDS \$1,837,000 Infiltration & Inflow Sewer Improvements



Financial Summary	FY2024	FY2025	% Change
GOB 2018 BONDS \$1,837,000 Infiltration & Inflow Sewer Improvements	Actual	Actual	
Principal	\$110,000	\$115,000	4.5%
Interest	\$54,875	\$49,375	-10%
Total GOB 2018 BONDS \$1,837,000 Infiltration & Inflow Sewer Improvements:	\$164,875	\$164,375	-0.3%



APPENDIX



Glossary

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

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, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

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

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 means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – 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 and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from the community's books.

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

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)



Capital Assets: All real and tangible property used in the operation of a government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

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 monitoring the ebb and flow of money in and out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short-term borrowing and investment of idle cash.

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.

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 property, 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.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union, regarding wages, hours and working conditions.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes, debt burden refers to debt service costs as a percentage of the total annual budget.

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

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of the total cost of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery—direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. 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 community that is subject to local taxation.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represents funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.



Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefits) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: 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.

Full Faith and Credit: A 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 identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. 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 general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria for the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, roads, sewers, etc. It also requires the presentation of a narrative statement of the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity accounts for and reports other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

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

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

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

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.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.



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

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

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 prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

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

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

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

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.

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

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the 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 status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

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 a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

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

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

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.



Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

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.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): 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): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.

