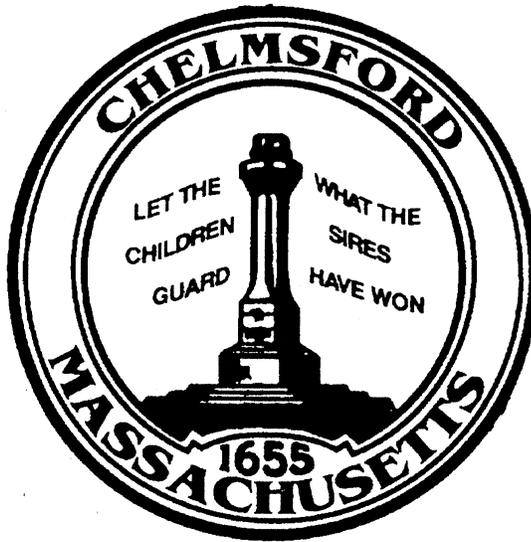


# Town of Chelmsford Massachusetts



## Proposed Fiscal Year 2021 Budget and Capital Improvement Plan

Paul E. Cohen  
Town Manager

June 17, 2020

# C H E L M S T O R Y

## A READER'S GUIDE TO THE BUDGET

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

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

Second, the **Town Manager's Budget Message** (pages 1-7) contains the overall philosophy upon which the budget was developed as well as an explanation of any significant increases or decreases in the level of services being provided in the current fiscal year as well as what will be provided during the upcoming fiscal year. Immediately following the Budget Message is the Town's **Vision Statement** and a general **Community Profile**.

Third, the budget itself is contained in **Budget Highlights & Summaries Section A**. This segment provides budget summaries which display revenue and expenditure histories as well as proposed appropriations for the coming fiscal year. This section identifies significant budget issues, and explains the Town Manager's rationale for budget recommendations.

Fourth, since the budget document is designed to present summary information first, and progressively become more in-depth, Sections B through F are designed to provide **Departmental Detail** according to functional budget categories such as Public Safety, Community Services, etc. Within each Department, detailed budgeted costs are shown for each line item under personnel and expenses. Staffing levels are also included for the upcoming fiscal year. These sections explain in detail how the expenditures contained in the Budget Highlights section were developed and what Town services will be provided.

Fifth, Section G contains information on **Miscellaneous Expense Categories** such as Employee Benefits, Insurance, Debt Service, Non-Appropriated Expenses and the FY2021 Warrant Articles. Lastly, Section H details the FY2021 **Capital Projects Budget** and contains detailed information on the Town's Annual **Capital Improvement Program**.

# ***TOWN OF CHELMSFORD MASSACHUSETTS***

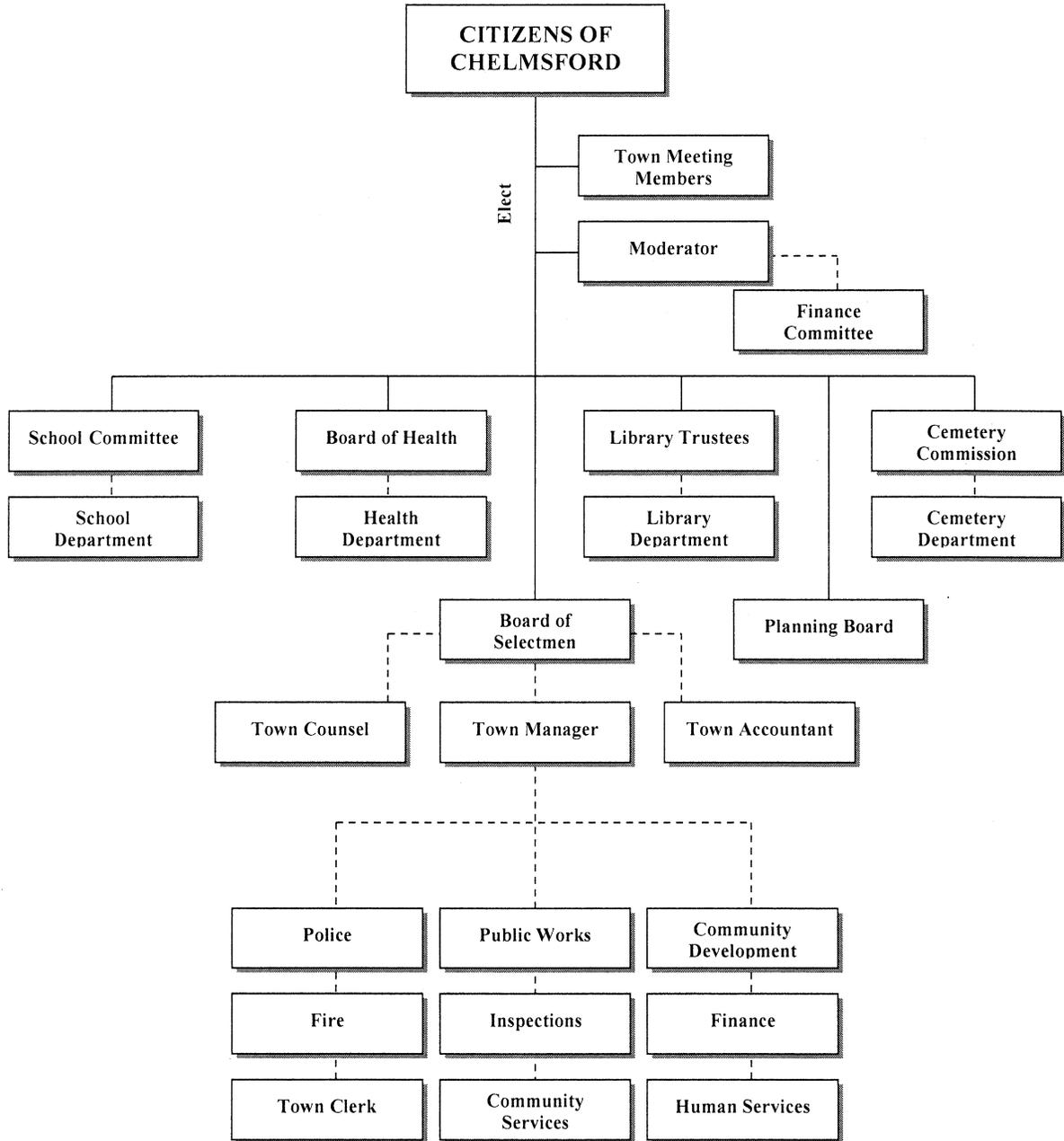


Town Manager's Recommended Annual Budget  
For the Fiscal Year  
Beginning July 1, 2020 and ending June 30, 2021

## **Board of Selectmen**

*Kenneth M. Lefebvre, Chair*  
*Virginia Crocker Timmins, Vice Chair*  
*George R. Dixon, Jr., Clerk*  
*Emily R. Antul*  
*Patricia Wojtas*

# Town Organizational Chart



Elected \_\_\_\_\_  
 Appointed \_\_\_\_\_



**Fiscal Year 2021 Annual Budget**

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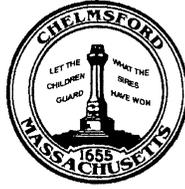
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Town Manager

(978) 250-5201  
Fax: (978) 250-5252

June 17, 2020

To the Board of Selectmen, Finance Committee,  
Town Meeting Representatives, Town Officials,  
and Chelmsford Residents:

In accordance with the provisions of the Massachusetts General Laws and the Town of Chelmsford Home Rule Charter, I hereby present the Town of Chelmsford's proposed Fiscal Year 2021 Operating Budget and Capital Improvement Plan. This year's operating budget totals \$138M. The Town's capital expenditure request amounts to \$1.5M.

The proposed operating and capital budgets have been curtailed in response to the economic decline, which has resulted from the COVID-19 pandemic. Governor Baker's March 10, 2020 State of Emergency and subsequent Executive Orders resulted in the closure of public schools, businesses, and other stay-at-home directives. The economic impact to the Massachusetts, the United States, and global economies has and is expected to continue to diminish jobs, earnings, and revenue sources for years.

The proposed FY21 budget will reduce governmental operations for the upcoming fiscal year. The budget maintains the Town's limited staffing levels in order to continue to provide essential governmental operations and services. The Town has an outstanding collective bargaining agreement with its Police Superior Officers (Sergeants) union going back to June 30, 2016 and with the public safety dispatchers union that goes back to June 30, 2019. All of the other General Government

collective bargaining agreements expire at the end of Fiscal Year 2022. In accordance with the Town's bylaws, the proposed operating budget does not contain funding in anticipation for future General Government labor agreements. Funding has been included in the Chelmsford School Department's budget to fund its labor agreements, all of which expire on June 30, 2022 or later, and to continue to enhance professional staffing levels. State law and the Town Charter require that labor agreements for non-School Department employees be brought before Town Meeting for ratification and funding.

The economic expansion came to a dramatic halt as a result of the COVID-19 pandemic. The town's unemployment rate, which had fallen to historic lows of approximately 2.3%, has dramatically increased to over 14%. Estimates are that 25% of Town residents are receiving unemployment or other form of governmental assistance. Prior to the shock to the economy, the average single-family assessed home valuation increased by 4.49% during the past year to a record high of \$447,553.

Governor Charlie Baker's proposed FY21 State budget is no longer in consideration because it was submitted at the end of January prior to the arrival of the pandemic and the resulting economic crisis. The State Legislature has not taken any action towards adopting a Fiscal



Year 2021 State operating budget. Instead, it appears that the State will operate on temporary monthly budgets for the foreseeable future. As of the time of the writing of this report, the State has not provide any guidance to municipal officials regarding projected Local Aid funding levels. There has been some hope that the federal government will provide financial assistance to state and local governments, beyond COVID-19 related expenditures. However, as of the writing of this report, no federal assistance to state and municipal governments has been made available to assist in the loss of local revenue.

To address this revenue uncertainty, the proposed Town operating budget incorporates a 20% reduction (\$3.4M) in Local Aid from the State. There is no projected revenue from federal funding sources to offset the revenue loss from the declining economy. The Town would receive a total of \$13.97M in local aid revenue, along with local aid assessments of \$2.56M, for a net total of \$11.41M.

Local receipts, such as motor vehicle excise taxes, meals taxes, and hotel/room occupancy taxes are projected to decrease by over 14% (\$1.48M) for the upcoming fiscal year. Slightly more than half of this revenue would come from the motor vehicle excise tax, which appears to have stalled as a result of the economic contraction.

### **Budget Principle**

This year's budget continues to be based upon the fundamental principle that the **Town's recurring revenues shall equal its recurring expenses**. Clearly, revenue projections are uncertain during this historic pandemic, the likes of which has not occurred within the past 100 years. The Great Recession of 2008 provides an indicator of revenue loss, but this economic catastrophe is vastly more widespread.

At the end of the fiscal year on June 30, the Town will generate Free Cash as a result of unexpended balances in departmental budgets and from actual revenues exceeding the budgetary estimates for the current fiscal year. At the Fall Annual Town Meeting, the Town can decide how to adjust the FY21 operating budget based upon the latest available information. The allocation of the Town's Free Cash for the close of Fiscal Year 2020 may include a transfer of monies into the Stabilization Fund, funding for additional capital and planning efforts, and a reduction in the property tax levy.

As of May 1, 2020, the Town had a balance of \$11.36M in the General Stabilization Fund. A Stabilization Fund, as the name suggests, is a rainy day fund to meet unexpected fiscal challenges. Clearly, the economic fallout from the ongoing COVID-19 pandemic justifies the use of the Town's Stabilization Fund. The proposed Fiscal Year 2021 operating budget includes an appropriation of \$2M from the General Stabilization Fund. A sound financial practice for a community to maintain a fund balance of approximately 5 – 10% of its operating budget. The proposed Town operating budget is approximately \$138M. Therefore, the Town would have a General Stabilization Fund balance of approximately 6.5% of the Town's budget, which is below the midpoint of the targeted range. A low fund balance contributed to the downgrade in the Town's bond rating in June 2007. In June 2012, Standard & Poor's restored the Town's AA bond rating. This rating was increased to AA+ in January 2014. This was the first time that the Town has achieved this bond rating, which is a step below the highest rating of AAA.

### **Budget Summary**

The proposed \$138M FY21 operating budget would fund all Town operations within the property tax limitations of Proposition 2 ½.



The major sources of funding for the budget are \$109.5M from the property tax levy, \$14M in State aid, \$8.9M in local receipts, and \$5.5M in available funds.

This year's budget provides a decrease in the current service levels of governmental operations. The budget contains a 2% increase to the non-union employee General Government and School Department pay schedules. Funding will be provided at a future town meeting for the two outstanding General Government collective bargaining agreements (police sergeants and public safety dispatchers), once such agreements occur.

The budget provides a \$667K increase in funding for the Chelmsford Public Schools. The proposed School Department operating budget totals \$61,667,000. This 1.09% funding increase is above the current fiscal year funding level for the School Department budget.

The Town's assessment for Nashoba Valley Technical High School increases by \$344,178 (11.10%). This increased assessment reflects the enrollment of 14 additional Chelmsford students at the vocational high school. As of October 1, 2019, Chelmsford had a total of 200 students (30.58%) of the district members' 654 student enrollment. The Town's \$3,445,195 assessment includes \$181,094 for the debt service for the school's recent roof project.

Health insurance costs continue to comprise a significant share of the Town's budget. The Town's adoption of the 2011 municipal health insurance reform law altered the employee and retiree health plan benefits to adjust to a level that is equivalent to those provided under the most-subscribed plans under the Massachusetts Group Insurance Commission. The premiums for active employees and non-Medicare retiree health plans have increased by 6.47%. The proposed budget for health insurance equals \$12.8M, which means that almost one out of

every 11 dollars in the Town's operating budget is expended on health care premiums.

An additional \$639,320 (7.21%) is budgeted to fund the Town's assessment to the Middlesex County Retirement System. The Town's assessment for the upcoming fiscal year is \$9,511,562. Approximately \$8.15M of this assessment is payment towards the Town's unfunded \$105.4M pension liability. The unfunded pension liability is scheduled to be paid off in the year 2035, but this target date expected to be pushed out further as a result of a pending revised actuarial assessment.

The proposed FY21 operating budget provides \$1M funding level towards the Town's \$70.5M unfunded Other Post-Employment Benefits (OPEB) liability. The proposed funding level is a decrease of \$500K from the current operating budget. Today's economic realities warrant a temporary reduction in funding. Thus far, the State Legislature has not enacted any OPEB reform legislation.

### **Capital Expenditure Plan**

To meet the Town's ongoing capital expenditure needs, the budget includes a paltry \$1.47M capital improvements program. The economic challenges and the delay in the Spring Annual Town Meeting are the basis for this \$2M reduction in the proposed level of capital funding as compared to the current fiscal year. The Town Meeting delay leaves insufficient time to undertake major capital projects in the school buildings before the start of the new school year. The Town may wish to re-examine capital funding at the Fall Annual Town Meeting when more information is available. The Town has a backlog of capital projects that includes road and facility improvements.



Funds would be allocated to install security cameras and equipment in General Government and School Department buildings, purchase a new mobile radio communications system for the Fire Department, upgrade the public safety radio repeater system, renovate the kitchen at the Senior Center, and install code complaint equipment at the Parker School kitchen.

### **Property Tax Revenue**

The proposed Fiscal Year 2020 operating budget amounts to \$138M. Property taxes comprise 79% of the Town's revenue for its operating budget. The Town's property tax levy is projected to increase by \$3.62M (3.42%) to a total of \$109.5M. This includes the allowed \$2.54M increase in the property tax levy available under the provisions of Proposition 2½. It also includes an estimated increase of \$1.6M of new growth in the property tax base.

The amount of excluded debt to fund the debt service for the sewer expansion, the high school and middle school renovation projects, and the new DPW facility decreases by \$582K (13.75%). The projected excluded debt service for the upcoming fiscal year is reduced to \$3.6M.

During this difficult period of limited State aid, the Town has experienced continued growth in its property tax assessment. During the past five years (FY15 – FY20), the average single-family property tax bill in the Town of Chelmsford has increased from \$6,329 to \$7,362. This is a 16.32% increase of \$1,033, which is more than an annual compounded increase of 2.5%. This is a result of the appreciation of residential property values at a significantly great rate than commercial property values.

**The fact that Chelmsford's statewide ranking in the amount of its average single-family property tax bill has fallen from 69<sup>th</sup>**

**in FY15 to 71<sup>st</sup> in FY20 indicates that the growth in the Town's property tax levy is in line with the overall increase in property taxes across the Commonwealth. Moreover, this ranking is significantly better than the Town's 63<sup>rd</sup> place ranking from fifteen years ago.**

### **State Aid**

The COVID-19 pandemic's economic impact has significantly reduced State revenue. The Commonwealth delayed the April 15<sup>th</sup> deadline for income tax payments until July 15. Economists forecast a 20% reduction in State revenues for the upcoming fiscal year. The funding loss will only worsen if the pandemic results in a second contraction of business operations during the upcoming winter season. The State's fiscal limitations, including the ongoing operational increases in health care programs such as MassHealth/Medicaid, have legislative leaders confronting the difficult challenges in the growth of entitlement programs; the increased costs of health care; the cost of educational reform, the necessary investment to repairs state bridges, highways, and other infrastructure; and the increased operating costs for the MBTA. This limits the amount of assistance that the State can provide to municipalities.

The proposed 20% reduction in Chapter 70 education aid at a projected funding level of \$8.96M would comprise approximately 2/3<sup>ds</sup> of local aid for the upcoming fiscal year. Unrestricted General Government Aid is projected at \$4.3M, which is a 20% decrease of \$1M. The balance of local aid is largely comprised of School Choice receiving tuition (\$223K), charter school tuition reimbursement (\$107K) and the reimbursement for exemptions for elderly and veterans property tax relief programs (\$265K).

The projected \$13.97M funding level in local aid will be significantly offset by



approximately \$2.56M in local aid assessments. State assessments for charter school and school choice tuitions are estimated to total \$1.9M. This is an increase of \$24K (1.28%) over the current fiscal year.

### **OPEB Liability Trust Fund**

Providing \$1M towards the Town's OPEB liability serves to continue to address the practice of passing along a significant growing unfunded liability to future generations. For the past five fiscal years, Town Meeting has deposited funds into the OPEB Liability Trust Fund. The balance in the trust fund is approximately \$12M.

The Town's unfunded OPEB liability is approximately \$70.5M. Chelmsford would need to appropriate \$1.5M, increasing by 3% annually, over the next 30 years to eliminate this liability. The reduction in the requested appropriation for the Town's OPEB liability is hopefully only a temporary setback. The State Legislature has not enacted any OPEB reform legislation. Reforms could reduce the Town's liability by one-third.

### **General Stabilization Fund**

The current General Stabilization Fund balance is \$11.36M. Sound financial practice and the Town's fiscal policy provide that the Town should maintain combined Free Cash and Stabilization Fund balances that total between 5% and 10% of the Town's operating expenditures. The proposed use of \$2M from the Stabilization Fund appears to be prudent move given the historic economic challenge that is confronting the Town. An additional appropriation from the Stabilization Fund is like for the following fiscal year (Fiscal Year 2022). The Town should consider appropriating Free Cash from the current fiscal year's operating budget that ends on June 30 into the Stabilization Fund at the Fall Annual Town Meeting. The Free Cash amount is

expected to be certified by the Massachusetts Department of Revenue in August after the Town Accountant submits the balance sheet from the close of this fiscal year.

### **Local Receipts**

The FY21 budget includes a projection of \$8.94M in local receipts. This forecast is approximately 14.22% less (\$1.48M) than the budget for the current fiscal year.

Motor vehicle excise taxes totaling \$4.9 million account for more than half of the Town's estimate of \$8.94M in FY21 local receipts. This funding amount is \$500K (9.26%) less than the current budget amount. Motor vehicle purchases and leases are expected to continue to be postponed during this economic contraction. People are driving less as a result of an increased amount of work being performed at home and from the restrictions limiting public gatherings. Local meals taxes are projected to decline by \$320K (49.61%) due to the State's public health social distancing guidelines. Local room excise taxes are forecast to fall by \$300K, a decline of over 70% as a result of the decline in travel and the closure of one of the Town's major hotels for renovations. Permit fees are projected to diminish by 15% (175K) as a result of the decline in commercial and residential construction.

### **Expenditure Distribution**

The Fiscal Year 2021 operating budget diminishes the current service level of operations for all town departments including education, public safety, public works, and general administration.

The proposed operating budget honors the collective bargaining agreements that are in place with almost all of the Town's unionized employees. These agreements provide for a 2% increase in the pay scales. The Town's



non-union employee compensation plan will also increase by 2% for the upcoming fiscal year. Those employees who are not at the top step of their pay scale will receive a step increase to reflect the value of an additional year of work experience.

The appropriation to the Chelmsford Public Schools increases by \$667K (1.09%) to a total amount of \$61.7M. Details regarding the School Department's proposed FY21 budget are available in the School Department's budget document.

The Town of Chelmsford's assessment to Nashoba Valley Technical High School increases by \$344K (11.1%) to a total amount of \$3.4M in FY21. The assessment accounts for the increase in enrollment of 14 students from Chelmsford. The Town's enrollment has increased to a total of 200 students currently attending Nashoba Tech. The average cost to educate a student at Nashoba Tech exceeds \$20K.

Funding for the Town's General Government (non-School Department) departmental operations would increase by \$400K (1.32%) for the upcoming fiscal year. Municipal Administration expenses are rising to account for collective bargaining agreements and non-union employee cost of living salary increases, solid waste and recycling collection and disposal, and facility maintenance. The Town will operate with a staffing level of 250 employees.

The budget continues funding for a Community Services Coordinator. This person serves as a resource and advocate for to growing number of residents in our community who are currently underserved when confronted by the challenges associated with job loss; behavioral and physical health issues such as abusive relationships, depression, substance abuse, dementia, hoarding, physical disability; homelessness; and hunger.

Public safety expenditures would increase by \$171K (1.22%). All existing personnel are maintained in the budget. However, the tight funding levels will result in reduced service levels, which are funded from overtime. A total of 36,746 calls were responded to by the police during the last calendar year

Limited funding for overtime coverage means that the Fire Department will occasionally operate with a compliment of only 11 firefighters on duty. The number of Fire Department response calls decreased by over 600 (8.7%) during the past calendar year. The pandemic has resulted in fewer calls for medical assistance because many feared traveling to hospitals that were treating COVID-19 patients.

The Public Works expense budget receives an increase of 7.23% or \$274K for an ongoing total of \$4.07M. This funding increase is required for solid waste and recycling collection and disposal costs. There has been a significant increase in disposal tonnage as a result of residents increasing their time spent at home for work and leisure activities. The Snow and Ice budget is reduced by \$500K to a total of \$1M. Hopefully, the Town will experience another mild winter as it has for the past two fiscal years. Funding for a full-time town wide OSHA (Occupational Safety and Health Administration) Compliance Officer has been moved from the Public Works operating budget to the Municipal Administration operating budget to better reflect the fact that this position serves all Town departments. Compliance for OSHA work place safety regulations requires ongoing training and detailed record keeping. The Public Works budget maintains the funding for public tree care at \$70,000.

The Municipal Facilities Department \$1.94M budget includes funding for all current maintenance employees. This is an increase of \$200K (11.53%). Facilities maintains 26



buildings across the community, as well as park and non-conservation common lands. Maintenance needs for the Town's aging municipal buildings has fueled the growth in this budget.

The Community Services budget increases by \$17K for the upcoming fiscal year. An overall budget of \$1.3M will maintain the staffing levels and operations of the Senior Center, Veterans Agent, and Board of Health. The budget also continues funding for the Community Services Coordinator. As described earlier in this budget message, this person coordinates with police, health, school, non-profit, and other municipal/regional resources to assist those who confront physical and mental health challenges. Due to a decline in the demand for veterans' benefits, this line item has been decreased by \$20,000 to a level of \$125,000. The State reimburses the Town for 75% of these benefit costs a year after the costs are incurred.

The FY21 operating budget will fund Library operations at a level that is 2.17% greater (\$46K) than the current fiscal year. This proposed funding level for library operations maintains Sunday hours at the Adams library and exceeds the certification funding levels required by the State Board of Library Commissioners.

The cost of employee benefits continues to strain the Town's budget. The Town's assessment from the Middlesex Retirement system will increase by \$639K (7.21%) to a total of \$9.51M. This increase is the result of an actuarial assessment of the Town's funding obligation that is necessary to eliminate the unfunded pension liability by the year 2035. The Town's health insurance premiums will increase by 6.47% for the upcoming fiscal year. The budget for the Town's share of active employee and retiree health care plan premiums is \$12.8M. The annual total cost for an employee enrolled in the Town's HMO

family plan will increase to \$25,443. The Town pays 75% of this premium, an amount that will equal \$19,082. As noted earlier, the Town's contribution to the Other Post Employment Benefits (OPEB) trust fund decreases by \$500K to a level of \$1M. The long-term goal is to fully-fund this retiree health insurance obligation by 2050.

The Town's non-excluded debt service is forecast to decrease by \$481,565 (-6.38%) to a total of \$7.06M in Fiscal Year 2021. The Town's excluded debt service for the DPW, school, and sewer projects is projected to decrease by \$582,096 (-13.75%) as the Town continues its level-principal annual debt service payments.

### Looking Ahead

The arrival of the COVID-19 pandemic three months ago created a State of Emergency that closed schools, municipal offices, businesses, and other non-essential societal activities. The pandemic remains across the globe with no known cure or effective treatment. There are projections that the recent re-opening of business and community activities may have to be rolled back as the winter flu season arrives. The projected loss of Local Aid from the State and Local Receipts from motor vehicle excise taxes, meals taxes, hotel taxes, and permit fees increases the Town's reliance on the property tax to support Town operations.

The exact funding levels for State Aid and local revenues are expected to remain uncertain into the future. By adopting the proposed FY21 operating budget, the Town is addressing the budgetary challenges at the start of the fiscal year. Once further information is known at the time of the Fall Annual Town Meeting, adjustments to the proposed FY21 operating budget are expected to occur.

This budget retains the Town's limited staffing levels and recognizes the important role that



Chelmsford's employees contribute to the quality of public safety, education, and other municipal services. Many of our employees are Chelmsford residents who confront the same challenges as their neighbors in making ends meet during this economic crisis.

The Town has made considerable strides in maintaining its investment in its buildings, roadways, and other infrastructure during the prolonged slow-growth economic period that preceded this pandemic. However, more investment will be required in the near future in order to maintain the Town's 26 aging buildings. The comprehensive facilities assessment for the School Department's nine buildings details the significant investment that will be needed even beyond the possible funding for a new school project. The Town has resubmitted a Statement of Interest to the Massachusetts School Building Authority to explore a building project at the high school level. This would relieve the crowded conditions at the elementary and middle schools and help to prepare all students for tomorrow's work force. The current economic conditions with low interest rates offer an opportunity to preserve and modernize older school buildings for use by the next generation.

This year's budget process has been another cooperative effort by members of the Board of Selectmen, School Committee, Finance Committee, and Town employees. All of us have continued to work together during this

COVID-19 pandemic. We will strive to explore cost efficiencies and to present clear information to the community. We will continue to work together to address the challenges that lie ahead.

Please contact me office if you need any additional information regarding my proposed FY21 operational budget and capital expenditure plan. Please attend Town Meeting on Monday, June 22 to participate in the governance of our community.

Respectfully submitted,

Paul E. Cohen  
Town Manager



**BUDGET PROCESS TIMELINE**

**August/September**

- Identify Goals & Strategic Needs
- Update Five-Year Financial Plan Forecasts
- Capital Budget Manual distributed to all Departments.

**October**

- Operating Budget Manual sent out to Departments
- Updated Five-Year Financial Forecast presented to Town Meeting

**November**

- Capital Requests Submitted & Reviewed by Capital Planning Committee
- Final Tax Rate set.

**December/January**

- Town Manager Reviews Requests and Develops Operating Budget
- Town Manager & Capital Planning Committee Develop Capital Budget

**January**

- Proposed Operating and Capital Budgets Presented to Board of Selectmen and Finance Committee

**February/March**

- Finance Committee Holds Public Budget Hearings

**April**

- Proposed Operating and Capital Budgets Presented to Town Meeting

**June/July**

- June 30 Current Fiscal Year 2020 Ends
- July 1 Fiscal Year 2021 Begins
- State Budget typically passed with Final State Aid numbers (aka “Cherry Sheets”)

**October**

- Fall Town Meeting makes adjustment to FY2021 Budget as needed.



## COMMUNITY VISION STATEMENT



*The Town of Chelmsford strives to be a fiscally stable urban community providing the residents and businesses with a clean environment and a high quality of living. The Town will plan, construct and maintain all public facilities or public works infrastructure to provide for the health, safety, and welfare of all persons. The Town seeks to provide the least amount of taxes as necessary to residents and businesses alike. The Town places a high value on the educational curriculum. The Town will foster an atmosphere conducive to the development and promotion of cultural, recreational, and educational opportunities to all the residents of the community.*

*Adopted by the Board of Selectmen*

### Programmatic Goals

#### **Municipal Administration**

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

#### **Community Development**

To promote responsible economic development and foster a climate which supports the expansion of existing businesses and welcomes new industry and development.

#### **Public Safety**

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

emergency medical services to the sick and injured and minimize the impact of technological and natural disaster.

#### **Public Works**

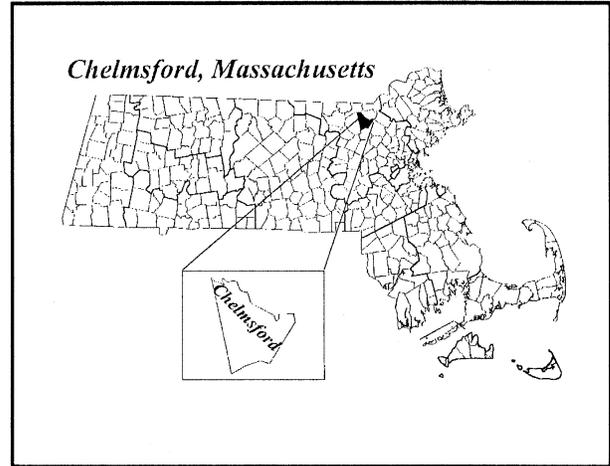
To support and assure the balanced development, improvement and protection of the physical resources of the Town of Chelmsford and to provide for the operation, maintenance and report of the Town's infrastructure.

#### **Community Services**

To support and assist in the development and maintenance of harmonious personal relationships between residents and groups and to improve and enrich the lives of our citizens through activities, programs and facilities designed to foster creativity, provide healthy recreational activity and build culture and aesthetic appreciation.

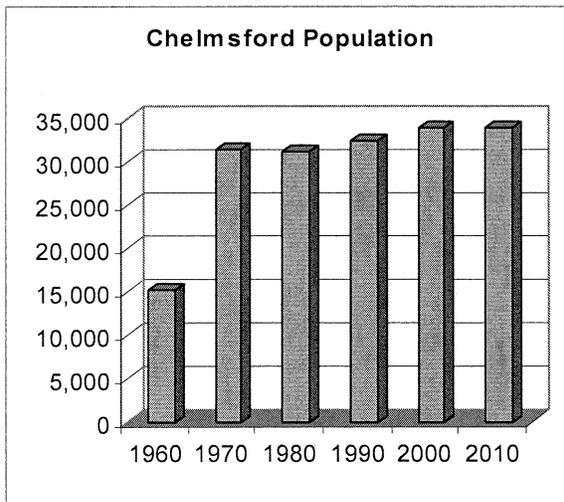
## COMMUNITY PROFILE

Chelmsford is a suburban community which offers country-like charm and atmosphere while providing access to modern infrastructure, abundant educational and cultural opportunities, a mix of retail establishments and restaurants, a variety of housing options, and a stable and prospering business environment. These attributes make Chelmsford an attractive community in which to live, shop and work.



Chelmsford was incorporated in 1655, and over its long history, the Town has naturally experienced numerous changes. As the fastest growing Massachusetts community during the 1960's, Chelmsford was transformed from a quiet, rural agriculturally oriented community of 9,407 persons in 1950 to that of a thriving residential suburban town of 31,432 by 1970. The Town population has remained relatively steady over the past decade. The 2010 census revealed that the current population has decreased slightly by 56 persons from 33,858 in 2000 to 33,802.

Occupying a land area of approximately 22.54 square miles, the Town is primarily a residential community with an increasing amount of commercial and industrial activity. Based on fiscal year 2020 assessed valuations, approximately 79% of the property was residential while 21% was commercial and industrial. Retail trade is concentrated in several areas of the Town within commercial malls and urbanized centers with historically significant buildings. Situated in northern Middlesex County approximately 24 miles north of Boston and part of the Merrimack Valley, Chelmsford is adjacent to the city of Lowell, just south of the New Hampshire border.



Because Chelmsford is located at the intersection of Route 3 and Interstate 495, it is easily accessible. State Routes 4, 27, 40, 110, and 129 also pass through various sections of the Town. The location and its road network make Chelmsford a prime area for many commuters from eastern Massachusetts and southern New Hampshire.

Chelmsford has seen tremendous growth and change which have occurred with improved roadways, public sewers, and a more vibrant regional economy. These attributes remain today, inviting new growth and economic expansion.

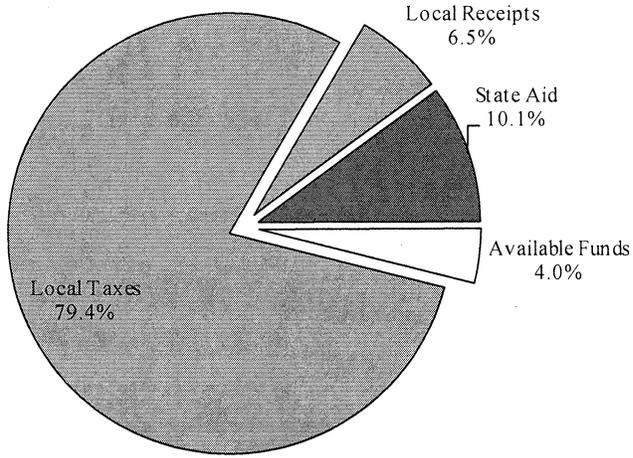


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# **A: Budget Highlights**

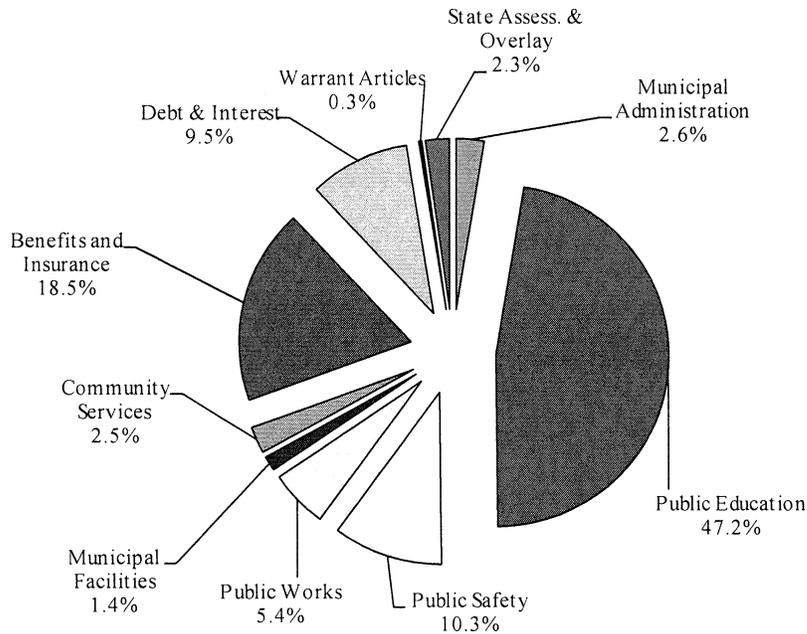


### Where the Money Comes From



**TOTAL REVENUE \$137,966,578**  
Fiscal Year Ending June 30, 2021

### Where the Money Goes





# Proposed Budget

A-2

	FY2020 BUDGET	FY2021 PROPOSED	CHANGE	% CHANGE
<b>Revenues</b>				
Property Tax	\$105,916,601	\$109,538,862	\$3,622,261	3.42%
State Aid	\$17,436,441	\$13,966,102	(\$3,470,339)	-19.90%
Local Receipts	\$10,425,000	\$8,942,607	(\$1,482,393)	-14.22%
Available Funds	\$3,430,273	\$5,519,007	\$2,088,734	60.89%
<b>Total Revenue:</b>	<b>\$137,208,315</b>	<b>\$137,966,578</b>	<b>\$758,263</b>	<b>0.55%</b>
<b>Expenditures</b>				
Municipal Administration	\$3,452,514	\$3,611,212	\$158,698	4.60%
Chelmsford Public Schools	\$61,000,000	\$61,667,000	\$667,000	1.09%
Nashoba Valley Technical HS	\$3,101,017	\$3,445,195	\$344,178	11.10%
Out of District		\$54,000	\$54,000	
Public Safety	\$14,018,230	\$14,189,953	\$171,723	1.22%
Public Works	\$7,346,772	\$7,149,989	(\$196,783)	-2.68%
Municipal Facilities	\$1,737,335	\$1,937,582	\$200,247	11.53%
Cemetery Commission	\$366,417	\$368,865	\$2,448	0.67%
Community Services	\$1,284,948	\$1,301,365	\$16,417	1.28%
Library	\$2,107,976	\$2,153,736	\$45,760	2.17%
Benefits & Insurance	\$24,707,742	\$25,517,189	\$809,447	3.28%
Debt Service	\$14,143,945	\$13,049,349	(\$1,094,596)	-7.74%
Warrant Articles	\$410,000	\$410,000	\$0	0.00%
State Assessments & Overlay	\$3,531,419	\$3,111,143	(\$420,276)	-11.90%
<b>Total Expenditures:</b>	<b>\$137,208,315</b>	<b>\$137,966,578</b>	<b>\$758,263</b>	<b>0.55%</b>

FY2020 Budget Adjusted for Free Cash Transfers



**FY2021 Revenue Budget - Overview**

The Town of Chelmsford’s revenue base is expected to decrease by \$1.0M or 0.72% to \$137.96M for the next fiscal year as the Town, Commonwealth, and Nation cope with declining revenues from the economic slowdown caused by the Coronavirus pandemic. Many key municipal revenue sources that are highly dependent on the overall economy include Motor Vehicle Excise tax, meals tax, hotel room occupancy tax, and building permit fees.

New growth in the property tax levy is estimated at \$1.6M due to strong residential property construction activity completed before the pandemic. Overall, property tax revenues are forecasted to increase by 3.4% at \$3.6 million. **Total State Aid to the Town is expected to decrease by nearly 20% or \$3.47M with the Commonwealth being forced to reduce State Aid to all municipalities due to a sharp decline in State tax receipts.** State income tax revenue is expected to decline due to record unemployment levels. State revenues from sales, meals, and hotel taxes are also expected to be sharply lower as many retailers, restaurants, and other businesses remain closed or are required to operate with capacity limitations.

**Local receipts are budgeted to decrease by 14.2% or \$1.48M to \$8.94M.**

Actual & Budgeted Revenues		
FY	Revenues	% increase
*2012	\$110,752,164	7.07%
*2013	\$110,551,161	-0.18%
*2014	\$113,491,439	2.66%
*2015	\$118,591,045	4.49%
*2016	\$122,755,581	3.51%
*2017	\$126,920,793	3.39%
*2018	\$129,025,594	1.66%
*2019	\$135,220,020	4.80%
**2020	\$138,968,553	2.77%
**2021	\$137,966,578	-0.72%
*Actual	**Budgeted	

Excludes Sewer Enterprise Revenue

The Town’s revenue is divided into four main categories: property taxes, state aid, local receipts, and available funds. The Fiscal Year 2021 total revenue of \$137.96 million does not include any additional revenue from Certified Free Cash. A transfer of \$2.0M from the Stabilization Fund will be required to maintain the existing level of Town services. Following the end of the current fiscal year, the Massachusetts Department of Revenue will examine the Town’s balance sheet and issue a certification of the Town’s Free Cash. At the Fall Annual Town Meeting, a request will be made to transfer the Free Cash to the Town’s Stabilization Fund.



### Property Taxes

Property taxes are the largest single revenue source for the Town and are expected to account for over 79% of total revenue in the next fiscal year, a 2% increase from FY20.

Property taxes are levied on real property (land & buildings) and taxable business personal property (equipment). In accordance with State law, the Board of Assessors revalues all taxable real property at fair market value every year. The Massachusetts Department of Revenue, Bureau of Local Assessment, has established FY2021 as a complete revaluation year for all real and personal property. Under the provisions of Proposition 2 ½, property taxes, in the aggregate, may not exceed 2 ½% of their “full and fair cash value.” This limit is known as the “levy ceiling.” Annual levy increases may not exceed 2½% more than the previous year’s levy plus the taxes generated from any new properties added to the tax rolls. This maximum increase in the annual levy is known as the “levy limit.” Any Proposition 2½ override and/or debt exclusion amounts voted are added to the levy limit. Calculation of the maximum allowable tax levy under Proposition 2 ½ is explained further on the next page.

For Fiscal Year 2021, the Town’s property tax revenues are projected to increase by \$3.62 million (3.4%). The increase consists of the \$2.54 million allowed 2.5% increase in the prior fiscal year’s property tax base, \$1.6 million in estimated new growth from construction; and a decrease of \$0.58 million in excluded debt service for the sewer, school, and public works facility construction projects. The Town’s excluded debt service peaked at \$8.2 million back in FY 2008 and continues to decline further each subsequent year as debt service costs for the final phases of the sewer project are funded through sewer betterments and capital construction fee revenue. For FY21, excluded debt service declines by \$582,096 to \$3,604,433. FY21 Excluded debt service has declined by \$4.8M or 57% from the peak in FY2008.

	FY2017	FY2018	FY2019	FY2020	FY2021	
	ACTUAL	ACTUAL	ACTUAL	BUDGET	Recommended	% Change
<b>LOCAL TAXES</b>						
Base Factor	\$85,490,204	\$90,161,406	\$93,668,498	\$97,520,293	\$101,789,687	4.38%
2 1/2 increase	\$2,137,255	\$2,254,035	\$2,341,712	\$2,438,007	\$2,544,742	4.38%
New Growth	\$2,533,947	\$1,253,057	\$1,510,083	\$1,831,387	\$1,600,000	-12.63%
Override						
Debt Exclusion	\$4,460,715	\$4,332,557	\$4,270,706	\$4,186,527	\$3,604,433	-13.90%
Levy Limit	\$94,622,121	\$98,001,055	\$101,790,999	\$105,976,214	\$109,538,862	3.36%
Levy Used/ Collected	\$94,109,746	\$97,968,735	\$101,760,457	\$105,916,601	\$109,538,862	3.42%
Excess Levy Capacity	\$512,375	\$32,320	\$30,542	\$59,613	\$0	



How is the Town's Levy Calculated Under Proposition 2 1/2?

			FY20 Levy Ceiling \$ 153,522,765
			FY20 Maximum Allowable Levy \$105,976,214
\$4,186,527	Debt Exclusions Approved		
\$1,831,387	New Growth		New FY20 Levy Limit \$101,789,687 (Becomes FY21 Base)
\$2,438,007	2.5% Allowable Increase		
\$97,520,293	FY20 Levy Limit Base		= Prior Year's Levy Limit FY19: \$97,520,293

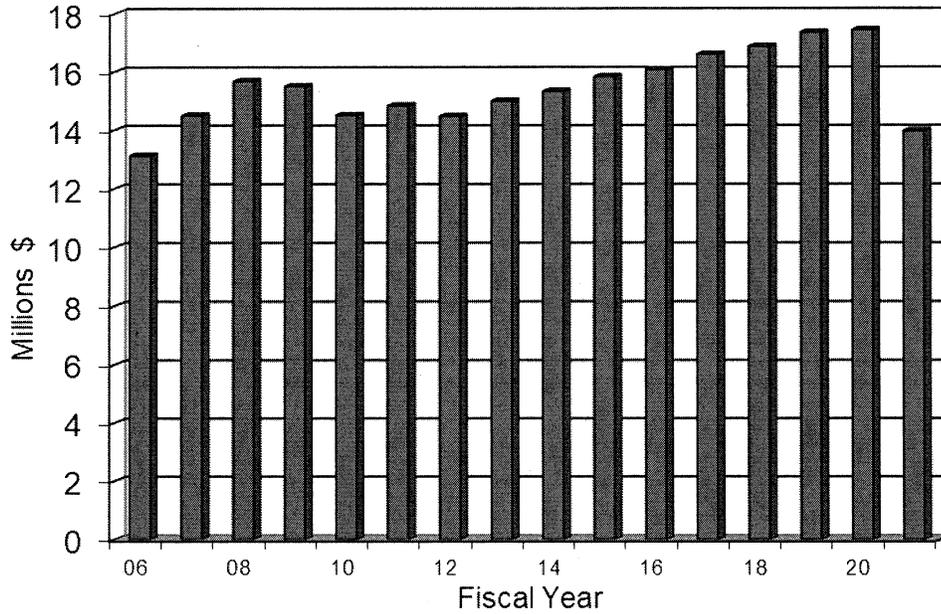
**State Aid**

State Aid, the Town's second largest revenue source, is projected to significantly decrease by \$3.47M or nearly 20% from FY2020 and is expected to be funded at \$13.96M for FY 2021. State Aid figures included in the recommended budget for FY 2021 are based on a 20% reduction from the FY20 funding level for most accounts due to lower State tax receipts resulting from the economic disruption caused by COVID-19. Legislative leaders have not adopted a State Aid resolution for municipalities at the time the Town budget was prepared.

The actual amount of State Aid received is subject to change as legislative budget deliberations continue in the months ahead. Traditionally, the House debates the budget in April while the Senate approves its version in May. This year, both branches are not expected to reach a final agreement on State Aid funding levels by the usual timeframe in June. State Aid represented 13.0% of the Town's revenue in FY20. In the upcoming fiscal year, State Aid's total share of revenue is expected to decline to 10%.



State Aid



State Aid

	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021
	Actual	Actual	Actual	Actual	Revised	Budgeted
<b>Education</b>						
Chapter 70	\$ 10,473,018	\$ 10,746,368	\$ 10,894,328	\$ 11,047,148	\$ 11,199,428	\$ 8,959,542
Charter Tuition/ Capital Facility	\$ 184,464	\$ 121,877	\$ 155,550	\$ 278,570	\$ 103,427	\$ 82,742
School Lunch (Ch. 871)						
School Choice Rec. Tuition	\$ 326,523	\$ 425,721	\$ 365,523	\$ 377,710	\$ 278,930	\$ 223,144
<i>sub-total of Education:</i>	<i>\$ 10,984,005</i>	<i>\$ 11,293,966</i>	<i>\$ 11,415,401</i>	<i>\$ 11,703,428</i>	<i>\$ 11,581,785</i>	<i>\$ 9,265,428</i>
<b>General Government</b>						
Unrestricted Gen. Government Aid	\$ 4,678,930	\$ 4,880,124	\$ 5,070,449	\$ 5,247,915	\$ 5,389,609	\$ 4,311,687
Veterans Benefits	\$ 170,487	\$ 143,267	\$ 112,082	\$ 93,915	\$ 137,454	\$ 76,248
Exemption Reimbursement	\$ 184,328	\$ 226,955	\$ 211,520	\$ 253,351	\$ 268,730	\$ 265,648
State Owned Land	\$ 6,688	\$ 6,609	\$ 6,602	\$ 6,950	\$ 5,516	\$ 4,413
Library Offset	\$ 49,910	\$ 48,925	\$ 50,049	\$ 50,759	\$ 53,347	\$ 42,678
<i>sub-total of General Government:</i>	<i>\$ 5,090,343</i>	<i>\$ 5,305,880</i>	<i>\$ 5,450,702</i>	<i>\$ 5,652,890</i>	<i>\$ 5,854,656</i>	<i>\$ 4,700,674</i>
<b>Total State Aid:</b>	<b>\$ 16,074,348</b>	<b>\$ 16,599,846</b>	<b>\$ 16,866,103</b>	<b>\$ 17,356,318</b>	<b>\$ 17,436,441</b>	<b>\$ 13,966,102</b>



The following is a detailed explanation of a few key accounts which together comprise approximately 95% of Chelmsford's projected State Aid.

➤ Chapter 70 School Aid

**Chelmsford's Chapter 70 School Aid is projected to be funded at \$8,959,542, a decrease of \$2,239,886 or 20% for FY 2021. Chapter 70 aid represents nearly two-thirds of all State Aid received by the Town. Although Chapter 70 aid for education has been stable during the past few years, annual increases have remained far below the increasing cost of providing public education. Under the Student Opportunity Act approved in November 2019, the outlook for increases in Chapter 70 aid is expected to be limited to \$150,000 annually or \$30 per student for several years as the redistributive formula directs more aid to communities with lower household incomes and property values.**

➤ Unrestricted General Government Aid

The Commonwealth created a new category named Unrestricted General Government Aid by consolidating Lottery Aid and Additional Assistance into one account back in FY2010. For FY 2021, Chelmsford is projected to receive an estimated \$4.31M in Unrestricted General Government Aid (UGGA), a decrease of \$1,077,922 or 20% from the amount the Town expects to receive in FY2020. State tax collections are expected to be sharply lower due to decreased sales from business capacity restrictions and closures across many sectors of the economy. **It is important to note that the \$4.31M of UGGA the Town expects to receive in FY21 is \$2,005,253 less than the combined total of Lottery Aid and Additional Assistance the Town received back in FY08. This is one of the primary reasons that property taxes continue to fund a greater share of the Town's operating budget.**

➤ Charter School Tuition Assessment Reimbursements

The State provides some financial assistance to mitigate the fiscal impact on those communities that are assessed State Aid charges for the tuition for those students that attend Commonwealth charter schools. The first year, the State reimburses 100% of the increase of Charter tuition in the current year over the prior fiscal year. The reimbursement level then declines to 60% in the second year and to 40% in the third year.

For Fiscal Year 2021, the Town of Chelmsford is projected to receive a tuition reimbursement of \$82,742 a decrease of \$20,685 from the current funding level. Correspondingly, our projected tuition assessment is projected to increase by approximately \$23,995 to \$1,894,907 resulting in a net increased cost of \$44,680. Charter School Tuition reimbursement and assessment are uncertain and subject to change after being updated to reflect spring enrollment data and final tuition rates.



### Local Receipts

The third source of revenue for the Town's budget is Local Receipts. Local Receipts includes a variety of fees, permits, fines, and license related monies that the Town receives, as well as interest that is earned on investments or paid by late taxpayers.

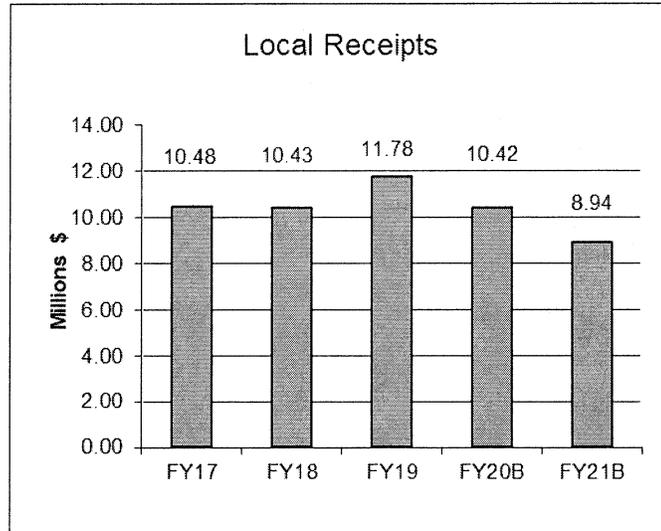
#### Local Receipts

	FY2017	FY2018	FY2019	FY2020	FY2021
	Actual	Actual	Actual	Budgeted	Budgeted
Motor Vehicle Excise	\$ 5,377,232	\$ 5,551,647	\$ 5,642,117	\$ 5,400,000	\$ 4,900,000
Meals Tax (.75%)	\$ 589,695	\$ 660,308	\$ 643,303	\$ 645,000	\$ 325,000
Interest on Late Taxes	\$ 509,769	\$ 428,932	\$ 544,752	\$ 450,000	\$ 450,000
Fees	\$ 375,555	\$ 368,865	\$ 427,721	\$ 380,000	\$ 225,000
Rental Income	\$ 53,135	\$ 61,458	\$ 59,625	\$ 60,000	\$ 60,000
Dept Revenue- Schools	\$ 225	\$ 295	\$ 255	\$ 200	\$ 200
Dept Revenue- Cemetery	\$ 150,625	\$ 135,154	\$ 144,230	\$ 145,000	\$ 145,000
Dept Revenue- Other	\$ 223,157	\$ 209,043	\$ 206,172	\$ 209,000	\$ 209,000
Alcohol Licenses	\$ 100,603	\$ 103,720	\$ 95,270	\$ 100,000	\$ 75,000
Other Licenses	\$ 78,330	\$ 90,183	\$ 92,225	\$ 80,000	\$ 80,000
Permits	\$ 1,183,726	\$ 1,127,656	\$ 1,452,945	\$ 1,150,000	\$ 975,000
Fines & Forfeits	\$ 165,916	\$ 168,718	\$ 168,594	\$ 170,000	\$ 125,000
Interest Investment	\$ (24,304)	\$ 131,818	\$ 585,388	\$ 150,000	\$ 200,000
Miscellaneous	\$ 457,059	\$ 469,954	\$ 404,733	\$ 470,393	\$ 455,000
Solar Net Metering	\$ 754,727	\$ 489,909	\$ 540,044	\$ 526,407	\$ 526,407
Hotel Tax	\$ 424,322	\$ 361,175	\$ 530,441	\$ 425,000	\$ 125,000
LRTA	\$ 41,000	\$ 50,387	\$ 43,167	\$ 40,000	\$ 43,000
Misc., Non-Recurring	\$ 23,670	\$ 26,701	\$ 201,231	\$ 24,000	\$ 24,000
<b>Total:</b>	<b>\$ 10,484,442</b>	<b>\$ 10,435,923</b>	<b>\$ 11,782,213</b>	<b>\$ 10,425,000</b>	<b>\$ 8,942,607</b>

For FY21 the Town's Local Receipts are projected to decrease by 14.2% to \$8.94M. Most taxes and fees in this category are strongly correlated to the overall strength of the economy. Motor vehicle excise taxes comprise nearly 52% of Local Receipts and have increased in recent years due to an improving economy and greater number of leased vehicles. Motor Vehicle Excise tax revenue comprises nearly 52% of Local Receipts and is forecasted to decrease by \$500,000 or 9.3% for the coming fiscal year. Town Meeting adopted a local option meals tax of 0.75% and local option 2% increase in the hotel room occupancy tax in August 2009 that became effective October 1, 2009. Budgeted meals tax revenue is expected to decline \$320,000 or nearly 50% as many restaurants have remained open for take-out orders only and others may be required to operate with capacity restrictions during the coming year. Hotel room tax revenue is projected to decline by \$300,000 or 75% since business travel is expected to decrease dramatically with social distancing and increased use of virtual online meetings during the pandemic. Revenue from building permits is expected to decline by \$175,000 or 15.2% in FY2021.



## Local Receipts



## Available Funds

The final category of revenue for the Town is monies from various Special Revenue funds. The Town's operating budget will receive \$657,677 from Sewer Enterprise Revenues to reimburse the Town for employee benefits and administrative costs related to sewer operations. The Stormwater Enterprise Fund will reimburse the Town for \$229,380 of employee benefits and administrative costs related to stormwater utility operations. The School Department will reimburse the Town \$169,612 for health insurance benefit costs for employees who work in the child care program. The PEG Access Cable Television Enterprise Fund will reimburse the Town \$73,049 for health insurance and administrative costs related to Chelmsford Telemedia operations.

In FY 2021, the Town will apply \$2,336,813 of Sewer Capital Improvement Account funds toward debt service costs associated with the later phases of the sewer project. These transfers are done in accordance with the Town's long-term plan for financing debt service costs for sewer system construction phases completed after 2003.



### Available Funds

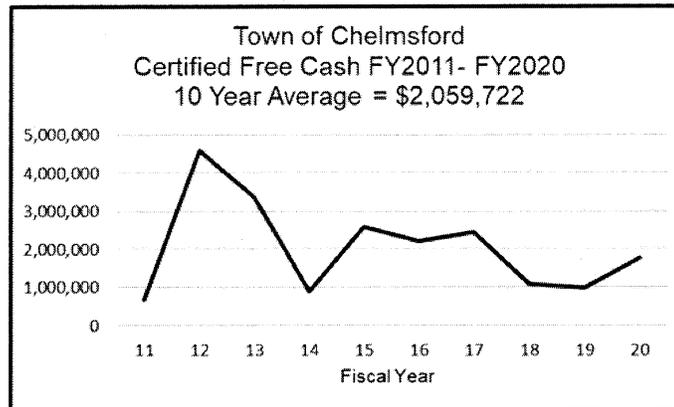
	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021
	Actual	Actual	Actual	Actual	Budgeted	Budgeted
Wetland Protection Act	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Sewer Betterments	\$2,409,167	\$2,401,036	\$2,392,859	\$ 950,000		
Sewer Capital Improvement Fund				\$1,427,727	\$2,367,748	\$2,336,813
Sewer User Fees Offset	\$ 546,853	\$ 565,993	\$ 581,152	\$ 636,190	\$ 652,705	\$ 657,677
Childcare Revolving Fund Benefits	\$ 139,660	\$ 145,386	\$ 156,290	\$ 159,260	\$ 159,260	\$ 169,612
PEG CATV Enterprise - Offset		\$ 95,063	\$ 67,265	\$ 68,435	\$ 68,972	\$ 73,049
Stormwater Enterprise -Offset					\$ 129,112	\$ 229,380
Stabilization Fund	\$ 920,695					\$2,000,000
Free Cash- Current Year	\$2,204,004	\$2,451,228	\$1,076,417	\$ 996,403	\$1,760,238	
Excluded Debt Bond Premiums					\$ 46,476	\$ 46,476
School E-Rate Reimbursements	\$ 79,076	\$ 62,053				
Transfer From Overlay Surplus						
School Construction	\$ 379,214					
<b>Total:</b>	<b>\$6,684,669</b>	<b>\$5,726,759</b>	<b>\$4,279,983</b>	<b>\$4,244,015</b>	<b>\$5,190,511</b>	<b>\$5,519,007</b>

### Reserves

Maintaining the existing level of Town services will require a transfer of \$2.0M from the General Stabilization Fund during FY21 . The Town's Stabilization Fund balance currently stands at \$11.3 million which equals approximately 8.2% of budgeted FY21 operating revenue. This is near the midpoint of our Town Financial Policy which requires that reserves be maintained between 5% – 10% of general operating revenues. Standard and Poor's upgraded the Town's credit rating to an unprecedented AA+ with a Stable Outlook in January 2014. This was the second bond rating upgrade for the Town since June 2012. Standard and Poor's affirmed the Town's bond rating at AA+ during our last review in April 2020. This is only one step below the highest possible rating of AAA. Analysts noted the rating reflected sustained improvement in the Town's financial position and performance as well as the Town's very strong financial management practices.

### Free Cash

The Town's Fiscal Year 2021 operating budget does not rely on any funding from Free Cash. After the close of the fiscal year, the Town will submit its balance sheet to the Massachusetts Department of Revenue (DOR). After the DOR certifies the Town's Free Cash, which generally arises from remaining balances in budget appropriations and revenues that exceeding the budget, a request will be made at Fall Town Meeting to transfer the Town's Free Cash into the Stabilization Fund, to balance the budget, to reduce the tax levy, or for other municipal purposes.



### **Enterprise Funds**

An enterprise fund establishes a separate accounting and financial reporting mechanism for municipal services that are provided for a fee.

### **Sewer Enterprise Fund**

The Town established a Sewer Enterprise Fund in Fiscal Year 2006. The Sewer Enterprise Fund has its own revenue and expenditures for sewer operations, rather than having those commingled with the Town's general operating budget.

### **Stormwater Enterprise Fund**

The Town established a Stormwater Enterprise Fund in May 2017. Stormwater utility operations commenced during the second half of FY2019.

### **Golf Course Enterprise Fund**

An Enterprise Fund was established for the Chelmsford Country Club (CCC) golf course beginning in FY2013 by Town Meeting vote in 2011. This allows the Town to dedicate any retained earnings from CCC operations toward future capital improvements at the golf course facility.

### **Public, Educational, and Governmental (PEG) Access Cable Television Enterprise Fund**

An Enterprise Fund was established for Chelmsford Telemedia operations beginning in FY2017 by Town Meeting vote in 2016.

### **Forum Ice Arena Enterprise Fund**

Town Meeting voted to establish an enterprise fund for the Chelmsford Forum Ice Arena beginning in FY2019.

Revenue and Expenditure details for all Enterprise Funds may be found at the end of Section G.



### FY2021 Expenditure Budget Overview

The Town's expenditures are divided into functional categories which become the legal budget appropriated at Town Meeting. These functional categories include Municipal Administration, Education, Public Safety, Public Works, Community Services, Benefits & Insurance, and Debt Service. State assessments and the Overlay account set aside for tax abatements are not appropriated at Town Meeting, but are a significant part of the Town's expenditures. Finally, financial warrant articles are the final piece of the Town's appropriations for the Fiscal Year.

#### Expenditure Budget Summary

	FY2017	FY2018	FY2019	FY2020	FY2021		%
	ACTUAL	ACTUAL	ACTUAL	BUDGET	Recommended	\$ Change	Change
<b>EXPENDITURES</b>							
Municipal Administration	\$2,992,433	\$3,031,796	\$3,271,047	\$3,452,514	\$3,611,212	158,698	4.60%
Chelmsford Schools	\$54,550,000	\$57,000,000	\$59,000,000	\$61,000,000	\$61,667,000	667,000	1.09%
Nashoba	\$2,828,220	\$2,887,511	\$3,042,583	\$3,101,017	\$3,445,195	344,178	11.10%
Out of District					\$54,000	54,000	
Public Safety	\$11,915,929	\$12,624,827	\$12,960,198	\$14,018,230	\$14,189,953	171,723	1.22%
Department of Public Works	\$6,688,218	\$6,759,670	\$6,969,806	\$7,346,772	\$7,149,989	-196,783	-2.68%
Municipal Facilities	\$1,582,276	\$1,653,537	\$1,765,986	\$1,737,335	\$1,937,582	200,247	11.53%
Cemetery Commission	\$331,256	\$327,031	\$345,075	\$366,417	\$368,865	2,448	0.67%
Community Services	\$1,049,830	\$1,041,463	\$1,082,642	\$1,284,948	\$1,301,365	16,417	1.28%
Library	\$1,868,504	\$1,957,571	\$2,029,676	\$2,107,976	\$2,153,736	45,760	2.17%
Benefits & Insurance	\$21,564,781	\$22,857,504	\$23,395,430	\$24,707,742	\$25,517,189	809,447	3.28%
Debt and Interest	\$14,066,441	\$14,366,743	\$14,186,968	\$14,143,945	\$13,049,349	-1,094,596	-7.74%
Warrant Articles	\$3,961,161	\$1,536,417	\$1,003,380	\$2,170,238	\$410,000	-1,760,238	-81.11%
State Assessments & Overlay	\$3,422,397	\$3,170,565	\$3,460,873	\$3,531,419	\$3,111,143	-420,276	-11.90%
<b>Total</b>	<b>\$126,821,446</b>	<b>\$129,214,635</b>	<b>\$132,513,664</b>	<b>\$138,968,553</b>	<b>\$137,966,578</b>	<b>-1,001,975</b>	<b>-0.72%</b>

The Town of Chelmsford's Fiscal Year 2021 budget is projected to decrease by \$1,001,975 or 0.72% from the revised FY2020 appropriations. After adjusting the FY20 budget by the transfer of \$1,760,238 of free cash, the increase in normal budgetary expenses from the prior fiscal year amounts to \$758,263 or 0.55%, which will curtail government operations.

The FY21 recommended budget seeks to maintain the Town's limited staffing levels in order to continue providing essential government services and operations. Personnel budgets include a 2% cost-of-living adjustment for non-union employees and step increases for eligible General Government staff as well as step and degree increases for eligible School staff.

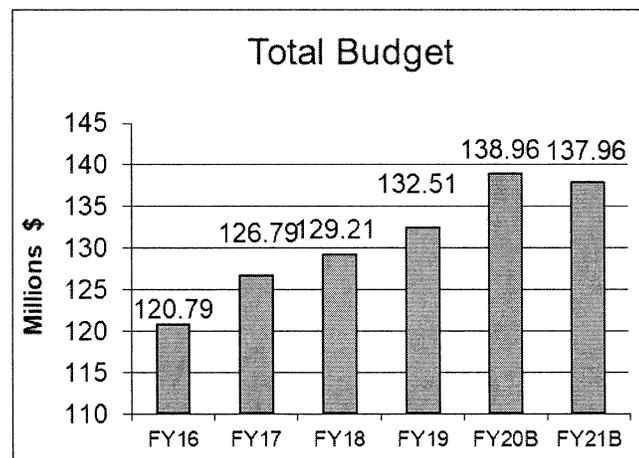


The FY21 budget increases due to two major cost drivers. Public Education, which includes the Chelmsford Public Schools, Nashoba Valley Technical High School, and the Charter School Assessment (included under State Assessments) increases \$1.08M. This is explained in greater detail under the Public Education section beginning on page A-15. Benefits and Insurance increases by \$809,447.

The Town's second largest budgetary expenditure behind education is employee benefits. For the upcoming fiscal year, the Town is budgeted to expend \$24.5 million for health insurance, retirement assessments, and other employee benefits. This amounts to 17.5% of the Town's budget. In FY21, out of every dollar the Town spends, 17.5 cents is for health insurance, retirement, and other employee benefits. This represents an increase of \$639,447 from the prior year. This area of the budget is explained in greater detail on page A-21. Debt service payments of \$13.04 million follow right behind employee benefits in the rank of Town expenditures. These two expenditure areas constitute over 27% of the Town's budget.

After reaching a low of \$1.2M in 2008, the Town's Stabilization Fund balance has increased during recent years. The current Stabilization balance is over \$11.3M. Since the proposed FY21 operating budget totals approximately \$137.96M, the Town's General Stabilization reserves equal 8.2% of budgeted operating revenues. This is near the midpoint of the 5-10% level required by our Town Financial Policies. After deducting a withdrawal of \$2.0M to maintain services in FY21, the projected balance will be \$9.3M or 6.8% of budgeted operating revenues. The Town's long term goal is to maintain the Stabilization Fund near 7.5% of budgeted operating revenues. Our level of cash reserves has a direct impact on the Town's bond rating assigned by rating agencies such as Standard and Poor's.

The following pages of this Expenditure Budget overview provide more detail by functional category of the impacts proposed by the FY2021 budget.





### Municipal Administration

The first of the budget categories is Municipal Administration, which increases in FY21 by \$158,698 or 4.6% to \$3.61 million, and represents about 2.6% of the total budget. These budgets include the offices and departments which support the direct service departments of the Town through overall management, legal services, financial management (including the collection of revenues and the maintenance of financial records), administration of elections, information technology, maintenance of municipal corporate records, personnel administration, and related ancillary services. Municipal Administration also currently includes planning and development services including conservation, appeals, and development review.

	FY2017	FY2018	FY2019	FY2020	FY2021	\$	%
	ACTUAL	ACTUAL	ACTUAL	BUDGET	Recommended	Change	Change
<b>MUNICIPAL ADMINISTRATION</b>							
<i>Personnel Services</i>	\$1,860,413	\$2,022,668	\$2,168,915	\$2,301,894	\$2,447,869	145,975	6.34%
<i>Expenses</i>	\$1,132,020	\$1,009,128	\$1,102,132	\$1,150,620	\$1,163,343	12,723	1.11%
<b>TOTAL BUDGET:</b>	<b>\$2,992,433</b>	<b>\$3,031,796</b>	<b>\$3,271,047</b>	<b>\$3,452,514</b>	<b>\$3,611,212</b>	<b>158,698</b>	<b>4.60%</b>

Beginning in FY21, funding for the full-time OSHA(Occupational Safety and Health) Compliance Officer has been moved from the Public Works operating budget to the Municipal Administration operating budget to better reflect the fact that this position serves all Town \* departments. Municipal Workplace Safety funding of \$87,137 accounts for 55% of the budgetary increase for Municipal Administration. The FY21 budget continues to provide funding for one full-time Director of Business Development to promote the Town and facilitate efforts to attract and retain businesses.

The Town continues to work in cooperation with the Northern Middlesex Council of Governments (NMCOG) and the neighboring communities of Bedford, Billerica, Burlington, and Lowell in a State-supported effort to market the Route 3 corridor for research and development, high technology, and other cutting-edge job growth. NMCOG's assessment to member communities increases 2.5% in FY21 to \$10,958. The Town is also participating in the Middlesex 3 Coalition, a regional partnership to foster economic growth.



## Public Education

Chelmsford offers three major opportunities for education for its student population: the Chelmsford Public Schools (grades K-12); the Nashoba Valley Technical High School which offers specialized vocational education for grades 9-12, both of which are included within the functional area of Public Education; and access to public charter schools which is funded in the non-appropriated category of State Assessments and Overlay. The total expenditure for education in FY21, including all three systems, is projected at \$67.06 million representing an increase of 1.08 million or 1.65%. Education spending in FY21 represents 48.6%, inclusive of Charter School spending, of the total budget not including overhead costs such as insurance, employee benefits, debt service and administrative and maintenance services.

The proposed Chelmsford Public School system budget increases by \$667,000 to \$61.67M in FY2021. This represents a budget increase of 1.1% and provides funding for the addition of the following positions: one Instructional Technology Specialist, two Technology Assistant, three Special Education Teachers at the elementary level, one Board Certified Behavior Analyst (BCBA) and one Special Education Teacher at McCarthy Middle School, one School Psychologist to support both middle schools, one BCBA at the elementary school level, 0.7 School Nurse (LPN) at CHS, one World Language Teacher at CHS, one Elementary Teacher at Center School to reduce class size. The budget also provides for the reallocation of two teaching positions at McCarthy Middle School and for the reduction of student activity and club fees. The School Department will continue to assume responsibility for approximately \$19,000 in benefit costs of those employees enrolled in the school lunch program as well as the \$169,612 in benefit costs for child care (daycare) employees.

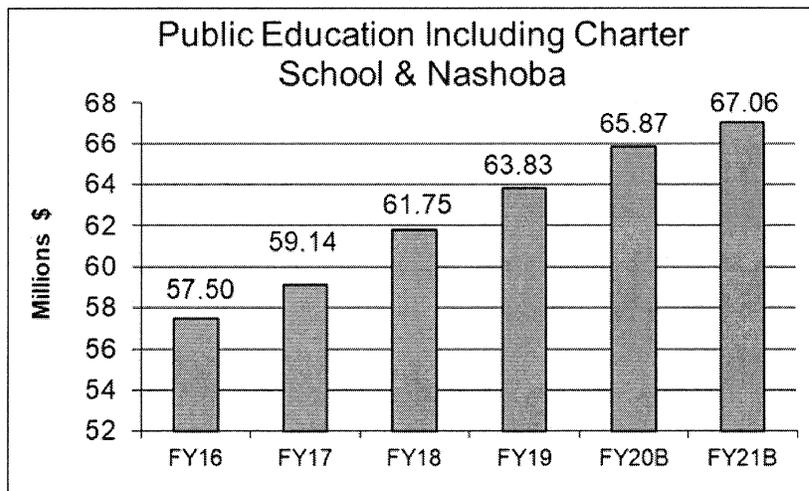
Chapter 70 State education funding is projected to be funded at \$8.95M for the upcoming fiscal year, a decrease of \$2,239,886 or 20%. This decrease is based on an estimated 20% reduction in State revenues for the upcoming year due to the economic downturn caused by the COVID-19 pandemic. Despite limited State Aid funding, the School budget continues to be funded above State Net School Spending Requirements, demonstrating the strong commitment of the Town to education. For more detail on the proposed education budget, interested readers should refer to the School Department's FY2021 budget document.

	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 Recommended	\$ Change	% Change
<b>CHELMSFORD PUBLIC SCHOOLS</b>	\$54,550,000	\$57,000,000	\$59,000,000	\$61,000,000	\$61,667,000	667,000	1.09%
<b>NASHOBA TECH. HIGH SCHOOL</b>	\$2,828,220	\$2,887,511	\$3,042,583	\$3,101,017	\$3,445,195	344,178	11.10%
<b>OUT OF DISTRICT</b>					\$54,000	54,000	
<b>CHARTER SCHOOLS (State Assessments)</b>	\$1,769,239	\$1,863,269	\$1,793,127	\$1,870,912	\$1,894,907	23,995	1.28%
<b>TOTAL PUBLIC EDUCATION</b>	\$59,147,459	\$61,750,780	\$63,835,710	\$65,971,929	\$67,061,102	1,089,173	1.65%



Chelmsford is one of eight member towns in the Nashoba Valley Technical School District. The Town’s assessment for FY21, plus funds for capital, transportation and debt service, has been certified by the Nashoba Tech School Committee to be \$3,445,195. The assessment represents an increase from FY20 of \$344,178 or 11.1%. The increase in the assessment is due to the enrollment of 14 additional Chelmsford students at Nashoba Tech for a total of 200 students. Chelmsford’s enrollment at Nashoba Tech has averaged 189 during the past five years.

The Charter School/ Tuition Assessment costs are contained within the budget category of State Assessments and Overlay expenses. Calculation of the cost of the Public Charter Schools is made by multiplying the average cost per pupil in the Chelmsford Public Schools by the number of Chelmsford students attending Charter Schools or out of district technical schools. Accordingly, as per pupil costs increase in the public school system, a larger amount is transferred to the Charter School. In FY21 the Charter School and School Choice costs have been projected to be \$1,894,907 with a reimbursement of \$305,886. The final calculation of the Charter School cost may change upon final enrollment figures on October 1.



**Public Safety**

Public Safety consists of Police, Fire, Inspections & Enforcement, Animal Control and Emergency Management Services is the second largest functional component within the Town’s budget, representing approximately 10.3% of total expenditures. For FY2021, Public Safety is proposed to increase by \$171,723 or 1.2% from FY2020 levels to \$14.18 million. Personnel costs account for approximately 91% of the Public Safety budget. The demand for public safety services has continued to increase during recent years.



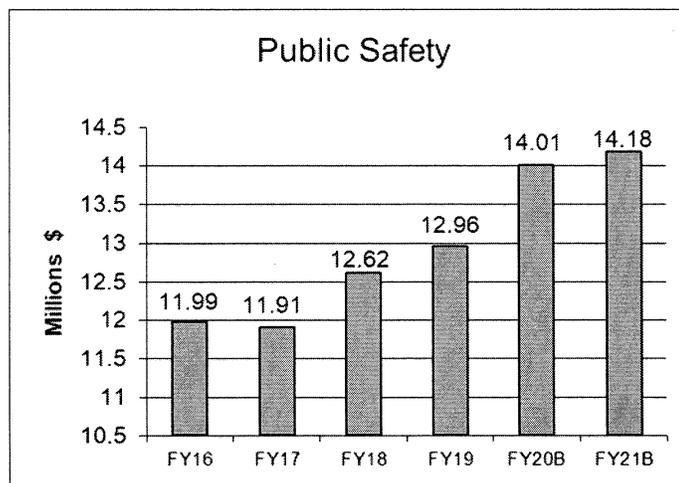
# Expenditure Budget

	FY2017	FY2018	FY2019	FY2020	FY2021	\$	%
	ACTUAL	ACTUAL	ACTUAL	BUDGET	Recommended	Change	Change
<b>SUMMARY</b>							
<b>PUBLIC SAFETY</b>							
<i>Personnel Services</i>	\$10,814,469	\$11,499,156	\$11,806,870	\$12,824,700	\$12,986,513	161,813	1.26%
<i>Expenses</i>	\$1,101,460	\$1,125,671	\$1,153,328	\$1,193,530	\$1,203,440	9,910	0.83%
<b>TOTAL BUDGET:</b>	<b>\$11,915,929</b>	<b>\$12,624,827</b>	<b>\$12,960,198</b>	<b>\$14,018,230</b>	<b>\$14,189,953</b>	<b>171,723</b>	<b>1.22%</b>

The Police Department budget increases overall by \$481,875 or 6.85%. The FY21 personnel budget maintains staffing of 37 patrol officers. During the past calendar year, the Department responded to 36,746 calls. The FY2021 Police expense budget provides \$135,000 for the replacement of three police patrol vehicles, a reduction of one vehicle from FY20.

The Fire Department budget decreases overall by \$338,168 or 5.0%. This budget provides funding for 52 full-time firefighters and provides staffing for the continued operation of all five fire stations. Unforeseen overtime costs due to injuries or other factors may result in station closings. The number of fire calls has decreased by over 600 or 8.7% during the past calendar year. Limited funding for overtime coverage means the Fire Department will occasionally operate with a compliment of only 11 firefighters on duty.

The final component of the Public Safety function is Inspection and Enforcement Services which includes the Building Inspector, Plumbing and Gas Inspector, Electrical Inspector, Animal Inspector, and Sealer of Weights and Measures. These individuals are responsible for the enforcement of state and local safety and regulatory laws. The Town contracts with NMCOG for services provided by a regional Sealer of Weights and Measures. The budget for these departments is funded at \$356,690 for the next fiscal year.





### Public Works

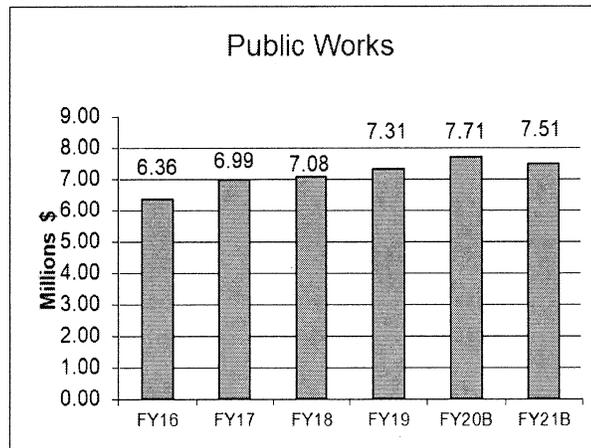
One of the most important aspects of a community is its infrastructure such as roads, sewers, drainage system; and its facilities such as parks, cemeteries, and public buildings. All of these are assets of the Town that need to be maintained in order to protect the public's investment and to operate the facilities properly. The Town's Public Works function is divided into three entities: the Department of Public Works (DPW), the Cemetery Commission, and Municipal Facilities. Public Works Divisions include Engineering, Highway, Sewer, Stormwater, Parks, Solid Waste, Streetlights, Public Trees and Public Buildings. The Sewer and Stormwater Divisions are Enterprise Funds, meaning they are supported through user fees rather than tax dollars. The Cemetery Commission maintains and operates the Town's six public cemeteries. The Municipal Facilities Department provides for central administration of maintenance for all schools and other buildings owned by the Town.

### **PUBLIC WORKS SUMMARY (Includes Cemetery Commission)**

	FY2017	FY2018	FY2019	FY2020	FY2021	\$	%
	ACTUAL	ACTUAL	ACTUAL	BUDGET	Recommended	Change	Change
<b>SUMMARY</b>							
<b>PUBLIC WORKS</b>							
<i>Personnel Services</i>	\$2,113,451	\$2,138,586	\$2,195,963	\$2,420,769	\$2,452,090	31,321	1.29%
<i>Expenses</i>	\$3,441,837	\$3,512,614	\$4,034,957	\$3,792,420	\$4,066,764	274,344	7.23%
<i>Snow &amp; Ice</i>	\$1,440,667	\$1,435,500	\$1,083,961	\$1,500,000	\$1,000,000	-500,000	-33.33%
<b>TOTAL BUDGET:</b>	<b>\$6,995,955</b>	<b>\$7,086,700</b>	<b>\$7,314,881</b>	<b>\$7,713,189</b>	<b>\$7,518,854</b>	<b>-194,335</b>	<b>-2.52%</b>

For FY2021, the budget for Public Works decreases by \$194,335 or 2.5%. The proposed FY21 snow and ice budget is funded at \$1.0M, a reduction of \$500,000 or 33.3%. Based on recent years, this should be sufficient for the winter season. State law allows a municipality to over-expend the Snow and Ice account. However, the deficit must be raised within the property tax levy during the subsequent fiscal year.

Solid waste disposal costs are projected to increase by \$276,728 or 32% in FY21. This is due to a significant increase in disposal tonnage as residents increase their time spent at home for work and leisure activities. The Department of Public Works will operate with 52.0 FTE positions during the upcoming fiscal year. Funding for the full-time OSHA (Occupational Safety and Health Administration) Compliance Officer has been moved to the Municipal Administration operating budget beginning in FY21.



**Municipal Facilities Department**

	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 Recommended	\$ Change	% Change
<b>MUNICIPAL FACILITIES</b>							
<i>Personnel Services</i>	\$797,826	\$848,627	\$868,141	\$897,755	\$946,962	49,207	5.48%
<i>Expenses</i>	\$784,450	\$804,910	\$897,845	\$839,580	\$990,620	151,040	17.99%
<b>TOTAL BUDGET:</b>	<b>\$1,582,276</b>	<b>\$1,653,537</b>	<b>\$1,765,986</b>	<b>\$1,737,335</b>	<b>\$1,937,582</b>	<b>200,247</b>	<b>11.53%</b>

The Municipal Facilities department was established by Town Meeting in October 2004 and was included in the amendments to the Town Charter. The maintenance of School and General Government buildings is performed by an integrated department.

The proposed Municipal Facilities budget increases by \$200,247 or 11.5% for the coming fiscal year. The budget provides funding for all current maintenance employees. Aging school and municipal buildings have increased the maintenance responsibilities of the Facilities Department. Municipal Facilities maintains 26 buildings across the Town as well as park and non-conservation lands.

**Community Services and Library**

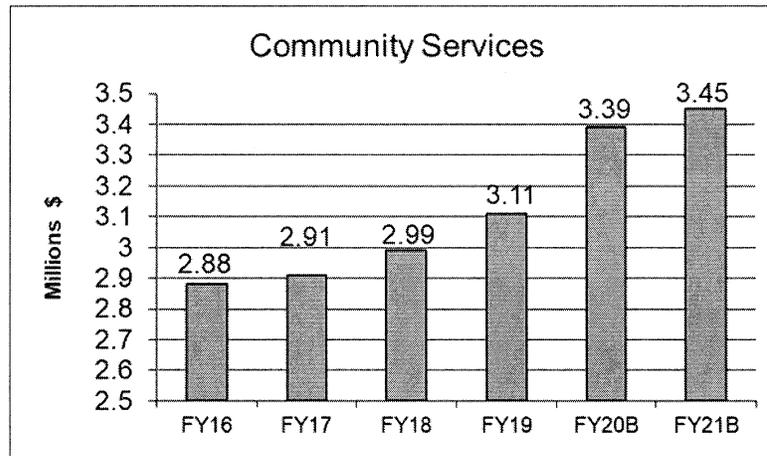
The final operational element of Chelmsford’s government is the variety of human service, cultural and recreational programs and departments that are included within the category of Community Services. This includes Veterans Services, the Council on Aging/Senior Center, Board of Health, and volunteer committees such as the Historical Commission and the Cultural Council. The Library Department will also be highlighted in this section.



For FY21, the \$1,301,365 total budget for Community Services increases by \$16,417 or 1.3% from the current fiscal year. Funding is maintained for the Community Services Coordinator that serves as a resource and advocate for residents who are confronted with a variety of behavioral and physical health issues. The Veterans’ benefits budget line decreases by \$20,000 during the upcoming fiscal year due to a decrease in benefits claims. The budget for the Council on Aging increases by \$15,783 or 3.2% to maintain current staffing levels and programs at the Senior Center. Although low market interest rates have decreased investment earnings, the Friends of the Senior Center will continue its efforts to support the operations of the facility. Additionally, \$32,000 has been included in the budget to hire lifeguards for the Town’s beaches at Freeman Lake and Heart Pond.

The budget for the Library increases by \$45,760 or 2.17% to provide a budget that exceeds certification requirements from the Massachusetts Board of Library Commissioners. State certification maintains the Town’s eligibility for State library aid of approximately \$43,000 per year and allows the Town to participate in the Merrimack Valley regional consortium that provides inter-library loan of materials. The proposed personnel budget includes funding to maintain Sunday hours at the Adams Library.

**Community Services Summary including Library**





## **Benefits and Insurance**

The Benefits and Insurance budget funds the Town-wide insurances for municipal buildings, vehicles, and workers compensation. The employee benefit costs for health insurance premiums, retirement assessments, Medicare payroll taxes, and unemployment costs are centrally administered and funded for efficiency.

Behind education, employee benefits are the second largest budgetary expense for the Town. The FY21 health insurance budget of nearly \$12.83M represents approximately 9.3% of the overall budget. During FY20, the number of active employee subscribers increased by sixteen and the number of retiree subscribers increased by twenty. Of the 1,587 total subscribers, retirees account for 923 or 58% of the total.

To address the high cost of employee benefits, the Town adopted the 2011 municipal health insurance reform law, which altered plan benefits to a level that is equivalent to those provided under the most subscribed plans under the Massachusetts Group Insurance Commission (GIC). This reform has generated significant savings for the Town. Health insurance premiums will increase by 6.5% for FY2021.

The Town's FY21 assessment by the Middlesex County Retirement System (MCRS) increases by 7.2% or \$639,320 to \$9.51M. This increase is the result of an actuarial update of the Town's funding obligations that are necessary to eliminate the unfunded pension liability by 2037.

The Employee Benefits budget includes \$1.0M in funding toward the Town's \$70.5M OPEB liability. This represents a reduction of \$500,000 from FY20 due to the uncertainty over the funding levels of State Aid for the coming year.

## **Debt and Interest**

In order to complete certain capital projects, such as the construction of the sewer system, the purchase and installation of modular classrooms at the Town's elementary schools, and construction of the Center fire station, it is necessary and advantageous for the Town to borrow funds through the sale of municipal bonds. With this borrowing comes the responsibility to effectively manage this debt and the obvious requirement of repayment until it is retired.

The Town's total outstanding debt was \$80,892,516 at the close of FY2019. Nearly two-thirds of this amount is for the town-wide sewer construction, ESCO energy-saving management contract, modular classrooms, and Center Fire Station projects. The current fiscal year's budgeted debt service amounts to \$14,143,945. For FY2021, the Town's debt service payments are estimated to be \$13,049,349. This is a decrease of \$1,094,596 or 3.28%. Non-excluded debt service, which is funded within the tax levy, decreases by \$481,565 to \$7,061,627. Excluded debt service or the amount of the debt service that is excluded from the property tax limitations of Proposition 2½ for the sewer, school, and DPW construction projects is forecasted to decrease by \$582,096 (13.75%) to a total of \$3,650,909.



The non-excluded debt service budget funds the continuation of the Town's long-term capital improvement program, which is described in more detail under Article 9. It also funds four completed building projects: the Police Station, the Center Fire Station, ESCO project, and the purchase and installation of modular classrooms at four elementary schools. Betterment-funded debt service, for sewer construction project phases financed after 2003, decreases by \$30,935 or 1.3% to \$2,336,813 as the Town continues making payments on loans used to finance the final phases of the sewer project. Betterment-funded debt service is funded outside the tax levy through betterment and sewer capital construction fee revenue.

The Town's actual debt service costs for FY21 will not be known until the Town issues some new long-term bonds in September 2020. Once actual debt service for the upcoming fiscal year is known, the debt service budget will be adjusted at the Fall Annual Town Meeting.

The Town Manager and Board of Selectmen support a repayment schedule of 20 years or less for all General Obligation Debt. Typically, larger building projects such as the Police Station, Center Fire Station, DPW facility, and Modular Classrooms are bonded for fifteen to twenty years, while General Fund debt for projects listed in the Capital Budget is usually retired within five to ten years. The goal is to finance projects for the shortest term feasible to ensure bonds are paid off well before the useful life of the capital asset expires.

Bond-rating agencies recommend that long-term debt payments range between 5% and 15% of a town's total operating budget. For FY2021, it is projected that approximately 9.5% of the operating budget of the Town will go towards principal reduction and interest on debt. In April 2020, Standard and Poor's affirmed the Town's bond rating at an unprecedented AA+. Analysts noted that the strong rating reflected sustained improvement in the Town's financial position and strong financial management practices. The current Stabilization balance of just over \$11.3M represents 8.2% of the Town's proposed FY21 operating budget.

### **Warrant Articles and Non-Appropriated Expenses**

In addition to the operating budget articles that are put before Town Meeting, there are often several articles of financial consequence brought before Town Meeting. The FY21 appropriation to the Finance Committee Reserve Fund has been level funded at \$400,000 to provide additional budgetary flexibility for unanticipated expenditures or revenue reductions. This fund is utilized for extraordinary and unforeseen expenses that may arise during the course of the fiscal year. This amount may be adjusted at the Fall Town Meeting.

The total FY2021 Budget also includes certain costs that are not voted upon by Town Meeting. These non-appropriated expenses consist of State Assessments and the Town's Overlay account that funds property tax abatements. The State Assessments are primarily composed of tuition assessments for the Charter and School Choice program and for the Town's participation in the Lowell Regional Transit Authority.



Charter School and School Choice tuition assessments. Traditionally, fluctuations in projected and actual Charter School enrollment figures have made it difficult to forecast State Assessments and reimbursement levels.

The Town's Overlay account for property tax abatements is funded at \$550,000, a decrease of \$390,472. Property tax abatements for the senior tax work-off program are also funded from this account.

Detailed line items for the Town's FY21 operating budget are found in the upcoming pages. This is followed by the budget information for the Sewer Enterprise Fund, Stormwater Enterprise Fund, Golf Course Enterprise Fund; Public, Educational, and Governmental Access Cable Television Enterprise Fund, and Forum Ice Arena Enterprise Fund. Enterprise Funds are established in accordance with Massachusetts General Laws Chapter 44, Section 53F ½. This creates a separate accounting and financial reporting mechanism. This means that Enterprise Fund revenues and expenditures are accounted for separately and not commingled with the Town's General Fund operating budget. Finally, the Town's FY21 Capital Expenditure Plan is presented in Section H.

### **Sewer Enterprise Fund**

The Town voted to establish a Sewer Enterprise Fund in FY2006 for sanitary sewer system services that are provided for a fee.

The total FY21 Sewer Enterprise budget increases by \$21,960 or 0.48% to \$4,597,787. Sewer Personnel Services expenditures increase by \$43,368. Total Direct expenses decrease by \$26,380. Capital outlay includes \$70,000 of funding for one-third of the cost for the GIS flyover data update project (\$50,000) and SCADA upgrades (\$20,000). The user fee paid to the City of Lowell for treatment and disposal remains level funded at \$1.70M. The expense budget also includes \$150,000 of funding for the maintenance of single-family residential grinder pumps.

Sewer Indirect expenses of \$657,677 increase slightly by \$4,972 or 0.76% over FY20, due to insurance costs. Indirect costs are appropriated in the FY21 Town operating budget as a revenue source under Available Funds and pay for administrative costs, including accounting, collections and employee benefits, which are provided by the Town.



### **Stormwater Enterprise Fund**

A Stormwater Enterprise fund was approved by Town Meeting vote in May 2017 due to new stormwater regulations released by the U.S. Environmental Protection agency, which require the Town to increase the level of maintenance, upgrade drainage system components, and begin monitoring stormwater outfalls. Stormwater utility operations commenced in January 2019. The proposed FY21 budget of \$1,104,246 includes \$586,446 for Personnel Services and Direct Expenses of \$517,800. Indirect Costs of \$229,380 are appropriated under Available Funds to pay for administrative and employee benefit costs which are paid by the Town.

### **Golf Course Enterprise Fund**

Town Meeting voted in October 2011 to establish an Enterprise Fund for the Chelmsford Country Club golf course beginning in FY13. This allows the Town to dedicate any surplus revenue earned from operations, including golf course play and function hall rentals, toward future capital improvements at this facility. The expense budget for FY21 is \$30,000.

### **Public, Educational, and Governmental (PEG) Access Cable Television Enterprise Fund**

Town Meeting voted in April 2016 to establish an enterprise fund for Chelmsford Telemedia operations beginning in FY2017. The total FY21 PEG Access Cable Television Enterprise budget is \$602,460, an 11% increase from the prior year. This includes personnel services expenditures of \$402,885 direct expenses of \$199,575 and indirect expenses of \$73,049. Capital outlay funding increases by \$22,000 to \$63,000 to restore some reductions during FY20. Revenue has been stable but may decline over the long term due to two key changes in the cable television market: changing FCC Regulations for funding provided by cable companies and declining cable subscriptions. Indirect costs are appropriated in the FY21 Town operating budget as a revenue source under Available Funds and pay for administrative and employee benefit costs for Chelmsford Telemedia, which are provided by the Town.

### **Forum Ice Arena Enterprise Fund**

Town Meeting voted in April 2018 to establish an Enterprise Fund for the Chelmsford Forum Ice Arena facility beginning in FY19. The Town acquired the Forum from the Commonwealth of Massachusetts during February 2018. This will allow the Town to dedicate any surplus revenue earned from operations toward future capital improvements at this facility. The expense budget for FY21 is \$110,000.



## STAFFING HISTORY (Full Time Equivalency)

		FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY20-21	4 YR
GENERAL GOVERNMENT DEPARTMENT		FTEs	FTEs	FTEs	FTEs	FTEs	Change	Change
EXECUTIVE OFFICE		4.10	5.10	5.10	5.10	6.10	1.0	2.0
FINANCE DEPARTMENT		13.00	14.00	14.00	14.00	14.00	0.0	1.0
TOWN CLERK		4.00	4.00	4.00	4.00	4.00	0.0	0.0
PLANNING & DEVELOPMENT		3.00	3.00	3.00	3.00	3.00	0.0	0.0
POLICE DEPARTMENT		68.00	69.00	69.00	70.00	70.00	0.0	2.0
FIRE DEPARTMENT		63.50	63.50	63.50	63.50	63.50	0.0	0.0
INSPECTIONS & ENFORCEMENT		3.98	3.98	4.48	3.98	3.98	0.0	0.0
DEPT OF PUBLIC WORKS		27.50	27.50	27.50	28.50	27.50	-1.0	0.0
DPW - SEWER DIV. (ENTERPRISE)		12.50	12.50	14.50	14.50	14.50	0.0	2.0
DPW - STORMWATER DIV. (ENTERPR.)				6.00	9.00	9.00	0.0	9.0
CEMETERY COMMISSION		4.40	4.40	4.40	4.40	4.40	0.0	0.0
MUNICIPAL FACILITIES		14.50	14.50	14.50	14.50	14.50	0.0	0.0
HUMAN SERVICES		7.50	7.50	7.50	8.50	8.50	0.0	1.0
BOARD OF HEALTH		4.30	4.33	5.63	5.20	5.20	0.0	0.9
LIBRARY		25.09	25.20	25.70	25.70	25.70	0.0	0.6
<b>General Government Sub-Total</b>		<b>255.37</b>	<b>258.51</b>	<b>268.81</b>	<b>273.88</b>	<b>273.88</b>	<b>0.00</b>	<b>18.51</b>
SCHOOL DEPARTMENT		FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY20-21	4 YR
		FTEs	FTEs	FTEs	FTEs	FTEs	Change	Change
ADMINISTRATIVE	PROFESSIONAL	5.00	5.00	5.00	5.00	5.00	0.0	0.0
	SUPPORT	9.70	9.70	9.70	10.70	10.70	0.0	1.0
PRINCIPALS	PROFESSIONAL	12.00	12.00	14.00	16.00	16.00	0.0	4.0
	SUPPORT	12.00	12.00	12.00	12.00	12.00	0.0	0.0
CURRICULUM COORDINATORS								
	PROFESSIONAL	8.00	8.00	10.00	11.00	11.00	0.0	3.0
	SUPPORT	1.00	1.00	1.00	1.00	1.00	0.0	0.0
DEPARTMENT HEADS								
	PROFESSIONAL	1.00	1.00	1.00	1.00	1.00	0.0	0.0
TEACHING	PROFESSIONAL	307.60	312.80	310.60	308.60	308.90	0.3	1.3
	SUPPORT	55.00	63.00	63.00	63.00	63.00	0.0	8.0
LIBRARY/MEDIA	PROFESSIONAL	7.00	7.00	7.00	7.00	7.00	0.0	0.0
	SUPPORT	6.00	6.00	6.00	6.00	8.00	2.0	2.0
TECHNOLOGY	PROFESSIONAL	1.00	1.00	1.00	1.00	1.00	0.0	0.0
	SUPPORT	7.00	7.00	7.00	7.00	7.00	0.0	0.0
GUIDANCE & PSYCH.	PROFESSIONAL	23.00	25.00	25.00	26.00	27.00	1.0	4.0
	SUPPORT	2.00	2.00	2.00	2.00	2.00	0.0	0.0
NURSING								
	PROFESSIONAL	9.90	9.90	9.90	9.90	10.60	0.7	0.7
ATHLETICS	PROFESSIONAL	2.00	2.00	2.00	2.00	2.00	0.0	0.0
	SUPPORT	1.40	1.40	1.40	1.40	1.40	0.0	0.0
SCHOOL SECURITY								
	SUPPORT	4.00	4.00	4.00	4.00	4.00	0.0	0.0
CUSTODIAL	PROFESSIONAL	1.00	1.00	1.00	1.00	1.00	0.0	0.0
	SUPPORT	10.30	10.30	10.30	10.30	10.30	0.0	0.0
TRANSPORTATION	PROFESSIONAL	3.00	4.00	4.00	4.00	4.00	0.0	1.0
	SUPPORT	0.00	0.00	0.00	0.00	0.00	0.0	0.0
OCCUP / PHYSICAL THERAPISTS								
	PROFESSIONAL	4.40	4.40	4.40	4.40	4.40	0.0	0.0
	SUPPORT	1.00	1.00	1.00	1.00	1.00	0.0	0.0
SPED SUPERVISION	PROFESSIONAL	5.00	5.00	6.00	7.00	7.00	0.0	2.0
	SUPPORT	2.50	2.00	2.00	2.00	2.00	0.0	-0.5
SPED TEACHING	PROFESSIONAL	73.50	75.50	77.50	79.00	85.00	6.0	11.5
	SUPPORT	155.50	160.50	164.50	169.50	169.50	0.0	14.0
<b>School Sub-Total</b>		<b>730.80</b>	<b>753.50</b>	<b>762.30</b>	<b>772.80</b>	<b>782.80</b>	<b>10.00</b>	<b>52.00</b>
<b>TOTAL GENERAL GOV'T &amp; SCHOOL FTE:</b>		<b>986.17</b>	<b>1012.01</b>	<b>1031.11</b>	<b>1046.68</b>	<b>1056.68</b>	<b>10.00</b>	<b>70.51</b>

**Town of Chelmsford**  
**FY2021**  
**Town Manager's**  
**Final Recommendation**  
**June 17, 2020**

	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 Proposed	\$ Change	% Change
<b>BUDGET SUMMARY</b>								
<b>REVENUES</b>								
Local Taxes	\$89,718,236	\$94,109,746	\$97,968,735	\$101,837,474	\$105,916,601	\$109,538,862	3,622,261	3.42%
State Aid	\$16,074,348	\$16,599,846	\$16,866,103	\$17,356,318	\$17,436,441	\$13,966,102	-3,470,339	-19.90%
Available Funds	\$6,684,668	\$5,726,759	\$4,279,981	\$4,244,015	\$5,190,511	\$5,519,007	328,496	6.33%
Local Receipts	\$10,278,329	\$10,484,442	\$10,435,923	\$11,782,213	\$10,425,000	\$8,942,607	-1,482,393	-14.22%
<b>Total</b>	<b>\$122,755,581</b>	<b>\$126,920,793</b>	<b>\$129,550,742</b>	<b>\$135,220,020</b>	<b>\$138,968,553</b>	<b>\$137,966,578</b>	<b>-1,001,975</b>	<b>-0.72%</b>
<b>EXPENDITURES</b>								
Municipal Administration	\$2,844,846	\$2,992,433	\$3,031,796	\$3,271,047	\$3,452,514	\$3,611,212	158,699	4.60%
Chelmsford Schools	\$52,900,000	\$54,550,000	\$57,000,000	\$59,000,000	\$61,000,000	\$61,667,000	667,000	1.09%
Nashoba	\$2,818,047	\$2,828,220	\$2,887,511	\$3,042,583	\$3,101,017	\$3,445,195	344,178	11.10%
Out of District						\$54,000	54,000	
Public Safety	\$11,996,906	\$11,915,929	\$12,624,827	\$12,960,198	\$14,018,230	\$14,189,953	171,723	1.22%
Department of Public Works	\$6,064,140	\$6,664,699	\$6,759,670	\$6,969,806	\$7,346,772	\$7,149,989	-196,783	-2.68%
Municipal Facilities	\$1,441,031	\$1,582,276	\$1,653,537	\$1,765,986	\$1,737,335	\$1,937,582	200,247	11.53%
Cemetery Commission	\$296,243	\$331,256	\$327,031	\$345,075	\$366,417	\$368,865	2,448	0.67%
Community Services	\$1,024,446	\$1,049,830	\$1,041,463	\$1,082,642	\$1,284,948	\$1,301,365	16,417	1.28%
Library	\$1,860,752	\$1,868,504	\$1,957,571	\$2,029,676	\$2,107,976	\$2,153,736	45,760	2.17%
Benefits & Insurance	\$20,065,163	\$21,564,781	\$22,857,504	\$23,395,430	\$24,707,742	\$25,517,189	809,447	3.28%
Debt and Interest	\$13,887,228	\$14,066,441	\$14,366,743	\$14,186,968	\$14,143,945	\$13,049,349	-1,094,596	-7.74%
Warrant Articles	\$1,807,086	\$3,961,161	\$1,536,417	\$1,003,380	\$2,170,238	\$410,000	-1,760,238	-81.11%
State Assessments & Overlay	\$3,786,941	\$3,422,397	\$3,170,565	\$3,460,873	\$3,531,419	\$3,111,143	-420,276	-11.90%
<b>Total</b>	<b>\$120,792,830</b>	<b>\$126,797,926</b>	<b>\$129,214,635</b>	<b>\$132,513,666</b>	<b>\$138,968,553</b>	<b>\$137,966,578</b>	<b>-1,001,975</b>	<b>-0.72%</b>

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# **B: Municipal Administration**

Town of Chelmsford  
 FY2021  
 Town Manager's  
 Final Recommendation  
 June 17, 2020

**EXPENDITURES**

**SUMMARY**

**MUNICIPAL ADMINISTRATION**

	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 Proposed	\$ Change	% Change
<i>Personnel Services</i>	\$1,772,561	\$1,860,413	\$2,022,668	\$2,168,915	\$2,301,894	\$2,447,869	145,976	6.34%
<i>Expenses</i>	\$1,072,285	\$1,132,020	\$1,009,128	\$1,102,132	\$1,150,620	\$1,163,343	12,723	1.11%
<i>Assessor's Legal Services</i>								
TOTAL BUDGET	\$2,844,846	\$2,992,433	\$3,031,796	\$3,271,047	\$3,452,514	\$3,611,212	158,699	4.60%

**Town of Chelmsford**  
**FY2021**  
**Town Manager's**  
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	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 Proposed	\$ Change	% Change
<i>Personnel Services</i>	\$389,770	\$411,414	\$472,215	\$548,291	\$593,595	\$694,364	100,770	16.98%
<i>Expenses</i>	\$54,191	\$55,079	\$71,666	\$90,169	\$72,650	\$74,350	1,700	2.34%
<b>TOTAL BUDGET</b>	<b>\$443,962</b>	<b>\$466,492</b>	<b>\$543,881</b>	<b>\$638,460</b>	<b>\$666,245</b>	<b>\$768,714</b>	<b>102,470</b>	<b>15.38%</b>

**EXECUTIVE OFFICE**

Personnel	FY2016		FY2017		FY2018		FY2019		FY2020		FY2021	
	Position	FTE	Position	FTE								
Town Manager		1		1		1		1		1		1
Assistant Town Manager												
Director of Business Development				1		1		1		1		1
Assistant to the Town Manager				1		1		1		1		1
Senior Administrative Assistant				1		1		1		1		1
Human Resources Director				1		1		1		1		1
Municipal Safety Specialist				1		1		1		Moved from DPW		1
Board of Selectmen Meeting Clerk		0.10		0.10		0.10		0.10		0.10		0.10
		4.10		4.10		5.10		5.10		5.10		6.10
												1
												19.61%

**Town of Chelemsford**  
**FY2021**  
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**June 17, 2020**

**BOARD OF SELECTMEN 011220**

*Personnel Services*

	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 Proposed	\$ Change	% Change
51100 Elected	\$51,189	\$53,836	\$56,358	\$60,909	\$66,679	\$69,447	2,768	4.15%
51110 Full Time Extra Day	\$3,774	\$6,708	\$3,497	\$4,987	\$7,500	\$7,500		
51120 Part Time	\$1,686	\$1,603						
51430 Longevity								
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$7,445	\$12,919	\$2,726	\$2,807				
51520 Holidays								
51530 Personal Days								
51570 Funeral Leave								
51540 Sick Days								
51000 Total	\$64,093	\$75,066	\$62,581	\$68,703	\$74,179	\$76,947	2,768	3.73%

*Expenses*

53410 Telephone				\$100				
53420 Postage	\$250			\$4,322				
53990 Contracted Services	\$1,398	\$861	\$212	\$286	\$1,250	\$1,000	-250	-20.00%
54200 Office Supplies	\$387	\$318	\$972	\$446	\$500	\$500		
54860 Newspaper Advertisements	\$1,015	\$1,804	\$878	\$741	\$1,750	\$750	-1,000	-57.14%
57100 In State Travel	\$7,534	\$7,189	\$7,369		\$7,500	\$7,500		
57310 Dues & Subscriptions								
57800 Other Charges/Expenses								
54000 Total	\$10,584	\$10,171	\$9,431	\$5,896	\$11,000	\$9,750	-1,250	-11.36%
<b>TOTAL BUDGET</b>	<b>\$74,678</b>	<b>\$85,237</b>	<b>\$72,012</b>	<b>\$74,599</b>	<b>\$85,179</b>	<b>\$86,697</b>	<b>1,518</b>	<b>1.78%</b>

**Town of Chelemsford**  
**FY2021**  
**Town Manager's**  
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**June 17, 2020**

**TOWN MANAGER 011230**

	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 Proposed	\$ Change	% Change
<b>Personnel Services</b>								
51110 Full Time	\$221,317	\$220,095	\$283,301	\$341,487	\$403,300	\$418,874	15,574	3.86%
51120 Part Time		\$513						
51430 Longevity Extra Day	\$1,615	\$3,591	\$5,040	\$5,760	\$5,880	\$5,993	114	1.93%
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$8,174	\$11,195	\$16,165	\$25,112				
51520 Holidays								
51530 Personal Days								
51540 Sick Days								
51570 Funeral Leave								
51590 Wellness Bonus								
51000 51000 Total	\$231,106	\$235,393	\$304,506	\$372,339	\$409,180	\$424,867	15,688	3.83%
<b>Expenses</b>								
52460 Repair Equipment	\$3,301	\$2,000	\$2,632	\$2,881	\$3,700	\$3,000	-700	-18.92%
53410 Telephone	\$550	\$865	\$40	\$266	\$900	\$300	-600	-66.67%
53990 Contract Services	\$11,780	\$7,312	\$26,062	\$17,631	\$7,500	\$10,000	2,500	33.33%
54200 Office Supplies	\$6,110	\$5,804	\$8,525	\$8,911	\$6,000	\$6,000		
54860 Newspaper Advertisements	\$968	\$628	\$518	\$471	\$600	\$600		
57100 In State Travel	\$1,842	\$2,194	\$1,608	\$3,112	\$2,000	\$2,000		
57120 Expense Allowance	\$7,198	\$7,278	\$7,200	\$7,620	\$7,200	\$7,200		
57200 Out of State Travel								
57310 Dues & Subscriptions	\$6,841	\$13,555	\$7,615	\$15,192	\$7,000	\$7,000		
57810 Staff Education	\$72		\$1,810	\$2,595	\$750	\$750		
58000 Outlay								
58510 New Equipment Business Development				\$11,482	\$20,000	\$15,000	-5,000	-25.00%
54000 Total	\$38,662	\$39,656	\$66,009	\$70,161	\$55,650	\$51,850	-3,800	-6.83%
<b>TOTAL BUDGET</b>	<b>\$269,768</b>	<b>\$275,049</b>	<b>\$360,515</b>	<b>\$442,499</b>	<b>\$464,830</b>	<b>\$476,717</b>	<b>11,888</b>	<b>2.56%</b>

**Town of Chelmsford**  
**FY2021**  
**Town Manager's**  
**Final Recommendation**  
**June 17, 2020**

	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 Proposed	\$ Change	% Change
<b>HUMAN RESOURCES 011520</b>								
<i>Personnel Services</i>								
51110 Full Time	\$78,548	\$80,911	\$88,486	\$79,968	\$103,996	\$105,672	1,676	1.61%
51430 Longevity	\$5,353	\$5,715	\$5,952	\$6,071	\$6,240	\$6,341	101	1.62%
51120 Part Time		\$214						
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$10,670	\$14,116	\$10,690	\$21,211				
51520 Holidays								
51000 Total	\$94,571	\$100,955	\$105,128	\$107,250	\$110,236	\$112,013	1,777	1.61%
<i>Expenses</i>								
53410 Telephone			\$106	\$236				
53420 Postage				\$100	\$900	\$100		
54200 Office Supplies	\$420	\$1,025	\$55	\$8,550	\$750	\$750	-800	-88.89%
54860 Newspaper Advertisements								
57100 In State Travel	\$770	\$613	\$1,049	\$938	\$400	\$600	200	50.00%
57310 Dues & Subscriptions	\$810	\$440	\$509	\$689	\$750	\$700	-50	-6.67%
57800 Other Charges/Expenses			\$180					
57810 Staff Education	\$295	\$350	\$1,220		\$200	\$200		
54000 Total	\$2,295	\$2,428	\$3,119	\$10,512	\$3,000	\$2,350	-650	-21.67%
<b>TOTAL BUDGET</b>	<b>\$96,866</b>	<b>\$103,383</b>	<b>\$108,246</b>	<b>\$117,762</b>	<b>\$113,236</b>	<b>\$114,363</b>	<b>1,127</b>	<b>1.00%</b>

**Town of Cheimnsford**  
**FY2021**  
**Town Manager's**  
**Final Recommendation**  
**June 17, 2020**

\$ Change      % Change

**MUNICIPAL WORKPLACE SAFETY 011530**

	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 Proposed
<i>Personnel Services</i>						
51110 Full Time					DPW Budget	\$80,537
51515 PTO - Paid Time Off						
51000 Total						\$80,537
<i>Expenses</i>						
53410 Telephone						\$690
54200 Office Supplies						\$150
57100 In State Travel						\$660
57800 Other Charges/Expenses						\$100
57810 Staff Education						\$5,000
54000 Total						\$6,600
<b>TOTAL BUDGET</b>						<b>\$87,137</b>

**ANNUAL REPORTS 011950**

	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 Proposed
<i>Expenses</i>						
54240 Annual Reports	\$2,650	\$2,823	\$3,107	\$3,600	\$3,000	\$3,500
57800 Other Charges/Expenses						
54000 54000 Total	\$2,650	\$2,823	\$3,107	\$3,600	\$3,000	\$3,800
<b>TOTAL BUDGET</b>	<b>\$2,650</b>	<b>\$2,823</b>	<b>\$3,107</b>	<b>\$3,600</b>	<b>\$3,000</b>	<b>\$3,800</b>

\$ Change      % Change

500      16.67%

800      26.67%

800      26.67%

**Town of Cheimmsford**  
**FY2021**  
**Town Manager's**  
**Final Recommendation**  
**June 17, 2020**

	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 Proposed	\$ Change	% Change
<i>Personnel Services</i>	\$923,463	\$962,330	\$1,085,154	\$1,125,545	\$1,190,450	\$1,217,901	27,451	2.31%
<i>Expenses</i>	\$670,064	\$700,309	\$612,449	\$652,933	\$683,200	\$701,030	17,830	2.61%
<i>Assess Legal Services</i>								
<b>TOTAL BUDGET</b>	<b>\$1,593,527</b>	<b>\$1,662,638</b>	<b>\$1,697,603</b>	<b>\$1,778,478</b>	<b>\$1,873,650</b>	<b>\$1,918,931</b>	<b>45,281</b>	<b>2.42%</b>

**FINANCE DEPARTMENT**

**Personnel**

Position	FY2016 FTE	FY2017 FTE	FY2018 FTE	FY2019 FTE	FY2020 FTE	FY2021 FTE
Treasurer/Collection Divisions	1.00	1.00	1.00	1.00	1.00	1.00
Finance Director/Treasurer/Collector	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Treasurer	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Collector	1.00	1.00	1.00	1.00	1.00	1.00
Principal Clerks	1.00	1.00	1.00	1.00	1.00	1.00
Assessing Division						
Chief Assessor	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Assessor	1.00	1.00	1.00	1.00	1.00	1.00
Assistant to the Assessor	1.00	1.00	1.00	1.00	1.00	1.00
Principal Clerk	1.00	1.00	1.00	1.00	1.00	1.00
Accounting Division						
Town Accountant	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Town Accountant	1.00	1.00	1.00	1.00	1.00	1.00
Principal Clerk	1.00	1.00	1.00	1.00	1.00	1.00
Payroll Coordinator/Administrator	1.00	1.00	1.00	1.00	1.00	1.00
Information Technology Division						
Technology Director	1.00	1.00	1.00	1.00	1.00	1.00
Network Manager	1.00	1.00	1.00	1.00	1.00	1.00
	<b>13.00</b>	<b>13.00</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>

**Town of Chelmsford**  
**FY2021**  
**Town Manager's**  
**Final Recommendation**  
**June 17, 2020**

	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 Proposed	\$ Change	% Change
<b>TREASURER 011450</b>								
<i>Personnel Services</i>								
51110 Full Time	\$261,386	\$273,219	\$282,340	\$281,481	\$336,302	\$353,726	17,424	5.18%
51120 Part Time								
51310 Overtime extra day		\$4,964	\$5,775	\$6,019	\$6,323	\$9,033	2,710	42.86%
51430 Longevity								
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$21,009	\$20,409	\$22,830	\$25,920				
51520 Holidays				\$922				
51530 Personal Days								
51540 Sick Days								
51570 Funeral Leave								
51590 Wellness Bonus								
51000 Total	\$282,396	\$298,592	\$310,945	\$314,343	\$342,625	\$362,759	20,134	5.88%
<i>Expenses</i>								
52460 Repair Equipment	\$14,999	\$18,654	\$13,826	\$14,256	\$15,000	\$15,000		
53040 Legal Services	\$35,000	\$27,088	\$31,808	\$28,449	\$35,000	\$35,000		
53041 Tax Title- Other	\$1,913	\$1,913	\$1,913	\$1,913	\$2,000	\$2,000		
53080 Surety Bond	\$2,725	\$2,671	\$2,678	\$2,648	\$800	\$800		
53410 Telephone	\$14,999	\$17,087	\$15,168	\$12,479	\$15,000	\$15,000		
53420 Postage	\$134,858	\$137,693	\$141,643	\$160,814	\$145,000	\$145,000		
53990 Contract Services	\$5,400	\$5,015	\$5,326	\$4,743	\$5,500	\$4,500	-1,000	-18.18%
54200 Office Supplies								
54860 Newspaper Advertisement	\$480	\$611	\$750	\$400	\$750	\$400	-350	-46.67%
57100 In State Travel								
57200 Out of State Travel	\$1,128	\$730	\$648	\$545	\$750	\$550	-200	-26.67%
57310 Dues & Subscriptions								
58000 Outlay								
54000 Total	\$211,501	\$211,460	\$213,760	\$226,247	\$219,800	\$218,250	-1,550	-0.71%
<b>TOTAL BUDGET</b>	<b>\$493,897</b>	<b>\$510,053</b>	<b>\$524,705</b>	<b>\$540,590</b>	<b>\$562,425</b>	<b>\$581,009</b>	<b>18,584</b>	<b>3.30%</b>

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**INFORMATION TECHNOLOGY 011550**

	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 Proposed	\$ Change	% Change
<i>Personnel Services</i>								
51110 Full Time	\$87,867	\$91,156	\$175,066	\$178,935	\$207,547	\$213,343	5,796	2.79%
51120 Part Time	\$2,812	\$3,004	\$3,373	\$4,859	\$4,994	\$5,075	81	1.62%
51430 Longevity extra day								
51510 Vacation Leave	\$5,867	\$9,676	\$15,709	\$20,682				
51515 PTO - Paid Time Off								
51520 Holidays								
51530 Personal Days								
51540 Sick Days								
51590 Wellness Bonus								
<b>51000 Total</b>	<b>\$96,546</b>	<b>\$103,835</b>	<b>\$194,148</b>	<b>\$204,475</b>	<b>\$212,541</b>	<b>\$218,418</b>	<b>5,877</b>	<b>2.77%</b>
<i>Expenses</i>								
52470 Computer Maintenance	\$138,666	\$136,679	\$129,183	\$133,722	\$150,000	\$162,000	12,000	8.00%
53410 Telephone	\$2,650	\$1,603	\$3,375	\$4,080	\$4,600	\$4,600		
53420 Postage								
53990 Contracted Services	\$135,551	\$140,974	\$80,656	\$88,788	\$102,000	\$103,000	1,000	0.98%
54200 Office Supplies	\$928	\$2,299	\$1,451	\$656				
57100 In State Travel			\$428	\$781		\$700	700	
57310 Dues & Subscriptions								
58000 Outlay	\$5,000		\$4,100		\$5,000	\$4,000	-1,000	-20.00%
<b>54000 Total</b>	<b>\$282,796</b>	<b>\$281,554</b>	<b>\$219,193</b>	<b>\$228,026</b>	<b>\$261,600</b>	<b>\$274,300</b>	<b>12,700</b>	<b>4.85%</b>
<b>TOTAL BUDGET</b>	<b>\$379,342</b>	<b>\$385,389</b>	<b>\$413,341</b>	<b>\$432,501</b>	<b>\$474,141</b>	<b>\$492,718</b>	<b>18,577</b>	<b>3.92%</b>

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	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 Proposed	\$ Change	% Change
<b>ASSESSORS 011410</b>								
<i>Personnel Services</i>								
51110 Full Time	\$222,541	\$235,962	\$241,605	\$250,266	\$294,960	\$285,119	-9,861	-3.34%
51120 Part Time	\$7,838		\$128					
51430 Longevity extra day	\$6,610	\$7,426	\$7,737	\$8,066	\$8,474	\$6,766	-1,708	-20.16%
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$26,229	\$23,211	\$26,805	\$31,502				
51520 Holidays								
51530 Personal Days								
51540 Sick Days								
51570 Funeral Leave								
51590 Wellness Bonus								
51000 Total	\$263,217	\$266,600	\$276,276	\$289,834	\$303,454	\$291,885	-11,569	-3.81%
<i>Expenses</i>								
52470 Computer Maintenance	\$750							
53120 Revaluation Update	\$59,999	\$60,000	\$61,850	\$62,550	\$65,000	\$65,000		
53410 Telephone	\$1,661	\$1,491	\$1,430	\$1,315	\$300	\$300		
53420 Postage		\$294	\$600	\$100	\$1,000	\$200	-800	-80.00%
53440 Mapping		\$986	\$1,111	\$2,500	\$1,000	\$1,500	500	50.00%
53990 Contracted Services	\$14,999	\$16,748	\$20,202	\$8,816	\$11,000	\$12,000	1,000	9.09%
54200 Office Supplies	\$3,348	\$2,023	\$1,763	\$1,972	\$2,000	\$1,500	-500	-25.00%
54420 Deeds				\$150				
54440 Tax Bills	\$38,862	\$39,109	\$39,000	\$40,196	\$43,000	\$44,000	1,000	2.33%
57100 In State Travel		\$140	\$86	\$102	\$800	\$400	-400	-50.00%
57310 Dues & Subscriptions	\$3,664	\$4,647	\$1,140	\$1,314	\$6,400	\$6,100	-300	-4.69%
57810 Staff Education	\$1,214	\$580	\$1,190	\$595	\$1,200	\$1,800	600	50.00%
54000 Total	\$124,498	\$146,018	\$128,372	\$139,609	\$151,700	\$152,800	1,100	0.73%
<i>Legal Services</i>								
53040 Legal Services								
<b>TOTAL BUDGET</b>	<b>\$387,715</b>	<b>\$412,618</b>	<b>\$404,647</b>	<b>\$429,443</b>	<b>\$455,154</b>	<b>\$444,685</b>	<b>-10,469</b>	<b>-2.30%</b>

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	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 Proposed	\$ Change	% Change
<b>ACCOUNTING 011350</b>								
<i>Personnel Services</i>								
51110 Full Time	\$240,687	\$249,382	\$255,269	\$265,892	\$315,814	\$334,844	19,030	6.03%
51120 Part Time	\$11,248	\$11,688	\$12,338	\$13,945	\$16,016	\$9,995	-6,021	-37.59%
51430 Longevity extra day								
51510 Vacation Leave								
51515 PTO - Paid Time Off								
51520 Holidays								
51530 Personal Days								
51540 Sick Days								
51570 Funeral Leave								
51590 Wellness Bonus								
51000 Total	\$281,304	\$293,302	\$303,785	\$316,892	\$331,830	\$344,839	13,009	3.92%
<i>Expenses</i>								
53410 Telephone	\$3,122	\$2,659	\$2,610	\$2,532	\$1,630	\$1,630		
52470 Computer Maintenance			\$507					
53990 Contracted Services								
54200 Office Supplies	\$1,069	\$724	\$1,126	\$725	\$1,170	\$1,000	-170	-14.53%
54860 Newspaper Advertisements				\$75				
57100 In State Travel			\$90		\$100	\$100		
57200 Out of State Travel								
57310 Dues & Subscriptions	\$80	\$80	\$80	\$80	\$200	\$100	-100	-50.00%
57810 Staff Education	\$1,999	\$1,064	\$1,711	\$1,939	\$2,000	\$2,000		
53060 Special Audit								
Financial Audit	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$46,500	1,500	3.33%
GASB 45 Actuarial Update		\$11,750		\$8,700		\$4,350	4,350	
58000 Outlay								
58710 Replacement Equipment								
54000 Total	\$51,270	\$61,276	\$51,124	\$59,051	\$50,100	\$55,680	5,580	11.14%
<b>TOTAL BUDGET</b>	<b>\$332,574</b>	<b>\$354,579</b>	<b>\$354,910</b>	<b>\$375,943</b>	<b>\$381,930</b>	<b>\$400,519</b>	<b>18,589</b>	<b>4.87%</b>

**Town of Chelmsford**  
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	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 Proposed	\$ Change	% Change
<b>TOWN CLERK 011610</b>								
<i>Personnel Services</i>	\$248,409	\$281,069	\$250,496	\$270,911	\$289,058	\$298,268	9,210	3.19%
<i>Expenses</i>	\$123,997	\$155,329	\$89,532	\$161,374	\$161,300	\$175,600	14,300	8.87%
<b>TOTAL BUDGET</b>	\$372,406	\$436,397	\$340,027	\$432,285	\$450,358	\$473,868	23,510	5.22%

**Personnel**

Position	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021
	FTE	FTE	FTE	FTE	FTE	FTE
Town Clerk	1.00	1.00	1.00	1.00	1.00	1.00
Asst. Town Clerk	1.00	1.00	1.00	1.00	1.00	1.00
Principal Clerk	1.00	1.00	1.00	1.00	1.00	1.00
Voter Registration Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
	4.00	4.00	4.00	4.00	4.00	4.00

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FY2016 ACTUAL    FY2017 ACTUAL    FY2018 ACTUAL    FY2019 ACTUAL    FY2020 BUDGET    FY2021 Proposed    \$ Change    % Change

**TOWN CLERK/REGISTRARS 011610**

*Personnel Services*

51110 Full Time	\$225,706	\$231,555	\$218,320	\$232,972	\$271,943	\$286,390		
51120 Part Time	\$87	\$290	\$3,806	\$3,951	\$5,500		14,447	5.31%
51225 Registrars -part time							-5,500	-100.00%
Extra Day								
51310 Overtime	\$4,451	\$7,216	\$846	\$1,280	\$3,000	\$3,000		
51430 Longevity		\$1,416	\$3,848	\$4,261	\$4,615	\$4,878		
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$15,666	\$36,074	\$19,878	\$18,827			263	5.70%
51520 Holidays								
51530 Personal Days								
51540 Sick Days								
51570 Funeral Leave								
51590 Wellness Bonus								
<b>51000 Total</b>	<b>\$245,909</b>	<b>\$276,552</b>	<b>\$246,698</b>	<b>\$261,290</b>	<b>\$285,058</b>	<b>\$294,268</b>	<b>9,210</b>	<b>3.23%</b>

*Expenses*

52460 Equipment Repair	\$235	\$180	\$426	\$189	\$500	\$500		
53090 Census								
53320 Resident Books	\$2,189	\$2,052	\$1,896	\$1,688	\$300	\$300		
53410 Telephone	\$4,964	\$4,033	\$2,999	\$4,578	\$5,000	\$5,000		
53420 Postage	\$4,623	\$11,026	\$11,969	\$12,234	\$12,500	\$12,500		
53990 Contracted Services	\$2,833	\$2,548	\$2,575	\$2,798	\$3,500	\$3,000	-500	-14.29%
54200 Office Supplies	\$6,304		\$6,292	\$8,116	\$7,500	\$7,500		
53330 Vital Records Preservation	\$100	\$229		\$22			-200	-50.00%
57100 In State Travel								
57110 Mileage					\$400	\$200		
57200 Out of State Travel	\$545	\$185	\$613	\$520	\$700	\$700		
57310 Dues & Subscriptions	\$1,273	\$3,745	\$3,411	\$3,444	\$2,900	\$2,900		
57810 Staff Education								
<b>54000 Total</b>	<b>\$23,066</b>	<b>\$23,997</b>	<b>\$30,891</b>	<b>\$33,590</b>	<b>\$33,300</b>	<b>\$32,600</b>	<b>-700</b>	<b>-2.10%</b>
<b>TOTAL BUDGET</b>	<b>\$268,975</b>	<b>\$300,550</b>	<b>\$277,589</b>	<b>\$294,880</b>	<b>\$318,358</b>	<b>\$326,868</b>	<b>8,510</b>	<b>2.67%</b>

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**ELECTIONS 011620**

*Personnel Services*

51110 Full Time  
 51225 Registrars -part time  
 51310 Overtime

51000 Total

*Expenses*

53090 Census  
 53320 Annual Street List  
 53420 Postage  
 53990 Contract Services  
 53960 Special Election  
 57800 Other Charges/Expenses

54000 Total

**TOTAL BUDGET**

	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 Proposed	\$ Change	% Change
	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500		
		\$2,016	\$1,298	\$7,121	\$1,500	\$1,500		
	\$2,500	\$4,516	\$3,798	\$9,621	\$4,000	\$4,000		
	\$13,559	\$15,187	\$13,899	\$13,828	\$16,500	\$16,500		
	\$999		\$936	\$1,024	\$1,200	\$1,200		
	\$2,243	\$5,455	\$4,171	\$3,960	\$7,500	\$7,500		
	\$82,577	\$107,852	\$36,819	\$108,074	\$100,000	\$115,000	15,000	15.00%
	\$1,554	\$2,838	\$2,815	\$899	\$2,800	\$2,800		
	\$100,932	\$131,331	\$58,641	\$127,785	\$128,000	\$143,000	15,000	11.72%
	\$103,432	\$135,847	\$62,439	\$137,405	\$132,000	\$147,000	15,000	11.36%

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	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 Proposed	\$ Change	% Change
<b>ADMINISTRATIVE SUPPORT</b>								
Personnel Services	\$2,959	\$2,810	\$2,558	\$2,876	\$3,050	\$3,000	-50	-1.64%
Expenses	\$194,326	\$185,205	\$206,004	\$162,029	\$195,865	\$175,515	-20,350	-10.39%
TOTAL BUDGET	\$197,285	\$188,016	\$208,562	\$164,904	\$198,915	\$178,515	-20,400	-10.26%

**Town of Cheimmsford**  
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	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 Proposed	\$ Change	% Change
<b>FINANCE COMMITTEE 011310</b>								
<i>Personnel Services</i>								
51120 Part Time	\$2,559	\$2,510	\$2,358	\$2,576	\$2,700	\$2,700		
51000 Total	\$2,559	\$2,510	\$2,358	\$2,576	\$2,700	\$2,700		
<i>Expenses</i>								
54200 Office Supplies					\$75	\$75		
57310 Dues & Subscriptions	\$378	\$333	\$345	\$345	\$700	\$350	-350	-50.00%
57800 Other Charges/Expenses								
54000 Total	\$378	\$333	\$345	\$345	\$775	\$425	-350	-45.16%
<b>TOTAL BUDGET</b>	<b>\$2,937</b>	<b>\$2,843</b>	<b>\$2,703</b>	<b>\$2,921</b>	<b>\$3,475</b>	<b>\$3,125</b>	<b>-350</b>	<b>-10.07%</b>

	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 Proposed	\$ Change	% Change
<b>MODERATOR 011140</b>								
<i>Personnel Services</i>								
51120 Part Time								
57800 Other Charges/Expenses	\$86	\$86			\$90	\$90		
<b>TOTAL BUDGET</b>	<b>\$86</b>	<b>\$86</b>			<b>\$90</b>	<b>\$90</b>		

**Town of Cheimsford**  
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**LAW DEPARTMENT 011510**

	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 Proposed	\$ Change	% Change
<i>Personnel Services</i>								
51000 Total								
<i>Expenses</i>								
53040 Legal Services	\$193,862	\$184,786	\$205,659	\$161,684	\$195,000	\$175,000	-20,000	-10.26%
57800 Other Charges/Expenses								
54000 Total	\$193,862	\$184,786	\$205,659	\$161,684	\$195,000	\$175,000	-20,000	-10.26%
<b>TOTAL BUDGET</b>	<b>\$193,862</b>	<b>\$184,786</b>	<b>\$205,659</b>	<b>\$161,684</b>	<b>\$195,000</b>	<b>\$175,000</b>	<b>-20,000</b>	<b>-10.26%</b>

**CONSTABLE 011500**

	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 Proposed	\$ Change	% Change
<i>Personnel Services</i>								
51120 Part Time	\$400	\$300	\$200	\$300	\$350	\$300	-50	-14.29%
<b>TOTAL BUDGET</b>	<b>\$400</b>	<b>\$300</b>	<b>\$200</b>	<b>\$300</b>	<b>\$350</b>	<b>\$300</b>	<b>-50</b>	<b>-14.29%</b>

**Town of Chelmsford**  
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	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 Proposed	\$ Change	% Change
<i>Personnel Services</i>	\$207,960	\$202,791	\$212,246	\$221,293	\$225,741	\$234,336	8,595	3.81%
<i>Expenses</i>	\$29,706	\$36,098	\$29,477	\$35,627	\$37,605	\$36,848	-757	-2.01%
<b>TOTAL BUDGET</b>	<b>\$237,667</b>	<b>\$238,889</b>	<b>\$241,723</b>	<b>\$256,920</b>	<b>\$263,346</b>	<b>\$271,184</b>	<b>7,838</b>	<b>2.98%</b>

**PLANNING & DEVELOPMENT**

Position	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021
	FTE	FTE	FTE	FTE	FTE	FTE
Conservation Officer	1.00	1.00	1.00	1.00	1.00	1.00
F.T. Clerk (Planning Board/Com. Dev.)	1.00	1.00	1.00	1.00	1.00	1.00
Community Dev. Director	1.00	1.00	1.00	1.00	1.00	1.00
	3.00	3.00	3.00	3.00	3.00	3.00

**Town of Cheimnsford**  
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	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 Proposed	\$ Change	% Change
<b>COMMUNITY DEVELOPMENT 011745</b>								
<i>Personnel Services</i>								
51110 Full Time	\$95,543	\$98,392	\$100,656	\$101,477	\$110,975	\$112,763	1,788	1.61%
51120 Part Time			\$2,580	\$3,239	\$3,330	\$3,383	53	1.59%
51430 Longevity Extra Day								
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$3,034	\$3,737	\$5,179	\$6,492				
51520 Holidays								
51530 Personal Days								
51540 Sick Days								
51590 Wellness Bonus								
<b>51000 Total</b>	<b>\$98,577</b>	<b>\$102,129</b>	<b>\$108,416</b>	<b>\$111,208</b>	<b>\$114,305</b>	<b>\$116,146</b>	<b>1,841</b>	<b>1.61%</b>
<i>Expenses</i>								
53180 Engineering/GIS	\$3,000	\$5,500	\$5,500	\$7,750	\$5,500	\$5,500		
53410 Telephone	\$529	\$553	\$561	\$569	\$300	\$300		
53420 Postage	\$228	\$275			\$400	\$400		
53990 Contracted Services	\$8,679	\$10,155	\$7,370	\$8,126	\$10,000	\$10,000		
54200 Office Supplies	\$3,030	\$3,300		\$3,906	\$3,300	\$3,300		
57100 Mileage Reimbursement		\$689		\$90	\$1,000	\$500	-500	-50.00%
57310 Dues & Subscriptions	\$213		\$90	\$90				
<b>54000 Total</b>	<b>\$15,678</b>	<b>\$20,472</b>	<b>\$13,521</b>	<b>\$20,441</b>	<b>\$20,500</b>	<b>\$20,000</b>	<b>-500</b>	<b>-2.44%</b>
<b>TOTAL BUDGET</b>	<b>\$114,255</b>	<b>\$122,601</b>	<b>\$121,937</b>	<b>\$131,650</b>	<b>\$134,805</b>	<b>\$136,146</b>	<b>1,341</b>	<b>0.99%</b>

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	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 Proposed	\$ Change	% Change
<b>NIMCOG ASSESSMENT 011740</b>								
<i>Expenses</i>								
56040 NIMCOG Assessment	\$9,685	\$9,927	\$10,175	\$10,429	\$10,690	\$10,958	268	2.51%
<b>TOTAL BUDGET</b>	<b>\$9,685</b>	<b>\$9,927</b>	<b>\$10,175</b>	<b>\$10,429</b>	<b>\$10,690</b>	<b>\$10,958</b>	268	2.51%

	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 Proposed	\$ Change	% Change
<b>HISTORIC DISTRICT 011780</b>								
<i>Personnel Services</i>								
51120 Part Time	\$1,497	\$1,489	\$576		\$1,500	\$1,500		
51000 Total	\$1,497	\$1,489	\$576		\$1,500	\$1,500		
<i>Expenses</i>								
53420 Postage					\$75	\$75		
54200 Office Supplies					\$25	\$25		
57800 Other Charges/Expenses								
54000 Total					\$100	\$100		
<b>TOTAL BUDGET</b>	<b>\$1,497</b>	<b>\$1,489</b>	<b>\$576</b>		<b>\$1,600</b>	<b>\$1,600</b>		

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	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 Proposed	\$ Change	% Change
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**COMMISSION ON DISABILITIES 011790**

<i>Personnel Services</i>								
51000 Total								
<i>Expenses</i>								
53410 Telephone				\$170				
54000 Supplies	\$275	\$275	\$275	\$105	\$300	\$300		
57000 Other Charges/Expenses								
54000 Total	\$275	\$275	\$275	\$275	\$300	\$300		
<b>TOTAL BUDGET</b>	<b>\$275</b>	<b>\$275</b>	<b>\$275</b>	<b>\$275</b>	<b>\$300</b>	<b>\$300</b>		

**CONSERVATION 011710**

<i>Personnel Services</i>								
51110 Full Time	\$47,887	\$49,090	\$52,470	\$53,099	\$57,495	\$61,381	3,886	6.76%
51120 Part Time	\$368	\$190	\$95	\$318				
51430 Longevity								
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$3,006	\$3,838	\$2,703	\$4,705				
51520 Holidays								
51000 Total	\$51,261	\$53,118	\$55,268	\$58,121	\$57,495	\$61,381	3,886	6.76%

<i>Expenses</i>								
53410 Telephone	\$26	\$188	\$178		\$200	\$200		
53420 Postage	\$1,680	\$1,183	\$2,062	\$910	\$1,090	\$1,090		
54200 Office Supplies	\$75							
54270 Reservation Management	\$38	\$318			\$100	\$100		
54860 Newspaper Advertisement	\$144	\$313	\$71	\$101	\$500	\$250	-250	-50.00%
57110 Mileage Reimbursement	\$665	\$643	\$716	\$797	\$725	\$725		
57310 Dues & Subscription	\$200	\$115	\$200		\$200	\$200		
57810 Staff Education								
54000 Total	\$2,829	\$2,760	\$3,227	\$1,808	\$2,815	\$2,565	-250	-8.88%
<b>TOTAL BUDGET</b>	<b>\$54,089</b>	<b>\$55,878</b>	<b>\$58,495</b>	<b>\$59,929</b>	<b>\$60,310</b>	<b>\$63,946</b>	<b>3,636</b>	<b>6.03%</b>

**Town of Chelmsford**  
**FY2021**  
**Town Manager's**  
**Final Recommendation**  
**June 17, 2020**

	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 Proposed	\$ Change	% Change
<b>PERSONNEL SERVICES</b>								
51120 Part Time	\$243		\$45	\$69	\$1,000		-1,000	-100.00%
51510 Vacation Leave								
51520 Holidays								
51530 Personal Days								
51540 Sick Days								
<b>51000 Total</b>	<b>\$243</b>		<b>\$45</b>	<b>\$69</b>	<b>\$1,000</b>		<b>-1,000</b>	<b>-100.00%</b>
<b>EXPENSES</b>								
53410 Telephone	\$79							
53420 Postage	\$36				\$100	\$100		
54200 Office Supplies	\$42	\$248	\$785	\$1,189	\$600	\$600		
54860 Newspaper Advertisements								
57310 Dues & Subscriptions			\$75	\$182	\$100	\$100		
57800 Other Charges/Expenses								
<b>54000 Total</b>	<b>\$157</b>	<b>\$248</b>	<b>\$860</b>	<b>\$1,371</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>-1,000</b>	<b>-50.00%</b>
<b>TOTAL BUDGET</b>	<b>\$399</b>	<b>\$248</b>	<b>\$905</b>	<b>\$1,440</b>	<b>\$2,000</b>	<b>\$1,000</b>	<b>-1,000</b>	<b>-50.00%</b>

**BOARD OF APPEALS 011760**

*Personnel Services*

- 51120 Part Time
- 51510 Vacation Leave
- 51520 Holidays
- 51530 Personal Days
- 51540 Sick Days

51000 Total

*Expenses*

- 53410 Telephone
- 53420 Postage
- 54200 Office Supplies
- 54860 Newspaper Advertisements
- 57310 Dues & Subscriptions
- 57800 Other Charges/Expenses

54000 Total

**TOTAL BUDGET**

**Town of Chelmsford**  
**FY2021**  
**Town Manager's**  
**Final Recommendation**  
**June 17, 2020**

**PLANNING BOARD 011750**

*Personnel Services*

	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 Proposed	\$ Change	% Change
51110 Full Time	\$23,428	\$500		\$46,956	\$51,441	\$55,309	3,868	7.52%
51120 Part Time Extra Day	\$20,755	\$44,487	\$45,557	\$2,490				
51430 Longevity	\$1,125							
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$11,076	\$1,068	\$2,385	\$2,450				
51520 Holidays								
51530 Personal Days								
51540 Sick Days								
51570 Funeral Leave								
51590 Wellness Bonus								
<b>51000 Total</b>	<b>\$56,384</b>	<b>\$46,055</b>	<b>\$47,941</b>	<b>\$51,895</b>	<b>\$51,441</b>	<b>\$55,309</b>	<b>3,868</b>	<b>7.52%</b>
<i>Expenses</i>								
53410 Telephone	\$405	\$412	\$305	\$281	\$100	\$100		
53420 Postage				\$120				
54200 Office Supplies	\$230	\$740	\$307	\$63	\$1,000	\$500	-500	-50.00%
54860 Newspaper Advertisements	\$419	\$749	\$458	\$763	\$500	\$800	300	60.00%
57310 Dues & Subscriptions		\$134			\$200	\$150	-50	-25.00%
57800 Other Charges/Expenses	\$30	\$242	\$349	\$75	\$400	\$375	-25	-6.25%
57810 Staff Education		\$140						
<b>54000 Total</b>	<b>\$1,083</b>	<b>\$2,417</b>	<b>\$1,418</b>	<b>\$1,302</b>	<b>\$2,200</b>	<b>\$1,925</b>	<b>-275</b>	<b>-12.50%</b>
<b>TOTAL BUDGET</b>	<b>\$57,467</b>	<b>\$48,472</b>	<b>\$49,360</b>	<b>\$53,197</b>	<b>\$53,641</b>	<b>\$57,234</b>	<b>3,593</b>	<b>6.70%</b>

# **C: Public Education**

Town of Chelmsford  
 FY2021  
 Town Manager's  
 Final Recommendation  
 June 17, 2020

	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 Proposed	\$ Change	% Change
<b>SUMMARY</b>								
<b>PUBLIC EDUCATION</b>								
<i>Personnel Services</i>								
<i>Expenses</i>	\$55,718,047	\$57,378,220	\$59,887,511	\$62,042,583	\$64,101,017	\$65,166,195	1,065,178	1.66%
TOTAL BUDGET	\$55,718,047	\$57,378,220	\$59,887,511	\$62,042,583	\$64,101,017	\$65,166,195	1,065,178	1.66%

**Town of Chelmsford**  
**FY2021**  
**Town Manager's**  
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**June 17, 2020**

**CHELMSFORD PUBLIC SCHOOLS 013000**

	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 Level Service	\$ Change	% Change
51110 Expenses	\$52,900,000	\$54,550,000	\$57,000,000	\$59,000,000	\$61,000,000	\$61,667,000	667,000	1.09%
TOTAL BUDGET	\$52,900,000	\$54,550,000	\$57,000,000	\$59,000,000	\$61,000,000	\$61,667,000	667,000	1.09%

**NASHOBA TECHNICAL HIGH SCHOOL 013100**

56030 Assessment	\$2,818,047	\$2,828,220	\$2,887,511	\$3,042,583	\$3,101,017	\$3,445,195	344,178	11.10%
TOTAL BUDGET	\$2,818,047	\$2,828,220	\$2,887,511	\$3,042,583	\$3,101,017	\$3,445,195	344,178	11.10%

**OUT OF DISTRICT TUITION 019300**

56030 Assessment						\$54,000	54,000	
TOTAL BUDGET						\$54,000	54,000	



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# **D: Public Safety**

**Town of Chelmsford**  
**FY2021**  
**Town Manager's**  
**Final Recommendation**  
**June 17, 2020**

	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 Proposed	\$ Change	% Change
<b>SUMMARY</b>								
<b>PUBLIC SAFETY</b>								
Personnel Services	\$10,892,017	\$10,814,469	\$11,499,156	\$11,806,870	\$12,824,700	\$12,986,513	161,813	1.26%
Expenses	\$1,104,890	\$1,101,460	\$1,125,671	\$1,153,328	\$1,193,530	\$1,203,440	9,910	0.83%
TOTAL BUDGET	\$11,996,906	\$11,915,929	\$12,624,827	\$12,960,198	\$14,018,230	\$14,189,953	171,723	1.22%

**Town of Chelmsford**  
**FY2021**  
**Town Manager's**  
**Final Recommendation**  
**June 17, 2020**

	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 Proposed	\$ Change	% Change
<i>Personnel Services</i>	\$5,683,014	\$5,582,718	\$5,736,988	\$5,905,157	\$6,258,604	\$6,752,729	494,125	7.90%
<i>Expenses</i>	\$741,071	\$740,359	\$752,187	\$762,717	\$775,050	\$762,800	-12,250	-1.58%
<b>TOTAL BUDGET</b>	<b>\$6,424,085</b>	<b>\$6,323,076</b>	<b>\$6,489,175</b>	<b>\$6,667,874</b>	<b>\$7,033,654</b>	<b>\$7,515,529</b>	<b>481,875</b>	<b>6.85%</b>

**POLICE DEPARTMENT SUMMARY**

**Personnel**

Position	FY2016 FTE	FY2017 FTE	FY2018 FTE	FY2019 FTE	FY2020 FTE	FY2021 FTE
Police Chief	1	1	1	1	1	1
Deputy Chief	1	1	1	1	1	1
Lieutenant	5	7	7	7	7	7
Captains	10	7	7	7	8	8
Sergeant	37	37	37	37	37	37
Patrol Officers	1	1	1	1	1	1
Mechanic	1	2	2	2	2	2
Department Assistant	1	1	1	1	1	1
Principal Clerk	2	1	1	1	1	1
Senior Clerk	9	9	9	9	9	9
Dispatcher						
Part Time Dispatcher						
Full Time Custodian	1	1	1	1	1	1
Part Time Custodian						
Animal Control Officer	1	1	2	2	2	2
	69.00	68.00	69.00	69.00	70.00	70.00

**Town of Cheimsford**  
**FY2021**  
**Town Manager's**  
**Final Recommendation**  
**June 17, 2020**

**POLICE DEPARTMENT 012100**

	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 Proposed	\$ Change	% Change
<i>Personnel Services</i>								
51020 Clerical	\$135,473	\$125,143	\$131,073	\$138,277	\$143,518	\$151,083	7,565	5.27%
51110 Full Time	\$3,035,383	\$2,981,536	\$3,077,802	\$3,161,422	\$3,569,178	\$3,701,893	132,715	3.72%
51120 Part Time	\$579	\$3,161						
51220 Mechanic	\$49,530	\$51,698	\$50,940	\$52,209	\$52,190	\$53,032	842	1.61%
51240 Matron								
51260 Dispatch	\$325,920	\$215,123	\$320,550	\$300,084	\$422,604	\$422,700	96	0.02%
51270 Custodial	\$46,430	\$46,011	\$48,031	\$51,468	\$54,311	\$56,566	2,255	4.15%
51290 Shoot Days								
51310 Overtime Regular	\$635,855	\$575,009	\$628,548	\$695,871	\$400,000	\$500,000	100,000	25.00%
51320 Overtime FLSA Extra Day	\$5,132	\$4,592	\$4,282	\$7,975	\$7,500	\$7,500		
51400 Staff Education				\$665				
51410 Education Incentive	\$44,432	\$46,670	\$56,039	\$61,651	\$78,289	\$240,195	161,906	206.81%
51415 Quinn Bill	\$482,119	\$476,778	\$458,197	\$440,888	\$456,679	\$452,136	-4,543	-0.99%
51420 Holiday 11 Day	\$128,130	\$132,876	\$139,183	\$140,703	\$169,250	\$195,862	26,612	15.72%
51430 Longevity	\$159,677	\$148,510	\$146,007	\$146,390	\$158,587	\$163,937	5,350	3.37%
51510 Vacation	\$235,983	\$239,039	\$224,179	\$260,116	\$253,775	\$282,592	28,817	11.36%
51515 PTO - Paid Time Off	\$157,290	\$163,171	\$165,237	\$163,023	\$172,145	\$175,228	3,083	1.79%
51520 Holidays								
51530 Personal Days	\$30,759	\$32,361	\$33,492	\$33,022	\$35,293	\$41,050	5,757	16.31%
51540 Sick Leave	\$89,276	\$140,978	\$75,877	\$66,809	\$76,469	\$88,937	12,468	16.30%
51550 Court Leave	\$30,194	\$16,052	\$21,325	\$20,286	\$50,000	\$50,000		
51560 Military Leave				\$744				
51570 Funeral Leave	\$5,601	\$4,008	\$5,740	\$7,237	\$5,000	\$5,000		
51580 Injured Leave	\$7,995	\$84,247	\$44,161	\$20,277	\$15,000	\$15,000		
51590 Wellness Bonus	\$10,270	\$8,542	\$13,788	\$15,777	\$12,000	\$12,000		
51595 Physical Training Incentive	\$10,000	\$11,500	\$11,000	\$11,500	\$18,000	\$25,000	7,000	38.89%
51630 Signing Bonus		\$8,250						
51610 Jury Duty								
<b>51000 Total</b>	<b>\$5,626,027</b>	<b>\$5,515,255</b>	<b>\$5,655,454</b>	<b>\$5,796,392</b>	<b>\$6,149,788</b>	<b>\$6,639,711</b>	<b>489,923</b>	<b>7.97%</b>

**Town of Chelmsford**  
**FY2021**  
**Town Manager's**  
**Final Recommendation**  
**June 17, 2020**

**POLICE DEPARTMENT (cont'd)**

	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 Proposed	\$ Change	% Change
<b>Expenses</b>								
52110 Electricity	\$43,269	\$40,946	\$37,411	\$31,657	\$50,000	\$40,000	-10,000	-20.00%
52130 Gas Heat	\$5,074	\$19,302	\$22,477	\$20,676	\$25,000	\$25,000		
52400 Rent Space	\$8	\$15	\$15	\$28	\$40,000	\$40,000		
52410 Building Maintenance	\$60,542	\$51,359	\$38,074	\$27,803	\$40,000	\$40,000		
52460 Equipment Repair	\$1,346	\$1,930	\$3,843	\$3,630	\$8,500	\$8,500		
52470 Computer Maintenance	\$19,699	\$19,607	\$4,150	\$7,932	\$8,500	\$8,500		
52490 Vehicle Maintenance	\$53,175	\$56,817	\$67,070	\$70,044	\$60,000	\$70,000	10,000	16.67%
53170 Consultant								
53290 Medical Injury	\$5,991	\$350	\$6,902	\$9,652	\$5,000	\$5,000	-5,000	-100.00%
53300 Pre-Medical	\$39,907	\$44,173	\$45,761	\$45,309	\$47,500	\$47,500	5,000	
53410 Telephone	\$3,314	\$3,658	\$2,620	\$3,530	\$4,000	\$4,000		
53420 Postage	\$19,845	\$27,479	\$38,259	\$34,639	\$28,000	\$28,000		
53990 Contracted Services	\$67,358	\$79,952	\$92,468	\$103,936	\$105,600	\$105,600		
54190 Gasoline	\$13,472	\$11,388	\$18,192	\$14,330	\$15,000	\$15,000		
54200 Office Supplies	\$878	\$1,061	\$875	\$631	\$500	\$500		
54400 Prisoner Meals	\$178	\$1,880	\$1,561	\$350	\$1,500	\$1,500		
55810 Auxiliary Expense	\$8,513	\$4,971	\$16,038	\$28,014	\$6,500	\$5,000	-1,500	-23.08%
55950 Recruit Equipment	\$62,884	\$65,219	\$72,826	\$64,132	\$82,400	\$82,400		
55960 Uniform Allowance	\$361	\$260	\$424	\$2,803				
57100 In State Travel		\$1,079						
57200 Out of State Travel								
57310 Dues & Subscriptions	\$19,800	\$27,541	\$22,293	\$20,814	\$19,000	\$20,000	1,000	5.26%
57320 Police Health Club Membership	\$1,392	\$1,170	\$1,474	\$680	\$1,500	\$1,500		
57810 Staff Education	\$24,074	\$26,845	\$24,285	\$33,121	\$25,000	\$30,000	5,000	20.00%
58000 Outlay	\$26,363	\$26,363	\$40,212	\$26,363	\$36,000	\$56,000	20,000	55.56%
58510 Equipment	\$67,746	\$81,552	\$46,533	\$73,372	\$37,500	\$45,000	7,500	20.00%
58710 Replacement Equipment/ Vehicles	\$179,282	\$136,036	\$142,035	\$130,862	\$180,000	\$135,000	-45,000	-25.00%
54000 Total	\$724,471	\$733,691	\$745,796	\$754,306	\$767,000	\$754,000	-13,000	-1.69%
<b>TOTAL BUDGET</b>	<b>\$6,350,498</b>	<b>\$6,248,946</b>	<b>\$6,401,250</b>	<b>\$6,550,698</b>	<b>\$6,916,788</b>	<b>\$7,393,711</b>	<b>476,923</b>	<b>6.90%</b>

**Town of Chelemsford**  
**FY2021**  
**Town Manager's**  
**Final Recommendation**  
**June 17, 2020**

**ANIMAL CONTROL 012920**

	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 Proposed	\$ Change	% Change
<i>Personnel Services</i>								
51110 Full Time	\$47,927	\$47,633	\$48,382	\$95,534	\$95,939	\$98,983	3,044	3.17%
51120 Part Time			\$18,940					
51310 Overtime Regular	\$4,516	\$11,882	\$1,050	\$1,704	\$1,000	\$1,000		
51430 Longevity Extra Day	\$648	\$1,619	\$1,645	\$1,678	\$1,725	\$2,630	905	52.46%
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$3,897	\$6,328	\$7,044	\$9,849	\$10,152	\$10,405	253	2.49%
51520 Holidays								
51530 Personal Days								
51540 Sick Days			\$4,473					
51570 Funeral Leave								
51590 Wellness bonus								
<b>51000 Total</b>	<b>\$56,988</b>	<b>\$67,462</b>	<b>\$81,535</b>	<b>\$108,764</b>	<b>\$108,816</b>	<b>\$113,018</b>	<b>4,202</b>	<b>3.86%</b>
<i>Expenses</i>								
52110 Electricity	\$1,775	\$1,681	\$1,560	\$1,405	\$2,000	\$1,700	-300	-15.00%
52130 Gas Heat	\$1,226	\$1,526	\$1,227	\$1,237	\$1,800	\$1,600	-200	-11.11%
52410 Building Maintenance	\$10,667	\$56		\$2,070	\$1,000	\$1,000		
52490 Vehicle Maintenance		\$246						
53410 Telephone	\$664	\$503	\$768	\$291	\$1,000	\$1,000		
53830 Care of Animals	\$999	\$1,544	\$1,067	\$291	\$1,000	\$1,000		
54190 Gasoline	\$1,113	\$1,077	\$1,268	\$2,944	\$1,250	\$2,500	1,250	100.00%
54200 Office Supplies	\$156	\$35		\$173				
57810 Staff Education			\$500					
<b>54000 Total</b>	<b>\$16,600</b>	<b>\$6,668</b>	<b>\$6,391</b>	<b>\$8,411</b>	<b>\$8,050</b>	<b>\$8,800</b>	<b>750</b>	<b>9.32%</b>
<b>TOTAL BUDGET</b>	<b>\$73,587</b>	<b>\$74,130</b>	<b>\$87,925</b>	<b>\$117,175</b>	<b>\$116,866</b>	<b>\$121,818</b>	<b>4,952</b>	<b>4.24%</b>

**Town of Cheimsford**  
**FY2021**  
**Town Manager's**  
**Final Recommendation**  
**June 17, 2020**

	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 Proposed	\$ Change	% Change
<i>Personnel Services</i>	\$4,940,022	\$4,966,828	\$5,481,980	\$5,607,421	\$6,266,792	\$5,905,734	-361,058	-5.76%
<i>Expenses</i>	\$337,687	\$338,996	\$351,014	\$373,065	\$389,110	\$412,000	22,890	5.88%
<b>TOTAL BUDGET</b>	<b>\$5,277,708</b>	<b>\$5,305,824</b>	<b>\$5,832,993</b>	<b>\$5,980,486</b>	<b>\$6,655,902</b>	<b>\$6,317,734</b>	<b>-338,168</b>	<b>-5.08%</b>

**FIRE DEPARTMENT SUMMARY**

Position	FY2016		FY2017		FY2018		FY2019		FY2020		FY2021	
	FTE		FTE		FTE		FTE		FTE		FTE	
Fire Chief	1		1		1		1		1		1	
Deputy Chief	1		1		1		1		1		1	
Deputy Chief / Fire Prevention	1		1		1		1		1		1	
Fire Prevention Captain	1		2		2		2		2		2	
Training Captain	1		1		1		1		1		1	
Captains Unit	4		4		4		4		4		4	
Firefighters	52		52		52		52		52		52	
Mechanic	1		1		1		1		1		1	
Department Assistant	1		1		1		1		1		1	
PT Clerk/Fire Prevention	0.5		0.5		0.5		0.5		0.5		0.5	
	<b>63.5</b>		<b>63.5</b>		<b>63.5</b>		<b>63.5</b>		<b>63.5</b>		<b>63.5</b>	

**Town of Chelemsford**  
**FY2021**  
**Town Manager's**  
**Final Recommendation**  
**June 17, 2020**

	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 Proposed	\$ Change	% Change
<b>FIRE DEPARTMENT 012200</b>								
<i>Personnel Services</i>								
51020 Clerical	\$63,362	\$65,320	\$67,321	\$67,471	\$76,401	\$78,569	2,168	2.84%
51120 Full Time	\$3,021,585	\$3,057,056	\$3,214,035	\$3,072,440	\$3,948,115	\$3,502,261	-445,854	-11.29%
51220 Mechanic	\$57,342	\$55,918	\$64,189	\$61,912	\$69,147	\$71,993	2,846	4.12%
51310 Overtime Regular	\$451,001	\$362,062	\$497,781	\$856,421	\$500,000	\$775,000	275,000	55.00%
51330 OT Labor Fires	\$31,012	\$22,590	\$26,916	\$24,987	\$45,000	\$35,000	-10,000	-22.22%
51400 Staff Education	\$57,132	\$63,851	\$57,053	\$40,608	\$57,000	\$68,375	11,375	19.96%
51410 Education Incentive	\$370,524	\$379,047	\$520,431	\$496,218	\$469,911	\$548,749	78,838	16.78%
51420 Holiday 11 Day	\$183,403	\$190,014	\$202,253	\$192,128	\$217,592	\$207,950	-9,642	-4.43%
51430 Longevity	\$128,214	\$133,149	\$142,919	\$129,132	\$158,533	\$150,117	-8,416	-5.31%
51510 Vacation Leave	\$248,515	\$268,487	\$321,588	\$322,252	\$342,718	\$270,970	-71,748	-20.93%
51515 PTO - Paid Time Off	\$31,616	\$24,825	\$16,294	\$27,477	\$40,000	\$40,000	-40,000	-100.00%
51530 Personal Days	\$45,751	\$54,679	\$58,212	\$56,966	\$58,489	\$60,085	1,596	2.73%
51540 Sick Days	\$249,758	\$287,409	\$292,987	\$259,410	\$281,221	\$135,000	-146,221	-52.00%
51570 Funeral Leave								
51580 Injured Leave								
51590 Wellness Bonus	\$807	\$1,920			\$1,000		-1,000	-100.00%
51610 Jury Duty Military Leave					\$1,665	\$1,665		
51630 Signing Bonus		\$500						
51620 Union Duties								
51000 Total	\$4,940,022	\$4,966,828	\$5,481,980	\$5,607,421	\$6,266,792	\$5,905,734	-361,058	-5.76%

**Town of Chelmsford**  
**FY2021**  
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	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 Proposed	\$ Change	% Change
<b>FIRE DEPARTMENT (cont'd)</b>								
<i>Expenses</i>								
52110 Electricity	\$23,308	\$23,661	\$24,838	\$20,280	\$26,000	\$25,000	-1,000	-3.85%
52120 Oil Heat	\$15,788	\$15,566	\$18,623	\$17,477	\$22,000	\$20,000	-2,000	-9.09%
52130 Gas Heat	\$1,000	\$250						
52310 Water Bills	\$17,318	\$22,278	\$47,300	\$19,259	\$30,000	\$30,000	-15,000	-27.27%
52410 Building Maintenance	\$56,471	\$54,239	\$34,768	\$35,249	\$55,000	\$40,000	29,000	47.54%
52420 Fire Equipment Repairs	\$85,133	\$61,191	\$91,947	\$107,693	\$61,000	\$90,000	5,000	100.00%
52490 Vehicle Maintenance	\$7,906	\$2,693	\$10,373	\$10,625	\$5,000	\$10,000	1,990	19.88%
53290 Medical Injury	\$11,335	\$9,970	\$10,765	\$10,636	\$10,010	\$12,000	-3,000	-13.64%
53410 Telephone	\$15,039	\$19,160	\$22,049	\$14,209	\$22,000	\$19,000	1,000	5.88%
54100 Diesel Fuel	\$8,823	\$15,099	\$8,959	\$22,754	\$17,000	\$18,000		
54190 Gasoline	\$12,627	\$12,463	\$8,466	\$10,215	\$12,000	\$12,000		
54250 Office Supplies				\$12				
54200 Supplies- Departmental	\$4,372	\$2,791	\$3,760	\$4,322	\$5,000	\$5,000		
54260 Communications	\$57,608	\$61,983	\$51,171	\$67,635	\$65,000	\$62,000	-3,000	-4.62%
55960 Uniform Allowance				\$20,000	\$20,000	\$20,000		
55970 Turnout Gear	\$184	\$425	\$169	\$4	\$500	\$500		
57100 In State Travel	\$257	\$24	\$24	\$1,000	\$1,000	\$1,000		
57200 Out of State Travel	\$10,742	\$8,375	\$11,144	\$5,677	\$9,000	\$19,000	10,000	111.11%
57310 Dues & Subscriptions	\$3,396	\$6,104	\$5,488	\$11,937	\$4,500	\$4,500		
57805 Recruit Reimbursement	\$3,668	\$6,104	\$5,488	\$11,937	\$4,500	\$4,500		
57810 Staff Education	\$926	\$21,589		\$11,799	\$21,000	\$21,000		
58000 Outlay								
54000 Total	\$335,899	\$337,837	\$349,844	\$369,984	\$386,010	\$409,000	22,990	5.96%
<b>TOTAL BUDGET</b>	<b>\$5,275,921</b>	<b>\$5,304,665</b>	<b>\$5,831,823</b>	<b>\$5,977,405</b>	<b>\$6,652,802</b>	<b>\$6,314,734</b>	<b>-338,068</b>	<b>-5.08%</b>

	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 Proposed	\$ Change	% Change
<b>EMERGENCY MANAGEMENT 012910</b>								
<i>Expenses</i>								
53410 Telephone	\$1,128	\$912	\$785	\$761	\$1,000	\$1,000		
54200 Office Supplies	\$33	\$248	\$385	\$1,161	\$100	\$100	-100	-10.00%
57800 Other Charges/Expenses	\$626				\$1,000	\$900		
58000 Outlay					\$1,000	\$1,000		
54000 Total	\$1,787	\$1,160	\$1,170	\$3,081	\$3,100	\$3,000	-100	-3.23%
<b>TOTAL BUDGET</b>	<b>\$1,787</b>	<b>\$1,160</b>	<b>\$1,170</b>	<b>\$3,081</b>	<b>\$3,100</b>	<b>\$3,000</b>	<b>-100</b>	<b>-3.23%</b>

**Town of Chelmsford**  
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	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 Proposed	\$ Change	% Change
<i>Personnel Services</i>	\$268,981	\$264,923	\$280,188	\$294,292	\$299,304	\$328,050	28,746	9.60%
<i>Expenses</i>	\$26,132	\$22,105	\$22,471	\$17,546	\$29,370	\$28,640	-730	-2.49%
<b>TOTAL BUDGET</b>	<b>\$295,113</b>	<b>\$287,028</b>	<b>\$302,659</b>	<b>\$311,838</b>	<b>\$328,674</b>	<b>\$356,690</b>	<b>28,016</b>	<b>8.52%</b>

**INSPECTIONS AND ENFORCEMENT**

**Personnel**

Position	FY2016		FY2017		FY2018		FY2019		FY2020		FY2021	
	FTE		FTE		FTE		FTE		FTE		FTE	
Build Inspector	1.00		1.00		1.00		1.00		1.00		1.00	
P. T. Local Inspector	0.66		0.66		0.66		1.16		0.66		0.66	
P. T. Wire Inspector	0.66		0.66		0.66		0.66		0.66		0.66	
P. T. Plumbing & Gas Inspector	0.66		0.66		0.66		0.66		0.66		0.66	
Departmental Assistant	1.00		1.00		1.00		1.00		1.00		1.00	
Principal Clerk												
Sealer of Wgts & Meas.												
Animal Inspector												
	3.98		3.98		3.98		4.48		3.98		3.98	

**Town of Chelmsford**  
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	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 Proposed	\$ Change	% Change
<b>INSPECTIONS AND CODE ENFORCEMENT 012500</b>								
<i>Personnel Services</i>								
51100 Full Time	\$127,065	\$131,545	\$136,564	\$126,906	\$150,427	\$160,777	10,350	6.88%
51120 Part Time	\$109,183	\$109,593	\$120,183	\$122,992	\$140,281	\$153,507	13,226	9.43%
51310 Overtime	\$300	\$3,300	\$3,600	\$8,648	\$5,000	\$8,700	3,700	74.00%
51430 Longevity Extra Day	\$5,848	\$2,504	\$2,544	\$2,595	\$2,596	\$4,066	1,470	56.63%
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$26,585	\$17,981	\$17,298	\$33,151				
51520 Holidays								
51530 Personal Days								
51540 Sick Days								
51570 Funeral Leave								
51590 Wellness Bonus								
51000 Total	\$268,981	\$264,923	\$280,188	\$294,292	\$298,304	\$327,050	28,746	9.64%
<i>Expenses</i>								
53410 Telephone	\$1,499	\$1,516	\$1,437	\$1,408	\$240	\$1,500	1,260	525.00%
53420 Postage	\$480	\$196	\$196	\$450	\$450	\$190	-260	-57.78%
53980 Contracted Services					\$1,000	\$1,000		
54190 Gasoline					\$300	\$300		
54200 Office Supplies	\$3,044	\$1,176	\$2,740	\$5,082	\$2,000	\$2,000		
57100 In State Travel								
57120 Expense Allowance	\$15,940	\$13,500	\$13,200	\$8,400	\$16,800	\$16,800		
57200 Out of State Travel	\$141				\$200	\$200	-200	-100.00%
57310 Dues & Subscriptions	\$423	\$856	\$3,503	\$1,470	\$1,500	\$1,500	-1,500	-23.08%
58100 Staff Education	\$4,137	\$4,537	\$1,147	\$1,186	\$6,500	\$5,000	-700	-2.41%
54000 Total	\$25,662	\$21,780	\$22,224	\$17,546	\$28,990	\$28,290	28,046	8.57%
TOTAL BUDGET	\$294,643	\$286,703	\$302,412	\$311,838	\$327,294	\$355,340		

**Town of Chelmsford**  
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	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 Proposed	\$ Change	% Change
<b>ANIMAL INSPECTOR 012570</b>					\$1,000	\$1,000		
<i>Personnel Services</i>								
51120 Salaries					\$1,000	\$1,000		
<i>Expenses</i>								
57800 Other Charges/Expenses	\$470	\$325	\$247		\$380	\$350	-30	-7.89%
TOTAL BUDGET	\$470	\$325	\$247		\$1,380	\$1,350	-30	-2.17%

# **E: Public Works**

**Town of Chelmsford**  
**FY2021**  
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	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 Proposed	\$ Change	% Change
<b>SUMMARY</b>								
<b>PUBLIC WORKS FUNCTIONS*</b>								
<i>Personnel Services</i>	\$2,050,052	\$2,113,451	\$2,138,586	\$2,195,963	\$2,420,769	\$2,452,090	31,321	1.29%
<i>Expenses</i>	\$3,451,149	\$3,441,837	\$3,512,614	\$4,034,957	\$3,792,420	\$4,066,764	274,344	7.23%
<i>Snow and Ice</i>	\$859,183	\$1,440,667	\$1,435,500	\$1,083,961	\$1,500,000	\$1,000,000	-500,000	-33.33%
<b>TOTAL BUDGET</b>	\$6,360,383	\$6,995,955	\$7,086,701	\$7,314,881	\$7,713,189	\$7,518,854	-194,335	-2.52%

\* Summary includes all Department of Public Works Divisions and Cemetery Commission.

**Town of Chelmsford**  
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**DEPT OF PUBLIC WORKS**

	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 Proposed	\$ Change	% Change
<i>Personnel Services</i>	\$1,793,461	\$1,835,095	\$1,864,542	\$1,914,333	\$2,118,252	\$2,146,125	27,873	1.32%
<i>Expenses</i>	\$3,411,497	\$3,388,936	\$3,459,627	\$3,971,512	\$3,728,520	\$4,003,864	275,344	7.38%
<i>Snow and Ice</i>	\$859,183	\$1,440,667	\$1,435,500	\$1,083,961	\$1,500,000	\$1,000,000	-500,000	-33.33%
<b>TOTAL BUDGET</b>	<b>\$6,064,140</b>	<b>\$6,664,699</b>	<b>\$6,759,670</b>	<b>\$6,969,806</b>	<b>\$7,346,772</b>	<b>\$7,149,989</b>	<b>-196,783</b>	<b>-2.68%</b>

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**Personnel**

Position	FY2016 FTE	FY2017 FTE	FY2018 FTE	FY2019 FTE	FY2020 FTE	FY2021 FTE
<u>Engineering Division</u>						
Director of Public Works	1	1	1	1	1	1
Assistant DPW Director	1	1	1	1	1	1
Town Engineer	0.5	0.5	0.5	0.5	0.5	0.5
Project Engineer	1	1	1	1	1	1
OSHA Safety Specialist						Moved to Admin
Business Manager	1	1	1	1	1	1
<u>Highway Division</u>						
Hgwy Superintendent	1	1	1	1	1	1
Asst. Superintendent	1	1	1	1	1	1
Working Foreman	1	1	1	1	3	3
Mechanics	2	2	2	2	3	3
Equip. Operators	5	5	5	5	4	4
Tr. Driver/Laborer	10	10	10	10	9	9
Departmental Assistant	1	1	1	1	1	1
<u>Sewer Division (Enterprise Fund)</u>						
Sewer Operations Supervisor	1	1	1	1	1	1
Sewer Inspect.	1	1	1	1	1	1
Sewer Maintenance Technician	6	6	6	6	6	6
Sewer Maintenance Laborer	1	1	1	3	3	3
Sewer Mechanic	1	1	1	1	1	1
Departmental Assistant	1	1	1	1	1	1
Principal Clerk	1	1	1	1	1	1
Town Engineer	0.5	0.5	0.5	0.5	0.5	0.5
<u>Stormwater Division (Enterprise Fund)</u>						
Stormwater Engineer				1	1	1
GIS Manager				1	1	1
Foreman				1	1	1
Equipment Operator				1	3	3
Driver/ Laborer				2	3	3
<u>Parks Division</u>						
Groundskeeper	1	1	1	1	1	1
<u>Public Buildings Division</u>						
Building Attendant	0.50	0.50	0.50	0.50	0.50	0.50
<u>Recycling/Waste</u>						
Recycling/Waste Coordinator	0.50	0.50	0.50	0.50	0.50	0.50
	40.00	40.00	40.00	48.00	53.00	52.00
						-1 -1.89%

**Town of Chelemsford**  
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**ADMIN & ENGINEERING 014110**

	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 Proposed	\$ Change	% Change
<i>Personnel Services</i>								
51110 Full Time	\$365,052	\$386,727	\$393,454	\$405,410	\$502,341	\$438,709	-63,632	-12.67%
51120 Part Time	\$44	\$559			\$45,958	\$47,866	1,908	4.15%
51310 Overtime Reg. Extra Day								
51430 Longevity	\$10,688	\$14,225	\$15,698	\$16,169	\$22,960	\$20,375	-2,585	-11.26%
51510 Vacation Leave	\$40,930	\$32,730	\$41,616	\$46,233				
51515 PTO - Paid Time Off								
51520 Holidays								
51530 Personal Days								
51540 Sick Days								
51570 Funeral Leave				\$1,813				
51590 Wellness Bonus								
<b>51000 Total</b>	<b>\$416,714</b>	<b>\$434,241</b>	<b>\$450,769</b>	<b>\$469,626</b>	<b>\$571,259</b>	<b>\$506,950</b>	<b>-64,309</b>	<b>-11.26%</b>

*Expenses*

52460 Equipment Repair	\$910	\$910	\$960	\$214	\$1,500	\$1,000	-500	-33.33%
52470 Computer Maintenance	\$7,099	\$7,356	\$8,676	\$8,314	\$9,180	\$9,500	320	3.49%
53410 Telephone	\$3,462	\$2,739	\$3,459	\$2,021	\$2,310	\$2,310		
53420 Postage	\$88	\$91	\$8	\$8	\$100	\$100		
54190 Gasoline	\$3,219	\$3,205	\$2,926	\$3,753	\$3,500	\$3,500		
54200 Office Supplies	\$3,106	\$3,727	\$1,802	\$2,350	\$2,200	\$2,200		
57310 Dues & Subscriptions	\$1,222	\$230	\$915	\$665	\$900	\$900		
57810 Staff Education	\$1,393	\$1,561	\$1,599	\$50	\$2,000	\$1,600	-400	-20.00%
<b>54000 Total</b>	<b>\$20,500</b>	<b>\$19,819</b>	<b>\$20,345</b>	<b>\$17,367</b>	<b>\$21,690</b>	<b>\$21,110</b>	<b>-580</b>	<b>-2.67%</b>
<b>TOTAL BUDGET</b>	<b>\$437,214</b>	<b>\$454,060</b>	<b>\$471,114</b>	<b>\$486,993</b>	<b>\$592,949</b>	<b>\$528,060</b>	<b>-64,889</b>	<b>-10.94%</b>

**PUBLIC TREES 014790**

	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 Proposed	\$ Change	% Change
<i>Expenses</i>								
53990 Contracted Services	\$67,000	\$67,000	\$66,203	\$3,937	\$70,000	\$70,000		
57800 Other Charges/Expenses				\$66,063				
<b>TOTAL BUDGET</b>	<b>\$67,000</b>	<b>\$67,000</b>	<b>\$66,203</b>	<b>\$70,000</b>	<b>\$70,000</b>	<b>\$70,000</b>	<b>\$0</b>	<b>0.00%</b>

**Town of Chelmsford**  
**FY2021**  
**Town Manager's**  
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	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 Proposed	\$ Change	% Change
<b>STREETLIGHTING 014240</b>								
<i>Expenses</i>								
52110 Electricity	\$100,665	\$90,000	\$65,421	\$71,845	\$80,000	\$70,000	-10,000	-12.50%
<b>TOTAL BUDGET</b>	<b>\$100,665</b>	<b>\$90,000</b>	<b>\$65,421</b>	<b>\$71,845</b>	<b>\$80,000</b>	<b>\$70,000</b>	<b>-10,000</b>	<b>-12.50%</b>

	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 Proposed	\$ Change	% Change
<b>WASTE_COLLECTION 014330</b>								
<i>Personnel Services</i>								
51120 Part Time	\$18,832	\$18,950	\$24,579	\$24,477	\$32,215	\$40,879	8,664	26.89%
51310 Overtime Reg. Extra Day	\$1,253	\$753	\$5,775	\$2,710	\$6,180	\$9,703	3,523	57.01%
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$2,529	\$3,156	\$1,620	\$5,153				
51520 Holidays								
51530 Personal Days								
51540 Sick Days								
51590 Wellness Bonus								
<b>51000 Total</b>	<b>\$22,614</b>	<b>\$22,858</b>	<b>\$31,973</b>	<b>\$32,340</b>	<b>\$38,395</b>	<b>\$50,582</b>	<b>12,187</b>	<b>31.74%</b>

	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 Proposed	\$ Change	% Change
<i>Expenses</i>								
53410 Telephone	\$200							
53810 Waste Disposal	\$867,637	\$843,997	\$826,633	\$860,123	\$865,000	\$1,141,728	276,728	31.99%
53820 Waste Collection Contract	\$1,484,101	\$1,492,244	\$1,612,131	\$1,718,289	\$1,780,000	\$1,819,126	39,126	2.20%
54200 Office Supplies	\$6,893	\$10,165	\$7,946	\$783	\$8,000	\$8,000		
54220 Waste Bins/Containers	\$7,247	\$9,872	\$12,893	\$7,136	\$7,500	\$7,500		
54860 Newspaper Advertisements								
57800 Other Charges/Expenses			\$250	\$27,920				
<b>54000 Total</b>	<b>\$2,366,078</b>	<b>\$2,356,278</b>	<b>\$2,459,853</b>	<b>\$2,614,252</b>	<b>\$2,660,500</b>	<b>\$2,976,354</b>	<b>315,854</b>	<b>11.87%</b>
<b>TOTAL BUDGET</b>	<b>\$2,388,992</b>	<b>\$2,379,136</b>	<b>\$2,491,826</b>	<b>\$2,646,592</b>	<b>\$2,698,895</b>	<b>\$3,026,936</b>	<b>328,041</b>	<b>12.15%</b>

**Town of Chelmsford  
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**HIGHWAY DIVISION 014220**

	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 Proposed	\$ Change	% Change
<i>Personnel Services</i>								
51090 Administration	\$182,209	\$187,611	\$189,853	\$200,993				
51110 Full Time	\$874,569	\$855,587	\$874,864	\$896,463	\$1,328,761	\$1,388,688	59,927	4.51%
51120 Part Time								
51250 Special Labor								
51310 Overtime Regular	\$49,370	\$34,560	\$44,854	\$57,688	\$40,000	\$55,000	15,000	37.50%
51360 Signing Bonus	\$9,000	\$7,000						
51430 Longevity	\$44,500	\$42,020	\$38,408	\$35,942	\$42,738	\$35,826	-6,912	-16.17%
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$114,118	\$118,854	\$130,307	\$106,682				
51520 Holidays		\$137		\$59				
51540 Sick Days		\$46,159	\$13,900	\$20,835				
51570 Funeral Leave				\$780				
51000 Total	\$1,273,766	\$1,291,791	\$1,292,322	\$1,319,441	\$1,411,499	\$1,479,514	68,015	4.82%

**HIGHWAY (cont'd)**

	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 Proposed	\$ Change	% Change
<i>Expenses</i>								
52110 Electricity	\$31,569	\$28,598	\$36,318	\$26,493	\$37,000	\$37,000		
52130 Gas Heat	\$37,583	\$43,669	\$46,382	\$52,073	\$50,000	\$50,000		
52310 Water Bills	\$1,725	\$645			\$1,600	\$1,600		
52410 Building Maintenance	\$68,556	\$72,796	\$29,472	\$126,560	\$30,000	\$30,000		
52480 Radio Repairs	\$2,911	\$3,038	\$160	\$252	\$3,000	\$3,000		
52490 Vehicle Maintenance	\$134,882	\$176,903	\$144,194	\$122,340	\$145,000	\$135,000	-10,000	-6.90%
53165 Traffic Duty	\$3,150	\$2,809	\$11,221	\$3,069	\$5,000	\$5,000		
53410 Telephone	\$6,028	\$6,413	\$6,554	\$4,665	\$2,530	\$4,000	1,470	58.10%
53420 Postage	\$61		\$70	\$31	\$200	\$200		
53990 Contract Services		\$25,103	\$57,400	\$58,031				
54100 Diesel Fuel	\$54,899	\$60,740	\$83,866	\$74,785	\$80,000	\$80,000		
54190 Gasoline	\$10,055	\$10,823	\$16,768	\$22,905	\$17,000	\$24,000	7,000	41.18%
54200 Office Supplies	\$4,512	\$4,891	\$3,636	\$3,273	\$4,800	\$4,000	-800	-16.67%
54210 Road Materials	\$130,199	\$81,437	\$118,795	\$97,140	\$100,000	\$90,000	-10,000	-10.00%
54250 Departmental Supplies	\$127,341	\$65,605	\$44,744	\$67,765	\$100,000	\$80,000	-20,000	-20.00%
54280 Street Signs	\$21,732	\$22,461	\$11,474	\$7,564	\$22,000	\$22,000		
Traffic Lights	\$19,129	\$21,096	\$53,012	\$23,955	\$50,000	\$50,000		
54290 Machinery Hire	\$7,340	\$14,797	\$4,637	\$6,654	\$10,000	\$10,000		
54860 Newspaper Advertisements	\$400	\$1,684	\$430	\$40	\$1,500	\$1,500		
55960 Uniform Allowance	\$9,824	\$12,101	\$8,934	\$11,087	\$10,500	\$12,000	1,500	14.29%
57200 Out of State Travel		\$981	\$775	\$4,162	\$5,000	\$5,000		
57810 Staff Education		\$22,546	\$1,230	\$1,438	\$20,000	\$20,000		
58000 Outlay (Bike Trail Maint.)	\$7,655			\$300,000				
58410 Road Maintenance								
54000 Total	\$679,550	\$679,137	\$680,094	\$1,014,284	\$695,130	\$684,300	-30,830	-4.44%
Sub-Total Highway	\$1,953,316	\$1,970,928	\$1,972,416	\$2,333,725	\$2,106,629	\$2,143,814	37,185	1.77%

Town of Chelmsford  
 FY2021  
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	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 Proposed	\$ Change	% Change
<b>SNOW &amp; ICE 014230</b>								
51250 Special Labor	\$146,896	\$326,897	\$317,738	\$282,135	\$350,000	\$260,000	-90,000	-25.71%
51310 Salaries Overtime	\$111,771	\$120,376	\$130,089	\$165,646	\$119,500	\$120,000	500	0.42%
52460 Equipment Repair	\$89,429	\$293,331	\$407,906	\$192,939	\$290,500	\$175,000	-115,500	-39.76%
53990 Contract Services	\$498,276	\$652,308	\$533,341	\$424,856	\$690,000	\$425,000	-265,000	-38.41%
55830 Snow Salt	\$12,810	\$47,756	\$46,426	\$16,385	\$50,000	\$20,000	-30,000	-60.00%
57800 Other Charges/Expenses								
58510 New Equipment								
54000 Total	\$859,183	\$1,440,667	\$1,435,500	\$1,083,961	\$1,500,000	\$1,000,000	-500,000	-33.33%
TOTAL BUDGET: Highway/ Snow & Ice	\$2,812,499	\$3,411,595	\$3,407,917	\$3,417,686	\$3,606,629	\$3,143,814	-462,815	-12.83%

**Town of Chelmsford**  
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**PARKS DIVISION 014280**

*Personnel Services*

	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 Proposed	\$ Change	% Change
51110 Full Time	\$51,083	\$52,450	\$56,282	\$57,894	\$66,679	\$72,269	5,590	8.38%
51120 Part Time	\$1,035			\$188				
51310 Overtime Reg	\$536	\$1,787	\$1,861	\$1,946	\$2,000	\$2,439	439	21.95%
51430 Longevity Extra Day								
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$4,569	\$7,124	\$5,619	\$6,966				
51520 Holidays								
51530 Personal Days								
51540 Sick Days								
51570 Funeral Leave								
51590 Wellness Bonus								
<b>51000 Total</b>	<b>\$57,223</b>	<b>\$61,362</b>	<b>\$63,762</b>	<b>\$66,994</b>	<b>\$66,679</b>	<b>\$74,708</b>	<b>6,029</b>	<b>8.78%</b>

*Expenses*

52110 Electricity	\$3,815	\$4,403	\$4,422	\$4,572	\$5,000	\$4,700	-300	-6.00%
52130 Gas Heat				\$1,043		\$1,200	1,200	
52410 Building Maintenance	\$1,328	\$1,545	\$2,244	\$23				
52460 Equipment Repair	\$1,107	\$1,658	\$1,622	\$1,332	\$2,500	\$2,500	2,000	66.67%
52490 Vehicle Maintenance	\$2,037	\$1,902	\$1,443	\$4,643	\$3,000	\$5,000		
53410 Telephone			\$100					
54190 Gasoline	\$1,213	\$2,430	\$1,925	\$2,481	\$2,700	\$2,600	-100	-3.70%
54610 Grounds Maintenance	\$7,182	\$5,426	\$7,253	\$7,800	\$10,000	\$10,000		
58000 Outlay					\$16,000		-16,000	-100.00%
<b>54000 Total</b>	<b>\$16,662</b>	<b>\$17,364</b>	<b>\$19,009</b>	<b>\$21,893</b>	<b>\$39,200</b>	<b>\$26,000</b>	<b>-13,200</b>	<b>-33.67%</b>
<b>TOTAL BUDGET</b>	<b>\$73,905</b>	<b>\$78,726</b>	<b>\$82,771</b>	<b>\$88,887</b>	<b>\$107,879</b>	<b>\$100,708</b>	<b>-7,171</b>	<b>-6.65%</b>

**Town of Chelmsford  
FY2021  
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June 17, 2020**

FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 Proposed	\$ Change	% Change
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**PUBLIC BUILDINGS 014700**

<i>Personnel Services</i>							
51110 Full Time	\$20,003	\$20,774	\$23,210	\$22,477	\$28,420	\$5,951	20.94%
51120 Part Time	\$1,161	\$1,344	\$598	\$576			
51310 Overtime							
51430 Longevity							
Shift Differential							
51510 Vacation Leave	\$1,046	\$1,320	\$890	\$1,378			
51515 PTO - Paid Time Off	\$933	\$1,405	\$1,017	\$1,502			
51520 Holidays							
51530 Personal Days							
<b>51000 Total</b>	<b>\$23,144</b>	<b>\$24,843</b>	<b>\$25,716</b>	<b>\$25,932</b>	<b>\$28,420</b>	<b>\$5,951</b>	<b>20.94%</b>

*Expenses*

52110 Electricity	\$37,679	\$28,545	\$26,202	\$25,807	\$26,200	\$27,000	
52130 Gas Heat	\$20,488	\$16,576	\$16,739	\$19,141	\$20,000	\$20,000	800
52310 Water Bills			\$134				
52410 Building Maintenance	\$38,462	\$44,582	\$37,343	\$34,636	\$35,000	\$35,000	
52490 Vehicle Maintenance	\$1,069	\$2,181	\$6,704	\$9,153	\$2,000	\$9,200	7,200
52500 Custodial Maintenance	\$4,503	\$3,464	\$4,589	\$4,882	\$5,000	\$5,000	
52510 Custodial Services Contract	\$22,087	\$22,000	\$21,996	\$32,067	\$32,500	\$36,000	3,500
53140 Copier Expense	\$7,926	\$7,757	\$4,469	\$7,418	\$8,000	\$8,000	
53410 Telephone	\$499	\$527	\$885	\$672	\$900	\$900	
58000 Outlay		\$3,100	\$2,394	\$672	\$2,400	\$5,000	2,600
<b>54000 Total</b>	<b>\$132,714</b>	<b>\$128,732</b>	<b>\$121,453</b>	<b>\$133,777</b>	<b>\$132,000</b>	<b>\$146,100</b>	<b>14,100</b>
<b>TOTAL BUDGET</b>	<b>\$155,858</b>	<b>\$153,575</b>	<b>\$147,170</b>	<b>\$159,709</b>	<b>\$160,420</b>	<b>\$180,471</b>	<b>20,051</b>

**BLDGS - OLD/NORTH/AUXILIARY 014710**

FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 Proposed	\$ Change	% Change
<i>Expenses</i>							
52110 Electricity	\$12	\$113	\$1,539	\$165			
52130 Gas Heat	\$66	\$395	\$2,247	\$1,504			
53410 Telephone	\$2,710	\$2,455	\$2,489	\$2,463			
52410 Building Maintenance	\$25,520	\$27,644	\$20,974	\$23,963	\$30,000	\$30,000	
<b>TOTAL BUDGET</b>	<b>\$28,307</b>	<b>\$30,607</b>	<b>\$27,249</b>	<b>\$28,095</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$20,051</b>

**Town of Chelmsford**  
**FY2021**  
**Town Manager's**  
**Final Recommendation**  
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	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 Proposed	\$ Change	% Change
<b>CEMETERY COMMISSION 014910</b>								
<i>Personnel Services</i>	\$256,591	\$278,356	\$274,044	\$281,630	\$302,517	\$305,965	3,448	1.14%
<i>Expenses</i>	\$39,652	\$52,900	\$52,987	\$63,445	\$63,900	\$62,900	-1,000	-1.56%
<b>TOTAL BUDGET</b>	<b>\$296,243</b>	<b>\$331,256</b>	<b>\$327,031</b>	<b>\$345,075</b>	<b>\$366,417</b>	<b>\$368,865</b>	<b>2,448</b>	<b>0.67%</b>

Position	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021
	FTE	FTE	FTE	FTE	FTE	FTE
Superintendent	1	1	1	1	1	1
P.T. Clerk	0.40	0.40	0.40	0.40	0.40	0.40
Working Foreman	1.00	1.00	1.00	1.00	1.00	1.00
Truck Driver/Laborer	1	1	1	1	1	1
Senior Laborer	1	1	1	1	1	1
	<b>4.40</b>	<b>4.40</b>	<b>4.40</b>	<b>4.40</b>	<b>4.40</b>	<b>4.40</b>

**Town of Chelemsford**  
**FY2021**  
**Town Manager's**  
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**CEMETERY COMMISSION 014910**

	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 Proposed	\$ Change	% Change
<b>Personnel Services</b>								
51020 Clerical								
51100 Salary Elected Officials								
51110 Full Time	\$191,837	\$205,522	\$174,210	\$217,485	\$248,287	\$257,263	8,976	3.62%
51120 Part Time	\$16,681	\$19,353	\$20,157	\$21,070	\$21,750	\$22,474	724	3.33%
Extra Day								
51130 Disinterment	\$250	\$225	\$255	\$195	\$500	\$500		
51200 Temporary								
51300 Call-in OT	\$7,104	\$9,203	\$8,034	\$7,160	\$12,500	\$8,500	-4,000	-32.00%
51310 Overtime-Regular	\$11,605	\$10,116	\$11,144	\$9,877	\$12,500	\$11,500	-1,000	-8.00%
51515 PTO - Paid Time Off	\$9,616	\$5,321	\$6,202	\$7,011				
51430 Longevity	\$5,143	\$5,834	\$5,525	\$4,462	\$4,980	\$5,728	748	15.02%
51510 Vacation Leave	\$9,454	\$12,667	\$11,111	\$4,969				
51520 Holidays		\$304	\$604					
51530 Personal Days	\$2,101	\$2,047	\$3,055	\$1,831				
51540 Sick Days	\$1,663	\$7,480	\$31,746	\$6,362				
51590 Wellness Bonus	\$1,138	\$1,282		\$1,209	\$2,000		-2,000	-100.00%
51000 Total	\$256,591	\$278,356	\$274,044	\$281,630	\$302,517	\$305,965	3,448	1.14%
<b>Expenses</b>								
52110 Electricity	\$1,656	\$2,213	\$1,040	\$1,686	\$1,400	\$1,600	200	14.29%
52130 Gas Heat	\$2,268	\$2,424	\$3,068	\$3,341	\$3,400	\$3,200	-200	-5.88%
52410 Building Maintenance	\$1,107	\$1,183	\$1,489	\$1,331	\$2,000	\$1,500	-500	-25.00%
52460 Equipment Repair	\$5,406	\$9,790	\$9,739	\$5,978	\$6,000	\$6,000		
52470 Computer Maintenance	\$1,646	\$1,706	\$3,114	\$1,715	\$2,000	\$2,500	500	25.00%
52490 Vehicle Maintenance	\$696	\$4,743	\$2,213	\$1,673	\$3,000	\$2,000	-1,000	-33.33%
53410 Telephone	\$1,700	\$1,392	\$1,728	\$1,500	\$1,100	\$1,200	100	9.09%
53420 Postage	\$196	\$202	\$148	\$116	\$150	\$150		
53990 Contracted Services	\$570	\$75	\$3,180	\$145				
54100 Diesel Fuel	\$1,361	\$1,034	\$1,132	\$1,266	\$1,750	\$1,400	-350	-20.00%
54190 Gasoline	\$4,777	\$2,477	\$3,585	\$8,561	\$7,500	\$7,000	-500	-6.67%
54200 Office Supplies	\$3,550	\$2,814	\$1,710	\$3,001	\$2,000	\$2,500	500	25.00%
54250 Supplies Departmental	\$2,100	\$3,849	\$4,198	\$1,351	\$3,000	\$3,000		
54610 Grounds Maintenance	\$7,911	\$4,853	\$5,789	\$6,894	\$5,750	\$6,000	250	4.35%
54650 Restoration/Vandalism	\$1,153	\$141	\$141	\$1,300	\$1,000	\$1,000		
55960 Uniform Allowance	\$1,500	\$1,650	\$1,997	\$1,642	\$1,650	\$1,650		
57100 In State Travel	\$1,602	\$860	\$1,305	\$1,494	\$1,200	\$1,200		
57200 Out of State Travel		\$1,212		\$500	\$500	\$550	50	10.00%
57310 Dues & Subscription	\$454	\$424	\$409	\$449	\$500	\$450	-50	-10.00%
58000 Outlay		\$10,000	\$7,000	\$20,000	\$20,000	\$20,000		
54000 Total	\$39,652	\$52,900	\$52,987	\$63,445	\$63,900	\$62,900	-1,000	-1.56%
<b>TOTAL BUDGET</b>	\$296,243	\$331,256	\$327,031	\$345,075	\$366,417	\$368,865	2,448	0.67%

**Town of Chelmsford**  
**FY2021**  
**Town Manager's**  
**Final Recommendation**  
**June 17, 2020**

	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 Proposed	\$ Change	% Change
<i>Personnel Services</i>	\$745,202	\$797,826	\$848,627	\$868,141	\$897,755	\$946,962	49,207	5.48%
<i>Expenses</i>	\$695,829	\$784,450	\$804,910	\$897,845	\$839,580	\$990,620	151,040	17.99%
<b>TOTAL BUDGET</b>	<b>\$1,441,031</b>	<b>\$1,582,276</b>	<b>\$1,653,537</b>	<b>\$1,765,986</b>	<b>\$1,737,335</b>	<b>\$1,937,582</b>	<b>200,247</b>	<b>11.53%</b>

**MUNICIPAL FACILITIES**

**Personnel**

Position	FY2016 FTE	FY2017 FTE	FY2018 FTE	FY2019 FTE	FY2020 FTE	FY2021 FTE
Director	1.00	1.00	1.00	1.00	1.00	1.00
Principal Clerk II	1.00	1.00	1.00	1.00	1.00	1.00
Electrician	1.00	1.00	1.00	1.00	1.00	1.00
Electrician- Journeyman	1.00	1.00	1.00	1.00	1.00	1.00
Plumber	1.00	1.00	1.00	1.00	1.00	1.00
Painter	1.00	1.00	1.00	1.00	1.00	1.00
Small Engine Repairs	1.00	1.00	1.00	1.00	1.00	1.00
Carpentry	1.00	1.00	1.00	1.00	1.00	1.00
Maintenance, Asbestos, Air						
Maintenance, Grounds	6.00	6.00	6.00	6.00	6.00	6.00
Maintenance, General						
Truck Driver	0.50	0.50	0.50	0.50	0.50	0.50
P. T. Playground Inspector	0.40	1.00	1.00	1.00	1.00	1.00
Energy Manager						
Summer Support						
	13.90	14.50	14.50	14.50	14.50	14.50

**Town of Chelmsford**  
**FY2021**  
**Town Manager's**  
**Final Recommendation**  
**June 17, 2020**

**MUNICIPAL FACILITIES**

*Personnel Services*

	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 Proposed	\$ Change	% Change
51110 Full Time	\$622,929	\$658,938	\$731,979	\$737,475	\$807,213	\$848,693	41,480	5.14%
51120 Part Time	\$4,610	\$7,141		\$3,232	\$28,192	\$34,766	6,574	23.32%
51210 Salaries - Seasonal			\$11,687	\$11,766	\$27,600	\$27,600		
51310 Overtime-Regular	\$23,045	\$25,430	\$27,873	\$23,411	\$25,000	\$25,000		
51430 Longevity	\$9,750	\$15,188	\$9,750	\$9,750	\$9,750	\$10,903	1,153	11.83%
51510 Vacation Leave	\$29,613	\$24,197						
51515 PTO - Paid Time Off	\$10,090	\$42,658	\$67,100	\$80,997				
51520 Holidays								
51530 Personal Days	\$5,946	\$3,819						
51540 Sick Days	\$37,686	\$19,782						
51570 Funeral Leave	\$501		\$238	\$1,509				
51590 Wellness Bonus	\$1,033	\$672						
51000 Total	\$745,202	\$797,826	\$848,627	\$868,141	\$897,755	\$946,962	49,207	5.48%

*Expenses*

52110 Electricity	\$24							
52420 Fire Equipment Repair	\$35,104	\$35,188	\$44,310	\$35,001	\$45,000	\$86,000	21,000	46.67%
52440 Building Safety Maintenance	\$146,285	\$147,086	\$237,833	\$297,170	\$250,000	\$300,000	50,000	20.00%
52430 Playground Maintenance	\$16,183	\$18,564	\$19,927	\$25,219	\$27,500	\$35,000	7,500	27.27%
52450 Solar Array Maintenance	\$53,843	\$49,710	\$51,795	\$52,316	\$53,000	\$54,000	1,000	1.89%
52460 Equipment Repair	\$276,535	\$374,114	\$333,669	\$332,294	\$320,000	\$350,000	30,000	9.38%
52490 Vehicle Maintenance	\$15,689	\$13,514	\$15,760	\$22,221	\$16,000	\$23,000	7,000	43.75%
53410 Telephone	\$7,306	\$7,443	\$8,014	\$7,847	\$6,980	\$8,000	1,020	14.61%
53420 Postage	\$372			\$6				
54000 Supplies								
54190 Gasoline	\$17,029	\$19,382	\$21,326	\$29,017	\$22,000	\$30,000	8,000	36.36%
54200 Office Supplies	\$2,493	\$3,037	\$2,336	\$2,768	\$2,500	\$2,500		
54250 Supplies Departmental	\$21,318	\$20,361	\$16,420	\$18,930	\$20,000	\$20,000		
54810 Grounds Maintenance	\$80,000	\$28,565	\$37,952	\$57,053	\$50,000	\$55,000	5,000	10.00%
54860 Newspaper Advertisement	\$140	\$894	\$241	\$350	\$350	\$350		
55960 Uniform Allowance	\$14,436	\$12,295	\$13,827	\$14,693	\$14,250	\$14,770	520	3.65%
57310 Dues & Subscriptions	\$1,363	\$5,085	\$1,500	\$3,311	\$2,000	\$2,000		
58000 Outlay	\$7,690	\$49,214			\$10,000	\$30,000	20,000	200.00%
58530 Trucks								
54000 Total	\$695,929	\$784,450	\$804,910	\$897,845	\$839,580	\$990,620	151,040	17.99%
<b>TOTAL BUDGET</b>	<b>\$1,441,031</b>	<b>\$1,582,276</b>	<b>\$1,653,537</b>	<b>\$1,765,986</b>	<b>\$1,737,335</b>	<b>\$1,937,582</b>	<b>200,247</b>	<b>11.53%</b>

# **F: Community Services**

Town of Chelmsford  
 FY2021  
 Town Manager's  
 Final Recommendation  
 June 17, 2020

	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 Proposed	\$ Change	% Change
<b>SUMMARY</b>								
<b>COMMUNITY SERVICES</b>								
Personnel Services	\$2,053,013	\$2,103,547	\$2,175,775	\$2,291,902	\$2,504,868	\$2,602,510	97,642	3.90%
Expenses	\$832,185	\$814,788	\$823,259	\$820,416	\$888,056	\$852,591	-35,465	-3.99%
TOTAL BUDGET	\$2,885,198	\$2,918,334	\$2,999,034	\$3,112,318	\$3,392,924	\$3,455,101	62,177	1.83%

**Town of Cheimsford**  
**FY2021**  
**Town Manager's**  
**Final Recommendation**  
**June 17, 2020**

	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 Proposed	\$ Change	% Change
<i>Personnel Services</i>	\$343,471	\$371,447	\$384,763	\$402,854	\$423,794	\$447,760	23,966	5.66%
<i>Expenses</i>	\$327,456	\$300,376	\$275,514	\$272,514	\$310,646	\$285,670	-24,976	-8.04%
<b>TOTAL BUDGET</b>	<b>\$670,927</b>	<b>\$671,824</b>	<b>\$660,277</b>	<b>\$675,369</b>	<b>\$734,440</b>	<b>\$733,430</b>	<b>-1,010</b>	<b>-0.14%</b>

**Personnel**

Position	FY2016 FTE	FY2017 FTE	FY2018 FTE	FY2019 FTE	FY2020 FTE	FY2021 FTE
Senior Center Director	1	1	1	1	1	1
Department Assistant	1	1	1	1	1	1
Assistant Veterans Agent						
Social Services Coordinator	1	1.00	1.00	1.00	1.00	1.00
Program Coordinator	1.50	1	1	1	1	1
Building Manager & Custodian	1.50	1.50	1.50	1.50	1.50	1.50
Van Driver	1	1	1	1	1	1
Part Time Substitute Van Driver	0.15					
Veterans Services Director	1.00	1.00	1.00	1.00	1.00	1.00
Community Services Coordinator						
	6.65	7.50	7.50	7.50	8.50	8.50

**Town of Chelmsford**  
**FY2021**  
**Town Manager's**  
**Final Recommendation**  
**June 17, 2020**

	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 Proposed	\$ Change	% Change
<b>VETERANS 015430</b>								
<i>Personnel Services</i>								
51110 Full Time	\$57,969	\$59,939	\$63,199	\$66,333	\$79,260	\$82,550	3,290	4.15%
51120 Part Time	\$2,985	\$3,930	\$4,317	\$4,514	\$4,756	\$4,953	197	4.14%
51230 Longevity Extra Day								
51510 Vacation Leave								
51515 PTO - Paid Time Off								
51520 Holidays								
51530 Personal Days								
51540 Sick Days								
51570 Funeral Leave								
51590 Wellness Bonus								
51000 Total	\$69,310	\$73,019	\$76,277	\$79,748	\$84,016	\$87,503	3,487	4.15%
<i>Expenses</i>								
53410 Telephone	\$414	\$408	\$438	\$616	\$700	\$420		
53420 Postage	\$287	\$218	\$221	\$332	\$450	\$450		
54200 Office Supplies	\$3,185	\$2,682	\$2,640	\$3,270	\$3,500	\$3,500		
57100 In State Travel	\$1,907	\$1,918	\$2,152	\$3,143	\$2,100	\$2,100		
57810 Staff Education	\$260	\$50	\$135	\$260	\$250	\$250		
58000 Outlay								
54000 Total	\$6,053	\$5,276	\$5,586	\$7,621	\$7,000	\$6,720	-280	-40.00%
<i>Cash &amp; Material Grants</i>								
57710 Veterans Benefits	\$184,664	\$146,824	\$122,384	\$109,672	\$145,000	\$125,000	-20,000	-13.79%
TOTAL BUDGET	\$260,026	\$225,118	\$204,247	\$197,040	\$236,016	\$219,223	-16,793	-7.12%

**Town of Chelemsford**  
**FY2021**  
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**June 17, 2020**

**COUNCIL ON AGING 015410**

	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 Proposed	\$ Change	% Change
<i>Personnel Services</i>								
51110 Full Time	\$225,034	\$237,339	\$256,575	\$290,653	\$311,814	\$330,816	19,002	6.09%
51120 Part Time	\$16,226	\$27,101	\$14,965	-\$1,039	\$22,801	\$23,748	947	4.15%
51310 Overtime Regular	\$729	\$230	\$2,430	\$998				
51430 Longevity Extra Day	\$5,218	\$5,760	\$3,109	\$2,597	\$2,736	\$3,069	333	12.17%
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$26,805	\$27,999	\$30,837	\$29,131	\$2,427	\$2,624	197	8.12%
51520 Holidays	\$149		\$571	\$768				
51530 Personal Days								
51540 Sick Days								
51570 Funeral Leave								
51590 Wellness Bonus								
<b>51000 Total</b>	<b>\$274,162</b>	<b>\$298,429</b>	<b>\$308,487</b>	<b>\$323,107</b>	<b>\$339,778</b>	<b>\$360,257</b>	<b>20,479</b>	<b>6.03%</b>
<i>Expenses</i>								
52110 Electricity	\$27,121	\$25,585	\$23,819	\$14,919	\$26,000	\$18,000	-8,000	-30.77%
52130 Gas Heat	\$7,783	\$6,511	\$6,720	\$6,889	\$8,000	\$7,400	-600	-7.50%
52310 Water Bills			\$1,611	\$1,645	\$1,800	\$1,800		
52410 Building Maintenance	\$20,360	\$21,932	\$22,270	\$24,831	\$22,000	\$24,000	2,000	9.09%
52490 Vehicle Maintenance	\$5,577	\$4,306	\$5,407	\$10,908	\$6,000	\$7,500	1,500	25.00%
53310 Newsletter	\$5,485	\$4,953	\$4,421	\$6,480	\$5,600	\$6,600	1,000	17.86%
53410 Telephone	\$4,853	\$6,933	\$6,395	\$5,096	\$6,396	\$2,800	-3,596	-56.22%
53420 Postage	\$6	\$98	\$350	\$350	\$400	\$400		
53990 Contract Services	\$10,078	\$13,618	\$13,481	\$5,126	\$15,000	\$12,000	-3,000	-20.00%
54190 Gasoline	\$8,708	\$9,989	\$10,682	\$13,477	\$11,000	\$13,000	2,000	18.18%
54200 Office Supplies	\$1,683	\$2,426	\$3,163	\$2,301	\$2,750	\$2,750		
54250 Supplies-Departmental	\$3,845	\$3,663	\$3,970	\$4,890	\$4,000	\$4,800	800	20.00%
54300 Meals on Wheels /Sr. Nutrition	\$26,455	\$32,000	\$32,000	\$35,948	\$32,000	\$34,000	2,000	6.25%
54310 Medical Supplies				\$40				
57100 In State Travel	\$1,302	\$1,208	\$1,028	\$1,493	\$1,300	\$1,500	200	15.38%
57310 Dues & Subscriptions	\$1,208	\$1,359	\$1,629	\$1,510	\$1,900	\$1,900		
57800 Other Charges/Expenses	\$3,150	\$2,946	\$875	\$5,278	\$2,000	\$2,000		
57810 Staff Education	\$1,045	\$1,015	\$1,345	\$1,031	\$1,500	\$1,500		
58000 Outlay	\$8,081	\$9,733	\$8,379	\$13,010	\$11,000	\$12,000	1,000	9.09%
<b>54000 Total</b>	<b>\$136,739</b>	<b>\$148,277</b>	<b>\$147,543</b>	<b>\$155,222</b>	<b>\$158,646</b>	<b>\$153,950</b>	<b>-4,696</b>	<b>-2.96%</b>
<b>TOTAL BUDGET</b>	<b>\$410,901</b>	<b>\$446,705</b>	<b>\$456,030</b>	<b>\$478,329</b>	<b>\$488,424</b>	<b>\$514,207</b>	<b>15,783</b>	<b>3.17%</b>

**Town of Chelmsford**  
**FY2021**  
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	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 Proposed	\$ Change	% Change
<i>Personnel Services</i>	\$148				\$70,650	\$75,437	4,787	6.78%
<i>Expenses</i>	\$42,045	\$44,172	\$50,941	\$43,889	\$56,550	\$55,550	-1,000	-1.77%
<b>TOTAL BUDGET</b>	\$42,193	\$44,172	\$50,941	\$43,889	\$127,200	\$130,987	3,787	2.98%

**COMMUNITY ENRICHMENT**

Position	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021
	FTE	FTE	FTE	FTE	FTE	FTE
Community Services Director					1.00	1.00
Part-time Clerk						
Youth Services Coordinator						
					1.00	1.00

**Town of Cheimsford**  
**FY2021**  
**Town Manager's**  
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**June 17, 2020**

	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 Proposed	\$ Change	% Change
<b>COMMUNITY SERVICES 016900</b>								
<i>Personnel Services</i>								
51110 Full Time					\$70,000	\$74,787	4,787	6.84%
51515 PTO - Paid Time Off								
51000 51000 Total					\$70,000	\$74,787	4,787	6.84%

<i>Expenses</i>								
57800 Other Charges/ Expenses					\$10,000	\$10,000		
54000 Total					\$10,000	\$10,000		
TOTAL BUDGET					\$80,000	\$84,787		

	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 Proposed	\$ Change	% Change
<b>RECREATION 016300</b>								
<i>Expenses</i>								
54540 Recreational Program	\$27,829	\$36,380	\$43,666	\$32,000	\$32,000	\$32,000		
54610 Grounds Maintenance	\$1,587	\$2,221	\$2,631					
Pond Weed Control	\$7,866			\$8,000	\$8,000	\$8,000		
57800 Other Charges/Expenses		\$682	\$781					
54000 Total	\$37,282	\$39,282	\$47,078	\$40,000	\$40,000	\$40,000	4,787	4.35%
TOTAL BUDGET	\$37,282	\$39,282	\$47,078	\$40,000	\$110,000	\$114,787		

	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 Proposed	\$ Change	% Change
<b>CULTURAL COUNCIL 016960</b>								
<i>Expenses</i>								
57800 Other Charges/Expenses	\$2,340	\$2,350	\$2,350	\$2,350	\$2,350	\$2,350		
TOTAL BUDGET	\$2,340	\$2,350	\$2,350	\$2,350	\$2,350	\$2,350		

**Town of Chelmsford**  
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**PUBLIC CELEBRATIONS**

	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 Proposed	\$ Change	% Change
<i>Expenses</i>								
016930 57800 Town Celebration	\$1,072	\$1,139	\$1,325	\$510	\$2,050	\$1,500	-550	-26.83%
016940 57800 Memorial Day	\$667				\$750	\$500	-250	-33.33%
<b>TOTAL BUDGET</b>	<b>\$1,739</b>	<b>\$1,139</b>	<b>\$1,325</b>	<b>\$510</b>	<b>\$2,800</b>	<b>\$2,000</b>	<b>-800</b>	<b>-28.57%</b>

**HISTORICAL COMMISSION 016910**

	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 Proposed	\$ Change	% Change
<i>Personnel Services</i>								
51120 Part Time	\$148				\$650	\$650		
<b>51000 Total</b>	<b>\$148</b>				<b>\$650</b>	<b>\$650</b>		
<i>Expenses</i>								
57800 Other Charges/Expenses	\$684	\$1,400	\$188	\$1,029	\$1,400	\$1,200	-200	-14.29%
<b>54000 Total</b>	<b>\$684</b>	<b>\$1,400</b>	<b>\$188</b>	<b>\$1,029</b>	<b>\$1,400</b>	<b>\$1,200</b>	<b>-200</b>	<b>-14.29%</b>
<b>TOTAL BUDGET</b>	<b>\$832</b>	<b>\$1,400</b>	<b>\$188</b>	<b>\$1,029</b>	<b>\$2,050</b>	<b>\$1,850</b>	<b>-200</b>	<b>-9.76%</b>

**Town of Chelmsford**  
**FY2021**  
**Town Manager's**  
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**June 17, 2020**

\$ Change      % Change

**BOARD OF HEALTH**

	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 Proposed	\$ Change	% Change
Personnel Services	\$290,214	\$312,322	\$307,530	\$336,839	\$391,058	\$402,788	11,730	3.00%
Expenses	\$21,112	\$21,513	\$22,715	\$26,545	\$32,250	\$34,160	1,910	5.92%
<b>TOTAL BUDGET</b>	<b>\$311,326</b>	<b>\$333,835</b>	<b>\$330,245</b>	<b>\$363,384</b>	<b>\$423,308</b>	<b>\$436,948</b>	<b>13,640</b>	<b>3.22%</b>

**Personnel**

Position	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021
	FTE	FTE	FTE	FTE	FTE	FTE
Director	1.00	1.00	1.00	1.00	1.00	1.00
Director/ Nursemanager			0.40	0.20	1.00	1.00
Deputy Director				0.50	1.00	1.00
Health Inspector	1.00	1.00	1.00	1.00	1.00	1.00
Environmental Health Inspector	0.80	1.00	1.00	1.00	1.00	1.00
Dept. Assistant	0.80	0.80				
Healthcare Manager			0.53	0.53	0.80	0.80
Part-Time Nurse						
Substance Abuse Prevention Coordinator	0.50	0.50	0.40	0.40	0.40	0.40
Health Educator						
	4.10	4.30	4.33	4.63	5.20	5.20

**Town of Chelmsford**  
**FY2021**  
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**BOARD OF HEALTH 015100**

	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 Proposed	\$ Change	% Change
<i>Personnel Services</i>								
51100 Salaries-Elected								
51110 Full Time	\$203,023	\$197,836	\$165,432	\$185,478	\$296,172	\$304,866	8,694	2.94%
51120 Part Time	\$39,458	\$68,957	\$109,093	\$109,077	\$85,368	\$89,595	4,227	4.95%
51430 Longevity Extra Day	\$10,576	\$8,751	\$6,980	\$9,045	\$9,518	\$8,327	-1,191	-12.51%
51510 Vacation Leave								
51515 PTO - Paid Time Off								
51520 Holidays	\$35,558	\$36,778	\$26,024	\$28,604				
51530 Personal Days								
51540 Sick Days	\$1,599			\$4,636				
51570 Funeral Leave								
51590 Wellness Bonus								
51000 Total	\$290,214	\$312,322	\$307,530	\$336,839	\$391,058	\$402,788	11,730	3.00%
<i>Expenses</i>								
52490 Vehicle Maintenance	\$106	\$246	\$701	\$423	\$1,500	\$1,500		
53410 Telephone	\$1,926	\$1,778	\$1,663	\$2,715	\$4,600	\$2,700	-1,900	-41.30%
53420 Postage	\$490	\$245	\$349	\$709	\$400	\$500	100	25.00%
53990 Contract Services						\$3,360		
54190 Gasoline	\$1,165	\$1,020	\$838	\$868	\$1,800	\$1,300	-500	-27.78%
54200 Office Supplies	\$1,565	\$1,656	\$1,726	\$1,706	\$1,700	\$1,700		
54250 Supplies-Departmental	\$956	\$1,274	\$1,791	\$950	\$1,800	\$1,700	-100	-5.56%
54520 Mosquito Control	\$9,934	\$10,192	\$10,140	\$11,250	\$10,600	\$11,600	1,000	9.43%
54860 Newspaper Advertisement	\$1,058	\$116	\$86	\$772	\$800	\$800		
57100 In State Travel	\$334	\$765	\$1,587	\$601	\$2,000	\$1,600	-400	-20.00%
57310 Dues & Subscriptions	\$1,354	\$859	\$877	\$1,227	\$1,200	\$1,200		
57800 Other Charges/Expenses	\$1,999	\$2,745	\$2,041	\$1,968	\$1,650	\$2,000	350	21.21%
57810 Staff Education	\$225	\$618	\$916	\$3,356	\$4,200	\$4,200		
54000 Total	\$21,112	\$21,513	\$22,715	\$26,545	\$32,250	\$34,160	1,910	5.92%
TOTAL BUDGET	\$311,326	\$333,835	\$330,245	\$363,384	\$423,308	\$436,948	13,640	3.22%

**Town of Chelmsford**  
**FY2021**  
**Town Manager's**  
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	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 Proposed	\$ Change	% Change
<b>LIBRARY</b>								
<i>Personnel Services</i>	\$1,419,179	\$1,419,777	\$1,483,481	\$1,552,208	\$1,619,366	\$1,676,525	57,159	3.53%
<i>Expenses</i>	\$441,573	\$448,727	\$474,089	\$477,468	\$488,610	\$477,211	-11,399	-2.33%
<b>TOTAL BUDGET</b>	<b>\$1,860,752</b>	<b>\$1,868,504</b>	<b>\$1,957,571</b>	<b>\$2,029,676</b>	<b>\$2,107,976</b>	<b>\$2,153,736</b>	<b>45,760</b>	<b>2.17%</b>

**Personnel**

Position	FY2016		FY2017		FY2018		FY2019		FY2020		FY2021	
	FTE		FTE		FTE		FTE		FTE		FTE	
Director	1		1		1		1		1		1	
Asst. Director/ Support Services	1		1		1		1		1		1	
Asst. Director	1		1		1		1		1		1	
Office/Facility Manager	1		1		1		1		1		1	
Technology/ Facility Manager	1		1		1		1		1		1	
Division Head-Reader Services	1		1		1		1		1		1	
Division Head-Youth Services	1		1		1		1		1		1	
Division Head-Tech Services	1		1		1		1		1		1	
Division Head-Reference	1		1		1		1		1		1	
Division Head - Circulation Services	1		1		1		1		1		1	
Adult Services Librarian*	1		1		1		1		1		1	
Marketing Specialist												
Division Head-Teen Services												
Youth Services MLS Specialist		0.53		0.53		0.53		1.00		1.00		1.00
Children's MLS Specialist		0.53		0.53		0.53		1.00		1.00		1.00
Payroll/ Accounting Clerk		1.00		1.00		1.00		2.00		2.00		2.00
F.T. Library Asst.		5.60		4.97		5.08		2.49		2.49		2.49
P.T. Library Asst.		1.73		1.54		1.54		1.89		1.89		1.89
P.T. Children's Specialist		0.67		0.67		0.67		0.67		0.67		0.67
P.T. Technical Services Asst.		0.67		0.67		0.67		0.80		0.80		0.80
P.T. Tech Services Acquisitions		2.38		2.46		2.46		1.65		1.65		1.65
P.T. Adult Services Specialist		1.48		1.35		1.35		1.30		1.30		1.30
Pages		2.37		2.37		2.37		2.37		2.37		2.37
Custodians												
	25.43		25.09		25.20		25.70		25.70		25.70	

\* Funded by State Aid for FY14 - FY15

**Town of Chelmsford**  
**FY2021**  
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**LIBRARY 016100**

*Personnel Services*

	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 Proposed	\$ Change	% Change
51110 Full Time	\$620,825	\$609,033	\$683,808	\$704,174	\$980,157	\$992,536	12,379	1.26%
51120 Part Time	\$439,732	\$447,253	\$436,377	\$498,380	\$449,688	\$476,003	26,315	5.85%
51270 Custodial Salaries	\$88,755	\$90,990	\$96,634	\$73,255	\$117,362	\$120,213	2,851	2.43%
51310 Overtime	\$27,475	\$30,251	\$33,378	\$29,349	\$31,500	\$33,000	1,500	4.76%
Sunday Hours								
51430 Longevity	\$40,826	\$37,895	\$36,752	\$35,086	\$39,359	\$44,873	5,514	14.01%
Top Step Payment						\$2,100	2,100	
Shift Differential						\$6,500	6,500	
51510 Vacation Leave	\$46,179	\$50,557	\$53,810	\$48,616				
51515 PTO - Paid Time Off	\$55,700	\$52,357	\$48,473	\$48,627				
51520 Holidays	\$58,536	\$56,424	\$53,253	\$64,090				
51530 Personal Days	\$7,061	\$8,941	\$8,925	\$7,894				
51540 Sick Days	\$28,218	\$33,801	\$30,006	\$39,136				
51570 Funeral Leave	\$2,288	\$799	\$1,301	\$1,653				
51590 Wellness Bonus	\$3,583	\$1,477	\$763	\$1,951	\$1,300	\$1,300		
<b>51000 Total</b>	<b>\$1,419,179</b>	<b>\$1,419,777</b>	<b>\$1,483,481</b>	<b>\$1,552,208</b>	<b>\$1,619,366</b>	<b>\$1,676,525</b>	<b>57,159</b>	<b>3.53%</b>

*Expenses*

52110 Electricity	\$39,497	\$30,846	\$28,716	\$27,556	\$33,000	\$28,000	-5,000	-15.15%
52130 Gas Heat	\$22,291	\$19,584	\$20,836	\$23,137	\$20,000	\$22,500	2,500	12.50%
52310 Water Bills	\$270	\$156			\$300	\$300		
52410 Building Maintenance	\$48,655	\$61,811	\$53,958	\$63,831	\$58,500	\$60,000	1,500	2.56%
52460 Equipment Repair			\$290	\$456	\$2,000	\$1,000	-1,000	-50.00%
52470 Computer Maintenance	\$1,339	\$1,390	\$2,736	\$4,700	\$6,000	\$5,000	-1,000	-16.67%
52490 Vehicle Maintenance	\$58	\$619		\$1,793	\$2,500	\$3,500	1,000	40.00%
53140 Copier Expenses								
53410 Telephone	\$3,356	\$3,064	\$3,033	\$2,854	\$3,200	\$1,000	-2,200	-68.75%
53420 Postage	\$448	\$3,462	\$2,484	\$1,960	\$3,000	\$2,800	-200	-6.67%
53990 Contract Services				\$11,441	\$8,000	\$12,000	4,000	50.00%
53991 Programs & Events		\$10,214	\$16,149	\$10,116	\$15,000	\$6,000	-7,000	-46.67%
54200 Office Supplies	\$26,295	\$26,877	\$21,532	\$21,491	\$23,000	\$22,000	-1,000	-4.35%
54610 Grounds Maintenance			\$10,204	\$11,346	\$10,000	\$10,000		
54860 Newspaper Advertisement		\$138	\$3	\$10				
56020 M/LC	\$66,894	\$68,418	\$70,580	\$72,580	\$77,360	\$77,361	1	0.00%
57100 In State Travel			\$579	\$972	\$750	\$750		
57200 Out of State Travel			\$2,922	\$2,141	\$3,000			
57800 Other Charges/ Expenses	\$22,015	\$13,737	\$25,185	\$9,301	\$10,000	\$10,000		
57810 Staff Education		\$5,000	\$9,190	\$3,784	\$5,000	\$5,000		
58000 Outlay								
<b>54000 Total</b>	<b>\$231,118</b>	<b>\$245,316</b>	<b>\$268,398</b>	<b>\$269,468</b>	<b>\$280,610</b>	<b>\$269,211</b>	<b>-11,399</b>	<b>-4.06%</b>

*Books & Periodicals*

54010 Books & Periodicals	\$210,455	\$203,411	\$205,691	\$208,000	\$208,000	\$208,000		
<b>TOTAL BUDGET</b>	<b>\$1,860,752</b>	<b>\$1,868,504</b>	<b>\$1,957,571</b>	<b>\$2,029,676</b>	<b>\$2,107,976</b>	<b>\$2,153,736</b>	<b>45,760</b>	<b>2.17%</b>

# **G: Miscellaneous**

Town of Chelmsford  
 FY2021  
 Town Manager's  
 Final Recommendation  
 June 17, 2020

	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 Proposed	\$ Change	% Change
<b>SUMMARY</b>								
<b>BENEFITS &amp; INSURANCE</b>								
Expenses	\$20,065,163	\$21,564,781	\$22,857,504	\$23,395,430	\$24,707,742	\$25,517,189	809,447	3.28%
TOTAL BUDGET	\$20,065,163	\$21,564,781	\$22,857,504	\$23,395,430	\$24,707,742	\$25,517,189	809,447	3.28%

**Town of Chelmsford**  
**FY2021**  
**Town Manager's**  
**Final Recommendation**  
**June 17, 2020**

\$ Change      % Change

**INSURANCE 019450**

*Expenses*

	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 Proposed
57741 Buildings/General Liability	\$309,546	\$343,042	\$331,979	\$358,835	\$370,000	\$450,000
57742 Motor Vehicle	\$4,632	-\$2,429	-\$3,029	\$18,789		
57745 Workers Compensation	\$293,691	\$300,343	\$376,710	\$458,898	\$410,000	\$500,000
57746 Injured in Line of Duty						
<b>TOTAL BUDGET</b>	<b>\$607,869</b>	<b>\$640,956</b>	<b>\$705,660</b>	<b>\$836,522</b>	<b>\$780,000</b>	<b>\$950,000</b>

80,000      21.62%  
90,000      21.95%  
170,000      21.79%

**EMPLOYEE BENEFITS 019100**

*Expenses*

	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 Proposed
51721 Middlesex Retirement	\$7,096,040	\$7,752,208	\$8,081,283	\$8,729,114	\$8,872,242	\$9,511,562
51723 Unemployment Compensation	\$54,419	\$60,419	\$32,221	\$22,727	\$50,000	\$50,000
51724 Medicare Tax	\$831,151	\$850,502	\$912,560	\$953,256	\$985,000	\$1,030,000
51725 Medical Insurance Chapter 32B	\$7,532,520	\$8,188,092	\$8,506,961	\$9,031,542	\$9,375,500	\$9,866,627
51722 Medical Insurance Retirees Ch. 32B	\$2,833,393	\$2,902,646	\$3,148,147	\$2,716,205	\$3,000,000	\$2,964,000
51726 IOD Insurance Retirees	\$867	\$1,469	\$870	\$342	\$5,000	\$5,000
51727 IOD Insurance OPEB Liability Trust Fund	\$108,904	\$142,901	\$219,803	\$105,721	\$140,000	\$140,000
51729 Sick Leave Buy Back	\$1,000,000	\$1,025,588	\$1,250,000	\$1,000,000	\$1,500,000	\$1,000,000
<b>TOTAL BUDGET</b>	<b>\$19,457,294</b>	<b>\$20,923,825</b>	<b>\$22,151,844</b>	<b>\$22,558,908</b>	<b>\$23,927,742</b>	<b>\$24,567,189</b>

639,320      7.21%  
45,000      4.57%  
491,127      5.24%  
-36,000      -1.20%  
-500,000      -33.33%  
639,447      2.67%

**Town of Chelmsford**  
**FY2021**  
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**June 17, 2020**

	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 Proposed	\$ Change	% Change
<b>SUMMARY</b>								
<b>DEBT &amp; INTEREST</b>								
<i>Non-Excluded</i>	\$6,907,653	\$7,204,690	\$7,594,855	\$7,492,061	\$7,543,192	\$7,061,627	-481,565	-6.38%
<i>Betterment - Funded</i>	\$2,409,166	\$2,401,036	\$2,392,857	\$2,377,726	\$2,367,748	\$2,336,813	-30,935	-1.31%
<i>Excluded</i>	\$4,570,409	\$4,460,715	\$4,379,032	\$4,317,181	\$4,233,005	\$3,650,909	-582,096	-13.75%
TOTAL BUDGET	\$13,887,228	\$14,066,441	\$14,366,743	\$14,186,968	\$14,143,945	\$13,049,349	-1,094,596	-7.74%

**Town of Chelmsford**  
**FY2021**  
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	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 Proposed	\$ Change	% Change
<b>DEBT NON-EXCLUDED</b>								
Imp-04, Est. 04/01/05	\$659,277	\$535,266	\$508,266	\$493,366	\$468,166	\$447,416	-20,750	-4.43%
Issued 2007, Series A	\$682,590	\$648,190	\$614,190					
Refunded Series B, 04/01/05								
Issued 2008	\$556,943	\$538,625	\$519,825	\$385,725	\$362,525	\$344,725	-17,800	-4.91%
Imp-2010, Iss. 7/01/09	\$221,475	\$215,775	\$209,125	\$197,475	\$156,000		-156,000	-100.00%
Imp-2011, Iss. 7/01/10	\$247,142	\$186,593	\$181,080	\$171,682	\$159,440	\$65,499	-93,941	-58.92%
Imp-2012, Iss. 7/1/11	\$479,669	\$368,441	\$81,213	\$79,094	\$76,976	\$74,858	-2,118	-2.75%
School Gr. Repair MSBA - Iss 7/1/11	\$83,802	\$82,530	\$94,758	\$92,827	\$90,896	\$88,964	-1,932	-2.13%
Bond Anticipation Notes - MSBA								
Imp-2013, Proj. Iss. 7/01/12	\$269,707	\$264,755	\$166,053	\$101,717	\$99,865	\$98,012	-1,853	-1.86%
Iss. 7/1/12 Center Fire Station	\$535,168	\$527,620	\$538,821	\$527,158	\$519,310	\$511,463	-7,847	-1.51%
Iss. 2/1/13 FY13 CIP Ph. 2	\$194,200	\$188,950	\$183,700	\$11,700	\$11,300	\$10,900	-400	-3.54%
Iss. 8/6/13 FY14 CIP	\$566,500	\$542,700	\$524,100	\$340,500	\$196,500	\$186,700	-11,800	-5.94%
Iss. 8/6/13 ESCO	\$1,626,563	\$1,587,563	\$1,523,563	\$1,485,563	\$1,447,563	\$1,344,586	-102,977	-7.11%
Iss. 2/14 Ctr. Fire	\$52,213	\$51,163	\$49,763	\$48,363	\$46,963	\$45,213	-1,750	-3.73%
Iss. 7/8/14 FY15 CIP/ Varney Pk.	\$625,254	\$601,494	\$576,869	\$552,244	\$302,619	\$199,244	-103,375	-34.16%
Iss. 8/15 FY16 CIP	\$77,851	\$646,518	\$617,800	\$607,000	\$585,400	\$163,800	-421,600	-72.02%
Iss. 7/16 FY17 CIP		\$102,583	\$669,184	\$651,800	\$629,400	\$607,000	-22,400	-3.56%
Iss. 7/17 FY18 CIP			\$161,677	\$791,172	\$676,894	\$653,273	-23,621	-3.49%
Iss. 7/17 Modular Classrooms			\$241,515	\$740,747	\$716,534	\$692,324	-24,210	-3.38%
Iss. 7/18 FY19 CIP				\$129,913	\$620,841	\$593,200	-27,641	-4.45%
Iss. 7/19 FY20 CIP					\$229,000	\$762,450	533,450	232.95%
Proj. Iss. 7/20 FY21 CIP						\$72,000		
Temporary Loans & Costs	\$29,300	\$115,926	\$58,352	\$84,016	\$145,000	\$100,000	-45,000	-31.03%
<b>Total</b>	\$6,907,653	\$7,204,690	\$7,519,855	\$7,492,061	\$7,543,192	\$7,061,627	-481,565	-6.38%

**Town of Chelmsford**  
**FY2021**  
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	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 Proposed	\$ Change	% Change
<b>DEBT EXCLUDED</b>								
Sewer Phase I	\$2,036,041	\$2,001,466	\$1,962,266	\$1,925,366	\$1,890,716	\$1,854,028	-36,688	-1.94%
MWPAT	\$1,011,367	\$1,006,518	\$1,011,418	\$1,027,066	\$1,024,539	\$539,231	-485,308	-47.37%
School Construction	\$1,162,650	\$1,132,450	\$1,094,050	\$1,060,850	\$1,027,650	\$981,150	-46,500	-4.52%
DPW Alpha Rd. Iss. 7/1/10	\$360,352	\$320,281	\$311,298	\$303,900	\$290,100	\$276,500	-13,600	-4.69%
Bond Anticipation Notes								
<b>Total</b>	<b>\$4,570,409</b>	<b>\$4,460,715</b>	<b>\$4,379,032</b>	<b>\$4,317,181</b>	<b>\$4,233,005</b>	<b>\$3,650,909</b>	<b>-582,096</b>	<b>-13.75%</b>
<b>DEBT BETTERMENT- FUNDED</b>								
MWPAT	\$2,074,253	\$2,074,253	\$2,074,254	\$2,074,252	\$2,074,254	\$2,074,252	-2	0.00%
Proj. Iss. 07/11	\$299,650	\$293,950	\$288,250	\$275,650	\$268,250	\$239,950	-28,300	-10.55%
Bett. Funded Borrowing Exp.	\$35,263	\$32,833	\$30,353	\$27,324	\$25,244	\$22,611	-2,633	-10.43%
<b>Total</b>	<b>\$2,409,166</b>	<b>\$2,401,036</b>	<b>\$2,392,857</b>	<b>\$2,377,226</b>	<b>\$2,367,748</b>	<b>\$2,336,813</b>	<b>-30,935</b>	<b>-1.31%</b>

Town of Chelmsford  
 FY2021  
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 June 17, 2020

	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 Proposed	\$ Change	% Change
<b>STATE ASSESSMENTS &amp; OVERLAY</b>								
Expenses	\$3,786,941	\$3,422,397	\$3,170,565	\$3,460,873	\$3,531,419	\$3,111,143	-420,276	-11.90%
TOTAL BUDGET	\$3,786,941	\$3,422,397	\$3,170,565	\$3,460,873	\$3,531,419	\$3,111,143	-420,276	-11.90%

**Town of Chelmsford**  
**FY2021**  
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**June 17, 2020**

**STATE & COUNTY ASSESSMENTS**

	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 Proposed	\$ Change	% Change
State Assessments 018200								
56310 Special Education	\$25,320	\$14,216	\$14,784	\$23,342	\$1,084	\$4,147	3,063	282.56%
56460 Motor Vehicle Non-Renewal Surcharge	\$1,786,461	\$1,769,239	\$1,863,269	\$1,793,127	\$1,870,912	\$1,894,907	23,995	1.28%
56680 Tuition Assessments	\$68,898	\$79,871	\$84,966	\$77,011	\$89,630	\$91,968	2,338	2.61%
56390 Mosquito Control Projects	\$10,704	\$10,972	\$11,319	\$10,626	\$11,606	\$11,828	222	1.91%
56400 Air Pollution Districts								
MBTA								
56630 Regional Transit Authority	\$235,328	\$241,211	\$247,241	\$232,309	\$259,758	\$266,251	6,493	2.50%
<b>Total</b>	<b>\$2,126,711</b>	<b>\$2,140,969</b>	<b>\$2,247,039</b>	<b>\$2,136,415</b>	<b>\$2,258,670</b>	<b>\$2,295,321</b>	<b>36,651</b>	<b>1.62%</b>
Other Expenses								
N/A Underassessments	\$376,433	\$474,646	\$415,572	\$428,469	\$332,277	\$265,822	-66,455	-20.00%
N/A Cherry Sheet Offsets			\$148,606					
57600 Court Settlements								
<b>Total</b>	<b>\$376,433</b>	<b>\$474,646</b>	<b>\$564,178</b>	<b>\$428,469</b>	<b>\$332,277</b>	<b>\$265,822</b>	<b>-66,455</b>	<b>-20.00%</b>
<b>TOTAL BUDGET</b>	<b>\$2,503,144</b>	<b>\$2,615,615</b>	<b>\$2,811,217</b>	<b>\$2,564,884</b>	<b>\$2,590,947</b>	<b>\$2,561,143</b>	<b>-29,804</b>	<b>-1.15%</b>

Town of Chelmsford  
 FY2021  
 Town Manager's  
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	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 Proposed	\$ Change	% Change
<b>ASSESSORS</b>								
Overlay	\$831,099	\$806,782	\$352,236	\$895,989	\$940,472	\$550,000	-390,472	-41.52%
Overlay Deficit-Prior Year	\$0	\$0	\$0	\$0	\$0	\$0		
<b>TOTAL BUDGET</b>	\$831,099	\$806,782	\$352,236	\$895,989	\$940,472	\$550,000	-390,472	-41.52%

<b>DEPARTMENTAL OVERDRAFTS</b>					
Snow and Ice Deficit -Prior Yr.	\$452,698				
Other			\$7,112		
<b>TOTAL BUDGET</b>	\$452,698		\$7,112		

**Town of Chelmsford**  
**FY2021**  
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	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 Proposed	\$ Change	% Change
<b>WARRANT ARTICLES</b>								
Prior Year Bills								
* Finance Comm. Reserve Fund	\$400,000	\$400,000	\$400,000	\$155,000	\$400,000	\$400,000	-250,000	
DPW Facility - Alpha Rd.		\$2,314,000			\$250,000			
Gen. Stabilization Fund	\$681,046	\$747,861	\$1,041,382	\$767,880				
Sewer Construction Stabilization	\$191,421	\$303,367			\$384,996			
School Facilities Assmt.	\$200,000							
High School Front Parking Lot					\$550,242			
MSBA - Stmt. Of Interest		\$40,000						
South Row School Roof					\$400,000			
Fire Dept. Breathing Compressor					\$95,000			
Crosswalk Flashing Beacons					\$80,000			
Sr. Center ADA Doors		\$28,000						
Wayfinding Signage	\$10,000							
Chelmsford Forum	\$15,000							
Comm. Action Prog.	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000		
101 Mill Rd. Assessment	\$7,000							
Rt. 129 Marketing			\$50,000					
Collective Bargaining Settlements	\$213,543	\$55,880						
Vinal Sq. Improvements				\$37,500				
Center for the Arts				\$30,000				
COSS				\$3,000				
School E-Rate Reimbursement	\$79,076	\$62,053	\$35,035					
Misc Small Articles								
<b>TOTAL BUDGET</b>	<b>\$1,807,086</b>	<b>\$3,961,161</b>	<b>\$1,536,417</b>	<b>\$1,003,380</b>	<b>\$2,170,238</b>	<b>\$410,000</b>	<b>-1,760,238</b>	<b>-81.11%</b>

# **Sewer Enterprise Fund**

**Town of Chelmsford**  
**FY2021**  
**Town Manager's**  
**Final Recommendation**  
**June 17, 2020**

FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 BUDGET	\$ Change	% Change
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**SEWER ENTERPRISE 606000**

*Personnel Services*

51110 Full Time	\$715,416	\$685,192	\$736,245	\$801,445	\$985,482	\$1,077,148	
51120 Part Time			\$2,520	\$5,122	\$45,958		9.30%
51310 Overtime Regular	\$35,052	\$26,434	\$38,397	\$29,970	\$35,000	(\$45,958)	-100.00%
51430 Longevity	\$26,289	\$28,849	\$28,996	\$31,701	\$33,967	(\$2,340)	-6.89%
51510 Vacation Leave							
51515 PTO - Paid Time Off	\$94,385	\$83,096	\$86,714	\$115,218			
51520 Holidays	\$440						
51579 Funeral Leave			\$844	\$2,403			
51540 Sick Days	\$3,530	\$23,154	\$21,979	\$36,968			
<b>51000 Total</b>	<b>\$875,114</b>	<b>\$846,725</b>	<b>\$915,695</b>	<b>\$1,022,828</b>	<b>\$1,100,407</b>	<b>\$43,368</b>	<b>3.94%</b>

*Direct Expenses*

52110 Electricity	\$106,501	\$123,960	\$127,492	\$122,967	\$135,000	\$181,000		
52130 Gas Heat	\$8,220	\$8,647	\$13,735	\$10,822	\$12,000	\$12,000	34.07%	
52415 Major Maintenance		\$18,245	\$292,954	\$446,509	\$300,000	\$50,000		
52460 Equipment Repair	\$392,760	\$241,042	\$4,531	\$4,963	\$3,500	\$3,500		
52470 Computer Maintenance	\$1,761	\$4,371	\$4,545	\$1,500	\$1,500	\$1,500		
53040 Legal Expense	\$1,382	\$10,880	\$4,711	\$1,635	\$2,500	\$2,000	(\$500)	
53165 Traffic Duty	\$2,560	\$3,177	\$15,942	\$15,285	\$13,480	\$12,600	(\$880)	
53410 Telephone	\$16,712	\$15,643	\$9,079	\$9,852	\$11,000	\$11,000		
53420 Postage	\$8,920	\$9,034	\$114,955	\$159,858	\$90,000	\$160,000	77.78%	
53990 Contract Services	\$45,086	\$104,849	\$22,941	\$29,227	\$30,000	\$30,000	\$7,000	
54190 Gasoline	\$18,874	\$21,848	\$3,752	\$2,107	\$3,500	\$3,000	(\$500)	
54200 Office Supplies	\$3,859	\$3,494	\$600	\$600				
54860 Newspaper Ads	\$42	\$1,651,566	\$1,392,983	\$1,317,261	\$1,700,000	\$1,700,000		
56010 User Fee-Lowell	\$1,457,667	\$141,286	\$131,724	\$114,152	\$150,000	\$150,000		
58100 Grinder Pumps	\$303,634	\$27,000						
57200 Out of State								
57310 Dues & Subscriptions	\$231	\$15	\$125	\$75	\$500	\$500		
58000 Outlay	\$209,935	\$252,694	\$184,216	\$521,313	\$220,000	\$70,000	(\$150,000)	
51730 OPEB Liability	\$45,270	\$57,500	\$49,358	\$22,000	\$22,000	\$22,000	(\$1,000)	
57810 Staff Education	\$3,636	\$1,013	\$1,223	\$1,257	\$3,000	\$2,000	(\$1,000)	
Debt Service	\$82,110	\$85,985	\$84,735	\$83,235	\$81,735	\$85,235	\$3,500	
<b>54000 Total: Direct Expenses</b>	<b>\$2,709,161</b>	<b>\$2,782,247</b>	<b>\$2,454,457</b>	<b>\$2,997,375</b>	<b>\$2,822,715</b>	<b>\$2,796,335</b>	<b>(\$26,380)</b>	<b>-0.93%</b>
<b>TOTAL BUDGET</b>	<b>\$3,584,275</b>	<b>\$3,628,973</b>	<b>\$3,370,152</b>	<b>\$4,020,203</b>	<b>\$3,923,122</b>	<b>\$3,940,110</b>	<b>\$16,988</b>	<b>0.43%</b>

*Indirect Expenses*

Administrative/ Other Charges	\$278,304	\$287,354	\$295,975	\$313,508	\$283,349	\$304,448	\$21,099	7.45%
Employee Benefits	\$268,549	\$276,871	\$285,177	\$322,682	\$369,356	\$353,229	(\$16,127)	-4.37%
<b>54000 Total: Indirect Expenses</b>	<b>\$546,853</b>	<b>\$564,225</b>	<b>\$581,152</b>	<b>\$636,190</b>	<b>\$652,705</b>	<b>\$657,677</b>	<b>\$4,972</b>	<b>0.76%</b>
<b>Total: Enterprise Fund</b>	<b>\$4,131,128</b>	<b>\$4,193,198</b>	<b>\$3,951,304</b>	<b>\$4,656,393</b>	<b>\$4,575,827</b>	<b>\$4,597,787</b>	<b>\$21,960</b>	<b>0.48%</b>

**Stormwater  
Enterprise Fund**

FY2021 Town Manager's  
Final Recommendation  
June 17, 2020

**STORMWATER ENTERPRISE**

	FY2019 ACTUAL	FY2020 BUDGET	FY2021 BUDGET	\$ Change	% Change
<i>Personnel Services</i>					
51110 Full Time	\$69,919	\$513,509	\$555,312	\$41,803	8.14%
51120 Part Time	\$1,320	\$11,200	\$12,000	\$800	7.14%
51310 Overtime Regular	\$840		\$7,500	\$7,500	
51430 Longevity	\$4,561		\$11,634	\$11,634	
51510 Vacation Leave	\$0		\$0	\$0	
51515 PTO - Paid Time Off	\$8,308		\$0	\$0	
51000 Total	\$84,948	\$524,709	\$586,446	\$61,737	11.77%
<i>Direct Expenses</i>					
52460 Equipment Repair	\$3,518	\$10,000	\$6,000	(\$4,000)	-40.00%
52470 Computer Maintenance	\$618	\$22,500	\$8,000	(\$14,500)	-64.44%
53160 Mgmt Assessment Plan	\$12,715				
53410 Telephone	\$1,017	\$2,000	\$3,000	\$1,000	50.00%
53990 Contract Services	\$24,226	\$100,000	\$120,000	\$20,000	20.00%
54190 Gasoline	\$709	\$3,000	\$3,000	\$0	0.00%
54200 Office Supplies	\$2,575	\$5,000	\$3,000	(\$2,000)	-40.00%
54250 Supplies - Departmental	\$1,676	\$2,000	\$3,000	\$1,000	50.00%
54600 Stormwater Maintenance	\$12,303	\$30,000	\$30,000	\$0	0.00%
54860 Newspaper Ads	\$350	\$500	\$500	\$0	0.00%
57310 Dues & Subscriptions	\$89	\$750	\$0	(\$750)	-100.00%
Major Projects-Drainage		\$20,000	\$70,000	\$50,000	250.00%
58000 Outlay					
58500 Misc. Equipment	\$47,138	\$17,500	\$5,000	(\$12,500)	-71.43%
58530 Trucks	\$0	\$0	\$0	\$0	
51730 OPEB Liability	\$0	\$11,000	\$22,000	\$11,000	100.00%
57810 Staff Education	\$1,565	\$2,500	\$3,500	\$1,000	40.00%
59245 Debt Service	\$0	\$246,990	\$240,800	(\$6,190)	-2.51%
54000 Total: Direct Expenses	\$108,499	\$473,740	\$517,800	\$409,301	377.24%
TOTAL BUDGET	\$193,447	\$998,449	\$1,104,246	\$910,799	470.83%
<i>Indirect Expenses</i>					
Administrative/ Other Charges		\$26,235	\$29,872	\$3,637	13.86%
Employee Benefits		\$102,877	\$199,508	\$96,631	93.93%
54000 Total: Indirect Expenses	\$0	\$129,112	\$229,380	\$100,268	77.66%
<b>Total: Enterprise Fund</b>	\$193,447	\$1,127,561	\$1,333,626	\$206,065	18.28%

**Public, Educational, &  
Governmental (PEG) Access  
Cable Television  
Enterprise Fund**

PEG ACCESS CABLE TELEVISION ENTERPRISE FUND

Revenues	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 BUDGET	\$ Change	% Change
46420 PEG - Access Fees	\$740,802	\$785,468	\$715,046	\$534,210	\$587,000	\$52,790	9.88%
48128 PEG - Capital Grant	\$88,800	\$46,800	\$88,800	\$88,800	\$88,800	\$0	0.00%
48422 PEG Access Misc. Rev.	\$5,460	\$265	\$10,614		\$0		
49720 Transfer From Spec. Rev.	\$39,042	\$0	\$0		\$0		
<b>Total Revenues</b>	<b>\$874,104</b>	<b>\$832,533</b>	<b>\$814,460</b>	<b>\$623,010</b>	<b>\$675,800</b>	<b>\$52,790</b>	<b>8.47%</b>

**FY2021 Town Manager's  
Final Recommendation  
June 17, 2020**

	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	FY2020 BUDGET	FY2021 BUDGET	\$ Change	% Change
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**PEG ACCESS CABLE TELEVISION ENTERPRISE**

*Personnel Services*

51110 Full Time	\$305,910	\$317,130	\$327,372	\$391,249	\$402,885	\$11,636	2.97%
51120 Part-Time	\$7,252	\$7,211	\$6,067				
51430 Longevity	\$12,811	\$13,965	\$14,388				
51515 PTO - Paid Time Off	\$21,805	\$23,929	\$27,322				
51000 Total	\$347,778	\$362,235	\$375,149	\$391,249	\$402,885	\$11,636	2.97%

*Direct Expenses*

52150 Utilities	\$7,807	\$2,434	\$6,726	\$1,250	\$1,250	\$0	0.00%
52471 Equipment Maintenance	\$3,930	\$15,816	\$11,185	\$13,000	\$37,000	\$24,000	184.62%
52490 Vehicle Maintenance	\$2,128	\$1,464	\$1,211	\$2,000	\$3,000	\$1,000	50.00%
53340 Archiving	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
53420 Postage	\$249	\$555	\$293	\$650	\$650	\$0	0.00%
53990 Contracted Services	\$28,141	\$33,956	\$32,566	\$30,000	\$30,000	\$0	0.00%
54000 Supplies	\$35,997	\$21,800	\$19,306	\$20,000	\$20,000	\$0	0.00%
57100 In State Travel	\$7,287	\$0	\$0	\$0	\$0	\$0	0.00%
57310 Dues & Subscriptions	\$2,609	\$9,100	\$10,574	\$9,500	\$9,500	\$0	0.00%
57400 Insurance General	\$1,350	\$1,045	\$6,991	\$1,200	\$3,175	\$1,975	164.58%
57800 Other Charges/ Expenses	\$9,323	\$7,712	\$4,172	\$8,000	\$5,500	(\$2,500)	-31.25%
57810 Staff Education	\$1,141	\$9,795	\$805	\$0	\$1,500	\$1,500	0.00%
OPEB Liability		\$27,251	\$25,000	\$25,000	\$25,000	\$0	0.00%
58000 Outlay	\$171,720	\$259,957	\$221,016	\$41,000	\$63,000	\$22,000	53.66%
58904 Capital Proj.- Tel.	\$0	\$65,248	\$9,222	\$0	\$0	\$0	0.00%
54000 Total: Direct Expenses	\$271,682	\$456,133	\$349,067	\$151,600	\$199,575	\$47,975	31.65%

TOTAL BUDGET

	\$619,459	\$818,368	\$724,216	\$542,849	\$602,460	\$59,611	10.98%
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*Indirect Expenses*

Administrative/ Other Charges  
Employee Benefits

	\$95,063	\$18,125	\$19,025	\$19,562	\$20,144	\$582	2.98%
		\$49,140	\$49,410	\$49,410	\$52,905	\$3,495	7.07%
54000 Total: Indirect Expenses	\$95,063	\$67,265	\$68,435	\$68,972	\$73,049	\$4,077	5.91%
<b>Total: Enterprise Fund</b>	\$714,522	\$885,633	\$792,651	\$611,821	\$675,509	\$63,688	10.41%



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# **Golf Course Enterprise Fund**

**FY 2021 Golf Course Enterprise Statement of Revenues and Expenditures**

**Chelmsford Country Club**

**FY 2021 Golf Course Enterprise Expenses**

Capital Improvements	\$ 30,000.00
Total Country Club Enterprise Expenses	<u>\$ 30,000.00</u>

**FY 2021 Golf Course Enterprise Revenue Projection**

Rental Income	\$ 5,000.00
Country Club Gross Receipts	\$ 25,000.00
Total Country Club Enterprise Revenues	<u>\$ 30,000.00</u>
Revenue Surplus/(Deficit)	\$0.00

**Forum Ice Arena  
Enterprise Fund**

**FY2021 Forum Enterprise Fund  
Statement of Revenues and Expenditures**

**Chelmsford Forum Ice Arena**

**FY 2021 Forum Enterprise Expenses**

Miscellaneous Expenses	\$ 5,000.00
Capital Improvements	\$ 20,000.00
Debt Service	\$ 85,000.00
Total Chelmsford Forum Enterprise Expenses:	<u><u>\$ 110,000.00</u></u>

**FY 2021 Forum Enterprise Revenue Projection**

Rental Income	\$ 85,000.00
Capital Contribution	\$ 25,000.00
Total Chelmsford Forum Enterprise Revenues:	<u><u>\$ 110,000.00</u></u>

Revenue Surplus/(Deficit) \$0.00

# **H: Capital Projects**

(978) 250-5201  
Fax: (978) 250-5252



**Office of the Town Manager**

50 Billerica Road  
Chelmsford, MA 01824-2777

**Paul E. Cohen**  
Town Manager

To: Board of Selectmen  
Finance Committee  
Town Meeting Representatives

Submitted herewith is the proposed FY2021-2025 Capital Improvement Program, the first year of which constitutes the proposed FY2021 Capital Budget. Each year, Town Meeting reviews the proposed Capital Budget and adopts it by voting to appropriate funds for capital spending. The planned acquisition of capital associated with this annual appropriation constitutes an important component of the Town's capital plan.

It should be noted that projects listed in the Capital Improvement Program for years other than FY2021 are not authorized at Town Meeting. Projects in these "out years" serve mainly as a guide for future planning and are subject to further review before incorporation into a future capital budget. Both the Capital Improvement Program (CIP) and the Capital Budget are developed annually in accordance with Section 6-4 of the Chelmsford Home Rule Charter. Although the detail for proposed projects appears as Section H within the Annual Budget document, funding for these projects requires Town Meeting approval of Capital Article 9 on the June 22, 2020 Town Meeting Warrant. The adoption of the

Capital Budget and any associated borrowing is done strictly in accordance with Town Charter.

**FY2021 Capital Budget**

Project requests were reviewed and prioritized by the Town Manager and Capital Planning Committee using the criteria described in the capital planning process on page H-8. The Capital Planning Committee originally recommended a \$3,806,294 FY21 Capital Budget that included funding for 17 projects and within the municipal bonding target as determined by our updated Five-Year Financial Plan.

In recognition of the anticipated sharp economic downturn and declining revenues resulting from the COVID-19 pandemic, the FY21 Capital Budget was revised and reduced by \$2.33M to \$1,475,073. Highest priority was assigned to capital projects relating to public safety, security, and projects already underway requiring completion. Two school facilities improvement projects were deferred due to the delayed schedule for Town Meeting. School building renovation work is usually performed during July and August to avoid

impacting students and staff. With the short timeline between Town Meeting authorization and July 1<sup>st</sup>, it became unfeasible to publicly bid and complete these projects before the start of the new school year.

The requested authorization will be funded through \$1.47M of General Obligation Bonds and \$2,844 of unexpended funds recaptured from capital projects funded during previous years.

A total of \$444,278 of the budget is devoted to Public Safety, which will fund an upgrade to the Public Safety radio repeater system and upgrade of the Fire Department's mobile radio system.

Capital improvements for Public Works includes \$50,000 to fund a data update to the Town's Geographic Information System (GIS).

A total of \$582,157 is being set aside for school facilities improvements. \$188,392 is budgeted to allow the completion of school kitchen air-handling and ventilation upgrades at the Byam, Harrington, and South Row Elementary Schools. An additional \$122,928 has been included for code compliance upgrades to the Parker School kitchen and food preparation area. The upgrades include the installation of a washable ceiling, non-slip washable floor, and a variable-speed hood control system. \$270,837 is included for upgrades to existing security and surveillance systems at the high school.

The remaining \$398,638 of the budget will address needs in Municipal Technology, Municipal Administration and Community Services. \$105,000 will fund a security camera upgrade for Information Technology. \$20,500 is budgeted for the third phase of records management upgrades at Town Offices. \$244,758 is included for the renovation of the

original Senior Center kitchen, which is over 30 years old. Finally, capital improvements at the Adams Library include \$28,380 for the replacement of over 30 computers.

### **Other FY2021 Capital Projects**

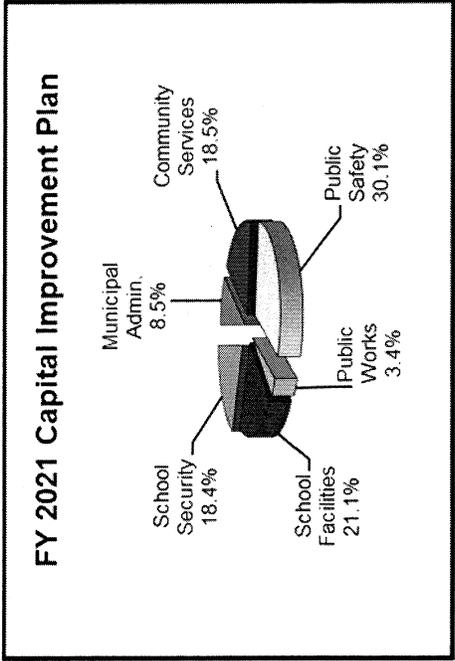
In addition to qualifying capital projects (\$25,000 with at least a five-year life) there are many minor capital investments funded through the annual operating budget. This level is more appropriate for projects to be funded with borrowing. Smaller capital items and those relating more with recurring maintenance have been diverted to the operating budget.

Progress has also been made in moving away from funding maintenance items such as painting, maintenance contracts, police patrol vehicles, and the practice of bundling small items to meet the dollar thresholds. Replacement of small capital items such as microscopes, firefighter turnout gear, and cruiser laptops is now funded with current operating revenues. We continue to make progress toward improving our capital budgeting system.

In summary, the attached Capital Improvement Program and the FY2021 Capital Budget continue to recognize the Town's ongoing responsibility to maintain its capital facilities, equipment and infrastructure, and to make the capital investments necessary to meet the future long-term demands of our community. The Capital Improvement Program also recognizes the Town's responsibility to limit such undertakings to a sustainable level, which will preserve the fiscal integrity of the Town. I wish to extend my thanks to the Capital Planning Committee, School Superintendent, Department Heads and staff for their assistance in the preparation of this document.

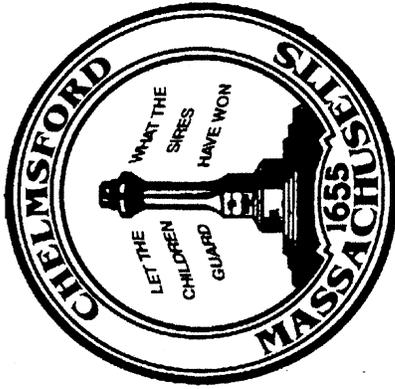
# FY2021 PROPOSED CAPITAL BUDGET

Function	Department /Location	Project	Expenditure
Administration/ Community Services	Information Technology	Security Cameras	\$105,000
	Town Clerk	Vault & Records Storage	\$20,500
	<i>Municipal Administration Subtotal</i>		<i>\$125,500</i>
	Senior Center Adams Library	Kitchen Renovation Computer Replacement	\$244,758 \$28,380
<i>Community Services Subtotal</i>			<i>\$273,138</i>
Public Safety	Police	Radio Repeater Upgrade	\$176,640
	Fire	Mobile Radio System Upgrade	\$267,638
<i>Public Safety Subtotal</i>			<i>\$444,278</i>
Public Works	Highway	GIS Data Update	\$50,000
	<i>Public Works Subtotal</i>		<i>\$50,000</i>
Public Facilities	Byam, Harrington, So. Row Parker Middle School	Kitchen Upgrades Kitchen Code Compliance	\$188,392 \$122,928
	<i>School Facilities Subtotal</i>		<i>\$311,320</i>
Public Education	School Technology High School	Security & Surveillance Upgrades	\$270,837
	<i>School Technology Subtotal</i>		<i>\$270,837</i>
<b>CAPITAL PROJECTS TOTAL</b>			<b>\$1,475,073</b>



# Capital Improvement Program

## *Working Documents*



**2021 - 2025**

***Town of Chelmsford, Massachusetts***

**INTRODUCTION**

In a continuing effort to provide “user friendly” documents to our citizens, the Town has endeavored to provide a straight forward introductory section that answers the most commonly asked questions regarding capital planning in Chelmsford. The following questions and answers define terms, describe processes, and detail the needs and benefits of Chelmsford’s capital planning activities.

**I. What is the Capital Improvement Program?**

The Capital Improvement Program (CIP) is a multiyear plan used to coordinate the financing and timing of major public improvements for the Town of Chelmsford. It contains a list of capital projects proposed for the Town within the next five years and reflects the recommendations of citizens, boards, commissions, and staff from each of the Town departments. The CIP identifies each proposed project and presents a summary description, estimate of cost, method of financing, and a schedule of implementation. The Capital Improvement Program constitutes a rational plan for preserving, as well as adding to the capital assets of the Town.

**II. What are Capital Assets and Capital Projects?**

A capital asset is a new or rehabilitated physical asset that is of a non-recurring nature, has a useful life of more than five years, and is of significant value. Capital projects are undertaken to acquire capital assets and are differentiated from ordinary repairs or maintenance of a recurring nature. Examples of capital projects include land acquisitions, construction or major improvements to public buildings, road construction, and the acquisition of large equipment. For our purposes, projects submitted must exceed \$25,000 in value for FY21 to qualify for inclusion in the *Town of Chelmsford’s Capital Improvement Program*.

**III. What is the difference between the Capital Improvement Program and the Capital Budget?**

The first year of the CIP is the proposed Capital Budget. The Capital Budget consists of those capital projects which, through the Town Meeting process and in accordance with the Town Charter, are annually approved and funded. However, projects slated for subsequent years in the CIP serve on a planning basis only, and do not receive ultimate spending authority until they are incorporated into a capital budget and approved by Town Meeting.

**IV. How is the Operating Budget Related to the Capital Budget?**

The Town of Chelmsford prepares a Capital Budget separate from the Operating Budget, yet the two are closely linked. The annual Operating Budget provides for general municipal service delivery, including personnel services costs, supplies and other contractual services, and certain capital equipment. Revenues for the Operating Budget are derived primarily from recurring taxes, intergovernmental sources, and user fees. Appropriations to the annual Operating Budget are for a single fiscal year.

In contrast, the Capital Budget is a multi-year budget designed to expend monies which add to the physical assets of the Town. Capital projects typically require expenditures which take place beyond a single fiscal year; funding with debt because of significant costs to be shared by current and future beneficiaries; systematic acquisition over an extended period of time in order to implement major operating systems or programs; and scheduled replacement or maintenance of specific elements of physical assets. Revenues for capital projects are most often derived from the sale of municipal bonds (borrowing) or one-time funding sources such as free cash.

Notwithstanding the differences between the two, the Operating and Capital Budgets are closely interwoven inasmuch as operating costs related to capital projects need to be estimated and provided for in the Operating Budget. Many capital projects such as the public works or fire station expansions will have an impact on the operating costs of those facilities once reopened. Town practice is to attempt to project the net effect a capital project will have on the operating budget. Maintenance and repair costs may be lower in a new facility, but it may cost more to run the larger facility as well. In addition, since most capital projects are financed through municipal debt, repayment of that debt becomes part of the operating budget as well as the Five-Year Financial Plan. The necessity to incur some degree of debt in order to finance the Capital Program carries with it the burden to effectively manage that debt within the Town's financial resources.

**III. Why do we need a CIP?**

The CIP provides a means of coordinating and centralizing the capital project requests of various departments and agencies, thus eliminating wasteful overlap, duplication, and delay. It focuses attention on Chelmsford's goals and financial capability by comprehensively considering not only what capital projects Chelmsford needs, but equally as important, what it can afford. Additionally, the formalized process allows more time for the study of projects, encourages public discussion of proposed undertakings, and allows Town citizens the opportunity to provide input, advice and recommendations with respect to proposed projects and expenditures.

**IV. How does Capital Programming save the Town money?**

Investors and bond rating agencies stress the value of a CIP for a municipality seeking to borrow funds. In fact, the five-year capital plan is referenced in every Offering Statement for Town of Chelmsford bonds. The absence of a rational, long-term planning instrument would weigh against the bond rating assigned to Chelmsford by rating agencies and the result would be higher interest rates on bond issues and more tax dollars going to pay for the interest on loans. Chelmsford currently enjoys a very strong credit rating of AA+ by Standard & Poor's. This places Chelmsford one step below the highest possible rating of AAA. Thus, very real and tangible cost savings result from the use of our Capital Improvement Program.

Another financial benefit from the capital programming process is the avoidance of poorly timed projects. Far too often governments install capital facilities, only to find them displaced later by other installations. Good planning can ensure that capital improvement efforts are coordinated and costly duplication is avoided. In addition, significant savings can accrue to taxpayers when major capital financing is coordinated so that bond issues are sold infrequently, but at good times during the economic cycle to take advantage of low interest rates. The development of a Capital Improvement Program ensures sound fiscal and capital planning.

**V. How are Capital Projects financed?**

An annual appropriation is typically included in the General Fund (operating) Budget for capital expenditures as one of several funding sources to finance select capital projects. Other financing sources for Chelmsford's capital projects include state and federal grants, corporate donations, free cash, and debt. The single largest source of financing for capital projects is borrowing through the issuance of general obligation bonds. Much like mortgaging a house, borrowing allows the Town of Chelmsford to purchase expensive capital assets and spread the costs over the useful life of the asset, thus eliminating the need to temporarily raise taxes every time a large capital asset is acquired. In addition, debt allows current and future beneficiaries to share the cost of long-term capital improvements to municipal facilities, schools and roads. All borrowing is done strictly in accordance with the Town Charter.

**VI. How is the CIP developed?**

The process for preparing the FY2021-2025 Capital Improvement Program and its associated FY2021 Capital Budget is essentially the same as in past years. It involves active participation by Department Heads working in conjunction with liaisons from the Capital Improvement Committee. The Capital Budget is prepared in the context of a five year determination of need by Departments and an annual budget target which is established by the Town's Five-Year Financial Plan.

Proposed projects are reviewed and prioritized based upon commonly used criteria such as health and safety factors, legal obligations and mandates, fiscal impact, environmental impact, community economic effects, and aesthetic and social effects on the quality of life experienced by Chelmsford residents. Projects are also examined in terms of their relationship to other projects, the Master Plan of Development, and their compatibility with Town goals and objectives.

The process can be described as an iterative cycle with several distinct procedural steps. These steps and the approximate time frame in which they typically occur are described below. The process is also graphically illustrated in the Capital Projects Flow Chart following this introduction.

- *Late Spring*—Following Town Meeting after the approval of that year's Capital Budget, Departments are provided with their previously submitted five year requests for review, update and the addition of the next fifth year. While requests generally remain the same as in the initial request, there are occasionally changed circumstances which necessitate alterations to the requests. This information is returned to Town Manager and Capital Planning Committee for review.
- *Late Summer/Early Autumn*—Departments update project cost estimates, prioritize their Capital project requests, and submit those projects to the Capital Planning Committee for funding consideration.
- *Late Autumn*—The comprehensive Five-Year Financial Plan is updated which provides a Capital Budget target for the next five years.
- *Early Winter*—The Capital Planning Committee and the Town Manager begin to meet to determine needs of specific Departments and the overall Town organization. This is intended to narrow the list of projects to meet the established target for funding.

- *January/February*—The Capital Budget is finalized within the parameters of the established funding target plus any available funds such as free cash or previously approved but unexpected bond proceeds. In making final decisions, the process includes a determination of actual needs and the prioritization of need based upon legal mandate, public safety, and the effect of deferral. Projects not approved for funding are typically deferred into the next budget year.
- *March/April*—The Capital Budget is presented to the Board of Selectmen and Finance Committee.
- *April*—The Capital Budget is presented to Town Meeting for approval; and the process begins again.

Throughout the ensuing fiscal year, staff monitors all the approved projects and the following fall the Capital Planning Committee reconvenes to update the CIP all over again.

#### **VII. Why must the CIP be continually updated?**

The CIP must be annually reviewed by Town departments and citizens to insure its effectiveness as a flexible, mid-range strategic plan that links the annual budget with the Five-Year Financial Plan and the more static long-range Master Plan of Development. Each year, Town Meeting reviews the capital projects recommended by the Town Manager through the CIP development process and approves a Capital Budget. Unfunded projects and those slated for subsequent years in the plan are acknowledged on a planning basis only and do not receive ultimate expenditure authority until they are incorporated into a Capital Budget and approved by Town Meeting. In this respect, the CIP can be thought of as a “rolling” process because unfunded projects and those farther out in years typically move up after each year of review. However, it is important to note that each project contained in the CIP must be recommended every subsequent year and as priorities and monetary constraints change, projects may be moved up, moved back, or even eliminated from the plan. This comprehensive annual review is critical to maintaining fiscal responsibility as well as ensuring the future education, safety, and welfare of Chelmsford residents.

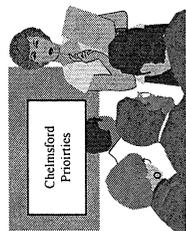
# CAPITAL PROJECTS FLOW CHART

## DEVELOPMENT

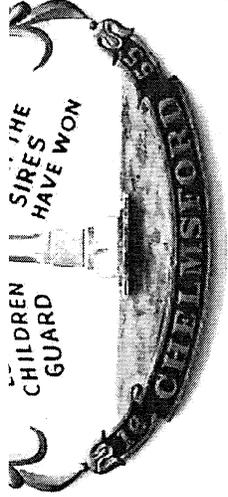
Departments  
Submit Project  
Requests



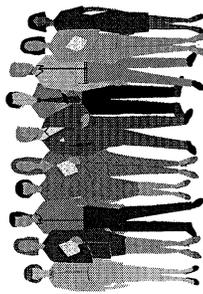
Town Manager & Capital  
Planning Committee  
Develops CIP



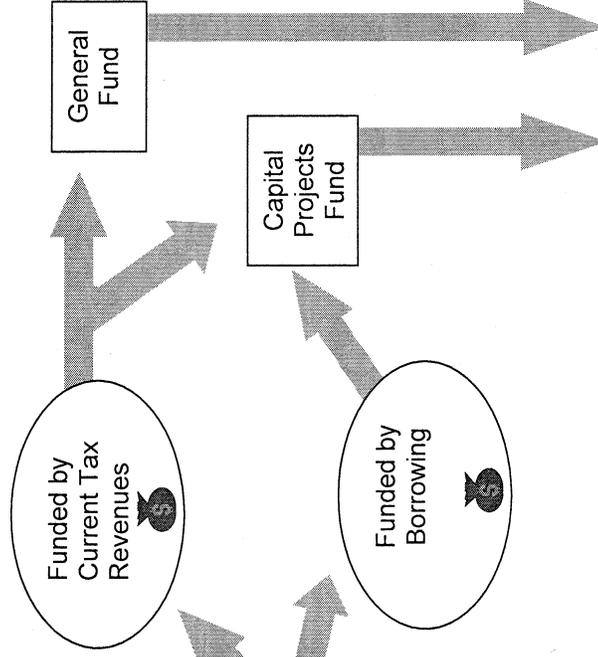
## REVIEW & APPROVAL



Town Meeting Approves



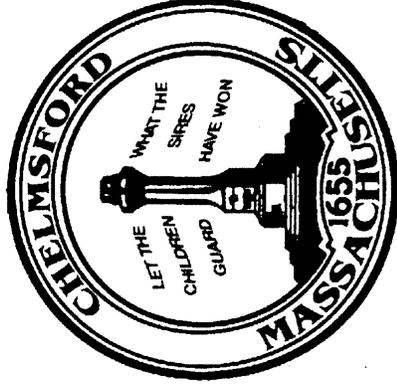
## IMPLEMENTATION



**PROJECTS**



# *Capital Improvement Program Requests*



**2021 - 2025**

*Town of Chelmsford, Massachusetts*

Departmental Requests  
 D indicates the project was deferred

6/01/2020

Town of Chelmsford						
Capital Improvement Program Summary						
Fiscal Years 2021-2025						
Projects by Functional Category	FY2021	FY2022	FY2023	FY2024	FY2025	Total
<b>Detail Sheet</b>						
<b>Municipal Administration</b>						
<u>Information Technology</u>						
H-20 Security Cameras - Fields, Common, Intersections	\$105,000					\$105,000
Microsystems Update Police & Fire Server, Switch, & Firewall Replacement		\$75,000	\$150,000			\$75,000 \$150,000
<u>Town Clerk</u>						
H-21 Vault/ Storage Upgrade & Records Mgmt./ Preservation	\$20,500	\$126,000	\$73,000			\$219,500
<b>Municipal Administration Subtotal</b>	<b>\$125,500</b>	<b>\$201,000</b>	<b>\$223,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$549,500</b>
<b>Community Services</b>						
<u>Council on Aging</u>						
H-22 Kitchen Renovation	\$244,758					\$244,758
Hybrid Car		\$30,000				\$30,000
Dining Room Renovation		\$85,300				\$85,300
Repave & Renovate Parking Lot			\$316,031			\$316,031
Bathroom Upgrades (6)				\$35,750		\$35,750
Reception Area Upgrades					\$118,694	\$118,694
<b>Council on Aging Subtotal</b>	<b>\$244,758</b>	<b>\$115,300</b>	<b>\$316,031</b>	<b>\$35,750</b>	<b>\$118,694</b>	<b>\$830,533</b>
<u>Library</u>						
H-23 Computer Replacement	\$28,380	\$37,920				\$66,300
Carpet Replacement - Adams		\$25,000				\$25,000
Retaining Wall		\$70,000				\$70,000
Pickup Truck Replacement		\$30,000				\$30,000
<b>Library Subtotal</b>	<b>\$28,380</b>	<b>\$162,920</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$191,300</b>
<b>Community Services Subtotal</b>	<b>\$273,138</b>	<b>\$278,220</b>	<b>\$316,031</b>	<b>\$35,750</b>	<b>\$118,694</b>	<b>\$1,021,833</b>

Departmental Requests  
 D indicates the project was deferred

Town of Chelmsford						
Capital Improvement Program Summary						
Fiscal Years 2021-2025						
Projects by Functional Category	FY2021	FY2022	FY2023	FY2024	FY2025	Total
<b>Detail Sheet</b>						
<b>Public Safety</b>						
<b>Police Department</b>						
H-24 Radio Repeater/Receiver Sites -Upgrade	\$176,640		\$75,000			\$176,640
Repave Rear Parking Lot				\$196,900		\$196,900
Replace Police Station Roof						
<b>Police Department Subtotal</b>	<b>\$176,640</b>	<b>\$0</b>	<b>\$75,000</b>	<b>\$196,900</b>	<b>\$0</b>	<b>\$448,540</b>
<b>Fire Department</b>						
H-25 Replace Service 2 Plow Truck		\$70,534				\$70,534
Mobile & Portable Radio System Upgr.	\$267,638					\$267,638
Replace Staff Vehicles (2) SUV Type		\$69,568				\$69,568
Replace Engine 3		\$785,122				\$785,122
Replace Rescue 1			\$857,373			\$857,373
Replace Engine 5				\$820,452		\$820,452
Replace Staff Vehicles (2) Sedans					\$122,000	\$122,000
<b>Fire Department Subtotal</b>	<b>\$267,638</b>	<b>\$925,224</b>	<b>\$857,373</b>	<b>\$820,452</b>	<b>\$122,000</b>	<b>\$2,992,687</b>
<b>Public Safety Subtotal</b>	<b>\$444,278</b>	<b>\$925,224</b>	<b>\$932,373</b>	<b>\$1,017,352</b>	<b>\$122,000</b>	<b>\$3,441,227</b>
<b>Public Works</b>						
<b>Highway Division</b>						
DPW Sidewalk Construction		\$350,000	\$350,000	\$350,000	\$350,000	\$1,400,000
Road Improvements		\$400,000	\$400,000	\$400,000	\$400,000	\$1,600,000
Light Duty Pickup (3/4-Ton) Truck		\$50,000		\$55,000		\$105,000
Mini Excavator					\$117,495	\$117,495
Sidewalk Machine		\$165,000				\$165,000
6-Wheel Sander			\$150,000		\$150,000	\$300,000
Roadside Mower			\$130,000			\$130,000
Fueling System/ Wash Bay					\$1,300,000	\$1,300,000
<b>Engineering Division</b>						
H-26 GIS Update	\$50,000					\$50,000

Departmental Requests  
 D indicates the project was deferred

6/01/2020

Town of Chelmsford						
Capital Improvement Program Summary						
Fiscal Years 2021-2025						
Projects by Functional Category	FY2021	FY2022	FY2023	FY2024	FY2025	Total
<u>Detail Sheet</u>						
<u>Parks Division</u>						
Med. Duty Truck (1-Ton)		\$72,500			\$62,500	\$135,000
<u>Cemetery</u>						
						\$0
<b>Public Works Subtotal</b>	<b>\$50,000</b>	<b>\$1,037,500</b>	<b>\$1,030,000</b>	<b>\$805,000</b>	<b>\$2,379,995</b>	<b>\$5,302,495</b>
<u>Municipal Facilities</u>						
<u>Maintenance/ Misc.</u>						
Box Truck				\$65,000		\$65,000
Electrical/Plumbing Vans (2)		\$30,000	\$30,000			\$60,000
<u>Town Wide</u>						
Replace 3 Vehicles with Hybrids		\$165,000				\$165,000
<u>All Town Buildings</u>						
<u>Police Station</u>						
Car Port Roof Repl. - Cruiser Parking		\$30,400				
<u>MacKay Library</u>						
<u>Senior Center</u>						
Sr. Center Elevator		\$240,000				\$240,000
<u>Town Offices</u>						

Departmental Requests  
 D indicates the project was deferred

Town of Chelmsford						
Capital Improvement Program Summary						
Fiscal Years 2021-2025						
Projects by Functional Category	FY2021	FY2022	FY2023	FY2024	FY2025	Total
<b>Detail Sheet</b>						
Elevator			\$350,000			\$350,000
<b>Non-School Facilities Subtotal</b>	\$0	\$465,400	\$380,000	\$65,000	\$0	\$910,400
<b>Public Education Facilities</b>						
<b>Multi-School Projects</b>						
HVAC Ductwork & AHU Repair/ Service		\$156,354				\$156,354
Flooring Repair/ Replacement		\$32,600				\$32,600
Kitchen Upgr. (Byam, Harr., So. Row)	\$188,392					
Stair Treads -Byam & Harrington			\$55,218			\$55,218
<b>School Administration Offices</b>						
<b>Byam School</b>						
Door Hardware Upgrade		\$199,052				\$199,052
<b>Byam School Subtotal</b>	\$0	\$199,052	\$0	\$0	\$0	\$199,052
<b>Harrington School</b>						
Door Hardware Upgrade		\$199,052				\$199,052
Communication Cables					\$91,080	\$91,080
<b>Harrington School Subtotal</b>	\$0	\$199,052	\$0	\$0	\$91,080	\$290,132

Departmental Requests  
 D indicates the project was deferred

Town of Chelmsford						
Capital Improvement Program Summary						
Fiscal Years 2021-2025						
Projects by Functional Category	FY2021	FY2022	FY2023	FY2024	FY2025	Total
Detail Sheet						
<b>Center School</b>						
Student Restroom Partitions		\$30,360				\$30,360
Gymnasium Repairs				\$31,726		\$31,726
HVAC Upgrade				\$37,950		\$37,950
<b>Center School Subtotal</b>	\$0	\$30,360	\$0	\$69,676	\$0	\$100,036
<b>Westlands Community Ed. Center</b>						
Door Hardware Upgrade		\$235,484				\$235,484
Elevator Replacement				\$155,610		\$155,610
Kitchen Remodel		\$227,700				\$227,700
Restroom Renovation			\$455,400			\$455,400
HVAC Ductwork & AHU Upgrades				\$189,750		\$189,750
<b>Westlands Com. Ed. Ctr. Subtotal</b>	\$0	\$463,184	\$455,400	\$345,360	\$0	\$1,263,944
<b>South Row School</b>						
Kitchen Ventilation		\$75,900				\$75,900
Gymnasium Wall Upgrade			\$72,108			\$72,108
HVAC Upgrade - DDC Controls			\$321,816			\$321,816
Ceiling Replacement					\$422,012	\$422,012
<b>South Row School Subtotal</b>	\$0	\$75,900	\$393,924	\$0	\$422,012	\$891,836

Departmental Requests  
 D indicates the project was deferred

Town of Chelmsford						
Capital Improvement Program Summary						
Fiscal Years 2021-2025						
Projects by Functional Category	FY2021	FY2022	FY2023	FY2024	FY2025	Total
<b>Detail Sheet</b>						
<b>Parker School</b>						
Kitchen Upgrade		\$641,355				\$641,355
Kitchen Code Compliance Upgrades	\$122,928					\$122,928
Lift Replacement Exterior		\$110,000			\$80,000	\$110,000
Stairwells - Renovation			\$75,000			\$80,000
RTV Replacement Pods				\$79,800		\$75,000
Elevator Upgrade					\$75,900	\$79,800
Roof Mount ERU - Ventilation						\$75,900
<b>Parker School Subtotal</b>	<b>\$122,928</b>	<b>\$751,355</b>	<b>\$75,000</b>	<b>\$79,800</b>	<b>\$155,900</b>	<b>\$1,184,983</b>
<b>McCarthy School</b>						
Auditorium Upgrade		\$669,332				\$669,332
Renovate Lecture Hall		\$110,200				\$110,200
Elevator Replacement		\$155,610				\$155,610
Kitchen Remodel			\$641,355			\$641,355
Stairwell Renovation				\$85,000		\$85,000
Kitchen Ventilation, Floor Tiles				\$37,950		\$37,950
RTV Replacement Pods			\$25,000			\$25,000
Renovate Tennis Courts					\$245,000	\$245,000
Renovate Front Entryway/ Lobby					\$450,000	\$450,000
<b>McCarthy School Subtotal</b>	<b>\$0</b>	<b>\$935,142</b>	<b>\$666,355</b>	<b>\$122,950</b>	<b>\$695,000</b>	<b>\$2,419,447</b>

Departmental Requests  
 D indicates the project was deferred

6/01/2020

Town of Chelmsford						
Capital Improvement Program Summary						
Fiscal Years 2021-2025						
Projects by Functional Category	FY2021	FY2022	FY2023	FY2024	FY2025	Total
<u>Detail Sheet</u>						
<b>High School</b>						
Elevator Upgrade			\$159,600			\$159,600
Kitchen Upgrade				\$641,355		\$641,355
Renovate Tennis Courts		\$1,200,000				\$1,200,000
LED Lighting Upgrade			\$13,662			\$13,662
Art Classroom Upgrade				\$450,000		\$450,000
<b>High School Subtotal</b>	\$0	\$1,200,000	\$173,262	\$1,091,355	\$0	\$2,464,617
<b>School Facilities Subtotal</b>	\$311,320	\$4,042,999	\$1,819,159	\$1,709,141	\$1,363,992	\$9,246,611
<b>Municipal Facilities Total</b>	\$311,320	\$4,508,399	\$2,199,159	\$1,774,141	\$1,363,992	\$10,157,011

Departmental Requests  
 D indicates the project was deferred

Town of Chelmsford						
Capital Improvement Program Summary						
Fiscal Years 2021-2025						
Projects by Functional Category	FY2021	FY2022	FY2023	FY2024	FY2025	Total
Detail Sheet						
Public Education						
System Wide Technology						
H-29 Security/ Surveillance Upgrades	\$ 270,837	\$ 598,758				\$869,595
Classroom Technology	D	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$300,000
Technology Subtotal	\$ 270,837	\$ 673,758	\$ 75,000	\$ 75,000	\$ 75,000	\$1,169,595
Total Capital Improvement Program:	\$ 1,475,073	\$ 7,624,101	\$ 4,775,563	\$ 3,707,243	\$ 4,059,681	\$21,641,661

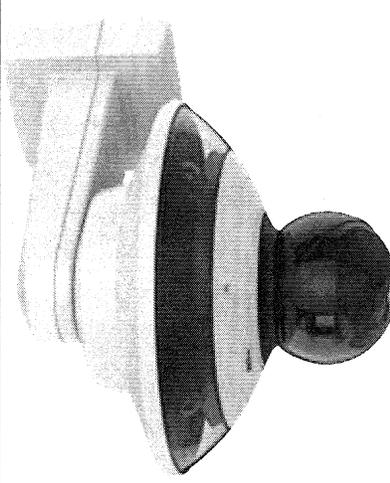
# **Municipal Administration**

Project Detail Sheets

*Town of Chelmsford, Massachusetts  
Capital Improvement Program*

**PROJECT DETAIL**

<b>Project Title:</b>	Security Camera Network Upgrade	
<b>Department:</b>	Information Technology	Category: Municipal Administration
<b>Description and Purpose:</b>	<p>Add additional cameras and switches to expand the camera network around town. Locations include but not limited to: Roberts Field, Town Common, Cemeteries, Traffic Intersections, and Bruce Freeman Rail Trail</p>	



**RECOMMENDED FINANCING**

	Source of Funds	Total Five Year Cost in FY20 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	
A. Planning and Engineering								
B. Land & ROW								
C. Construction								
D. Equipment	2.8	\$105,000	\$105,000					\$105,000
E. Other Costs								
<b>TOTAL</b>		\$105,000	\$105,000					\$105,000
F. Annual Maintenance & Repair								

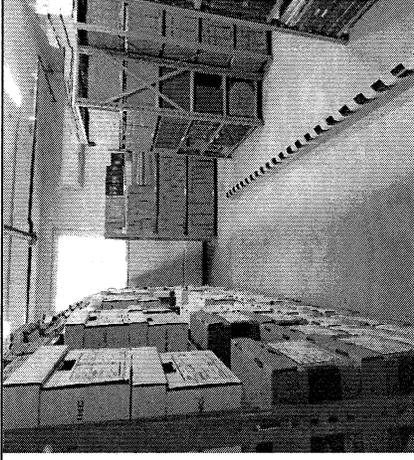
  

(1) Operating Revenues	(5) State Aid	(7) Special Assessments
(2) Municipal GO Bonds	(6) Federal Aid	(8) Free Cash/Other Funding

*Town of Chelmsford, Massachusetts  
Capital Improvement Program*

**PROJECT DETAIL**

<b>Project Title:</b>	<b>Vault and Storage Room Upgrades and Records Management/Preservation Plan</b>	
<b>Department:</b>	<b>Town Clerk</b>	
<b>Description and Purpose:</b>	<p>Category: Municipal Administration</p> <p>Continue to improve environment for the housing and management of permanent records and department records. Establish policies/procedures manual and Disaster/Business Continuity Plan.</p> <p><b>2021</b> - Datalines LL03, SB03, plotter/scanner for LL03, copier/scanner SB03, additional storage in SB05, Record Management &amp; Disaster Preparedness Manual and Staff Training</p> <p><b>2022</b> - Digitize Planning Zoning Files in LL03, Town Clerk LL Vault - Additional shelving units to replace old metal shelving, Convert to Dry Fire Suppression- LL03</p> <p><b>2023</b> - Convert to Dry Fire Suppression- SB03</p>	



**RECOMMENDED FINANCING**

	Source of Funds	Total Five Year Cost in FY2020 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	
A. Planning and Engineering	2.8	\$45,000		\$40,000	\$5,000			\$45,000
B. Land & ROW								
C. Construction	2.8	\$19,000	\$3,000	\$8,000	\$8,000			\$19,000
D. Equipment	2.8	\$155,500	\$17,500	\$78,000	\$60,000			\$155,500
E. Other Costs								
<b>TOTAL</b>		\$219,500	\$20,500	\$126,000	\$73,000	\$0	\$0	\$219,500
F. Annual Maintenance & Repair								

(1) Operating Revenues	(5) State Aid	(7) Special Assessments
(2) Municipal GO Bonds	(6) Federal Aid	(8) Free Cash/Other Funding

# **Community Services**

Project Detail

*Town of Chelmsford, Massachusetts  
Capital Improvement Program*

**PROJECT DETAIL**

<b>Project Title:</b>	<b>Senior Center Kitchen Renovation</b>	
<b>Department:</b>	<b>Senior Center</b>	<b>Community Services</b>
<b>Description and Purpose:</b>	<p>The Senior Center kitchen is thirty-four years old and original to the building. The renovation of the kitchen has become a priority due to the increased demand to provide meals for a variety of recipients. The existing kitchen layout is very congested. This capital project would be an opportunity to improve the design of the kitchen and improve the flow of work space. Public Facilities enlisted the help of a commercial kitchen supplier with design capabilities to work with the existing footprint of the space and come up with a design that maximizes the flow of the kitchen. A main goal was to separate the cook's area from the prep area, keeping volunteers away from stoves and ovens. The design creates a separate food prep area that is adjacent to the hot / cold serving lines. The kitchen equipment will be replaced based on need, age and condition. A new dishwasher is included in the upgrade - and greatly needed. This project will also allow us the opportunity to replace the existing ceiling with a commercial grade washable ceiling tile, new LED lighting, new quarry tile floor and upgrade the HVAC exhaust system.</p>	
		

**RECOMMENDED FINANCING**

	Source of Funds	Total Five Year Cost in FY20 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	
A. Planning and Engineering	2.8	\$5,000	\$5,000					\$5,000
B. Land & ROW								
C. Construction	2.8	\$15,000	\$15,000					\$15,000
D. Equipment	2.8	\$185,507	\$185,507					\$185,507
E. Other Costs	2.8	\$39,251	\$39,251					\$39,251
<b>TOTAL</b>		<b>\$244,758</b>	<b>\$244,758</b>					<b>\$244,758</b>
F. Annual Maintenance & Repair								
(1) Operating Revenues		(3) Revenue Bonds	(5) State Aid	(7) Special Assessments				
(2) Municipal GO Bonds		(4) Corporate Donations	(6) Federal Aid	(8) Free Cash/Other Funding				

**Town of Chelmsford, Massachusetts  
Capital Improvement Program**

**PROJECT DETAIL**

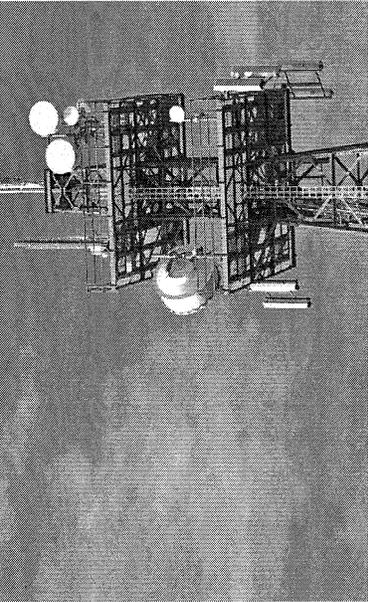
<b>Project Title:</b>	<b>Computer Replacement</b>		<b>Category:</b>	<b>Community Services</b>				
<b>Department:</b>	<b>Library</b>							
<b>Description and Purpose:</b>	<p>Up-to-date and well-maintained hardware and software are essential for the delivery of information and job function in today's library. The majority of the computers in the library were bought with Capital Funds in FY16 &amp; FY17. The library intends to buy new 31 computers in FY21 and 34 in FY22.</p> <p>Desktop workstations are considered to have a useful life of about 5 years while laptops last only 4 years. The library purchases its computer systems in consecutive years within a 5 year cycle. This minimizes model differences between the two buys and provides machines to all staff and patrons with similar performance characteristics and the same operating system, making administration easier. Machines that reach their useful life are repurposed to low use or low priority services. For example, all catalog computers are more than 6 years old and service the public just fine. The library has also given older, unneeded computers to the town or the school system. The library partners with the town for its network and virtual server resources.</p>							
	<b>Source of Funds</b>	<b>Total Five Year Cost in FY21 \$</b>	<b>Estimated Expenditures by Fiscal Year</b>					
			<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>Five Year Total</b>
A. Planning and Engineering								
B. Land & ROW								
C. Construction								
D. Equipment	2.8	\$66,300	\$28,380	\$37,920				\$66,300
E. Other Costs								
	<b>TOTAL</b>	<b>\$66,300</b>	<b>\$28,380</b>	<b>\$37,920</b>				<b>\$66,300</b>
F. Annual Maintenance & Repair								
(1) Operating Revenues	(3) Revenue Bonds		(5) State Aid					(7) Special Assessments
(2) Municipal GO Bonds	(4) Corporate Donations		(6) Federal Aid					(8) Free Cash/Other Funding

# **Public Safety**

Project Detail Sheets

*Town of Chelmsford, Massachusetts  
Capital Improvement Program*

**PROJECT DETAIL**

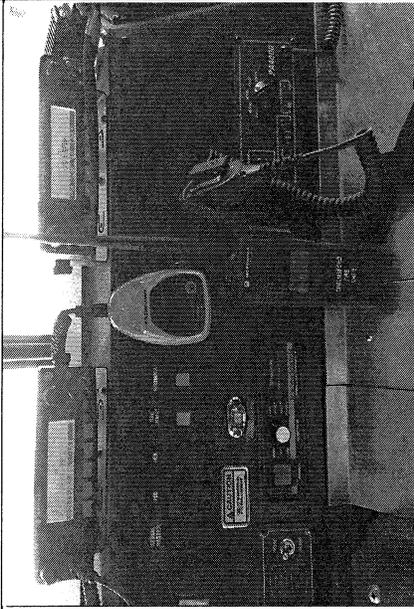
<b>Project Title:</b>	<b>Public Safety Radio Infrastructure upgrade for repeater / receiver sites</b>		
<b>Department:</b>	<b>Police Dept. / Fire Dept. Public Safety Communication System</b>	<b>Category:</b>	<b>Public Safety</b>
<b>Description and Purpose:</b>	<p>The request is for all public safety radio repeater and receiver sites to be upgraded / modified. The components in these radio systems are twenty years old and have reached end of life functionality. These radio components will no longer be supported for repair beyond December 2020. The request is also for the radio antennas located at the Police facility and Robin Hill Road to be upgraded / replaced. The radio antenna located at the Police facility is 16 years old and is in need of upgrades / modifications. The radio antenna located at Robin Hill Road is in similar condition.</p>		
			

**RECOMMENDED FINANCING**

	Source of Funds	Total Five Year Cost in FY20 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	
A. Planning and Engineering								
B. Land & ROW								
C. Construction								
D. Equipment	2.8		\$176,640					\$176,640
E. Other Costs								
<b>TOTAL</b>			\$176,640					\$176,640
F. Annual Maintenance & Repair								
(1) Operating Revenues	(3) Revenue Bonds							(7) Special Assessments
(2) Municipal GO Bonds	(4) Corporate Donations							(8) Free Cash/Other Funding
	(5) State Aid							
	(6) Federal Aid							

*Town of Chelmsford, Massachusetts  
Capital Improvement Program*

**PROJECT DETAIL**

<b>Project Title:</b>	<b>Mobile and Portable Radio System Upgrade</b>	
<b>Department:</b>	<b>Fire Department</b>	
<b>Description and Purpose:</b>	<p style="text-align: right;">Category: <b>Public Safety</b></p> <p>This project proposes to upgrade 24 mobile truck(21 UHF and 3 VHF) and 61 Firefighter portable radios. Improvements in radios, speaker microphones, noise suppression, battery life, interoperability, and the addition of GPS have increased the functionality and effectiveness of this important tool for Firefighters and Incident Commanders. The current radio infrastructure was last upgraded in 2011.</p>	
		

**RECOMMENDED FINANCING**

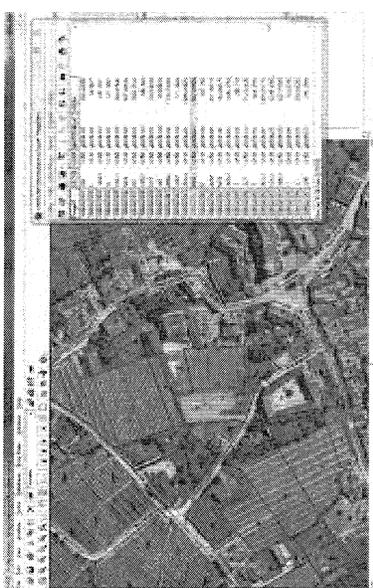
	Source of Funds	Total Five Year Cost in FY20 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	
A. Planning and Engineering								
B. Land & ROW								
C. Construction								
D. Equipment	2.8	\$267,638	\$267,638					\$267,638
E. Other Costs								
<b>TOTAL</b>		<b>\$267,638</b>	<b>\$267,638</b>					<b>\$267,638</b>
F. Annual Maintenance & Repair								
(1) Operating Revenues	(3) Revenue Bonds	(5) State Aid	(7) Special Assessments					
(2) Municipal GO Bonds	(4) Corporate Donations	(6) Federal Aid	(8) Free Cash/Other Funding					

# **Public Works**

Project Detail Sheets

*Town of Chelmsford, Massachusetts  
Capital Improvement Program*

**PROJECT DETAIL**

<b>Project Title:</b>	GIS Flyover and Planemetric Update	
<b>Department:</b>	Department of Public Works -- Engineering Div.	Category: <b>Planning &amp; Engineering</b>
<b>Description and Purpose:</b>	<p>Update data from 2003/2004. The current GIS data is outdated and should be updated every ten years. This information can be used for National Pollutant Discharge Elimination System (NPDES) Compliance as well as for general planning purpose</p> <p>GIS data is utilized by numerous Department of Public Works divisions. The total project cost will be equally allocated to the General Fund, Sewer Enterprise Fund, and Stormwater Enterprise Fund.</p>	
		

**RECOMMENDED FINANCING**

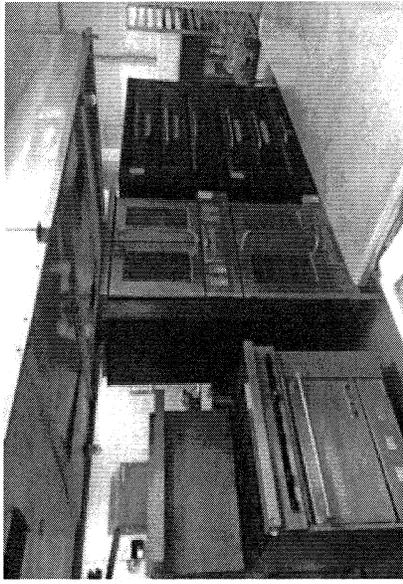
	Source of Funds	Total Five Year Cost in FY20 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	
A. Planning and Engineering	2.8	\$150,000	\$150,000					\$150,000
B. Land & ROW								
C. Construction								
D. Equipment								
E. Other Costs								
<b>TOTAL</b>		\$150,000	\$150,000					\$150,000
F. Annual Maintenance & Repair								
(1) Operating Revenues	(3) Revenue Bonds							(7) Special Assessments
(2) Municipal GO Bonds	(4) Corporate Donations							(8) Free Cash/Other Funding
	(5) State Aid							
	(6) Federal Aid							

# **Public Education**

Project Detail Sheets

*Town of Chelmsford, Massachusetts  
Capital Improvement Program*

**PROJECT DETAIL**

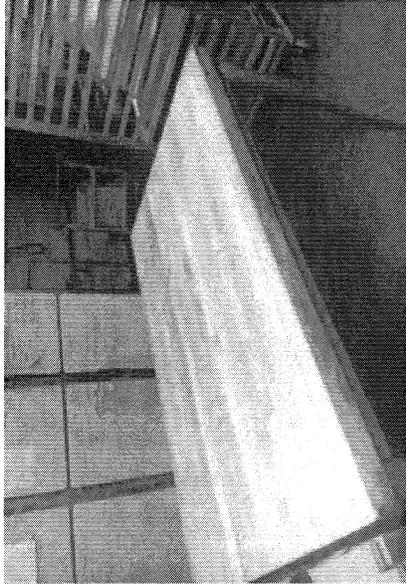
<b>Project Title:</b>	<b>School Kitchen Upgrade</b>		
<b>Department:</b>	<b>Byam, Harrington, &amp; South Row Elementary Schools</b>	<b>Category:</b>	<b>Building Infrastructure</b>
<b>Description and Purpose:</b>	<p>Funding is sought to complete remodeling and upgrades in the Byam, Harrington, and South Row elementary school kitchens. The scope of work includes replacing heating and venting units providing service to the student cafeterias and replacing the make-up air handling unit in the mezzanine area at the Harrington school. The project was originally approved under the FY20 Capital Budget. Due to cost increases on the HVAC units and installation, quotes received exceeded the original cost estimate by \$188,392.</p>		
			

**RECOMMENDED FINANCING**

	Source of Funds	Total Five Year Cost in FY20 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	
A. Planning and Engineering								
B. Land & ROW								
C. Construction								
D. Equipment	2.8	\$188,392	\$188,392					\$188,392
E. Other Costs								
<b>TOTAL</b>		<b>\$188,392</b>	<b>\$188,392</b>					<b>\$188,392</b>
F. Annual Maintenance & Repair								
(1) Operating Revenues								(7) Special Assessments
(2) Municipal GO Bonds								(8) Free Cash/Other Funding

*Town of Chelmsford, Massachusetts  
Capital Improvement Program*

**PROJECT DETAIL**

<b>Project Title:</b>	School Kitchen Code Compliance Upgrade	
<b>Department:</b>	Parker Middle School	<b>Category:</b> Building Infrastructure
<b>Description and Purpose:</b>	<p>Funding is sought to 1) install code compliant washable ceilings with additional lighting in the school kitchen, 2) install a code-compliant non-slip washable floor throughout the kitchen and food service preparation areas, and 3) install a code-compliant energy-saving variable speed demand kitchen hood control system.</p>	
		

**RECOMMENDED FINANCING**

	Source of Funds	Total Five Year Cost in FY20 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	
A. Planning and Engineering								
B. Land & ROW								
C. Construction								
D. Equipment	2,8	\$122,928	\$122,928					\$122,928
E. Other Costs								
<b>TOTAL</b>		\$122,928	\$122,928					\$122,928
F. Annual Maintenance & Repair								
(1) Operating Revenues	(3) Revenue Bonds	(5) State Aid	(7) Special Assessments					
(2) Municipal GO Bonds	(4) Corporate Donations	(6) Federal Aid	(8) Free Cash/Other Funding					

*Town of Chelmsford, Massachusetts  
Capital Improvement Program*

**PROJECT DETAIL**

<b>Project Title:</b>	<b>School Security Upgrade</b>	
<b>Department:</b>	<b>Schools</b>	
<b>Description and Purpose:</b>	<b>Category: Building Technology</b>	
<p>Funding is sought to upgrade and expand the existing security and surveillance systems in the Chelmsford Public Schools. Securing our buildings to the best of our ability is something we must do to ensure a safe and secure learning environment for our students and staff. Now that we have an infrastructure that will support enhanced security measures, it is time to detail a plan aimed at making our buildings as safe as possible.</p> <p>The upgrade/expansion includes access control/door monitoring upgrades (including door forced and hold open alarms), panic and lockdown alarms with integrated annunciation over school audio system with direct notification to police dispatch, CCTV surveillance system to integrate with existing interior/exterior cameras (new NVR to record cameras in each school - lessen network traffic), and new building intrusion system integrated with access control system.</p> <p>FY2021 Chelmsford High School FY2022 Byam, Center, Harrington &amp; South Row Elementary Schools</p>		

**RECOMMENDED FINANCING**

	Source of Funds	Total Five Year Cost in FY20 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	
A. Planning and Engineering								
B. Land & ROW								
C. Construction								
D. Equipment	2.8	\$869,595	\$270,837	\$598,758				\$869,595
E. Other Costs								
<b>TOTAL</b>		<b>\$869,595</b>	<b>\$270,837</b>	<b>\$598,758</b>				<b>\$869,595</b>
F. Annual Maintenance & Repair								

(1) Operating Revenues	(5) State Aid	(7) Special Assessments
(2) Municipal GO Bonds	(6) Federal Aid	(8) Free Cash/Other Funding



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# **I: Appendices**



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# APPENDIX A

FINANCIAL POLICIES AND OBJECTIVES

## **TOWN OF CHELMSFORD FINANCIAL MANAGEMENT POLICIES AND OBJECTIVES**

### **2 FINANCIAL POLICIES**

#### **2-1 FINANCIAL MANAGEMENT**

It is the policy of the Town of Chelmsford that financial management be conducted with the objectives of providing municipal service in an efficient, effective and consistent manner that aligns with public policy goals as set forth by the Board of Selectmen.

To help ensure the Town's financial stewardship, an established program of managing the Town's finances becomes essential. To this end, the Board of Selectmen seeks policies and procedures that are financially prudent and in the Town's best economic interest. The Board of Selectmen promulgates these Financial Policies consistent with its responsibilities in the Chelmsford Home Rule Charter.

##### **2-1.1 Objectives**

In adherence to this policy, the Town shall pursue the following objectives:

- a. to set forth operational principles that minimize the cost of government and minimize the growth of property taxes, to the extent consistent with services desired by the public and that minimize financial risk;
- b. to continue effective financial management within the Town that conforms to generally accepted accounting principles;
- c. to simplify, clarify and modernize the financial systems of the Town as the need occurs;
- d. to provide increased public confidence in public financial management;
- e. to protect and enhance the Town's credit rating and prevent default on any municipal debts;
- f. and to provide safeguards to ensure the quality and integrity of the financial systems.

##### **2-1.2 Method**

In order to obtain the above objectives, the Board of Selectmen adopts the following policies:

##### **2-1.3 Accounting, Auditing and Financial Planning**

- a. The Town will utilize accounting practices that conform to generally accepted accounting principles (GAAP) as set forth by the Government Accounting Standards Board (GASB).
- b. An annual audit will be performed by an independent public accounting firm.

c. A Management Letter, a by-product of an annual audit, shall be provided by the independent public accounting firm no later than March 1. Additional findings and recommendations may be communicated in a separate letter to be provided no later than April 1.

d. A five-year financial forecast shall be prepared annually by the Town Manager in accordance with the Charter, Section 6-4, projecting revenues and expenditures for all operating funds. This forecast shall be used as a planning tool in developing the following year's operating budget and capital improvements plan.

#### **2-1.4 General Fund**

- a. The Town Manager shall present a balanced budget to Spring Town Meeting for approval. Current revenues will be sufficient to support current expenditures.
- b. Debt will not be used to fund current operating expenditures.
- c. Reserves, such as the Stabilization Fund, should be maintained between 5 and 10 percent of general operating revenues. Reserves shall be used to provide for temporary financing for unanticipated or unforeseen extraordinary needs of an emergency nature; for example, costs related to a natural disaster or calamity, an unexpected liability created by Federal or State legislation, immediate public safety or health needs, revenue shortfalls, opportunities to achieve long-term cost savings, or planned capital investments and related debt service. Reserves will not be used to fund recurring budget items.

Funds shall be allocated from Reserves only after an analysis and utilization plan has been prepared by the Town Manager and presented to the Board of Selectmen. The analysis shall provide sufficient evidence to establish that the remaining balance is adequate to offset potential downturns in revenue sources and provide a sufficient cash balance for daily financial needs. The analysis and utilization plan shall strive to maintain net non-exempt debt at 3 percent of the tax levy, deducting for project reimbursements such as the School Building Assistance funds from the State.

Funds shall be allocated each year in the budget process to replace any use of Reserve funds during the preceding fiscal year to maintain the balance of the Reserves between 5 and 10 percent of budgeted expenditures.

The amount the Town has in its Reserves balance plays a major role in the Town's bond rating. A sudden decline in Reserves may be temporary or a planned event but a constant decline or reduction below the 5 percent floor may indicate a problem in meeting current expenditures and revenue targets, subsidizing the current operating budget, planned capital investments, or utilizing reserves for purposes not planned.

- d. Free Cash in excess of the goal reserve amount should be used for non-recurring emergency expenditures or appropriated to a Stabilization Fund for future capital projects and equipment purchases or used to provide property tax relief.
- e. The year-to-year increase of actual revenue from the levy of the ad valorem (property) tax shall generally not exceed 2.5 percent (Proposition 2 ½):
  - 1. excluding the value gained through new construction;
  - 2. excluding expenditure increases funded outside the tax limit cap
- f. Property values shall be re-appraised or re-certified every year.
- g. The Tax Collector shall follow an aggressive policy of collecting property tax revenues. An average collection rate of at least 95 percent of current levy shall be maintained.
- h. Charges for service and other revenue shall be examined annually and adjusted as deemed necessary to respond to changes in cost of service.
- i. An adequate level of maintenance and replacement will be funded by at least 5 percent of the general fund operation budget each year to insure that all capital facilities and equipment are properly maintained as needed and tied to proper repair and maintenance procedures.
- j. The Town will avoid budgetary procedures that balance current expenditures at the expense of meeting future year's expenses, such as delaying expenditures until the next fiscal year or rolling over short-term debt.

### **2-1.5 General Obligation Debt**

- a. The requirements for debt financing shall be an expenditure of at least \$25,000 and a useful life in excess of five (5) years.
- b. The term of long-term debt generally shall not exceed the expected useful life of the capital asset being financed and, in no case, shall it exceed twenty years. Long-term debt should not be incurred without a clear identification of its financing sources.
- c. The ratio of Net Debt (Total outstanding Town of Chelmsford General Obligation debt less reimbursements) to Total Assessed Valuation shall not exceed 1.5 percent. This excludes debt of overlapping jurisdictions.
- d. The General Fund Non-exempt Debt Service shall not exceed 10 percent of General Fund Revenues.
- e. Excess appropriated bond issues shall remain in the Capital Projects Fund at the end of a project completion until appropriated out by Town Meeting vote. The recaptured

funds shall only be used to 1) make bulk principal paydowns against general bond debt or 2) pay down the principal on any bond issue at the time of refinancing or 3) to fund new capital projects.

- f. Betterments will be assessed on all capital projects where applicable (e.g., sewer, sidewalks, etc.).
- g. The Town will attempt to maintain a long-term debt schedule so that at least 50 percent of outstanding principal will be paid within ten years.

#### **2-1.6 Offset Receipts and Enterprise Funds in General**

- a. The Town shall establish and maintain offset receipts and enterprise funds pursuant to MGL Chapter 40, Section 39 and Chapter 44, Section 53, respectively, wherever possible in order to ensure annual operation and maintenance needs are met and such services are financed in an equitable manner.
- b. The term of debt for offset receipts and enterprise funds generally shall not exceed the useful life of the asset and in no case shall the term exceed thirty years.
- c. Short-term debt, including tax-exempt commercial paper, shall be used when authorized for interim financing of capital projects. The term of short-term debt shall not exceed five years. Total short-term debt shall generally not exceed 10 percent of outstanding long-term debt.
- d. Ongoing routine, preventive maintenance should be funded on a pay-as-you go basis.
- e. All offset receipts and enterprise funds shall maintain a working capital reserve, defined as Cash and Investment Pool Equity in Current Assets, which is equivalent to 30 days of budgeted operations and Maintenance expense.
- f. Rates for offset receipts and enterprise funds shall be designed to generate sufficient revenues to support the full cost (direct and indirect) of operations and debt and provide debt service coverage, if applicable, and to ensure adequate and appropriate levels of working capital. Fees should be reviewed annually in relation to the cost of providing the service.

#### **2-1.7 Gifts and Grants**

- a. All grants shall be managed to comply with the laws, regulations and guidance of the grantor and all gifts and donations shall be managed and expended according to the wishes and instructions of the donor.
- b. All gifts and grants shall be evaluated for suitability and consistency to Town policies. They shall also be formally accepted by both the Town Manager and the Board of Selectmen.

### **2-1.8 Trust Fund Management**

It is the policy of the Town of Chelmsford that trust fund management be consistent with the legal requirements, including Town ordinances, and spirit of each respective trust document and, to the maximum extent possible, realize the purpose the trusts were intended to achieve.

Trust fund management will be conducted with the primary objectives of:

- a. Conformance to each trust document's specified purpose, legal requirements, and administrative guidelines;
- b. Adherence to the Town of Chelmsford General Ordinance providing for the Administration of Town trusts;
- c. Preservation of capital;
- d. Maintenance of security of trust funds and investments;
- e. Maximization of total return for each trust fund;
- f. Efficient disbursement of funds on an equitable basis; and
- g. Effective collection of all due monies.

# APPENDIX B

FIVE YEAR FINANCIAL SUMMARY PROJECTIONS

STABILIZATION FUND PLAN

AND

DEBT MANAGEMENT

**Town of Chelmsford  
Five-Year Financial Forecast  
FY2021 – 2025  
Assumptions**

The following revenue assumptions were used in the development of the forecast:

Revenues

1. **Property Tax:**
  - a. Tax up to levy capacity
  - b. New Growth estimated at \$1.6M for FY21, \$1.5M for FY22-FY25.
  - c. Excluded debt declines each year during FY21-25 per existing schedule.
  
2. **State Aid:**
  - a. State Aid estimates assume Unrestricted General Government Aid is level funded for FY22, increases \$1.0M in FY23, increases \$150K for FY24 – FY25.
  - b. Chapter 70 is projected to increase \$100K for FY22, \$1.0M for FY23, and \$150,000 for FY24 – FY25. This may be subject to change depending on future State revenue collection trends and Legislative action.
  - c. Charter School Tuition reimbursements increase 2% annually for FY22 – FY25.
  
3. **Available Funds:**
  - a. Sewer Fees Offset in accordance with actual cost of covering Indirect Costs.
  - b. Stabilization Fund withdrawal of \$2.0M for FY21 and FY22.
  - c. Childcare Revolving Fund reimbursement increases 6.5% for FY21, 5% annually for FY22 – FY25 to cover cost of employee benefits.
  
4. **Local Receipts:**
  - a. Motor Vehicle Excise is budgeted at \$4.9M for FY21, increases \$100,000 for FY22, and increases \$50,000 annually for FY23 – FY25.
  - b. Permit revenue is budgeted at \$975,000 for FY21, increases 25K during FY22-25.
  - c. Meals tax is budgeted at \$325K for FY21, increases \$175K for FY22, and increases \$100,000 for FY23.
  - d. Hotel tax is budgeted at \$125K for FY21, increases \$125K for FY22, and \$100K for FY23.
  - e. Assume a 2% increase for other line items.
  
5. **Sewer Enterprise Revenue:**
  - a. Fees set in an amount to cover both direct and indirect expenses.

## Expenditures

The following expenditure assumptions were used in the development of the forecast.

1. For General Government Personnel in FY21 – FY25: Includes step increases for eligible employees and 2.0% COLA.
2. General Government Expenses are projected to increase 2.0% for FY21 – FY25, unless specified below.
3. **Public Education** exceptions include:
  - a. Total School cost projections for personnel and expenses are based on: FY21: \$667K increase, FY22 – FY24: \$2.0M increase, FY25: \$2.1M increase.
  - b. Nashoba Assessment increases \$344,178 for FY21, 5% annually for FY22-FY25.
4. **Municipal Administration** exceptions include:
  - a. 3% increase per year in legal expenses;
  - b. Additional cost of national elections in odd years;
5. **Public Works** exceptions include:
  - a. Snow & Ice removal expenses are projected to decrease \$500K in FY21 and increase 2.5% annually during FY22 – FY25.
  - b. Solid waste disposal program costs increase \$276K in FY21 and are estimated to increase by 2.5% annually for FY22 – FY25.
6. **Benefits and Insurance** exceptions include:
  - a. Workers Compensation costs increase by 5% per year.
  - b. Middlesex Retirement assessment increases 7.2% for FY21 and 6.5% annually from FY22 – FY25. Projections reflect the adoption of a 2037 funding schedule.
  - c. Medicare tax has been increased by 4% per year.
  - d. Health Insurance premiums increase 6.5% for FY21 and are projected to increase 5% for FY22 – FY25.
7. **Debt Service** includes:
  - a. Principal and interest payments according to existing schedules.
  - b. Excluded debt declines FY21 – FY25 per schedule for outstanding debt.
  - c. Assumes continuation of our annual \$3.5M Capital Improvement Program for FY22 – FY25.
8. **State Assessments & Overlay** include:
  - a. Charter School Assessment increases 10% annually.

# Five Year Financial Forecast

6/10/2020

	<u>FY21</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>
<b>REVENUE</b>					
<b>Local Taxes</b>					
Base Factor	\$101,789,687	\$105,934,429	\$110,082,790	\$114,334,860	\$118,693,231
2 1/2% Increase	\$2,544,742	\$2,648,361	\$2,752,070	\$2,858,371	\$2,967,331
New Growth	\$1,600,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000
Override	\$0	\$0	\$0	\$0	\$0
Excluded Debt	<u>\$3,604,433</u>	<u>\$3,191,312</u>	<u>\$2,079,709</u>	<u>\$1,679,443</u>	<u>\$1,107,250</u>
Max. Allowable Levy	\$109,538,862	\$113,274,102	\$116,414,569	\$120,372,674	\$124,267,812
Levy Used	\$109,538,862	\$113,274,102	\$116,414,569	\$120,372,674	\$124,267,812
<b>State Aid</b>					
Chapter 70	\$8,959,542	\$9,059,542	\$10,059,542	\$10,209,542	\$10,359,542
School Choice-Offset	\$223,144	\$227,607	\$232,159	\$236,802	\$241,538
Charter Tuition Reimbursements	\$82,742	\$84,397	\$86,085	\$87,806	\$89,563
Libraries-Offset	\$42,678	\$43,532	\$44,402	\$45,290	\$46,196
Veterans Benefits	\$76,248	\$76,248	\$76,248	\$76,248	\$76,248
General Municipal Aid (Lottery)	\$4,311,687	\$4,311,687	\$5,311,687	\$5,461,687	\$5,611,687
Exemption Reimbursement	\$265,648	\$278,930	\$292,877	\$307,521	\$322,897
State Land-PILOT	<u>\$4,413</u>	<u>\$4,501</u>	<u>\$4,591</u>	<u>\$4,683</u>	<u>\$4,777</u>
Sub-Total	\$13,966,102	\$14,086,444	\$16,107,591	\$16,429,580	\$16,752,447
<b>Available Funds</b>					
Wetland Protection Act	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
Sewer User Fees-Offset	\$657,677	\$680,696	\$704,520	\$729,178	\$754,699
Sewer Betterments/ Cap. Impr. Fund	\$2,336,813	\$2,326,127	\$2,320,385	\$2,309,341	\$2,303,239
Childcare Revolving Fund Benefits	\$169,612	\$178,093	\$186,997	\$196,347	\$206,164
PEG CATV Enterprise - Offsets	\$73,049	\$75,240	\$77,498	\$79,823	\$82,217
Stormwater Enterprise - Offsets	\$229,380	\$240,849	\$252,891	\$265,536	\$278,813
Excluded Debt Bond Premiums	\$46,476	\$46,476	\$45,803	\$45,803	\$36,666
Stabilization	\$2,000,000	\$2,000,000	\$0	\$0	\$0
Free Cash					
Sub-Total	\$5,519,007	\$5,553,481	\$3,594,094	\$3,632,028	\$3,667,799
<b>Local Receipts</b>					
Motor Vehicle Excise	\$4,900,000	\$5,000,000	\$5,050,000	\$5,100,000	\$5,150,000
Meals Tax (.75%)	\$325,000	\$500,000	\$600,000	\$612,000	\$624,240
Interest on Taxes	\$450,000	\$450,000	\$450,000	\$450,000	\$450,000
Departmental Fees	\$225,000	\$229,500	\$234,090	\$238,772	\$243,547
Rental Income	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000
Dept. Revenue- Schools	\$200	\$200	\$200	\$200	\$200
Dept. Revenue- Cemetery	\$145,000	\$147,900	\$150,858	\$153,875	\$156,953
Dept. Revenue- Other	\$209,000	\$213,180	\$217,444	\$221,792	\$226,228
Alcoholic Licenses	\$75,000	\$76,500	\$78,030	\$79,591	\$81,182
Other Licenses	\$80,000	\$81,600	\$83,232	\$84,897	\$86,595
Permits	\$975,000	\$1,000,000	\$1,025,000	\$1,050,000	\$1,075,000
Fines and Forfeits	\$125,000	\$127,500	\$130,050	\$132,651	\$135,304
Interest on Investments	\$200,000	\$200,000	\$204,000	\$208,080	\$212,242
Miscellaneous, Recurring	\$455,000	\$455,000	\$464,100	\$473,382	\$482,850
Hotel Tax	\$125,000	\$250,000	\$350,000	\$357,000	\$364,140
Solar Net Metering	\$526,407	\$526,407	\$526,407	\$526,407	\$526,407
Miscellaneous, Non-Recurring	\$24,000	\$24,480	\$24,970	\$25,469	\$25,978
LRTA	\$43,000	\$43,000	\$43,000	\$43,000	\$43,000
Sub-Total	\$8,942,607	\$9,385,267	\$9,691,380	\$9,817,116	\$9,943,866
<b>TOTAL</b>	<b>\$137,966,578</b>	<b>\$142,299,294</b>	<b>\$145,807,634</b>	<b>\$150,251,398</b>	<b>\$154,631,924</b>

# Five Year Financial Forecast

6/10/2020

<u>EXPENDITURES</u>	<u>FY21</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>
 <b>MUNICIPAL ADMINISTRATION</b>					
<u>Personnel Costs</u>					
Executive Office					
Selectmen	\$76,947	\$80,025	\$83,226	\$86,555	\$90,017
Town Manager	\$424,867	\$441,862	\$459,536	\$477,918	\$497,034
Human Resources	\$112,013	\$116,494	\$121,153	\$125,999	\$131,039
Municipal Safety	\$80,537	\$83,758	\$87,109	\$90,593	\$94,217
Finance Office					
Treasurer/Collector	\$362,759	\$377,269	\$392,360	\$408,055	\$424,377
Info. Technology	\$218,418	\$227,155	\$236,241	\$245,691	\$255,518
Assessors	\$291,885	\$303,560	\$315,703	\$328,331	\$341,464
Accounting	\$344,839	\$358,633	\$372,978	\$387,897	\$403,413
Town Clerk					
Town Clerk	\$294,268	\$306,039	\$318,280	\$331,011	\$344,252
Registrars	\$4,000	\$4,160	\$4,326	\$4,499	\$4,679
Administrative Support	\$3,000	\$3,120	\$3,245	\$3,375	\$3,510
Planning and Development					
Community Development	\$116,146	\$120,792	\$125,624	\$130,648	\$135,874
Historic District	\$1,500	\$1,560	\$1,622	\$1,687	\$1,755
Comm. On Disabilities	\$0	\$0	\$0	\$0	\$0
Conservation	\$61,381	\$63,836	\$66,390	\$69,045	\$71,807
Board of Appeals	\$0	\$0	\$0	\$0	\$0
Planning Board	\$55,309	\$57,521	\$59,822	\$62,215	\$64,704
<u>Expenses</u>					
Executive Office					
Selectmen	\$9,750	\$9,945	\$10,144	\$10,347	\$10,554
Town Manager	\$51,850	\$54,183	\$56,621	\$59,169	\$61,832
Human Resources	\$2,350	\$2,397	\$2,445	\$2,494	\$2,544
Municipal Safety	\$6,600	\$6,732	\$6,867	\$7,004	\$7,144
Annual Report	\$3,800	\$3,876	\$3,954	\$4,033	\$4,113
Finance Office					
Treasurer/Collector	\$218,250	\$222,615	\$227,067	\$231,609	\$236,241
Info. Technology	\$274,300	\$279,786	\$285,382	\$291,089	\$296,911
Assessors	\$152,800	\$155,856	\$158,973	\$162,153	\$165,396
Accounting	\$55,680	\$55,592	\$66,000	\$66,000	\$66,001
Town Clerk					
Town Clerk	\$32,600	\$33,252	\$33,917	\$34,595	\$35,287
Registrars	\$0	\$0	\$0	\$0	\$0
Elections	\$143,000	\$75,000	\$125,000	\$125,001	\$125,002
Administrative Support					
Moderator/FinCom/Constable	\$515	\$525	\$536	\$547	\$557
Legal Services	\$175,000	\$180,250	\$185,658	\$191,227	\$196,964
Planning and Development					
Community Development	\$20,000	\$20,400	\$20,808	\$21,224	\$21,649
NMCOG	\$10,958	\$11,177	\$11,401	\$11,629	\$11,861
Board of Appeals	\$1,000	\$1,020	\$1,040	\$1,061	\$1,082
Historic District	\$100	\$102	\$104	\$106	\$108
Comm. On Disabilities	\$300	\$306	\$312	\$318	\$325
Conservation	\$2,565	\$2,616	\$2,669	\$2,722	\$2,776
Planning Board	<u>\$1,925</u>	<u>\$1,964</u>	<u>\$2,003</u>	<u>\$2,043</u>	<u>\$2,084</u>
Sub-Total	\$3,611,212	\$3,663,378	\$3,848,515	\$3,977,890	\$4,112,092

# Five Year Financial Forecast

6/10/2020

	<u>FY21</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>
<b>PUBLIC EDUCATION</b>					
Chelmsford Public Schools	\$61,667,000	\$63,667,000	\$65,667,000	\$67,667,000	\$69,767,000
Nashoba Technical H.S.	\$3,445,195	\$3,617,455	\$3,798,327	\$3,988,244	\$4,187,656
Out of District Tuition	<u>\$54,000</u>	<u>\$55,620</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Sub-Total	\$65,166,195	\$67,340,075	\$69,465,327	\$71,655,244	\$73,954,656
 <b>PUBLIC SAFETY</b>					
<u>Personnel Costs</u>					
Police Department	\$6,639,711	\$6,905,299	\$7,181,511	\$7,468,772	\$7,767,523
Animal Control	\$113,018	\$117,539	\$122,240	\$127,130	\$132,215
Fire Department	\$5,905,734	\$6,141,963	\$6,387,642	\$6,643,148	\$6,908,873
Animal Inspector	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Inspections	\$327,050	\$340,132	\$353,737	\$367,887	\$382,602
<u>Expenses</u>					
Police Department	\$754,000	\$769,080	\$784,462	\$800,151	\$816,154
Animal Control	\$8,800	\$8,976	\$9,156	\$9,339	\$9,525
Fire Department	\$409,000	\$417,180	\$425,524	\$434,034	\$442,715
Emergency Management	\$3,000	\$3,060	\$3,121	\$3,184	\$3,247
Animal Inspector	\$350	\$357	\$364	\$371	\$379
Inspections	<u>\$28,290</u>	<u>\$29,563</u>	<u>\$30,893</u>	<u>\$32,284</u>	<u>\$33,736</u>
Sub-Total	\$14,189,953	\$14,734,150	\$15,299,650	\$15,887,298	\$16,497,970
 <b>PUBLIC WORKS</b>					
<u>Personnel Costs</u>					
DPW					
Engineer/Administration	\$506,950	\$527,228	\$548,317	\$570,250	\$593,060
Solid Waste	\$50,582	\$52,605	\$54,709	\$56,898	\$59,174
Highway	\$1,479,514	\$1,538,695	\$1,600,242	\$1,664,252	\$1,730,822
Snow and Ice	\$260,000	\$266,500	\$273,163	\$279,992	\$286,991
Parks	\$74,708	\$77,696	\$80,804	\$84,036	\$87,398
Public Buildings	\$34,371	\$35,746	\$37,176	\$38,663	\$40,209
Facilities	\$946,962	\$984,840	\$1,024,234	\$1,065,203	\$1,107,812
Cemetery	\$305,965	\$318,204	\$330,932	\$344,169	\$357,936
<u>Expenses</u>					
DPW					
Engineer/Administration	\$21,110	\$21,532	\$21,963	\$22,402	\$22,850
Public Trees	\$70,000	\$71,400	\$72,828	\$74,285	\$75,770
Streetlighting	\$70,000	\$71,400	\$72,828	\$74,285	\$75,770
Solid Waste	\$2,976,354	\$3,050,763	\$3,127,032	\$3,205,208	\$3,285,338
Highway	\$664,300	\$680,908	\$697,930	\$715,378	\$733,263
Snow and Ice	\$740,000	\$758,500	\$777,463	\$796,899	\$816,822
Parks	\$26,000	\$26,520	\$27,050	\$27,591	\$28,143
Public Buildings	\$176,100	\$179,622	\$183,214	\$186,879	\$190,616
Facilities	\$990,620	\$1,010,432	\$1,030,641	\$1,051,254	\$1,072,279
Cemetery	<u>\$62,900</u>	<u>\$64,158</u>	<u>\$65,441</u>	<u>\$66,750</u>	<u>\$68,085</u>
Sub-Total	\$9,456,436	\$9,736,749	\$10,025,968	\$10,324,393	\$10,632,338

# Five Year Financial Forecast

6/10/2020

	<u>FY21</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>
<b>COMMUNITY SERVICES</b>					
<u>Personnel Costs</u>					
<b>Human Services</b>					
Veterans	\$87,503	\$91,003	\$94,643	\$98,429	\$102,366
Council on Aging	\$360,257	\$374,667	\$389,654	\$405,240	\$421,450
<b>Community Enrichment</b>					
Community Services	\$74,787	\$77,778	\$80,890	\$84,125	\$87,490
Historical Commission	\$650	\$676	\$703	\$731	\$760
Board of Health	\$402,788	\$418,900	\$435,656	\$453,082	\$471,205
Library	\$1,676,525	\$1,743,586	\$1,813,329	\$1,885,863	\$1,961,297
<u>Expenses</u>					
<b>Human Services</b>					
Veterans	\$131,720	\$134,354	\$137,041	\$139,782	\$142,578
Council on Aging	\$153,950	\$157,029	\$160,170	\$163,373	\$166,640
<b>Community Enrichment</b>					
Com. Services/ Recreation	\$50,000	\$52,250	\$54,601	\$57,058	\$59,626
Cultural Council	\$2,350	\$2,397	\$2,445	\$2,494	\$2,544
Public Celebrations	\$2,000	\$2,040	\$2,081	\$2,122	\$2,165
Historical Commission	\$1,200	\$1,224	\$1,248	\$1,273	\$1,299
Board of Health	\$34,160	\$34,843	\$35,540	\$36,251	\$36,976
Library	<u>\$477,211</u>	<u>\$486,755</u>	<u>\$496,490</u>	<u>\$506,420</u>	<u>\$516,549</u>
Sub-Total	\$3,455,101	\$3,577,503	\$3,704,492	\$3,836,244	\$3,972,945
<b>BENEFITS &amp; INSURANCE</b>					
<u>Insurance</u>					
Buildings/Auto/ Liability	\$450,000	\$472,500	\$496,125	\$520,931	\$546,978
Workers Compensation	\$500,000	\$525,000	\$551,250	\$578,813	\$607,753
<u>Employee Benefits</u>					
Middlesex Retirement	\$9,511,562	\$10,129,814	\$10,788,251	\$11,489,488	\$12,236,304
Unemployment	\$50,000	\$75,000	\$76,500	\$78,030	\$79,591
Medicare Tax	\$1,030,000	\$1,071,200	\$1,114,048	\$1,158,610	\$1,204,954
Health Insurance	\$12,830,627	\$13,478,419.35	\$14,152,340	\$14,859,957	\$15,602,955
IOD- Retirees	\$5,000	\$5,100	\$5,202	\$5,306	\$5,412
IOD Insurance	\$140,000	\$143,500	\$147,088	\$150,765	\$154,534
OPEB Liability Trust	<u>\$1,000,000</u>	<u>\$1,000,000</u>	<u>\$1,100,000</u>	<u>\$1,200,000</u>	<u>\$1,236,000</u>
Sub-Total	\$25,517,189	\$26,900,533	\$28,430,804	\$30,041,899	\$31,674,481

# Five Year Financial Forecast

6/10/2020

	<u>FY21</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>
<b>DEBT SERVICE</b>					
Excluded Debt	\$3,650,909	\$3,191,312	\$2,079,709	\$1,679,443	\$1,107,250
Betterment Funded	\$2,336,813	\$2,326,127	\$2,320,385	\$2,309,341	\$2,303,239
Non-Excluded Debt	<u>\$7,061,627</u>	<u>\$6,647,850</u>	<u>\$6,394,179</u>	<u>\$6,166,354</u>	<u>\$5,788,021</u>
Sub-Total	\$13,049,349	\$12,165,289	\$10,794,273	\$10,155,138	\$9,198,510
<b>STATE ASSESSMENTS &amp; OVERLAY</b>					
Assessments					
Special Education	\$4,147				
State & Transportation Authorities	\$396,267	\$416,080	\$436,884	\$458,729	\$481,665
Charter School & School Choice	\$1,894,907	\$2,084,398	\$2,292,837	\$2,522,121	\$2,774,333
Cherry Sheet Offsets	\$265,822	\$271,138	\$276,561	\$282,092	\$287,734
Prior Year Deficit- Snow & Ice					
Other					
Prior Year Deficit- Tax Title					
Overlay	<u>\$550,000</u>	<u>\$1,000,000</u>	<u>\$1,000,000</u>	<u>\$1,100,000</u>	<u>\$1,100,000</u>
Sub-Total	\$3,111,143	\$3,771,616	\$4,006,283	\$4,362,942	\$4,643,733
<b>WARRANT ARTICLES</b>					
Prior Year Unpaid Bills					
Reserve Fund	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000
Collective Bargaining Settlements					
E-Rate Reimbursement					
Out of Dist. Tuition					
Misc. Financial Warrant Articles	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Sub-Total	<u>\$410,000</u>	<u>\$410,000</u>	<u>\$410,000</u>	<u>\$410,000</u>	<u>\$410,000</u>
<b>Total Expenditures</b>	<b><u>\$137,966,578</u></b>	<b><u>\$142,299,293</u></b>	<b><u>\$145,985,312</u></b>	<b><u>\$150,651,050</u></b>	<b><u>\$155,096,725</u></b>

<b>Summary General Fund</b>					
Revenues-Total	\$137,966,578	\$142,299,294	\$145,807,634	\$150,251,398	\$154,631,924
Expenditures-Total	<u>\$137,966,578</u>	<u>\$142,299,293</u>	<u>\$145,985,312</u>	<u>\$150,651,050</u>	<u>\$155,096,725</u>
Balance	\$0	\$0	-\$177,678	-\$399,652	-\$464,801
<b>Exp. Percent Incr. Over PY</b>	<b>0.72%</b>	<b>3.14%</b>	<b>2.59%</b>	<b>3.20%</b>	<b>2.95%</b>

<b>Summary Sewer Enterprise Fund</b>					
Sewer User Fee Revenue	\$4,597,787	\$4,712,618	\$4,830,661	\$4,952,016	\$5,076,789
Personnel	\$1,143,775	\$1,189,526	\$1,237,107	\$1,286,591	\$1,338,055
Expenses	\$3,454,012	\$3,523,092	\$3,593,554	\$3,665,425	\$3,738,734
Sewer Expenditure-Totals	<u>\$4,597,787</u>	<u>\$4,712,618</u>	<u>\$4,830,661</u>	<u>\$4,952,016</u>	<u>\$5,076,789</u>
Balance	\$0	\$0	\$0	\$0	\$0
<b>Exp. Percent Incr. Over PY</b>	<b>0.48%</b>	<b>2.50%</b>	<b>2.50%</b>	<b>2.51%</b>	<b>2.52%</b>

## GENERAL STABILIZATION FUND

The Town's general stabilization fund is established to set aside money for future use. By majority vote of town meeting, a town may appropriate any amount into this fund during a fiscal year. Interest earned must be added to and become part of the fund. The law allows money to be appropriated for any legal purpose, with a two-thirds vote of town meeting.

At the close of April 2020, the stabilization fund balance was just over \$11.3M which equals approximately 8.1% of current year budgeted operating revenues. Our long-term goal is to maintain the Stabilization Fund balance at a minimum of 7.5% of budgeted operating revenues. This is the midpoint of our Town Financial Policy which requires that reserves be maintained between 5% and 10% of general operating revenues.

The proper uses of these funds are detailed in the financial management policies and objectives of the town as approved by the Selectmen. The policy generally precludes using stabilization money to pay for recurring budget items, and requires the Town Manager to present an updated Utilization Plan annually. There is a planned approach to the use of these funds, and yearly increases are in anticipation of smoothing out the effect of major capital projects on the tax rate.

<b>General Stabilization Fund History &amp; 5-Year Plan</b>					
<b>Fiscal</b>				<b>Fund</b>	<b>% Budgeted</b>
<b>Year</b>	<b>Transfer Out</b>	<b>Transfer In</b>	<b>Interest</b>	<b>Balance</b>	<b>Operating</b>
					<b>Revenues</b>
2009	\$1,469,541	\$2,212,005	\$155,427	\$2,150,714	2.0%
2010	\$361,111	\$1,245,184	\$95,057	\$3,129,844	3.2%
2011		\$676,791	\$33,635	\$3,840,271	3.8%
2012		\$3,957,862	\$166,545	\$7,964,678	7.6%
2013	\$1,500,000	\$535,323	\$19,631	\$7,019,632	6.5%
2014			\$247,617	\$7,267,249	6.5%
2015	\$0	\$1,243,436	\$169,297	\$8,679,982	7.5%
2016	\$920,695	\$681,046	\$309,841	\$8,750,174	7.3%
2017	\$729,954	\$747,861	\$172,206	\$8,940,287	7.1%
2018	\$180,000	\$1,041,382	-\$53,902	\$9,747,767	7.6%
2019	\$0	\$767,880	\$562,031	\$11,077,678	8.3%
*2020	\$0	\$0	\$332,330	\$11,410,008	8.2%
*2021	\$2,000,000	\$1,000,000	\$362,300	\$10,772,309	7.8%
*2022	\$2,000,000	\$750,000	\$338,169	\$9,860,478	7.0%
*2023	\$500,000	\$750,000	\$310,814	\$10,421,292	7.2%
*2024	\$500,000	\$750,000	\$327,639	\$10,998,931	7.4%
*2025	\$500,000	\$750,000	\$344,968	\$11,593,899	7.5%

\* Projected years assume annual transfers in from free cash upon availability, operating budget increases based upon 5-Year Financial Forecast projections, and 3.0% investment earnings. FY20 Fund Balance is projected.

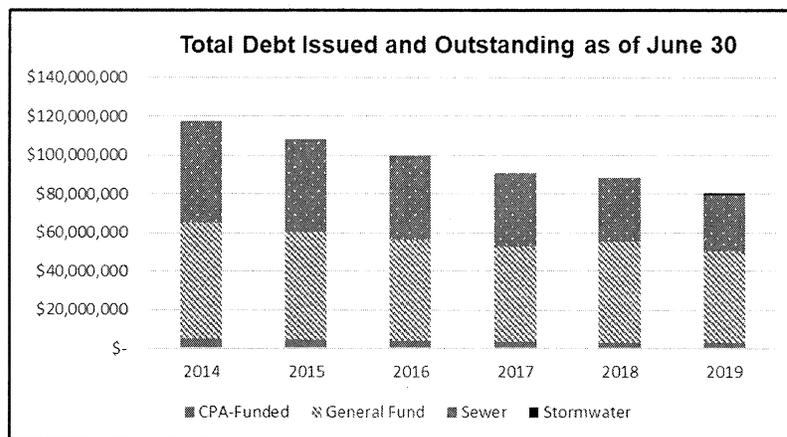
# DEBT MANAGEMENT

Prudent use of debt financing is an important part of the Town's overall fiscal planning. The primary objective of any debt management approach is to borrow at the least cost over the term of repayment of the debt. Attainment of this objective requires clear positions regarding for what purpose to borrow, when to schedule debt-financed projects and how long to extend the repayment.

A rapid repayment schedule ensures cost savings to the community and seeks to avoid strapping future generations with large debt loads. Debt is typically retired in five to ten years, depending on the expected useful life of the capital asset being financed. However, new and renovated building projects and the sewer project are planned to have a twenty year repayment term.

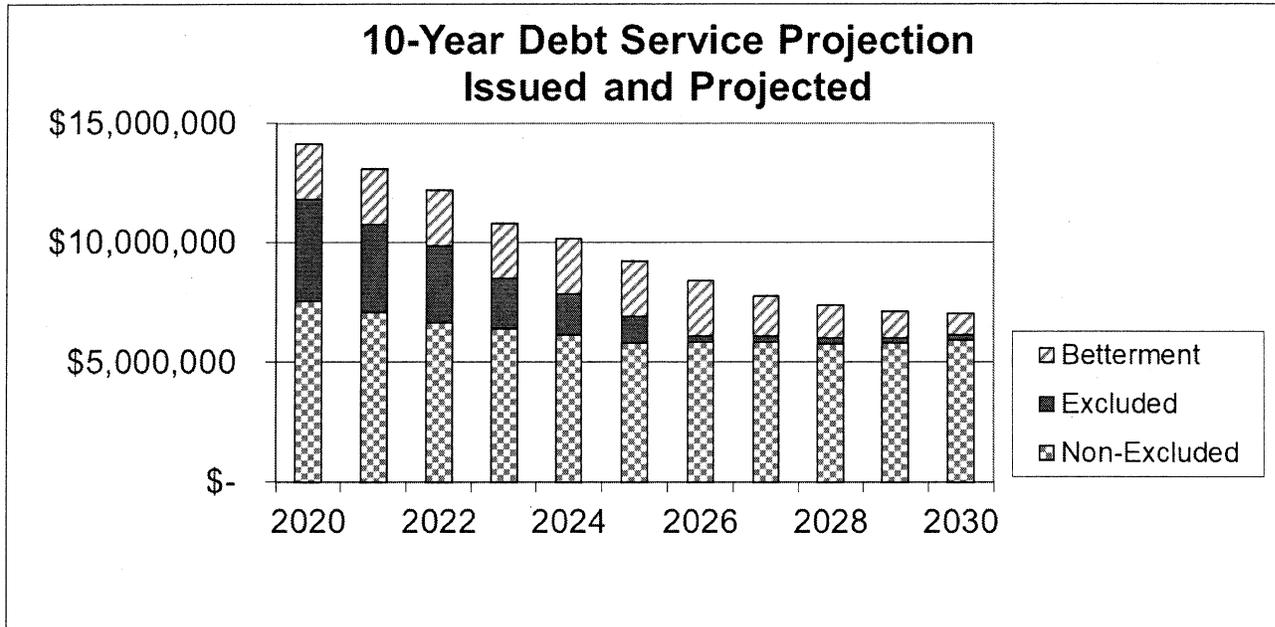
All debt is issued as general obligation debt. This means that the full faith and credit of the Town is pledged to the bondholder. Debt issued on behalf of the Town's sewer construction project approved prior to 2003 is exempt from Proposition 2 ½ as is debt issued on behalf of the public works facility renovation and secondary school construction and renovation projects. Sewer construction debt approved since 2003 is financed with sewer betterment and sewer capital construction fee revenues. Repayment of all other issued debt must be funded within the levy limit.

Standard & Poor's affirmed the Town's credit rating at an unprecedented AA+ with a Stable Outlook at our last review in April 2020. The Town has received two bond rating upgrades since June 2012. Analysts noted that the AA+ rating reflected sustained improvement in the Town's financial position and performance as well as the Town's strong financial management practices. As with a personal credit rating, the Town's credit rating is a statement of its overall fiscal health as a government and as a community. The benefit of a strong credit rating is realized in lower interest costs on the Town's long-term debt issues.



Total Outstanding Debt as of June 30						
Fiscal Year	2014	2015	2016	2017	2018	2019
CPA-Funded	\$ 5,395,985	\$ 4,745,000	\$ 4,291,783	\$ 3,739,284	\$ 3,186,784	\$ 3,016,137
General Fund	\$ 60,212,870	\$ 55,831,667	\$ 52,283,685	\$ 49,509,598	\$ 52,251,531	\$ 47,467,178
Sewer	\$ 52,161,296	\$ 47,672,570	\$ 43,238,494	\$ 37,712,012	\$ 33,112,470	\$ 29,049,201
Stormwater						\$ 1,360,000
<b>Total</b>	<b>\$ 117,770,151</b>	<b>\$ 108,249,237</b>	<b>\$ 99,813,962</b>	<b>\$ 90,960,894</b>	<b>\$ 88,550,785</b>	<b>\$ 80,892,516</b>

## 10-YEAR DEBT SERVICE PROJECTION



Fiscal Yr.	Non-Excluded	Excluded	Betterment Funded	Total
2020	\$ 7,543,192	\$ 4,233,005	\$ 2,367,748	\$ 14,143,945
2021	\$ 7,061,627	\$ 3,650,908	\$ 2,336,812	\$ 13,049,347
2022	\$ 6,647,850	\$ 3,191,312	\$ 2,326,127	\$ 12,165,289
2023	\$ 6,394,179	\$ 2,079,709	\$ 2,320,385	\$ 10,794,273
2024	\$ 6,166,354	\$ 1,679,443	\$ 2,309,341	\$ 10,155,138
2025	\$ 5,788,021	\$ 1,107,250	\$ 2,303,239	\$ 9,198,510
2026	\$ 5,834,543	\$ 273,100	\$ 2,291,830	\$ 8,399,473
2027	\$ 5,844,260	\$ 258,100	\$ 1,652,441	\$ 7,754,801
2028	\$ 5,751,985	\$ 248,300	\$ 1,383,591	\$ 7,383,876
2029	\$ 5,798,284	\$ 238,600	\$ 1,089,273	\$ 7,126,157
2030	\$ 5,945,866	\$ 204,000	\$ 903,688	\$ 7,053,554



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# APPENDIX C

FUND BALANCES AND DESCRIPTIONS

## Fund Descriptions

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

### Governmental Funds

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

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

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

1. **Revolving Funds:** Revolving Funds allow the Town to raise revenues from a specific service and use those revenues to support the service without appropriation. Revolving Funds are established by statute or by-law and may require reauthorization each year at Town Meeting. The Town maintains approximately 21 different revolving funds for a number of purposes including Senior Center Programs, Health Department Immunization Programs, Cultural Council Programs, the Chelmsford Ice Skating Forum, School Department Athletics, Child Care, and the School Lunch Program.
2. **Receipts Reserved for Appropriation:** are special revenues that are restricted to a specific use but also require appropriation by Town Meeting such as Sewer Betterment Fees, monies from the sale of Cemetery lots and graves, Conservation Wetland Protection fees, and the proceeds from the sale of Town property.
3. **School Grants:** accounts for approximately 38 specially financed education programs under grants received from the Federal or State government including professional development, smoking cessation, truancy prevention, SPED Early Childhood Development, Drug Free School Programs, and certain capital improvements.
4. **Other Intergovernmental Funds:** accounts for approximately 27 individual grants or monies received by the Town from Federal or State government. These include a variety of Community Policing Grants, Chapter 90 highway monies, State Election Grants, State Library Aid, and Council on Aging programs such as "meals-on-wheels."

- 5. Other Special Revenue Funds:** account for miscellaneous special revenues often involving private donations for a specific purpose such as the Arts & Technology Education Fund, departmental gifts for police & fire, various COA programs, and Planning Board gifts from developers for infrastructure improvements related to proposed projects.

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

### **Fiduciary Funds**

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

- 1. Expendable Trusts:** are used to account for monies received by the Town in a trustee capacity where both the principal and earnings of the fund may be expended. Examples include the Town Stabilization Fund and the Library Endowment Fund.
- 2. Non-expendable Trusts:** are used to account for trusts where the principal must remain intact. Generally income earned on the non-expendable trust principal may be expended in accordance with the conditions of the trust. An example is the Cemetery Department's Perpetual Care Trust.
- 3. Agency Funds:** are used to account for funds that are custodial in nature and do not involve the measurement of operations. Examples include the Town's deferred compensation plan as well as the self-insured Medical Trust that accounts for employee contributions and payments of medical claims.

### **Account Groups**

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

### **Basis of Accounting**

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

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

### **Budgeting**

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

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

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

# APPENDIX D

GLOSSARY OF TERMS



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## Glossary of Terms

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

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

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

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

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

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

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

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

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

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

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

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

## Glossary of Terms

**Basis of Accounting:** Basis of accounting refers to when revenues and expenditures or expenses are recognized in accounts and reported on financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

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

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

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

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

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

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

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

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

**Bond Authorization:** See **Dept Authorization**.

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

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

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

## Glossary of Terms

classifying by service or department, the budget is clearly defined and more easily understood by both local officials and town meeting.

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

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

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

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

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

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

year and may temporarily increase the levy above the levy ceiling.

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

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

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

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

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

**Cherry Sheet:** Named for the cherry colored paper on which it was originally printed, the Cherry Sheet is the official notification from the Commissioner of Revenue of the next fiscal year's state aid and assessments to communities and regional school districts. State aid to municipalities and regional school districts consists of two types: distributions and reimbursements. Distributions provide funds based on formulas, while reimbursements provide funds for costs incurred during a prior

## Glossary of Terms

period for certain programs or services. In addition, communities may receive “offset items” that must be spent on specific programs. Cherry Sheet Assessments are advanced estimates of state assessments and charges and county tax assessments. Local assessors are required to use these figures in setting the local tax rate. (Because these figures are estimates, it should be noted that the final aid or assessment may differ based on filing requirement and/or actual data information.)

**Cherry Sheet Offset Items:** Local aid accounts that may be spent without appropriation in the budget but which must be spent for specific municipal and regional school district programs. Current offset items include grants for public libraries and School Choice receiving tuition payments.

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

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

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

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

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

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

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

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

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

**Debt Exclusion:** This is a vote by a municipality at an election to exclude debt service payments for a particular capital project from the levy limit. The amount necessary to cover the annual debt service payment is added to the levy limit for the life of the debt only. A debt exclusion may temporarily increase the

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levy above the levy ceiling. (See School Building Assistance Program.)

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

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

**Default:** Failure to pay principal or interest when due.

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

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

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

**Enterprise Funds:** An accounting mechanism allowing a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy. With an enterprise fund all costs of service delivery—direct, indirect and capital costs—are identified. This allows the community to recover total service costs through user fees if it so chooses. Enterprise accounting also enables communities to reserve the “surplus” or retained earnings generated by the operation of the enterprise rather than closing it out at yearend. According to Ch. 44 s 53F the services that may be treated as enterprises include, but are not limited to, water, sewer, stormwater; and public, educational, and governmental local access cable television.

**Equalized Valuations (EQVs):** The determination of the full and fair cash value of all property in the commonwealth that is subject to local taxation. EQVs have historically been used as variables in distributing certain state aid

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

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

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

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

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

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

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

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

**Fiscal Year:** The Commonwealth and municipalities operate on a fiscal year that begins on July 1 and ends on June 30. The number of the fiscal year is that of the calendar year in which the fiscal year ends; e.g., the 2021 fiscal year, July 1, 2020, to June 30, 2021, is usually written as FY21. This, however, no longer coincides with the fiscal year followed by the federal government, which begins on October 1 and end on September 30.

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

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

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

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

The calculation of free cash is made based on the balance sheet, which is submitted by the community's auditor, accountant or comptroller. Typically, a community will attempt to maintain

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

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

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

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

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

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

**Governing Body:** The board, committee, commissioners or other legislative body of a

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governmental unit including the school committee of a municipality.

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

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

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

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

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

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

**Levy Limit:** The maximum amount a community can levy in a given year. The limit can grow each year by 2.5 percent of the prior year's levy limit (M.G.L. CH. 59 x 21C (f,g,k)) plus new growth and any overrides. The levy limit can exceed the levy ceiling only if the

community passes a capital expenditure exclusion, debt exclusion or special exclusion.

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

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

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

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

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

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

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

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

**Municipal(s):** (As used in the bond trade) "Municipal" refers to any governmental unit below or subordinate to the state. "Municipals" (i.e., municipal bonds) include not only the bonds of all local subdivisions such as towns,

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cities, school districts and special districts, but also bonds of states and agencies of the state.

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

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

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

**New Growth:** The taxing capacity added by new construction and other increases in the property tax base. New growth is calculated by multiplying the value associated with new construction by the tax rate of the previous fiscal year. For example, FY20 new growth is determined by multiplying the value of new construction in calendar 2018 (as valued on January 1, 2019) by the FY19 tax rate.

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

**Objects of Expenditures:** A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

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

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

**OPEB (Other Post-Employment Benefits):** Generally, the term refers to the cost of health care insurance benefits received when an employee begins retirement. OPEB does not include pension benefits.

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

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

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

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

**Overlay Deficit:** A deficit that occurs when the amount of overlay raised in a given year is insufficient to cover abatements and statutory exemptions for that year. Overlay deficits must be provided for in the next fiscal year.

**Overlay Surplus:** Any balance in the overlay account of a given year in excess of the amount

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

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

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

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

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

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

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

**Program:** A combination of activities to accomplish an end.

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

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

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

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

**Refunding:** The process of retiring or redeeming an outstanding bond issue near the call date by using proceeds from a new debt issue. The new bond is usually issued at a lower coupon interest rate than the retired bond, which reduces future interest expenses for the Town.

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

**Reserve for Abatements and Exemptions:** See Overlay.

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

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

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the accuracy of existing property record information.

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

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

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

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

**Revolving Fund:** Allows a community to raise revenues from a specific service and use those revenues to support the service without appropriation. For departmental revolving funds, Ch. 44 s 53E stipulates that each fund must be reauthorized each year at annual town meeting or by city council action and that a limit on the total amount that may be spent from each fund must be established at that time. The aggregate of all revolving funds may not exceed 10 percent of the amount raised by taxation by the town or city in the most recent fiscal year, and no more than one percent of the amount raised by taxation may be administered by a single department or board.

No revolving fund expenditures shall be made for the purpose of paying any wages or salaries

for full-time employees. Revolving funds for other programs as provided by statute are still allowed, and a departmental revolving fund may be implemented in addition to or in conjunction with other existing statutory revolving funds, provided that the departmental revolving fund does not conflict with provisions of other revolving funds.

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

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

**School Building Assistance Program:** This program provides state grants for local and regional school construction projects. The SBA program is administered by the Office of the State Treasurer. If a community votes a debt exclusion to fund a school construction project, the amount of SBA funds received towards any school construction debt must be deducted before determining the net school debt exclusion. For example, a town receives a \$10.0M SBA grant on one project. The debt service due on this project is \$25.0M; therefore the town's maximum debt exclusion to be raised for this project would be \$15.0M.

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

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

**Special Assessment Bonds:** These bonds are payable from the proceeds of special assessments. If, in addition to the assessments,

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the full faith and credit of the governmental unit are pledged, they are known as “general obligation special assessment bonds.”

**Special Assessments:** See Betterments.

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

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

**Stabilization Fund:** An account established to set aside funds for future use. State Law allows Stabilization funds to be appropriated for any lawful purpose with a two-thirds vote of Town Meeting. By majority vote of Town Meeting, a Town may appropriate any amount into this fund during a fiscal year. Any interest earned shall be added to and become a part of the fund.

**Standard & Poors:** One of the leading municipal bond rating agencies. Also known as S&P Global.

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

**Tax Rate:** The amount of tax stated in terms of a unit of the tax base; for example, \$16.45 per \$1,000 of assessed valuation of taxable property.

**Tax Rate Recapitulation Sheet (also Recap Sheet):** A document submitted by a town or city

to the Department of Revenue in order to set a property tax rate. The recap sheet shows all estimated revenues and actual appropriations that affect the property tax rate. (In order to issue the third quarter property tax bills before January 1, the recap sheet should be submitted to the Department of Revenue before December.

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

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

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

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

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

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

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

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

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

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