

# Town of Chelmsford Massachusetts



## Proposed Fiscal Year 2018 Budget and Capital Improvement Plan

Paul E. Cohen  
Town Manager

April 19, 2017

# C H E L M S F O R D

## 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 FY2018 Warrant Articles. Lastly, Section H details the FY2018 **Capital Projects Budget** and contains detailed information on the Town's **Capital Improvement Program**.

# ***TOWN OF CHELMSFORD MASSACHUSETTS***

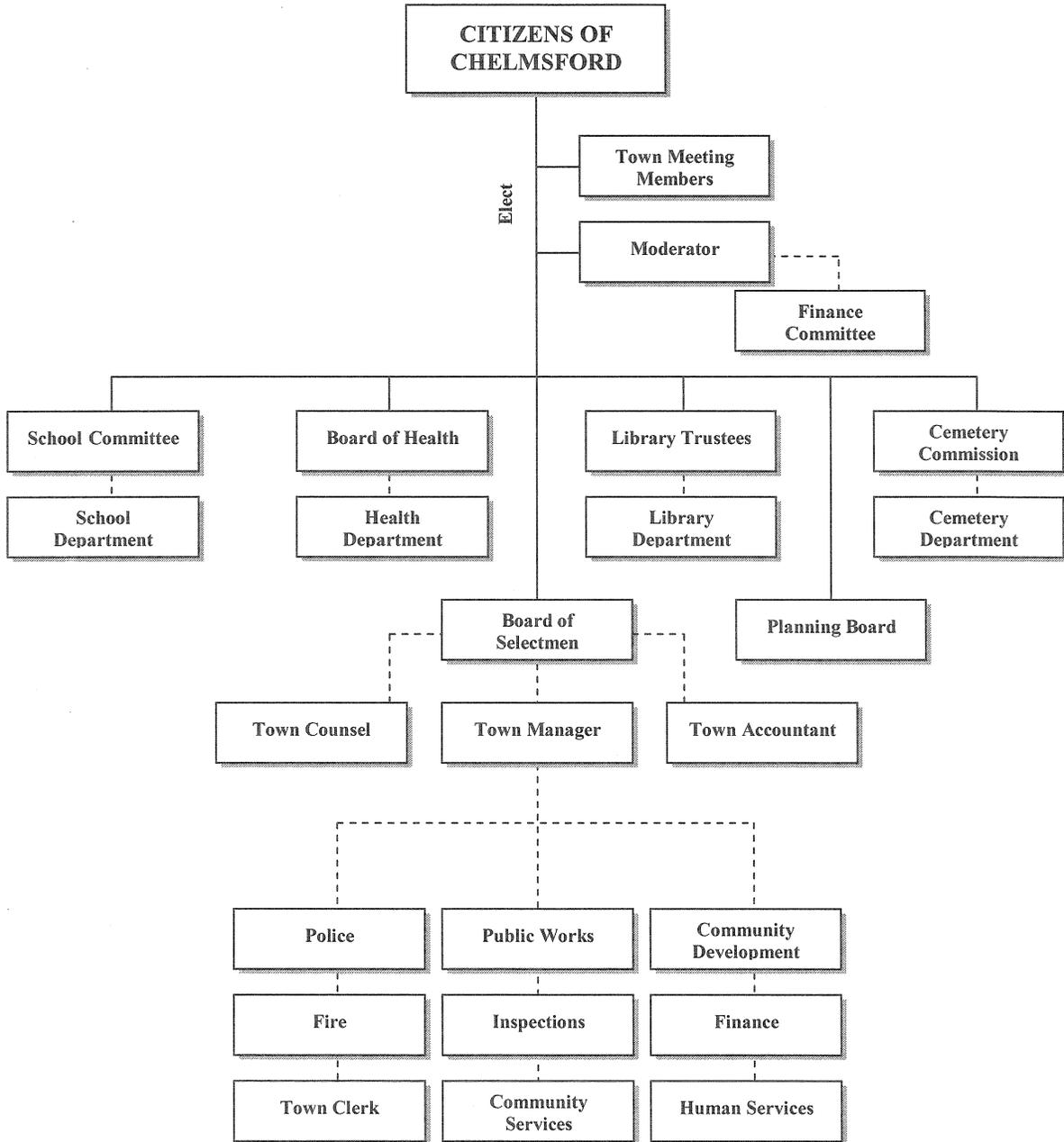


Town Manager's Recommended Annual Budget  
For the Fiscal Year  
Beginning July 1, 2017 and ending June 30, 2018

## **Board of Selectmen**

*Patricia Wojtas, Chair*  
*Laura A. Merrill, Vice Chair*  
*Kenneth M. Lefebvre, Clerk*  
*Albert Glenn Diggs*  
*George R. Dixon, Jr.*

# Town Organizational Chart



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



**Fiscal Year 2018 Annual Budget**

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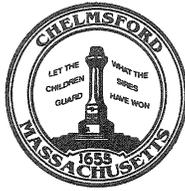
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**Paul E. Cohen**  
Town Manager

(978) 250-5201  
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April 14, 2017

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 2018 Operating Budget and Capital Improvement Plan. This year's operating budget totals \$128,305,400. The Sewer Enterprise Fund equals \$4,102,680. The Town's capital expenditure needs amount to \$3,309,476.

The proposed budget continues the ongoing pattern of essentially being a level services budget. The current fiscal year's governmental operations and service levels are continued for another year. The Town's has outstanding collective bargaining agreements with its firefighter and police employees going back to June 30, 2016. Funding has been included in the Chelmsford School Department's budget to fund potential labor settlements with teachers union and professional support personnel for the upcoming fiscal year. The budgets for the General Government budgets do not include any funding for future labor agreements. State law and the Town Charter require that any such agreements for non-School Department employees be brought before Town Meeting for ratification and funding.

The economy continues to grow at a modest rate of expansion across the Commonwealth and the nation. The town's unemployment rate

has fallen to approximately 3.5%. The average single-family assessed home valuation has increased by 6.33% during the past year to \$385,733. The Dow Jones index for the stock market has reached record highs of over 21,000. The Federal Reserve Bank has nudged up interest rates; however, lenders maintain strict borrowing standards. It appears as though the economy will continue along the path of a 2% increase in the rate of inflation.

Governor Charlie Baker's proposed FY18 State budget contains disappointing levels of local aid funding. The Governor proposes to increase the main municipal local aid account known as Unrestricted General Government Aid at the same 3.9% rate of growth as the State budget. However, he proposes an increase of only \$20/student in Chapter 70 education funding (.91%) for the Town of Chelmsford and for a large majority of school districts across the state. The Town would receive a total of \$16.85M in local aid revenue, along with local aid assessments of \$2.1M, for a net total of \$14.75M. The proposed net increase of State aid from the current fiscal year amounts to \$252K.

Legislative leaders have not adopted a local aid resolution. Therefore, the final local aid amounts will not be known until the State budget is adopted in late June. Governor Baker's proposal to increase the Town of Chelmsford's Chapter 70 by \$20/student would



result in an increase of \$98,640 (.91%) in State education funds to \$10,845,008. He proposes to increase Unrestricted General Government Aid by \$190,325 (3.90%) to \$5,070,449. Chelmsford's Unrestricted General Government Aid would be \$1.25M less than the level from ten years ago.

Local receipts are forecast to increase by \$400,000 (4.28%) during the upcoming fiscal year. The improvement is largely attributed to strong motor vehicle excise tax collections.

### 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**. 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. At the Fall Annual Town Meeting, the Town can decide how to allocate the Free Cash. Options may include a transfer of monies into the Stabilization Fund, funding for capital and planning efforts, and a reduction in the property tax levy.

As of March 1, 2016, the Town had a balance of \$9.5 million in the Stabilization Fund. It is 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 \$128 million. Therefore, the Town would have a General Stabilization Fund balance equal to 7.4% of the Town's budget, which is just 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 \$128,305,400 FY18 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 \$98,214,460 from the property tax levy, \$16,852,197 in State aid, and \$9,750,000 in local receipts.

This year's budget maintains the current service and staffing level of governmental operations. The budget contains a 2% increase to the non-union employee pay schedules, but does not include any funding for unsettled labor contracts for the General Government union employees. The Town's settled collective bargaining agreements expire on June 30, 2019. At the time of this publication, the Town has not reached agreement for new contracts with its firefighter and police union personnel.

The budget provides a \$2,450,000 increase in funding for the Chelmsford Public Schools. The proposed School Department operating budget totals \$57,000,000. This 4.49% funding increase is above the amount of the current fiscal year School Department budget. The additional funding will fund the costs associated with tuition-free full-day kindergarten, address the fixed cost increases of over \$700K for step and degree employee compensation costs, as well as additional costs for special education services.

The Town's assessment for Nashoba Valley Technical High School increases by \$59,291 (2.10%). This increased assessment reflects the enrollment of seven additional Chelmsford students at the vocational high school. As of October 1, 2016, Chelmsford has a total of 191 students (28.29%) of the district members' 675 student enrollment. The Town's \$2,887,511 assessment includes \$167,545 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 7% after plan design changes that increased copayments and deductibles. The health insurance budget increases by \$1,343,444. The proposed budget for health insurance equals \$12.3M, which means that almost one out of every 10 dollars in the Town's operating budget is expended on health care.

An additional \$270,443 (3.6%) is budgeted to fund the Town's assessment to the Middlesex County Retirement System. The Town's assessment for the upcoming fiscal year is \$7,822,651. Over \$6.4M of this assessment is payment towards the Town's unfunded \$96.3M pension liability. The unfunded pension liability is scheduled to be paid off in the year 2035.

The proposed FY18 operating budget maintains a \$1M funding level towards the Town's \$93M unfunded Other Post-Employment Benefits (OPEB) liability. The proposed funding represents only 33% of the annual amount of \$3M that is required to eliminate this liability by 2045. Therefore, this liability will continue to significantly increase in the upcoming fiscal year. 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 \$3.31 million capital improvements program. Funds will be allocated to renovate the restrooms at the 48 year-old Harrington Elementary School, install new flooring at the Center Elementary School, remove asbestos from school buildings, and to address the School Department's technology needs such as the installation of additional security cameras and the placement of additional smart boards in the classrooms. Capital investment would also fund a replacement front end loader, polling equipment, and technology equipment. The Town would also undertake road, sidewalk, and drainage improvements.

### Property Tax Revenue

The Fiscal Year 2017 operating budget amounts to \$128,305,400. Property taxes comprise 77% of the Town's revenue for its operating budget. The Town's property tax levy is projected to increase by \$4,104,714 (4.36%) to a total of \$98,214,460. This includes the allowed \$2,254,035 increase in the property tax levy available under the provisions of Proposition 2½. It also includes an estimated increase of \$1.4M 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 \$111,207. The projected excluded debt service for the upcoming fiscal year is reduced to \$4,379,034.

During this difficult period of limited State aid, the Town has experienced continued growth in its property tax assessment. During the past five years (FY12–FY17), the average single-family property tax bill in the Town of Chelmsford has increased from \$5,653 to \$6,912. This is a 22.27% increase of \$1,259, which is significantly more than an annual



compounded increase of 2.5%. This is a result of the shift in property valuations from commercial and industrial towards residential. Also, within the residential property classification, there has been shift in valuation towards single-family homes from condominium and multi-family properties.

**The fact that Chelmsford's statewide ranking in the amount of its average single-family property tax bill has fallen slightly from 70<sup>th</sup> in FY12 to 68<sup>th</sup> in FY17 indicates that the growth in the Town's property tax levy is in line with the overall increase across the Commonwealth. Moreover, this ranking is better than the 61st ranking from a decade ago.**

### State Aid

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 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. Governor Charlie Baker's proposed FY18 State budget only increases the Town's Chapter 70 education aid by \$20/student (.91%) and increases Unrestricted General Government Aid by \$190,325 (3.90%). The Town would receive approximately \$16.83M in local aid for Fiscal Year 18.

Chapter 70 education aid at a projected funding level of \$10,845,008 would comprise approximately 2/3<sup>rd</sup> of local aid for the upcoming fiscal year. Unrestricted General Government Aid is funded at \$5,070,449. The balance of local aid is largely comprised of School Choice receiving tuition (\$370,199), charter school tuition reimbursement

(\$145,303), reimbursement for exemptions for elderly and veterans property tax relief programs (\$211,520), and reimbursement for veteran's benefits (\$126,700).

The projected \$16.8M in local aid will be significantly offset by approximately \$2.1M in local aid assessments. State assessments for charter school and school choice tuitions are estimated to total \$1,719,960. This is a decrease of \$92,926 (-5.12%) over the current fiscal year.

### OPEB Liability Trust Fund

Funding \$1M towards the Town's OPEB liability is an effort to adhere to the principal that the Town's recurring revenues will meet its recurring costs. For the past four fiscal years, Town Meeting has funded this amount into the OPEB Liability Trust Fund. The balance in the trust fund is approximately \$6M.

The Town's unfunded OPEB liability is approximately \$93M. Chelmsford would need to appropriate \$3M annually over the next 30 years to eliminate this liability. The State Legislature has not enacted any OPEB reform legislation. Reforms could reduce the Town's liability by one-third to one-half. Therefore, a \$1M annual funding level into the OPEB trust fund remains a reasonable minimum amount of funding at this time.

### General Stabilization Fund

The current General Stabilization Fund balance is \$9.5M. 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 current balance of the Town's General Stabilization Fund represents 7.4% of the Town's proposed FY17 \$128 million operating budget. This reserve level provides the Town with financial flexibility and



resulted in Standard & Poor's upgrading the Town's bond rating in January 2014 from AA to AA+.

It is anticipated that the Town will generate Free Cash at the end of the current fiscal year on June 30 in order to increase the General Stabilization Fund at the 2017 Fall Annual Town Meeting.

### **Local Receipts**

The FY18 budget includes an estimate of \$9.75M in local receipts. This is an increase of \$400K (4.28%) from the current fiscal year's budget. This \$9.75M forecast is below the \$10,278,329 collected in local receipts during the past fiscal year, during which the Town collected an additional \$300K in permit fees.

Motor vehicle excise taxes totaling \$4.8 million account for almost half of the Town's estimate of \$9.75M in FY18 local receipts. Local meals taxes (\$625K) and local room excise taxes (\$450K) are other major components of local receipts, along with building permit fees (\$800K).

### **Expenditure Distribution**

The Fiscal Year 2018 operating budget essentially maintains the current service and staffing level of operations for all town departments including education, public safety, public works, and general administration.

The Town's settled three-year labor agreements expire at the end of Fiscal Year 2019. New agreements with the Town's firefighters and police unions have not been achieved at this time. Funding for new agreements is not included in the General Government operating budgets. State law and the Town bylaws require non-school department agreements to be brought before Town Meeting for ratification and funding. The Town's non-union employee compensation plan will

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 an additional year of work experience.

The appropriation to the Chelmsford Public Schools increases by \$2,450,000 (4.49%) to a total amount of \$57,000,000. For the first time, the School Department will provide full-day kindergarten and it will be provided without a fee. The public schools budget will absorb an additional \$700K in employee step and degree compensation costs. The School Department budget also meets the expected increase in special education costs. The average cost to educate a student in the Chelmsford Public Schools during the past fiscal year increased to \$14,215. Further details regarding the School Department's FY18 budget are available in the School Department's budget document.

The Town of Chelmsford's assessment to Nashoba Valley Technical High School increases by \$59,291 (2.10%) to a total amount of \$2,887,511 in FY18. The assessment is driven by the enrollment of 7 additional students. Chelmsford's enrollment has increased by 33% over the past five years to a total of 191 students currently attending Nashoba Tech. The average cost to educate a student at Nashoba Tech during the past fiscal year amounted to \$18,838.

Funding for the Town's General Government (non-School Department) departmental operations would increase by \$1.1M (4.18%) for the upcoming fiscal year. Municipal Administration expenses are rising to account for the increased costs for building maintenance, snow and ice removal, public safety services, solid waste disposal, and library services. The Town will operate with a staffing level of 243 employees. This is essentially the same number of General Government employees as ten years ago.



Public safety expenditures would increase by \$401,062. Firefighter personnel costs for step increases have risen as a result of the many new firefighters that joined the department in recent fiscal years. The recommended FY17 personnel budget for the Police Department calls for staffing at the same level as ten years ago in 2008. A total of 34,062 calls were responded to by cruisers during the last calendar year

The Fire Department budget increases by 4.77% (\$260,639). All of the Town's five fire stations will be staffed throughout the year. Limited funding for overtime coverage means that the Fire Department will occasionally operate with a compliment of only 10 firefighters on duty. The number of fire calls has increased by over 2,350 (45%) during the past seven years, while the number of full-time employees has increased from 55 to 63.5.

The Public Works budget receives an increase of 7.51% or \$478,870 for an ongoing total of \$6.86M. The Snow and Ice budget is increased by \$242,000 to a total of \$1,385,500, which reflects the transition away from sand to salt deicing products as a result of the new federal storm water management regulations. Solid waste collection and disposal costs are increased by \$192,110. The budget maintains the funding for public tree care at \$67,000.

The Municipal Facilities Department \$1.58M budget includes funding for all current maintenance employees. Facilities maintains 26 buildings across the community, as well as park and non-conservation common lands. The increased funding for HVAC operations at the eight public school buildings has fueled the growth in this budget.

The Community Services budget decreases in the amount of \$14,446 for the upcoming fiscal year. An overall budget of \$1.1M will maintain the staffing levels and operations of the Senior Center, Veterans Agent, and Board

of Health. Due to a decline in the demand for veterans' benefits, this line item has been decreased by \$40,000 to a level of \$185,000. The State reimburses the Town for 75% of these benefit costs a year after the costs are incurred.

The FY18 operating budget will fund Library operations at a level that is 4.40% greater (\$83,329) 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 \$270,443 (3.58%) to a total of \$7.82 million. This increase is the result of a revised actuarial assessment of the Town's funding obligation that is necessary to eliminate the unfunded pension liability by the year 2035. As a result of the Town's adoption of the State's municipal health insurance reform law, health insurance premiums will increase by 7% for the upcoming fiscal year after accounting for changes in plan design which increased subscriber copayments and deductibles. The budgeted amount for the Town's share of active employee and retiree health care plans is \$12,311,484. The annual total cost for an employee enrolled in the Town's HMO family plan will increase to \$23,320. The Town pays 75% of this premium, an amount that will equal \$17,490.

The Town's non-excluded debt service is forecast to increase by \$388,662 (5.37%) to a total of \$7,623,142 in Fiscal Year 2018. This increase is largely attributed to the additional \$7.9M in debt service for the purchase of modular classrooms. The Town's excluded debt service for the DPW, school, and sewer projects is projected to decrease by \$111,207 (-



2.48%) as the Town continues its level-principal annual debt service payments.

### **Looking Ahead**

There will be another year of limited local aid from the State. Local revenues are forecast to increase slightly during the upcoming fiscal year. This limits the amount of funding aside from the property tax to support Town operations.

The exact funding levels for State Aid and local revenues remain uncertain into the future. The Town may need to adjust its budget at the Fall Annual Town Meeting once the final local aid funding levels and the actual new growth in the property tax base have been determined. This would take place during the third week of October.

During the upcoming fiscal year, the Town will continue its contract negotiations with its firefighter and police labor unions on new collective bargaining agreements. These discussions will continue to recognize 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 in this low-wage growth economy.

The Town has made considerable strides in maintaining its investment in its buildings, roadways, and other infrastructure during a challenging economic period. The recent energy management performance contract has financed some improvements in the Town's building utility systems. However, more investment will be required in order to maintain the Town's 26 buildings. The comprehensive facilities assessment for the School Department's nine buildings reveals that significant investment will be needed even

beyond the possible funding for a new school project. The Town has submitted a Statement of Interest to the Massachusetts School Building Authority to explore a building project at the high school level, which would relieve the crowded conditions at the elementary and middle schools. The implementation of full day kindergarten will help to prepare 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 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.

Respectfully submitted,

Paul E. Cohen  
Town Manager



## **BUDGET PROCESS TIMELINE**

### **August/September**

- Identify Goals & Strategic Needs
- Update Five-Year Financial Plan Forecasts
- Technology Advisory Committee reviews the status of the Town's technology infrastructure.

### **October**

- Capital Budget Manual sent out to Departments

### **November**

- Capital Requests Submitted & Reviewed by Capital Planning Committee
- Operating Budget Request Manual sent out to Departments

### **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 2017 Ends
- July 1 Fiscal Year 2018 Begins
- State Budget typically passed with Final State Aid numbers (aka "Cherry Sheets")

### **October**

- Fall Town Meeting makes adjustment to FY2018 Budget as needed. Final Tax Rate Set



## 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, July 1993*

### 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.

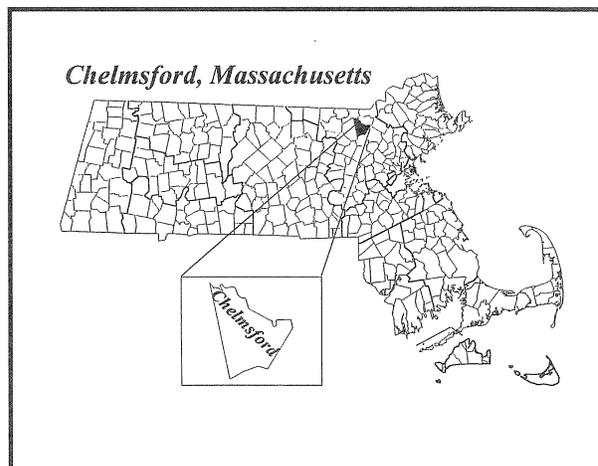
#### Community Services

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.

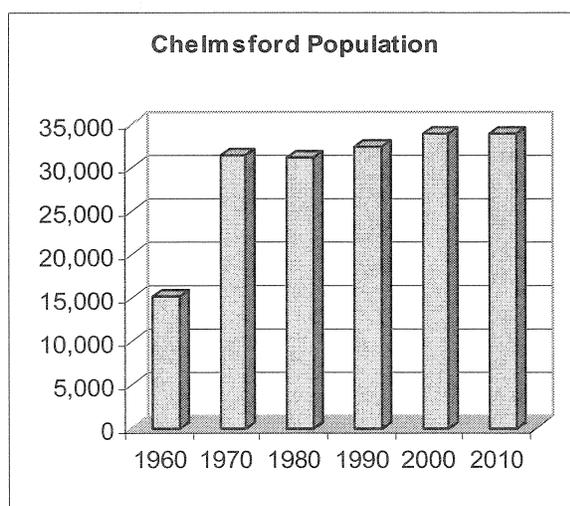
## COMMUNITY PROFILE

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 2017 assessed valuations, approximately 81% of the property was residential while 19% 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.

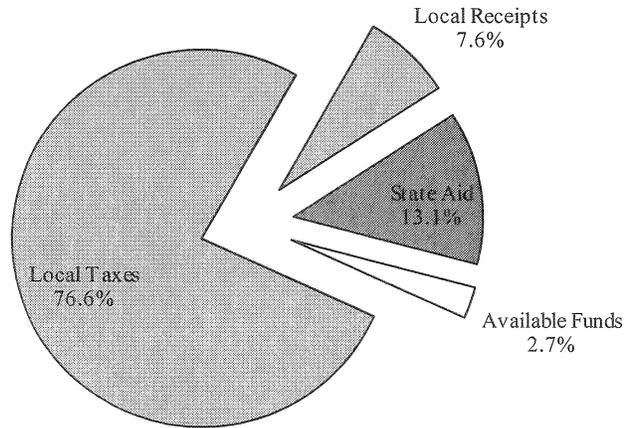
# **A: Budget Highlights**



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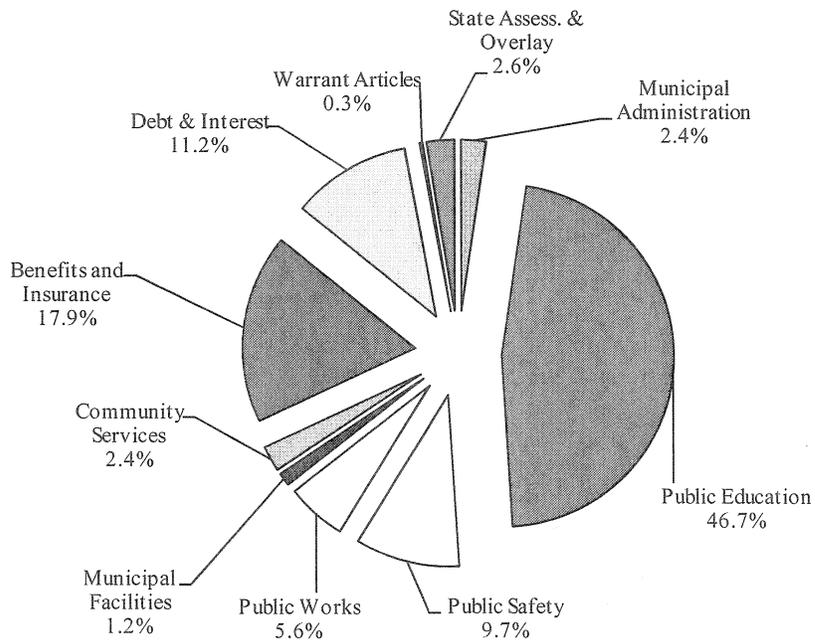


### Where the Money Comes From



**TOTAL REVENUE \$128,305,400**  
Fiscal Year Ending June 30, 2018

### Where the Money Goes





## Proposed Budget

A-2

	<u>FY2017 BUDGET</u>	<u>FY2018 PROPOSED</u>	<u>CHANGE</u>	<u>% CHANGE</u>
<b>Revenues</b>				
Property Tax	94,109,746	98,214,460	4,104,714	4.36%
State Aid	16,599,846	16,852,197	252,351	1.52%
Local Receipts	9,350,000	9,750,000	400,000	4.28%
Available Funds	3,934,820	3,488,743	(446,077)	-11.34%
<b>Total Revenue:</b>	<b>123,994,412</b>	<b>128,305,400</b>	<b>4,310,988</b>	<b>3.48%</b>
<b>Expenditures</b>				
Municipal Administration	2,972,318	3,017,781	45,463	1.53%
Chelmsford Public Schools	54,550,000	57,000,000	2,450,000	4.49%
Nashoba Valley Technical HS	2,828,220	2,887,511	59,291	2.10%
Public Safety	12,085,626	12,486,688	401,062	3.32%
Public Works	6,380,297	6,859,167	478,870	7.51%
Municipal Facilities	1,477,043	1,584,197	107,154	7.25%
Cemetery Commission	339,341	340,527	1,186	0.35%
Community Services	1,116,654	1,102,208	(14,446)	-1.29%
Library	1,892,286	1,975,615	83,329	4.40%
Benefits & Insurance	21,265,248	22,934,135	1,668,887	7.85%
Debt Service	14,125,758	14,395,035	269,277	1.91%
Warrant Articles	1,509,933	400,000	(1,109,933)	-73.51%
State Assessments & Overlay	3,451,688	3,322,536	(129,152)	-3.74%
<b>Total Expenditures:</b>	<b>123,994,412</b>	<b>128,305,400</b>	<b>4,310,988</b>	<b>3.48%</b>

FY2017 Budget Adjusted for Free Cash Transfers



**FY2018 Revenue Budget - Overview**

The Town of Chelmsford’s revenue base is expected to increase by 2% for the next fiscal year as the economy is expected to gradually improve at the National, State, and Local levels. The statewide unemployment rate declined to 4.2% for February 2017 from 4.7% one year ago. The Commonwealth’s Executive Office of Labor and Workforce Development reports that the unemployment rate for Chelmsford residents for February 2017 declined to 3.5% versus 3.9% for the same period last year. In March, the Federal Reserve announced that it expected to increase short term interest rates, a sign of increasing confidence in economic growth. Although local sources of revenue remain strong, State Aid is expected to only increase by a modest 1.5% as the Commonwealth seeks to close an ongoing structural State budget deficit.

Total Town revenue is projected to increase to \$128.3 million in Fiscal Year 2018. New growth in the property tax levy is estimated at \$1.4M due to strengthening commercial/industrial and residential construction activity. Overall, property tax revenues are forecasted to increase by 4.4% at \$4.1 million. Total State Aid to the Town is expected to increase slightly by 1.5% at \$16.8M. **Although any increase in State Aid is positive news, it is important to note that the \$16,852,197 of State Aid the Town expects to receive in FY2018 represents an increase of just 7.5% more than the \$15,670,085 of State Aid the Town received back in FY2008, without adjusting for the effect of inflation over those 10 years,** Local receipts are budgeted to increase by \$400,000, which is a 4.3% increase.

**Actual & Budgeted Revenues**

<b>FY</b>	<b>Revenues</b>	<b>% increase</b>
*2009	\$100,080,835	0.71%
*2010	\$99,913,277	-0.17%
*2011	\$103,435,385	3.53%
*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	\$125,786,352	2.47%
**2018	\$128,305,400	2.00%

\*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 2018 total revenue of \$128.3 million does not include any additional revenue from Certified Free Cash or the Town Stabilization Fund. 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 continue to account for over 76% of total revenue in the next fiscal year.

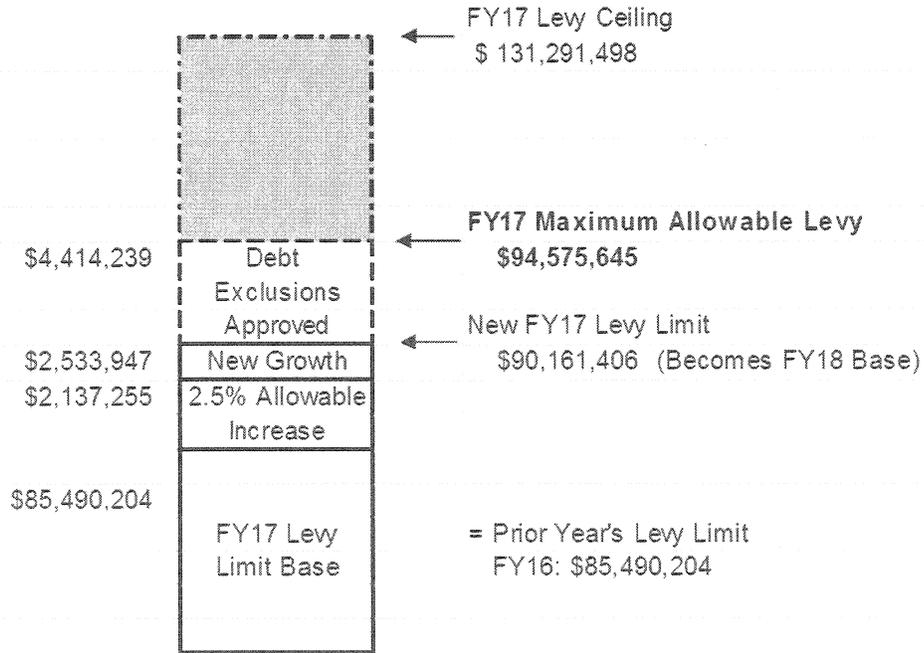
Property taxes are levied on real property (land & buildings) and personal property (equipment) used by non-manufacturing business firms. In accordance with State law, the Board of Assessors revalues all taxable real property at fair market value every three years. During FY2017, the Assessor's Office completed a townwide cyclical inspection of all real property to comply with the triennial certification requirements of the Massachusetts Department of Revenue. In FY2018, the Town will conduct annual interim adjustments in order to reflect changes in market conditions. 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 2018, the Town's property tax revenues are projected to increase by \$3.56 million (3.8%). The increase consists of the \$2.25 million allowed 2.5% increase in the prior fiscal year's property tax base, \$1.4 million in estimated new growth from construction; and a decrease of \$0.1 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 during 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 FY18, excluded debt service declines by \$111,207 to \$4,379,034. FY18 Excluded debt service has declined by \$4.0M or 48% from the peak in FY2008.

	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 Recommended	% Change
<b>LOCAL TAXES</b>						
Base Factor	\$75,816,615	\$78,644,500	\$82,024,358	\$85,490,204	\$90,161,406	5.46%
2 1/2 increase	\$1,895,415	\$1,966,113	\$2,050,609	\$2,137,255	\$2,254,035	5.46%
New Growth	\$932,470	\$1,413,745	\$1,415,237	\$2,533,947	\$1,419,985	-43.96%
Override						
Debt Exclusion	\$5,589,299	\$5,011,400	\$4,550,709	\$4,414,239	\$4,379,034	-0.80%
Levy Limit	\$84,233,799	\$87,035,758	\$90,040,913	\$94,575,645	\$98,214,460	3.85%
Levy Used/ Collected	\$84,216,426	\$87,000,514	\$89,718,236	\$94,109,746	\$98,214,460	4.36%
Excess Levy Capacity	\$17,373	\$35,244	\$322,677	\$465,899	\$0	



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



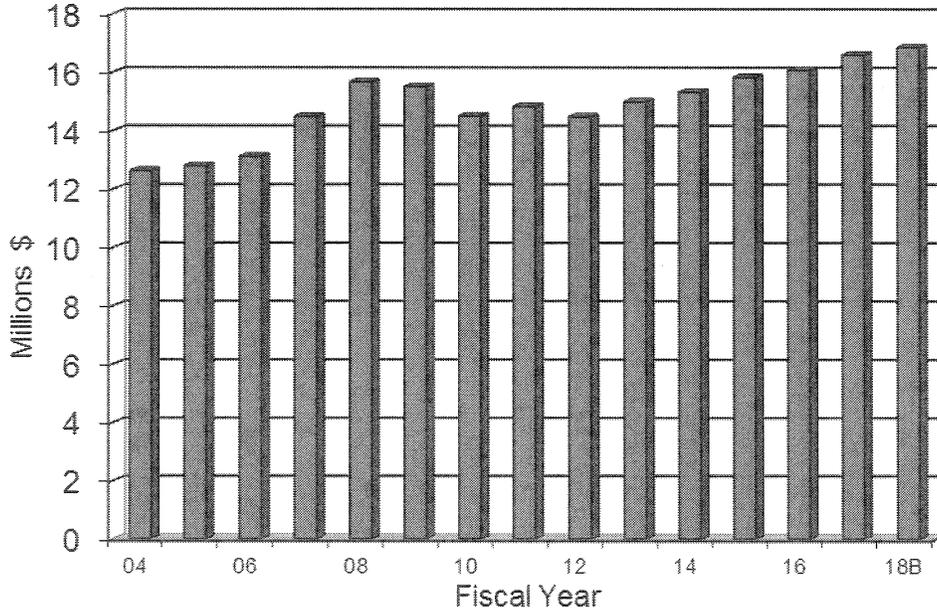
**State Aid**

State Aid, the Town's second largest revenue source, is projected to increase by \$252,351 from FY2017 and is expected to be funded at \$16.8M for FY 2018. State Aid figures included in the recommended budget for FY 2018 are based on the funding levels included on the Cherry Sheet estimates (House 1) that were released with Governor Baker's State budget proposal on January 25, 2017. 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. Both branches are expected to reach a final agreement on State Aid funding levels by June. State Aid represented 13.2% of the Town's revenue in FY17. In the upcoming fiscal year, State Aid's total share of revenue is expected to remain the same.



State Aid



State Aid

	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Revised	FY2018 Budgeted
<b>Education</b>						
Chapter 70	\$ 10,089,893	\$ 10,218,568	\$ 10,346,618	\$ 10,473,018	\$ 10,746,368	\$ 10,871,368
Charter Tuition/ Capital Facility	\$ 112,874	\$ 146,290	\$ 348,045	\$ 184,464	\$ 121,877	\$ 145,303
School Lunch (Ch. 871)	\$ 15,726	\$ 14,638	\$ 12,503			
School Choice Rec. Tuition	\$ 135,979	\$ 164,870	\$ 222,996	\$ 326,523	\$ 425,721	\$ 370,199
<i>sub-total of Education:</i>	<i>\$ 10,354,472</i>	<i>\$ 10,544,366</i>	<i>\$ 10,930,162</i>	<i>\$ 10,984,005</i>	<i>\$ 11,293,966</i>	<i>\$ 11,386,870</i>
<b>General Government</b>						
Unrestricted Gen. Government Aid	\$ 4,292,998	\$ 4,394,475	\$ 4,516,342	\$ 4,678,930	\$ 4,880,124	\$ 5,070,449
Veterans Benefits	\$ 89,391	\$ 138,832	\$ 143,400	\$ 170,487	\$ 143,267	\$ 126,700
Exemption Reimbursement	\$ 209,904	\$ 205,301	\$ 184,328	\$ 184,328	\$ 226,955	\$ 211,520
State Owned Land	\$ 5,385	\$ 5,492	\$ 6,688	\$ 6,688	\$ 6,609	\$ 6,609
Library Offset	\$ 41,174	\$ 40,108	\$ 49,505	\$ 49,910	\$ 48,925	\$ 50,049
<i>sub-total of General Government:</i>	<i>\$ 4,638,852</i>	<i>\$ 4,784,208</i>	<i>\$ 4,900,263</i>	<i>\$ 5,090,343</i>	<i>\$ 5,305,880</i>	<i>\$ 5,465,327</i>
<b>Total State Aid:</b>	<b>\$ 14,993,324</b>	<b>\$ 15,328,574</b>	<b>\$ 15,830,425</b>	<b>\$ 16,074,348</b>	<b>\$ 16,599,846</b>	<b>\$ 16,852,197</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 \$10,871,368, an increase of \$125,000 or 1.16% for FY 2018. 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, any increases in Chapter 70 aid were often negated by sharp declines in Unrestricted General Government Aid between FY2009 – FY2012. Additionally, the Town of Chelmsford continues to be hurt by an outdated funding formula that directs more aid to communities with growing student populations and communities with lower household incomes and property values.**

➤ Unrestricted General Government Aid

In FY2010, the Commonwealth created a new category named Unrestricted General Government Aid by consolidating Lottery Aid and Additional Assistance into one account. For FY 2018, Chelmsford will receive an estimated \$5.07M in Unrestricted General Government Aid (UGGA), an increase of \$190,325 or 3.9% from the amount the Town expects to receive in FY2017. **Although it is a positive sign to see this category of State Aid increase, General Government Aid continues to represent a declining percentage of total State Aid. More importantly, the \$5.07M of UGGA the Town expects to receive in FY18 represents a loss of \$1.23M from the \$6.3M combined total of Lottery Aid and Additional Assistance the Town received back in FY08. This is one or 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 2018, the Town of Chelmsford is projected to receive a tuition reimbursement of \$145,303, an increase of \$23,426 from the current funding level. Correspondingly, our projected tuition assessment is projected to decrease by approximately \$100,776 to \$1,483,150 resulting in a net decreased cost of \$124,202. 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.

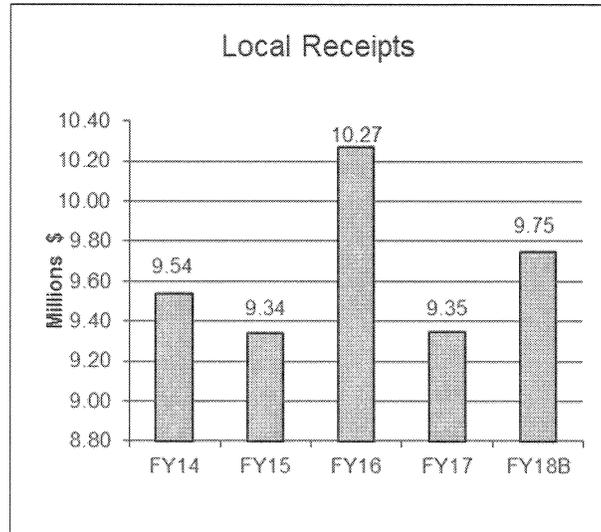
#### Local Receipts

	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Budgeted	FY2018 Budgeted
Motor Vehicle Excise	\$ 4,739,683	\$ 4,803,986	\$ 5,197,655	\$ 4,800,000	\$ 4,800,000
Meals Tax (.75%)	\$ 522,838	\$ 535,164	\$ 610,808	\$ 555,000	\$ 625,000
Interest on Late Taxes	\$ 385,050	\$ 679,188	\$ 438,889	\$ 375,000	\$ 400,000
Fees	\$ 355,979	\$ 377,493	\$ 381,957	\$ 350,000	\$ 380,000
Rental Income	\$ 58,614	\$ 61,997	\$ 58,748	\$ 65,000	\$ 60,000
Dept Revenue- Schools	\$ 417	\$ 360	\$ 185	\$ 200	\$ 200
Dept Revenue- Cemetery	\$ 125,635	\$ 126,425	\$ 141,395	\$ 125,000	\$ 140,000
Dept Revenue- Other	\$ 206,980	\$ 204,235	\$ 215,512	\$ 205,000	\$ 205,000
Alcohol Licenses	\$ 94,165	\$ 97,290	\$ 96,524	\$ 95,000	\$ 95,000
Other Licenses	\$ 72,673	\$ 89,190	\$ 72,003	\$ 80,000	\$ 80,000
Permits	\$ 648,279	\$ 769,474	\$ 1,058,703	\$ 750,000	\$ 800,000
Fines & Forfeits	\$ 251,119	\$ 235,122	\$ 189,964	\$ 235,000	\$ 235,000
Interest Investment	\$ 298,685	\$ 284,279	\$ 306,220	\$ 275,000	\$ 300,000
Miscellaneous	\$ 308,932	\$ 362,285	\$ 366,727	\$ 359,393	\$ 394,393
Solar Net Metering				\$ 300,000	\$ 500,000
Hotel Tax	\$ 456,857	\$ 495,030	\$ 490,158	\$ 495,000	\$ 450,000
LRTA	\$ 35,353	\$ 45,811	\$ 33,000	\$ 35,000	\$ 35,000
Misc., Non-Recurring	\$ 988,587	\$ 181,283	\$ 619,881	\$ 250,407	\$ 250,407
<b>Total:</b>	<b>\$ 9,549,846</b>	<b>\$ 9,348,612</b>	<b>\$ 10,278,329</b>	<b>\$ 9,350,000</b>	<b>\$ 9,750,000</b>

For FY18 the Town's Local Receipts are projected to increase by \$400,000 or 4.3%. Motor vehicle excise taxes comprise nearly 51% of Local Receipts and have increased in recent years due to an improving economy. Motor Vehicle Excise tax revenue is forecasted to remain unchanged at \$4.8M for the coming fiscal year as new car sales decelerate from record levels. 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 of \$625,000 and hotel room occupancy tax of \$450,000 account for over 11% of Local Receipts for the coming year. Meals tax revenues are expected to increase \$70,000 based on current year trends and increase in the number of new restaurant openings. Solar net metering revenue is expected to increase by \$200,000 to \$500,000 based on the first full year of actual solar production.



## 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 \$581,152 from Sewer Enterprise Revenues to reimburse the Town for employee benefits and administrative costs related to sewer operations. The School Department will reimburse the Town \$156,290 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 \$67,265 for health insurance and administrative costs related to Chelmsford Telemedia operations.

Beginning in FY18, the Town's operating budget will receive \$285,177 from the Stormwater Enterprise Fund to reimburse the Town for employee benefit costs related to stormwater utility operations.

In FY 2018, the Town will apply \$2.39M of Sewer Betterment funds toward debt service costs associated with the later phases of the sewer project financed after 2003.



### Available Funds

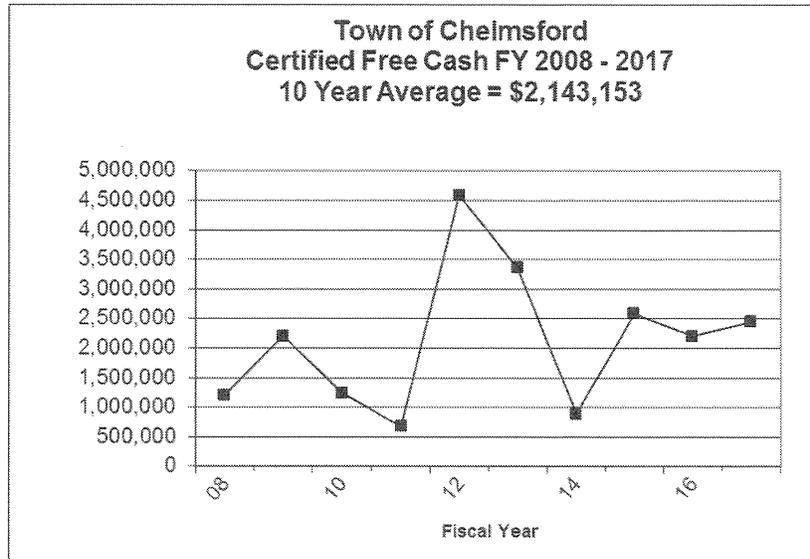
	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018
	Actual	Actual	Actual	Actual	Budgeted	Budgeted
Wetland Protection Act	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Sewer Betterments	\$2,431,372	\$2,414,897	\$2,417,249	\$2,409,167	\$2,401,037	\$2,392,859
Sewer User Fees Offset	\$ 482,709	\$ 498,451	\$ 520,853	\$ 546,853	\$ 565,993	\$ 581,152
Childcare Revolving Fund Benefits	\$ 125,006	\$ 132,006	\$ 130,158	\$ 139,660	\$ 145,386	\$ 156,290
PEG CATV Enterprise - Offsets					\$ 95,063	\$ 67,265
Stormwater Enterprise - Offsets						\$ 285,177
Insurance Recovery						
Stabilization Fund				\$ 920,695		
Free Cash- Current Year	\$3,361,463	\$ 894,206	\$2,588,986	\$2,204,004	\$2,451,228	
School E-Rate Reimbursements	\$ 29,000	\$ 48,723	\$ 56,945	\$ 79,076	\$ 62,053	
Transfer From Overlay Surplus			\$ 312,088			
School Construction	\$ 379,215	\$ 379,215	\$ 379,215	\$ 379,214		
<b>Total:</b>	<b>\$6,814,765</b>	<b>\$4,373,498</b>	<b>\$6,411,494</b>	<b>\$6,684,669</b>	<b>\$5,726,760</b>	<b>\$3,488,743</b>

### Reserves

The Town's Fiscal Year 2018 operating budget does not rely on any funding from the Town's Stabilization Fund or Certified Free Cash. The Town's Stabilization Fund balance currently stands at \$9.5 million which equals approximately 7.5% of budgeted FY18 operating revenue. This is just below 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 June 2016. 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 strong financial management practices.

### 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. Employee benefits and administrative functions performed by the Town’s general operations in support of the sewer operations are reimbursed by the Sewer Enterprise Fund. This reimbursement is included in the Revenue budget under Available Funds.

**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 retain any surplus revenue earned from operations including golf course play and function hall rentals within the Enterprise Fund. 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.

**Stormwater Enterprise Fund**

Town Meeting will consider establishing an enterprise fund for Stormwater utility operations beginning in FY2018 under Article 14.

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



## FY2018 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							
	FY2014	FY2015	FY2016	FY2017	FY2018		%
	ACTUAL	ACTUAL	ACTUAL	BUDGET	Recommended	\$ Change	Change
<b>EXPENDITURES</b>							
Municipal Administration	\$2,679,585	\$2,844,620	\$2,844,846	\$2,972,318	\$3,017,781	45,463	1.53%
Chelmsford Schools	\$49,258,452	\$50,878,257	\$52,900,000	\$54,550,000	\$57,000,000	2,450,000	4.49%
Nashoba	\$2,187,180	\$2,568,811	\$2,818,047	\$2,828,220	\$2,887,511	59,291	2.10%
Public Safety	\$11,254,130	\$11,572,237	\$11,996,906	\$12,085,626	\$12,486,688	401,062	3.32%
Department of Public Works	\$6,293,348	\$6,732,078	\$6,064,140	\$6,380,297	\$6,859,167	478,870	7.51%
Municipal Facilities	\$1,264,003	\$1,415,395	\$1,441,031	\$1,477,043	\$1,584,197	107,154	7.25%
Cemetery Commission	\$307,660	\$317,314	\$296,243	\$339,341	\$340,527	1,186	0.35%
Community Services	\$955,469	\$1,024,552	\$1,024,446	\$1,116,654	\$1,102,208	-14,446	-1.29%
Library	\$1,719,564	\$1,808,564	\$1,860,752	\$1,892,286	\$1,975,615	83,329	4.40%
Benefits & Insurance	\$18,161,846	\$18,674,361	\$20,065,163	\$21,265,248	\$22,934,135	1,668,887	7.85%
Debt and Interest	\$13,631,361	\$14,479,598	\$13,887,228	\$14,125,758	\$14,395,035	269,277	1.91%
Warrant Articles	\$448,723	\$2,118,078	\$1,807,086	\$3,961,161	\$400,000	-3,561,161	-89.90%
State Assessments & Overlay	\$3,274,391	\$3,194,673	\$3,786,941	\$3,451,688	\$3,322,536	-129,152	-3.74%
<b>Total</b>	<b>\$111,435,712</b>	<b>\$117,628,538</b>	<b>\$120,792,829</b>	<b>\$126,445,640</b>	<b>\$128,305,400</b>	<b>1,859,760</b>	<b>1.47%</b>

The Town of Chelmsford's Fiscal Year 2018 budget is projected to increase by \$1,859,760 or 1.5% from the revised FY2017 appropriations. After adjusting the FY17 budget by the transfer of \$2,451,228 of free cash, the increase in normal budgetary expenses from the prior fiscal year amounts to \$4,310,988 or 3.48%.

The budget is structurally balanced. **Recurring revenues equal recurring expenditures.** The FY18 recommended budget maintains essentially the same amount of service and staffing level of operations for all Town departments. 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.

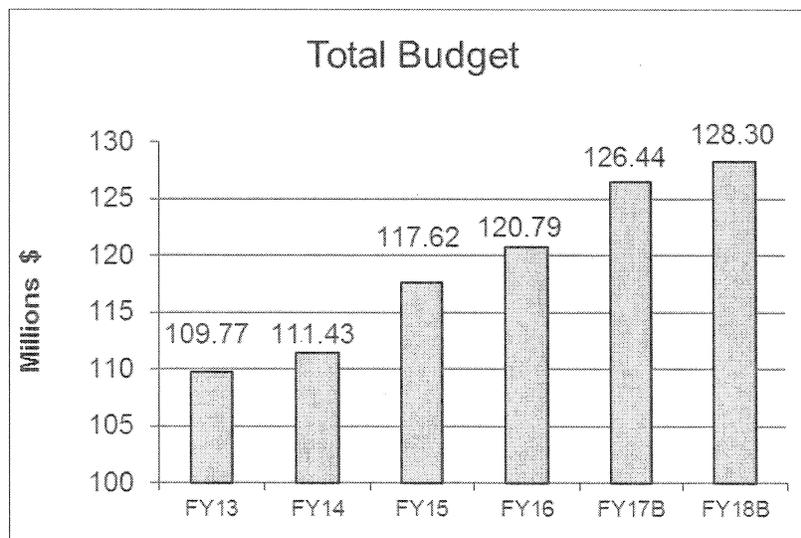


The FY18 budget increases due to two major cost drivers. Public Education, which includes the Chelmsford Public Schools, Nashoba Valley Technical High School, and the Charter School Assessment (included under State Assessments) increases \$2.41M. This is explained in greater detail under the Public Education section beginning on page A-15. Benefits and Insurance increases by \$1.66M. This includes \$1,343,444 for a 7.0% increase in health insurance premiums and \$270,443 for a 3.6% increase in the Town's assessment from the Middlesex County Retirement System.

The Town's second largest budgetary expenditure behind education is employee benefits. For the upcoming fiscal year, the Town is budgeted to expend \$22.2 million for health insurance, retirement assessments, and other employee benefits. This amounts to 17.4% of the Town's budget. In FY18, out of every dollar the Town spends, 17.4 cents is for health insurance, retirement, and other employee benefits. This represents an increase of \$1.64M from the prior year. This area of the budget is explained in greater detail on page A-21. Debt service payments of \$14.39 million follow right behind employee benefits in the rank of Town expenditures. These two expenditure areas constitute over 28% 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 \$9.5M. Since the proposed FY17 operating budget totals approximately \$128.3M, the Town's General Stabilization reserves equal 7.4% of budgeted operating revenues. This is just below the midpoint of the 5-10% level required by our Town Financial Policies. The Town's long term goal is to maintain the Stabilization Fund at 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 FY2018 budget.





### Municipal Administration

The first of the budget categories is Municipal Administration, which increases in FY18 by \$45,463 or 1.5% to \$3.01 million, and represents just under 2.4% 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.

	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 Recommended	\$ Change	% Change
<b>MUNICIPAL ADMINISTRATION</b>							
<i>Personnel Services</i>	\$1,666,765	\$1,688,568	\$1,772,561	\$1,836,441	\$2,016,806	180,365	9.82%
<i>Expenses</i>	\$1,012,820	\$1,156,052	\$1,072,285	\$1,135,877	\$1,000,975	134,902	11.88%
<b>TOTAL BUDGET:</b>	<b>\$2,679,585</b>	<b>\$2,844,620</b>	<b>\$2,844,846</b>	<b>\$2,972,318</b>	<b>\$3,017,781</b>	<b>45,463</b>	<b>1.53%</b>

The FY18 budget provides funding for one full-time Network Manager to assist with the support of network, computer hardware, and software operations for all municipal Departments.

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 FY18 to \$10,175. 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 FY18, including all three systems, is projected at \$61.6 million representing an increase of 2.41 million or 4.2%. Education spending in FY18 represents 48.0%, 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 \$2,450,000 to \$57.0M in FY2018. This represents a budget increase of 4.5% and provides funding for full-day kindergarten, fixed cost increases of \$700,000 for step and degree employee compensation costs, and for increases in Special Education costs. The School Department will continue to assume responsibility for approximately \$23,500 in benefit costs of those employees enrolled in the school lunch program as well as the \$156,290 in benefit costs for child care (daycare) employees.

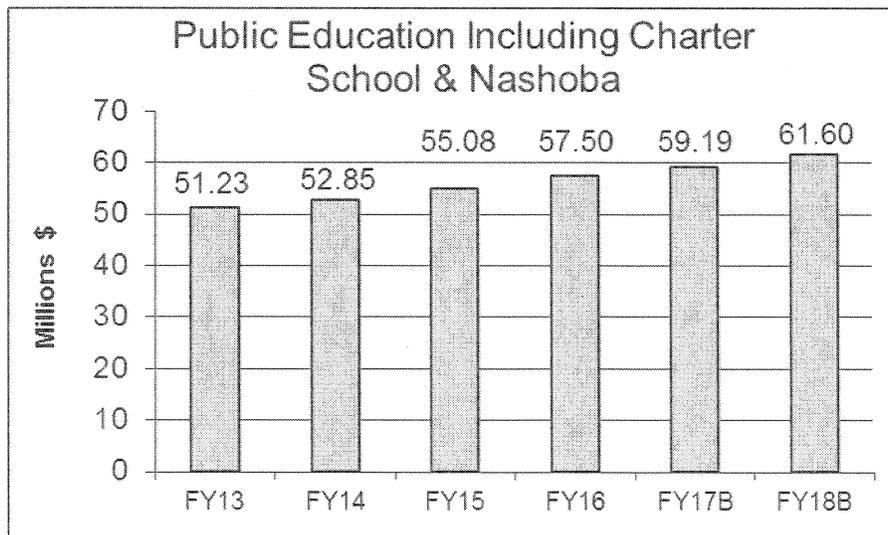
Chapter 70 State education funding is projected to be funded at \$10.87M for the upcoming fiscal year, an increase of \$125,000 or 1.16%. This represents an increase of approximately \$25 per student. Despite limited State Aid funding, the School budget continues to be funded above State Net School Spending 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 FY2018 budget document.



	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 Recommended	\$ Change	% Change
<b>CHELMSFORD PUBLIC SCHOOLS</b>	\$49,258,452	\$50,878,257	\$52,900,000	\$54,550,000	\$57,000,000	2,450,000	4.49%
<b>NASHOBA TECH. HIGH SCHOOL</b>	\$2,187,180	\$2,568,811	\$2,818,047	\$2,828,220	\$2,887,511	59,291	2.10%
<b>CHARTER SCHOOLS</b> (State Assessments)	\$1,404,385	\$1,641,795	\$1,786,461	\$1,812,886	\$1,719,960	-92,926	-5.13%
<b>TOTAL PUBLIC EDUCATION</b>	\$52,850,017	\$55,088,863	\$57,504,508	\$59,191,106	\$61,607,471	2,416,365	4.20%

Chelmsford is one of eight member towns in the Nashoba Valley Technical School District. The Town’s assessment for FY18, plus funds for capital, transportation and debt service, has been certified by the Nashoba Tech School Committee to be \$2,887,511. The assessment represents an increase from FY17 of \$59.291 or 2.1%. The increase is the assessment is due to the enrollment of seven additional Chelmsford students at Nashoba Tech to a total of 191 students. Chelmsford’s enrollment at Nashoba Tech has increased by 28% 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 FY18 the Charter School and School Choice costs have been preliminarily set by the State at \$1,719,960 with a reimbursement of \$145,303. The final calculation of the Charter School cost may change upon final enrollment figures on October 1.





**Public Safety**

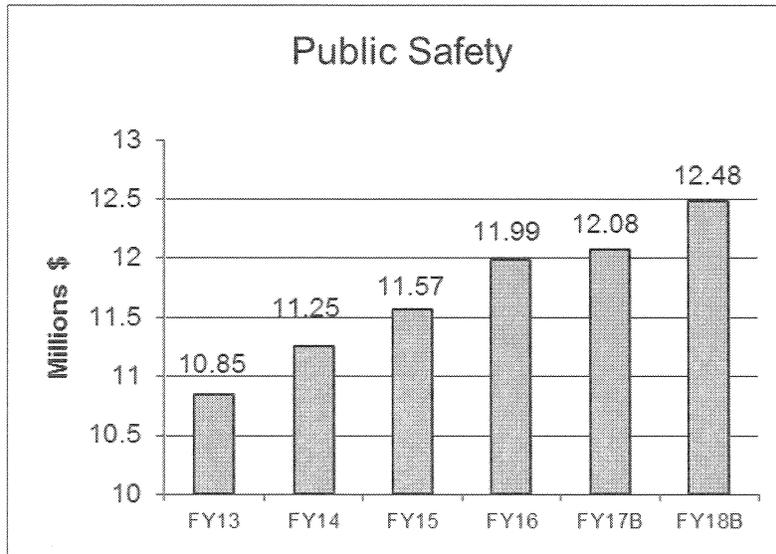
Public Safety consists of Police, Fire, Inspections & Enforcement, Animal Control and Emergency Management Services is the second largest functional component within the Town’s budget, representing approximately 9.7% of total expenditures. For FY2018, Public Safety is proposed to increase by \$401,062 or 3.3% from FY2017 levels to \$12.48 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.

	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 Recommended	\$ Change	% Change
<b>SUMMARY</b>							
<b>PUBLIC SAFETY</b>							
<i>Personnel Services</i>	\$10,125,873	\$10,450,157	\$10,892,017	\$10,960,186	\$11,357,958	397,772	3.63%
<i>Expenses</i>	\$1,128,258	\$1,122,080	\$1,104,889	\$1,125,440	\$1,128,730	3,290	0.29%
<b>TOTAL BUDGET:</b>	<b>\$11,254,131</b>	<b>\$11,572,237</b>	<b>\$11,996,906</b>	<b>\$12,085,626</b>	<b>\$12,486,688</b>	<b>401,062</b>	<b>3.32%</b>

The Police Department budget increases overall by \$148,015 or 2.3%. The FY18 personnel budget maintains staffing of 37 patrol officers, which is approximately the same number of employees the Town employed ten years ago. During calendar year 2016, the Department responded to 34,062 calls. The FY2018 Police expense budget provides \$145,000 for the replacement of four police cruisers.

The Fire Department budget increases overall by \$260,639 or 4.8%. This budget provides funding for 52 full-time firefighters and provides staffing for the continued operation of all five fire stations throughout the year. The number of fire calls has increased by 2,350 or 45% during the past seven years. Limited funding for overtime coverage means the Fire Department will occasionally operate with a compliment of only 10 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 \$300,922 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. The DPW includes Engineering, Highway, Sewer Operations (Enterprise Fund discussed in next section), Parks, Solid Waste, Streetlights, Public Trees and Public Buildings. The Cemetery Commission maintains and operates the Town’s public cemeteries. The Municipal Facilities Department provides for central administration of maintenance for all schools and other buildings owned by the Town.

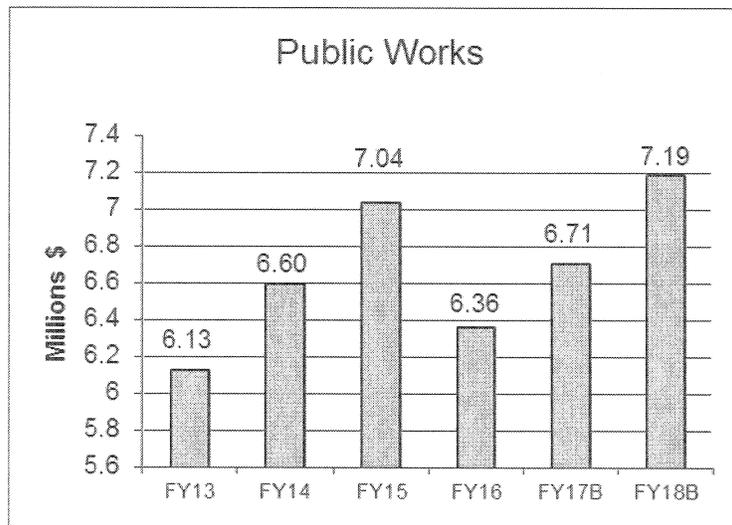
**PUBLIC WORKS SUMMARY (Includes Cemetery Commission)**

	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 Recommended	\$ Change	% Change
<b>SUMMARY</b>							
<b>PUBLIC WORKS</b>							
<i>Personnel Services</i>	\$1,905,863	\$1,988,477	\$2,050,052	\$2,096,734	\$2,161,370	64,636	3.08%
<i>Expenses</i>	\$3,392,157	\$3,464,718	\$3,451,149	\$3,479,404	\$3,652,824	173,420	4.98%
<i>Snow &amp; Ice</i>	\$1,302,987	\$1,596,198	\$859,183	\$1,143,500	\$1,385,500	242,000	21.16%
<b>TOTAL BUDGET:</b>	<b>\$6,601,007</b>	<b>\$7,049,393</b>	<b>\$6,360,384</b>	<b>\$6,719,638</b>	<b>\$7,199,694</b>	<b>480,056</b>	<b>7.14%</b>



For FY2018, the budget for Public Works increases by \$478,870 or 7.5%. The proposed FY18 snow and ice budget of \$1,385,500 increases by \$242,000 or 21% from FY17. This reflects higher expenditures for road salt as the Highway Division transitions from a sand/salt mix to all salt for winter deicing operations due to Federal stormwater management regulations. 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 \$192,110 or 8.0% in FY18. The Department of Public Works will continue to operate with 40.0 FTE positions during the upcoming fiscal year. Excluding the Sewer Division, this represents a decrease of two DPW personnel since earlier this decade. The reduction in personnel has resulted in delays in the sidewalk construction plan, as well as an inability to fully address drainage, maintenance, and construction needs.



**Municipal Facilities Department**

	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 Recommended	\$ Change	% Change
<b>MUNICIPAL FACILITIES</b>							
<i>Personnel Services</i>	\$696,449	\$728,410	\$745,202	\$808,593	\$846,287	37,694	4.66%
<i>Expenses</i>	\$567,554	\$686,985	\$695,829	\$668,450	\$737,910	69,460	10.39%
<b>TOTAL BUDGET:</b>	\$1,264,003	\$1,415,395	\$1,441,031	\$1,477,043	\$1,584,197	107,154	7.25%



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 \$69,460 or 10.4% for the coming fiscal year. The budget provides funding for all current maintenance employees. The reopening of two historic town hall buildings, the DPW facility on Alpha Road, the new Fire Department headquarters, and privatization of School custodial employees has 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**

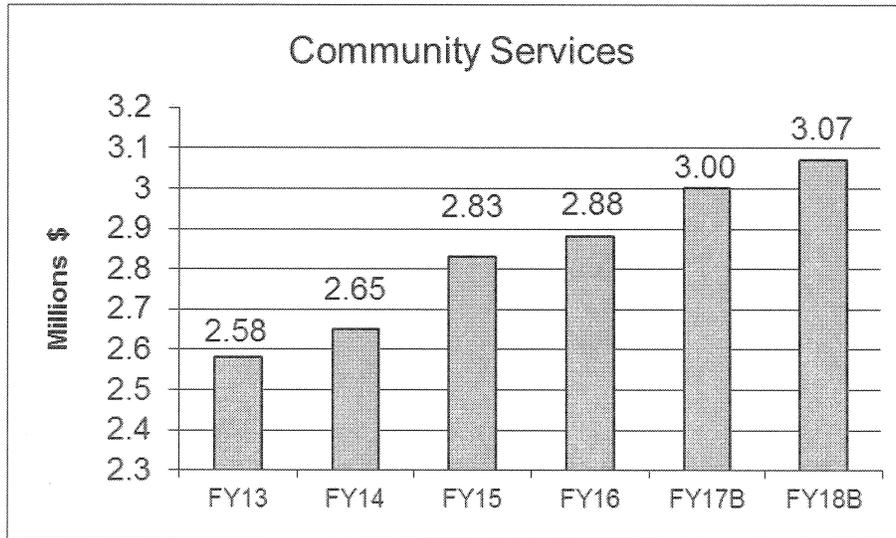
The final operational element of Chelmsford's government is the variety of human service, cultural and recreational programs and departments that are included within the category of Community Services. This includes Veterans Services, the Council on Aging/Senior Center, Board of Health, and volunteer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

For FY18, the \$1,102,208 total budget for Community Services decreases by \$14,446 or 1.29% from the current fiscal year. This is due primarily to a decrease in demand for Veterans' benefits. This budget line decreases by \$40,000 during the upcoming fiscal year. The budget for the Council on Aging increases by \$15,507 or 3.5% 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, \$25,000 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 \$83,329 or 4.4% 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 \$50,000 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 the sake of efficiency.

Behind education, employee benefits are the second largest budgetary expense for the Town. The FY18 health insurance budget of nearly \$12.31M represents approximately 9.6% of the overall budget. During FY17, the number of active employee health insurance subscribers increased by a total of 27, including 25 School and 2 General Government employees. The number of retiree subscribers increased by 24. Of the 1,537 total subscribers, retirees now account for 891 or 58% of the total.

To address the high cost of employee benefits, the Town has adopted the 2011 municipal health insurance reform law which has altered the 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 past savings for the Town. As a result of these efforts, health insurance premiums will increase 7% for FY18 after accounting for plan design changes which increased subscriber copayments and deductibles.

The Town's FY18 assessment by the Middlesex County Retirement System (MCRS) increases by 3.6% or \$270,443 to \$7.82M. 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 2035.

The Town contributes to the State Unemployment Fund on a claims incurred basis. The budget for unemployment compensation is level funded at \$100,000 to reflect recent claim activity. The Employee Benefits budget includes \$1.0M in funding toward the Town's \$93M OPEB liability.



### Debt and Interest

In order to complete certain capital projects, such as the construction of the sewer system, the renovation and expansion of the high school and middle schools, and the acquisition of the Alpha Road property for the Department of Public Works, 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 \$99,813,962 at the close of FY2016. Nearly 60% of this amount is for the town-wide sewer construction and ESCO energy-saving management contract projects. The current fiscal year's budgeted debt service amounts to \$14,125,758. For FY2018, the Town's debt service payments are estimated to be \$14,395,035. This is an increase of \$269,277 or 1.9%. Non-excluded debt service, which is funded within the tax levy, increases by \$388,662 to \$7,623,142. This increase includes \$320,828 of debt service for the \$7.9M purchase of modular classrooms. 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 \$111,207 (2.48%) to a total of \$4,379,034.

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 8. It also funds four completed building projects: Adams Library, Center School, the Police Station, and the new Center Fire Station. Betterment-funded debt service, for sewer construction project phases financed after 2003, decreases by \$8,178 or 0.34% to \$2,392,859 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 FY18 will not be known until the Town issues some new long-term bonds in June 2017. 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, library, and DPW facility are bonded for 20 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 FY2018, it is projected that approximately 11.2% of the operating budget of the Town will go towards principal reduction and interest on debt. In June 2016, 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 \$9.5M represents 7.4% of the Town's proposed FY18 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 FY18 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 FY2018 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.

State Assessments are budgeted at \$2.1 million during the upcoming fiscal year. This is a decrease of 3.1% or \$67,972 for FY18. Most of this decrease is attributable to the projected 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 \$800,000, a decrease of \$6,782. The upcoming fiscal year is an interim adjustment year and follows a triennial certification year which required a comprehensive revaluation of all taxable real property in Town. Property tax abatements for the senior work program are also funded from this account.

Detailed line items for the Town's FY18 operating budget are found in the upcoming pages. This is followed by the budget information for the Sewer Enterprise Fund, Golf Course Enterprise Fund, Public, Educational, and Governmental Access Cable Television Enterprise Fund, and Stormwater Enterprise Fund. Finally, the Town's FY18 Capital Expenditure Plan is presented in Section H.

## **Sewer Enterprise Fund**

The Town established a Sewer Enterprise Fund in FY2006 in accordance with Chapter 44, Section 53F1/2 of Massachusetts General Law. This created a separate accounting and financial reporting mechanism for the Town's sanitary sewer system services that are provided for a fee. Sewer revenues and expenditures are accounted for separately and are not commingled with the Town's general fund operating budget.

The total FY18 Sewer Enterprise budget increases by \$164,296 or 3.6% to \$4,683,832. Sewer Personnel Services expenditures increase by \$24,811. Total Direct expenses increase by



\$147,369. Capital outlay includes \$210,000 of funding for major pump station upgrades, SCADA monitoring upgrades, and improvements at Alpha Road. The user fee paid to the City of Lowell for treatment and disposal remains at \$1.75M. The expense budget also includes \$200,000 of funding for the maintenance of single-family residential grinder pumps.

Sewer Indirect expenses of \$581,152 increase by \$16,927 or 3.0% over FY17, due to increasing benefit and retirement costs. Indirect costs are appropriated in the FY18 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.

### **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 will allow 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 FY18 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 FY18 PEG Access Cable Television Enterprise budget is \$825,518. This includes personnel services expenditures of \$362,585, direct expenses of \$395,668, and indirect expenses of \$67,265. Indirect costs are appropriated in the FY18 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.

### **Stormwater Enterprise Fund**

Town Meeting will consider establishing an Enterprise Fund for Stormwater utility operations beginning in FY18 under Article 14. If approved, this will create a separate accounting and financial reporting mechanism for the Town's stormwater management operations that are provided for a fee. The total FY18 Stormwater Enterprise budget is \$2,076,919. This includes personnel services expenditures of \$635,832, direct expenses of \$1,155,910, and indirect expenses of \$285,177. Indirect costs are appropriated in the FY18 Town operating budget as a revenue source under Available Funds and pay for administrative and employee benefit costs for DPW Stormwater Division employees, which are provided by the Town.



## STAFFING HISTORY (Full Time Equivalency)

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY17-18	4 YR
GENERAL GOVERNMENT DEPARTMENT	FTEs	FTEs	FTEs	FTEs	FTEs	Change	Change
EXECUTIVE OFFICE	4.10	4.10	4.10	4.10	4.10	0.0	0.0
FINANCE DEPARTMENT	13.00	13.00	13.00	13.00	14.00	1.0	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	69.00	69.00	69.00	68.00	68.00	0.0	-1.0
FIRE DEPARTMENT	62.50	62.50	63.50	63.50	63.50	0.0	1.0
INSPECTIONS & ENFORCEMENT	3.98	3.98	3.98	3.98	3.98	0.0	0.0
DEPT OF PUBLIC WORKS (EXCL. SEWER)	27.50	27.50	27.50	27.50	27.50	0.0	0.0
DPW - SEWER DIVISION	12.50	12.50	12.50	12.50	12.50	0.0	0.0
CEMETERY COMMISSION	4.40	4.40	4.40	4.40	4.40	0.0	0.0
MUNICIPAL FACILITIES	13.50	13.90	13.90	14.50	14.50	0.0	1.0
HUMAN SERVICES	5.15	5.15	6.65	7.50	7.50	0.0	2.4
RECREATION	0.00	0.00	0.00	0.00	0.00	0.0	0.0
BOARD OF HEALTH	3.60	4.10	4.10	4.30	4.33	0.0	0.7
LIBRARY	25.51	25.43	25.43	25.09	25.20	0.1	-0.3
<b>General Government Sub-Total</b>	<b>251.74</b>	<b>252.56</b>	<b>255.06</b>	<b>255.37</b>	<b>256.51</b>	<b>1.14</b>	<b>4.77</b>
SCHOOL DEPARTMENT	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY17-18	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	6.30	6.30	9.70	9.70	9.70	0.0	3.4
PRINCIPALS							
PROFESSIONAL	12.00	12.00	12.00	12.00	12.00	0.0	0.0
SUPPORT	12.00	12.00	12.00	12.00	12.00	0.0	0.0
CURRICULUM COORDINATORS							
PROFESSIONAL	9.90	9.90	8.00	8.00	8.00	0.0	-1.9
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	313.00	313.00	308.60	307.60	317.80	10.2	4.8
SUPPORT	27.00	27.00	55.00	55.00	63.00	8.0	36.0
LIBRARY/MEDIA							
PROFESSIONAL	5.10	5.10	7.00	7.00	7.00	0.0	1.9
SUPPORT	3.30	3.30	6.00	6.00	6.00	0.0	2.7
TECHNOLOGY							
PROFESSIONAL	6.00	6.00	1.00	1.00	1.00	0.0	-5.0
SUPPORT	4.60	4.60	7.00	7.00	7.00	0.0	2.4
GUIDANCE & PSYCH.							
PROFESSIONAL	22.70	22.70	22.00	23.00	23.00	0.0	0.3
SUPPORT	2.00	2.00	2.00	2.00	2.00	0.0	0.0
NURSING							
PROFESSIONAL	9.50	9.50	9.90	9.90	9.90	0.0	0.4
ATHLETICS							
PROFESSIONAL	2.00	2.00	2.00	2.00	2.00	0.0	0.0
SUPPORT	1.00	1.00	1.40	1.40	1.40	0.0	0.4
SCHOOL SECURITY							
SUPPORT	4.00	4.00	4.00	4.00	4.00	0.0	0.0
CUSTODIAL							
PROFESSIONAL	0.00	0.00	0.00	1.00	1.00	0.0	1.0
SUPPORT	0.00	0.00	0.00	10.30	10.30	0.0	10.3
TRANSPORTATION							
PROFESSIONAL	0.50	0.50	3.00	3.00	4.00	1.0	3.5
SUPPORT	0.00	0.00	0.00	0.00	0.00	0.0	0.0
OCCUP./PHYSICAL THERAPISTS							
PROFESSIONAL	0.00	0.00	4.40	4.40	4.40	0.0	4.4
SUPPORT	0.00	0.00	1.00	1.00	1.00	0.0	1.0
SPED SUPERVISION							
PROFESSIONAL	5.00	5.00	5.00	5.00	5.00	0.0	0.0
SUPPORT	2.00	2.00	2.50	2.50	2.00	-0.5	0.0
SPED TEACHING							
PROFESSIONAL	65.00	65.00	69.50	73.50	74.50	1.0	9.5
SUPPORT	99.10	99.10	151.50	155.50	160.50	5.0	61.4
<b>School Sub-Total</b>	<b>619.00</b>	<b>619.00</b>	<b>711.50</b>	<b>730.80</b>	<b>755.50</b>	<b>24.70</b>	<b>136.50</b>
<b>TOTAL GENERAL GOV'T &amp; SCHOOL FTE:</b>	<b>870.74</b>	<b>871.56</b>	<b>966.56</b>	<b>986.17</b>	<b>1012.01</b>	<b>25.84</b>	<b>141.27</b>

**Town of Chelmsford**  
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**BUDGET SUMMARY**

**REVENUES**

	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 Level Service	\$ Change	% Change
Local Taxes	\$80,392,117	\$84,216,426	\$87,000,514	\$89,718,236	\$94,109,746	\$98,214,460	4,104,714	4.36%
State Aid	\$14,993,324	\$15,328,574	\$15,830,425	\$16,074,348	\$16,599,846	\$16,852,197	252,351	1.52%
Available Funds	\$6,814,765	\$4,396,593	\$6,411,494	\$6,684,668	\$5,726,760	\$3,488,743	-2,238,017	-39.08%
Local Receipts	\$8,350,955	\$9,549,846	\$9,348,612	\$10,278,329	\$9,350,000	\$9,750,000	400,000	4.28%
<b>Total</b>	\$110,551,161	\$113,491,439	\$118,591,045	\$122,755,581	\$125,786,352	\$128,305,400	2,519,048	2.00%

**EXPENDITURES**

	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 Level Service	\$ Change	% Change
Municipal Administration	\$2,614,330	\$2,679,585	\$2,844,620	\$2,844,846	\$2,872,318	\$3,017,781	45,463	1.53%
Chelmsford Schools	\$47,824,702	\$49,258,452	\$50,878,257	\$52,900,000	\$54,550,000	\$57,000,000	2,450,000	4.49%
Nashoba	\$2,044,633	\$2,187,180	\$2,568,811	\$2,818,047	\$2,828,220	\$2,887,511	59,291	2.10%
Public Safety	\$10,856,903	\$11,254,130	\$11,572,237	\$11,996,906	\$12,085,626	\$12,486,688	401,062	3.32%
Department of Public Works	\$5,843,796	\$6,293,348	\$6,732,078	\$6,064,140	\$6,380,297	\$6,859,167	478,870	7.51%
Municipal Facilities	\$1,237,237	\$1,264,003	\$1,415,395	\$1,441,031	\$1,477,043	\$1,584,197	107,154	7.25%
Cemetery Commission	\$289,578	\$307,660	\$317,314	\$296,243	\$339,341	\$340,527	1,186	0.35%
Community Services	\$908,918	\$955,469	\$1,024,552	\$1,024,446	\$1,116,654	\$1,102,208	-14,446	-1.29%
Library	\$1,679,701	\$1,719,564	\$1,808,564	\$1,860,752	\$1,892,286	\$1,975,615	83,329	4.40%
Benefits & Insurance	\$17,928,434	\$18,161,846	\$18,674,361	\$20,065,163	\$21,265,248	\$22,934,135	1,668,887	7.85%
Debt and Interest	\$13,163,640	\$13,631,361	\$14,479,598	\$13,887,228	\$14,125,758	\$14,395,035	269,277	1.91%
Warrant Articles	\$1,892,855	\$448,723	\$2,118,078	\$1,807,086	\$3,961,161	\$400,000	-3,561,161	-89.90%
State Assessments & Overlay	\$3,492,430	\$3,274,391	\$3,194,673	\$3,786,941	\$3,451,688	\$3,322,536	-129,152	-3.74%
<b>Total</b>	\$109,777,157	\$111,435,712	\$117,628,540	\$120,792,829	\$126,445,640	\$128,305,400	1,859,760	1.47%

Balance

# **B: Municipal Administration**

Town of Chelmsford  
 FY2018  
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**EXPENDITURES**

**SUMMARY  
 MUNICIPAL ADMINISTRATION**

	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 Level Service	\$ Change	% Change
Personnel Services	\$1,565,803	\$1,666,765	\$1,688,568	\$1,772,561	\$1,836,441	\$2,016,806	180,365	9.82%
Expenses	\$1,048,527	\$1,012,820	\$1,156,052	\$1,072,285	\$1,135,877	\$1,000,975	-134,902	-11.88%
Assessor's Legal Services								
TOTAL BUDGET	\$2,614,330	\$2,679,585	\$2,844,620	\$2,844,846	\$2,972,318	\$3,017,781	45,463	1.53%

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	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 Level Service	\$ Change	% Change
Personnel Services	\$366,395	\$397,472	\$374,943	\$389,770	\$423,647	\$454,005	30,358	7.17%
Expenses	\$39,333	\$56,508	\$71,655	\$54,191	\$48,625	\$48,625		
<b>TOTAL BUDGET</b>	<b>\$405,728</b>	<b>\$453,980</b>	<b>\$446,598</b>	<b>\$443,962</b>	<b>\$472,272</b>	<b>\$502,630</b>	<b>30,358</b>	<b>6.43%</b>

**EXECUTIVE OFFICE**

Personnel

Position	FY2013		FY2014		FY2015		FY2016		FY2017		FY2018	
	FTE	FTE										
Town Manager	1	1	1	1	1	1	1	1	1	1	1	1
Assistant Town Manager												
Assistant to the Town Manager	1	1	1	1	1	1	1	1	1	1	1	1
Senior Administrative Assistant	1	1	1	1	1	1	1	1	1	1	1	1
Part-Time Administrative Assistant	0.5	1	1	1	1	1	1	1	1	1	1	1
Human Resources Director												
Personnel Specialist												
Board of Selectmen Meeting Clerk	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
	4.60	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10

-1 -100.00%

**Town of Chelmsford**  
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**BOARD OF SELECTMEN 011220**

*Personnel Services*

	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 Level Service	\$ Change	% Change
51100 Elected	\$53,222	\$54,655	\$51,443	\$51,189	\$61,067	\$63,601	2,534	4.15%
51110 Full Time Extra Day								
51120 Part Time	\$3,306	\$4,763	\$5,674	\$3,774	\$5,000	\$5,000		
51430 Longevity				\$1,686	\$2,748	\$2,863	115	4.18%
51510 Vacation Leave								
51515 PTO - Paid Time Off				\$7,445				
51520 Holidays	\$4,382	\$4,858	\$4,438					
51530 Personal Days								
51570 Funeral Leave		\$124	\$289					
51540 Sick Days	\$1,311							
<b>51000 Total</b>	<b>\$62,221</b>	<b>\$64,400</b>	<b>\$61,744</b>	<b>\$64,083</b>	<b>\$68,815</b>	<b>\$71,464</b>	<b>2,649</b>	<b>3.85%</b>

*Expenses*

53410 Telephone	\$391	\$379			\$425	\$425		
53420 Postage		\$1,618	\$1,301	\$250				
53900 Contracted Services	\$1,701	\$647	\$1,254	\$1,398	\$1,250	\$1,250		
54200 Office Supplies	\$368	\$703	\$806	\$387	\$500	\$500		
54860 Newspaper Advertisements	\$1,783	\$1,807	\$2,638	\$1,015	\$1,750	\$1,750		
57100 In State Travel	\$6,641	\$7,220	\$6,876	\$7,534	\$7,500	\$7,500		
57310 Dues & Subscriptions		\$649						
57800 Other Charges/Expenses								
<b>54000 Total</b>	<b>\$10,864</b>	<b>\$13,224</b>	<b>\$12,875</b>	<b>\$10,584</b>	<b>\$11,425</b>	<b>\$11,425</b>	<b>2,649</b>	<b>3.30%</b>
<b>TOTAL BUDGET</b>	<b>\$73,106</b>	<b>\$77,624</b>	<b>\$74,619</b>	<b>\$74,678</b>	<b>\$80,240</b>	<b>\$82,889</b>		

**Town of Chelmsford**  
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	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 Level Service	\$ Change	% Change
<b>TOWN MANAGER 011230</b>								
<i>Personnel Services</i>								
51110 Full Time	\$208,335	\$210,617	\$210,742	\$221,317	\$249,269	\$272,353	23,084	9.26%
51120 Part Time	\$2,597	\$2,375						
51430 Longevity Extra Day	\$3,737	\$3,761		\$1,615	\$7,067	\$5,041	-2,026	-28.67%
51510 Vacation Leave								
51515 PTO - Paid Time Off		\$30,143	\$12,362	\$8,174				
51520 Holidays	\$9,083							
51530 Personal Days								
51540 Sick Days								
51570 Funeral Leave								
51590 Wellness Bonus								
51000 51000 Total	\$223,753	\$246,896	\$223,104	\$231,106	\$256,336	\$277,394	21,058	8.21%
<i>Expenses</i>								
52460 Repair Equipment	\$3,904	\$3,739	\$2,888	\$3,301	\$4,400	\$4,400		
53410 Telephone	\$543	\$18	\$457	\$550	\$900	\$900		
53420 Postage								
53990 Contract Services	\$1,753	\$9,330	\$27,717	\$11,780	\$6,850	\$6,850		
54200 Office Supplies	\$1,636	\$5,903	\$6,000	\$6,110	\$3,000	\$3,000		
54860 Newspaper Advertisements	\$94	\$641	\$558	\$968	\$500	\$500		
57100 In State Travel	\$313	\$1,648	\$1,664	\$1,842	\$1,100	\$1,100		
57200 Out of State Travel	\$7,200	\$7,353	\$7,260	\$7,198	\$7,200	\$7,200		
57310 Dues & Subscriptions	\$6,480	\$5,943	\$6,877	\$6,841	\$6,500	\$6,500		
57810 Staff Education	\$389	\$421		\$72	\$750	\$750		
58000 Outlay	\$725	\$2,048	\$675					
58510 New Equipment								
58710 Replacement Equipment								
54000 Total	\$23,037	\$37,044	\$54,098	\$38,662	\$31,200	\$31,200		
<b>TOTAL BUDGET</b>	<b>\$246,791</b>	<b>\$283,940</b>	<b>\$277,201</b>	<b>\$269,768</b>	<b>\$287,536</b>	<b>\$308,594</b>	21,058	7.32%

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**HUMAN RESOURCES 011520**

	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 Level Service	\$ Change	% Change
<i>Personnel Services</i>								
51110 Full Time	\$65,998	\$70,512	\$74,277	\$78,548	\$92,920	\$99,195	6,275	6.75%
51430 Longevity Extra Day	\$4,261	\$4,860	\$5,081	\$5,353	\$5,576	\$5,952	376	6.74%
51510 Vacation Leave								
51515 PTO - Paid Time Off								
51520 Holidays	\$10,162	\$10,804	\$10,737	\$10,670				
51530 Personal Days								
51540 Sick Days								
51570 Funeral Leave								
51580 Wellness Bonus								
51000 Total	\$80,420	\$86,176	\$90,095	\$94,571	\$98,496	\$105,147	6,651	6.75%

	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 Level Service	\$ Change	% Change
<i>Expenses</i>								
53410 Telephone	\$460				\$900	\$900		
53420 Postage	\$786	\$1,317	\$587	\$420	\$750	\$750		
54200 Office Supplies								
54860 Newspaper Advertisements	\$895	\$368	\$468	\$770	\$400	\$400		
57100 In State Travel	\$490	\$725	\$645	\$810	\$750	\$750		
57310 Dues & Subscriptions								
57800 Other Charges/Expenses	\$215	\$826	\$250	\$295	\$200	\$200		
57810 Staff Education								
54000 Total	\$2,846	\$3,234	\$1,950	\$2,295	\$3,000	\$3,000	6,651	6.55%

**TOTAL BUDGET**

	\$83,266	\$89,410	\$92,045	\$96,866	\$101,496	\$108,147		
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**ANNUAL REPORTS 011950**

	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 Level Service	\$ Change	% Change
<i>Expenses</i>								
54240 Annual Reports	\$2,565	\$3,006	\$2,733	\$2,650	\$3,000	\$3,000		
57800 Other Charges/Expenses								
54000 54000 Total	\$2,565	\$3,006	\$2,733	\$2,650	\$3,000	\$3,000		
<b>TOTAL BUDGET</b>	\$2,565	\$3,006	\$2,733	\$2,650	\$3,000	\$3,000		



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	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 Level Service	\$ Change	% Change
<b>TREASURER 011450</b>								
<b>Personnel Services</b>								
51110 Full Time	\$231,055	\$236,949	\$253,453	\$261,366	\$292,701	\$303,387	10,686	3.65%
51120 Part Time		\$123	\$464					
51310 Overtime					\$5,562	\$5,776	214	3.85%
51430 Longevity								
51430 Vacation Leave								
51515 PTO - Paid Time Off	\$17,159	\$19,289	\$15,686	\$21,009				
51520 Holidays								
51530 Personal Days								
51540 Sick Days								
51570 Funeral Leave								
51580 Wellness Bonus								
51000 Total	\$248,214	\$256,361	\$269,604	\$282,396	\$298,263	\$309,163	10,900	3.65%
<b>Expenses</b>								
52460 Repair Equipment	\$16,085	\$8,750	\$9,590	\$14,999	\$15,000	\$15,000		
53040 Legal Services	\$30,256	\$27,500	\$40,563	\$35,000	\$35,000	\$35,000		
53041 Tax Title- Other	\$1,913	\$1,913	\$1,913	\$1,913	\$2,100	\$2,100		
53080 Surety Bond	\$2,401	\$3,585	\$3,708	\$2,725	\$2,500	\$2,500		
53410 Telephone	\$13,998	\$14,962	\$14,703	\$14,999	\$15,000	\$15,000		
53420 Postage	\$144,116	\$135,005	\$134,836	\$134,858	\$135,000	\$145,000	10,000	7.41%
53900 Contract Services	\$5,287	\$5,335	\$5,010	\$5,400	\$5,400	\$5,400		
54200 Office Supplies								
54860 Newspaper Advertisement	\$410	\$843	\$75	\$480	\$750	\$750		
57100 In State Travel								
57200 Out of State Travel	\$965	\$965	\$1,030	\$1,128	\$750	\$750		
57310 Dues & Subscriptions								
58000 Outlay								
54000 Total	\$215,431	\$198,657	\$211,427	\$211,501	\$211,500	\$221,500	10,000	4.73%
<b>TOTAL BUDGET</b>	<b>\$463,645</b>	<b>\$455,218</b>	<b>\$481,031</b>	<b>\$493,897</b>	<b>\$509,763</b>	<b>\$530,663</b>	<b>20,900</b>	<b>4.10%</b>

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	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 Level Service	\$ Change	% Change
<b>INFORMATION TECHNOLOGY 011550</b>								
<i>Personnel Services</i>								
51110 Full Time	\$73,896	\$78,420	\$80,511	\$87,867	\$97,624	\$188,777	91,153	93.37%
51120 Part Time	\$50							
51430 Longevity extra day	\$407	\$2,553	\$2,679	\$2,812	\$2,929	\$3,503	574	19.60%
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$7,485	\$7,013	\$8,807	\$5,867				
51520 Holidays								
51530 Personal Days								
51540 Sick Days								
51590 Wellness Bonus								
51000 Total	\$81,838	\$87,986	\$91,997	\$96,546	\$100,553	\$192,280	91,727	91.22%
<i>Expenses</i>								
52470 Computer Maintenance	\$121,652	\$134,415	\$107,955	\$138,666	\$140,500	\$139,100	-1,400	-1.00%
53410 Telephone	\$1,526	\$1,597	\$7,563	\$2,650	\$2,100	\$2,100		
53420 Postage								
53990 Contracted Services	\$74,674	\$94,385	\$148,840	\$135,551	\$134,000	\$73,000	-61,000	-45.52%
54200 Office Supplies	\$477	\$203	\$451	\$928				
57100 In State Travel								
57310 Dues & Subscriptions								
58000 Outlay	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000		
54000 Total	\$203,330	\$235,600	\$269,810	\$282,796	\$281,600	\$219,200	-62,400	-22.16%
<b>TOTAL BUDGET</b>	<b>\$285,168</b>	<b>\$323,586</b>	<b>\$361,807</b>	<b>\$379,342</b>	<b>\$382,153</b>	<b>\$411,480</b>	<b>29,327</b>	<b>7.67%</b>

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	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 Level Service	\$ Change	% Change
<b>ASSESSORS 011410</b>								
<i>Personnel Services</i>								
51110 Full Time	\$207,933	\$219,507	\$214,558	\$222,541	\$258,266	\$268,201	9,935	3.85%
51120 Part Time	\$93	\$942	\$228	\$7,838				
51430 Longevity extra day	\$10,108	\$8,981	\$6,322	\$6,610	\$7,426	\$7,738	312	4.20%
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$25,255	\$28,141	\$32,280	\$26,229				
51520 Holidays								
51530 Personal Days								
51540 Sick Days								
51570 Funeral Leave								
51590 Wellness Bonus								
51000 Total	\$243,390	\$257,570	\$253,388	\$263,217	\$265,692	\$275,939	10,247	3.86%
<i>Expenses</i>								
52470 Computer Maintenance	\$267	\$63	\$42	\$750				
53120 Revaluation Update	\$88,947	\$129,902	\$80,000	\$59,999	\$80,000	\$66,000	-14,000	-17.50%
53410 Telephone	\$1,287	\$1,270	\$2,621	\$1,661	\$1,400	\$1,400		
53420 Postage	\$460	\$460	\$490		\$1,000	\$1,000		
53440 Mapping								
53990 Contracted Services	\$14,575	\$14,806	\$20,789	\$14,999	\$15,000	\$15,000		
54190 Gasoline								
54200 Office Supplies	\$2,097	\$3,753	\$2,072	\$3,348	\$2,000	\$2,000		
54420 Deeds	\$531	\$302						
54440 Tax Bills	\$30,854	\$32,331	\$35,476	\$38,662	\$39,000	\$39,000		
57100 In State Travel	\$234	\$190	\$395	\$800	\$800	\$800		
57310 Dues & Subscriptions	\$1,210	\$1,512	\$1,239	\$3,664	\$6,000	\$6,400	400	6.67%
57810 Staff Education	\$395	\$827	\$150	\$1,214	\$850	\$850		
54000 Total	\$140,858	\$185,436	\$143,274	\$124,488	\$146,050	\$132,450	-13,600	-9.31%
<i>Legal Services</i>								
53040 Legal Services								
<b>TOTAL BUDGET</b>	<b>\$384,247</b>	<b>\$443,006</b>	<b>\$396,662</b>	<b>\$387,715</b>	<b>\$411,742</b>	<b>\$408,389</b>	<b>-3,353</b>	<b>-0.81%</b>

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	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 Level Service	\$ Change	% Change
<b>ACCOUNTING 011350</b>								
<i>Personnel Services</i>								
51110 Full Time	\$201,691	\$212,137	\$230,369	\$240,687	\$278,630	\$289,510	10,880	3.90%
51120 Part Time	\$5,922	\$7,989	\$9,869	\$11,248	\$11,601	\$12,807	1,206	10.40%
51430 Longevity extra day								
51510 Vacation Leave	\$23,909	\$24,346	\$25,609	\$29,369				
51515 PTO - Paid Time Off								
51520 Holidays								
51530 Personal Days								
51540 Sick Days								
51570 Funeral Leave								
51590 Wellness Bonus								
51000 Total	\$231,522	\$244,471	\$265,847	\$281,304	\$290,231	\$302,317	12,086	4.16%
<i>Expenses</i>								
53410 Telephone	\$2,388	\$2,354	\$3,110	\$3,122	\$2,800	\$2,800		
52470 Computer Maintenance		\$856	\$905					
53990 Contracted Services	\$658	\$1,756	\$1,395	\$1,069	\$1,070	\$1,070		
54200 Office Supplies								
54860 Newspaper Advertisements	\$90	\$101	\$246		\$200	\$200		
57100 In State Travel	\$80	\$168	\$80	\$80	\$200	\$200		
57200 Out of State Travel	\$80	\$346	\$1,967	\$1,999	\$2,000	\$2,000		
57310 Dues & Subscriptions			\$18,000					
57810 Staff Education	\$42,000	\$43,000	\$45,000	\$45,000	\$45,000	\$45,000		
53060 Special Audit Financial Audit GASB 45 Actuarial Update	\$12,113	\$3,799	\$148		\$11,750		-11,750	-100.00%
58000 Outlay								
58710 Replacement Equipment								
54000 Total	\$57,410	\$52,380	\$108,316	\$51,270	\$63,020	\$51,270	-11,750	-18.64%
<b>TOTAL BUDGET</b>	<b>\$288,932</b>	<b>\$296,851</b>	<b>\$374,163</b>	<b>\$332,574</b>	<b>\$353,251</b>	<b>\$353,587</b>	<b>336</b>	<b>0.10%</b>

Town of Chelmsford  
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	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 Level Service	\$ Change	% Change
<b>TOWN CLERK 011610</b>								
Personnel Services	\$210,131	\$228,451	\$230,054	\$248,409	\$257,084	\$273,002	15,918	6.19%
Expenses	\$156,016	\$70,621	\$147,393	\$123,997	\$150,520	\$93,120	-\$7,400	-38.13%
TOTAL BUDGET	\$366,147	\$299,073	\$377,447	\$372,406	\$407,604	\$366,122	-\$41,482	-10.18%

**Personnel**

Position	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018
	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
Senior Clerk						
Dept. Assistant (Registrars)						
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

**Town of Chelmsford**  
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	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 Level Service	\$ Change	% Change
<b>TOWN CLERK/REGISTRARS 011610</b>								
<i>Personnel Services</i>								
51110 Full Time	\$190,642	\$198,650	\$202,035	\$225,706	\$251,584	\$263,705	12,121	4.82%
51120 Part Time	\$46		\$199	\$87				
51225 Registrars -part time Extra Day	\$2,500							
51310 Overtime	\$2,380	\$1,401	\$1,500	\$4,451	\$1,500	\$1,500		
51430 Longevity	\$1,500	\$1,875	\$1,875			\$3,797	3,797	
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$13,063	\$22,529	\$20,445	\$15,666				
51520 Holidays								
51530 Personal Days								
51540 Sick Days								
51570 Funeral Leave								
51580 Wellness Bonus								
51000 Total	\$210,131	\$224,455	\$226,054	\$245,909	\$253,084	\$269,002	15,918	6.29%
<i>Expenses</i>								
52460 Equipment Repair	\$10,760		\$477	\$235	\$500	\$500		
53090 Census	\$1,018							
53320 Resident Books	\$1,894	\$1,696	\$1,926	\$2,189	\$1,900	\$1,900		
53410 Telephone	\$4,057	\$3,161	\$2,177	\$4,964	\$3,400	\$3,400		
53420 Postage	\$2,046	\$2,175	\$2,269	\$4,623	\$3,820	\$12,320	8,500	222.51%
53990 Contracted Services	\$2,523	\$3,014	\$2,760	\$2,833	\$2,900	\$2,900		
54200 Office Supplies	\$200	\$6,161	\$5,320	\$6,304	\$6,300	\$6,300		
53330 Vital Records Preservation				\$100				
57100 In State Travel	\$200				\$400	\$400		
57110 Mileage	\$375	\$670	\$530	\$545	\$700	\$700		
57200 Out of State Travel	\$2,567	\$2,340	\$1,728	\$1,273	\$2,900	\$2,900		
57310 Dues & Subscriptions								
57810 Staff Education								
54000 Total	\$25,640	\$19,218	\$17,187	\$23,066	\$22,820	\$31,320	8,500	37.25%
<b>TOTAL BUDGET</b>	<b>\$235,771</b>	<b>\$243,673</b>	<b>\$243,241</b>	<b>\$268,975</b>	<b>\$275,904</b>	<b>\$300,322</b>	<b>24,418</b>	<b>8.85%</b>

Town of Chelmsford  
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	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 Level Service	\$ Change	% Change
<b>ELECTIONS 011620</b>								
<i>Personnel Services</i>								
51110 Full Time		\$2,500	\$2,500	\$2,500	\$2,500	\$2,500		
51225 Registrars -part time		\$1,496	\$1,500		\$1,500	\$1,500		
51310 Overtime								
51000 Total		\$3,996	\$4,000	\$2,500	\$4,000	\$4,000		
<i>Expenses</i>								
53090 Census		\$10,904	\$17,084	\$13,659	\$13,900	\$13,900		
53320 Annual Street List		\$1,248	\$850	\$899	\$1,200	\$1,200		
53420 Postage		\$1,475	\$4,430	\$2,243	\$4,800	\$4,800		
53990 Contract Services	\$130,376	\$22,031	\$105,116	\$82,577	\$105,000	\$39,100	-65,900	-62.76%
53960 Special Election								
57800 Other Charges/Expenses		\$15,746	\$2,726	\$1,554	\$2,800	\$2,800		
54000 Total	\$130,376	\$51,404	\$130,205	\$100,932	\$127,700	\$61,800	-65,900	-51.61%
<b>TOTAL BUDGET</b>	<b>\$130,376</b>	<b>\$55,400</b>	<b>\$134,205</b>	<b>\$103,432</b>	<b>\$131,700</b>	<b>\$65,800</b>	<b>-65,900</b>	<b>-50.04%</b>

Town of Chelmsford  
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	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 Level Service	\$ Change	% Change
<b>ADMINISTRATIVE SUPPORT</b>								
Personnel Services	\$3,098	\$2,771	\$3,826	\$2,959	\$2,950	\$2,950		
Expenses	\$180,637	\$169,073	\$179,215	\$194,326	\$195,825	\$195,825		
TOTAL BUDGET	\$183,736	\$171,844	\$183,041	\$197,285	\$198,775	\$198,775		

**Town of Cheimsford**  
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	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 Level Service	\$ Change	% Change
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**FINANCE COMMITTEE 011310**

<i>Personnel Services</i>								
51120 Part Time	\$2,698	\$2,521	\$3,476	\$2,559	\$2,700	\$2,700		
51000 Total	\$2,698	\$2,521	\$3,476	\$2,559	\$2,700	\$2,700		
<i>Expenses</i>								
54200 Office Supplies					\$75	\$75		
54860 Newspaper Advertisements					\$700	\$700		
57310 Dues & Subscriptions	\$366	\$373	\$333	\$378	\$700	\$700		
57800 Other Charges/Expenses								
54000 Total	\$366	\$373	\$333	\$378	\$775	\$775		
<b>TOTAL BUDGET</b>	<b>\$3,064</b>	<b>\$2,894</b>	<b>\$3,809</b>	<b>\$2,937</b>	<b>\$3,475</b>	<b>\$3,475</b>		

	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 Level Service	\$ Change	% Change
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**MODERATOR 011140**

<i>Personnel Services</i>								
51120 Part Time								
57800 Other Charges/Expenses	\$86	\$50		\$86	\$50	\$50		
<b>TOTAL BUDGET</b>	<b>\$86</b>	<b>\$50</b>		<b>\$86</b>	<b>\$50</b>	<b>\$50</b>		

**Town of Chelemsford**  
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	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 Level Service	\$ Change	% Change
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**LAW DEPARTMENT 011510**

<i>Personnel Services</i>								
51000 Total								
<i>Expenses</i>								
53040 Legal Services	\$180,185	\$168,552	\$178,882	\$193,862	\$195,000	\$195,000		
57800 Other Charges/Expenses		\$98						
54000 Total	\$180,185	\$168,650	\$178,882	\$193,862	\$195,000	\$195,000		
<b>TOTAL BUDGET</b>	<b>\$180,185</b>	<b>\$168,650</b>	<b>\$178,882</b>	<b>\$193,862</b>	<b>\$195,000</b>	<b>\$195,000</b>		

**CONSTABLE 011500**

<i>Personnel Services</i>								
51120 Part Time	\$400	\$250	\$350	\$400	\$250	\$250		
<b>TOTAL BUDGET</b>	<b>\$400</b>	<b>\$250</b>	<b>\$350</b>	<b>\$400</b>	<b>\$250</b>	<b>\$250</b>		

**Town of Chelmsford**  
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	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	Level Service	% Change
							\$ Change

**PLANNING & DEVELOPMENT**

<i>Personnel Services</i>	\$181,215	\$191,683	\$198,909	\$207,960	\$198,021	\$207,150	9,129	4.61%
<i>Expenses</i>	\$55,513	\$44,345	\$24,963	\$29,706	\$38,737	\$38,985	248	0.64%
<b>TOTAL BUDGET</b>	<b>\$236,728</b>	<b>\$236,028</b>	<b>\$223,872</b>	<b>\$237,667</b>	<b>\$236,758</b>	<b>\$246,135</b>	<b>9,377</b>	<b>3.96%</b>

**Personnel**

Position	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018
	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
P.T. Clerk (Planning Bd/Comm Dev)						
P.T. Clerk (Board of Appeals)						
Community Dev. Coordinator	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 Chelmsford  
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	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 Level Service	\$ Change	% Change
<b>COMMUNITY DEVELOPMENT 011745</b>								
<i>Personnel Services</i>								
51110 Full Time	\$81,508	\$85,067	\$87,947	\$95,543	\$100,130	\$94,197	-5,933	-5.93%
51120 Part Time						\$2,585	2,585	
51430 Longevity Extra Day								
51510 Vacation Leave								
51515 PTO - Paid Time Off								
51520 Holidays	\$3,929	\$4,258	\$4,962	\$3,034		\$9,579	9,579	
51530 Personal Days								
51540 Sick Days								
51590 Wellness Bonus								
51000 Total	\$85,437	\$89,325	\$92,909	\$98,577	\$100,130	\$106,371	6,241	6.23%
<i>Expenses</i>								
53180 Engineering/GIS	\$2,400	\$7,795	\$4,500	\$3,000	\$5,500	\$5,500		
53410 Telephone	\$814	\$847	\$1,289	\$529	\$850	\$850		
53420 Postage	\$100	\$193	\$788	\$228	\$400	\$400		
53990 Contracted Services	\$35,059	\$16,521	\$3,569	\$8,679	\$10,000	\$10,000		
54200 Office Supplies	\$25	\$939	\$997	\$3,030	\$3,300	\$3,300		
57100 Mileage Reimbursement	\$376	\$155	\$166		\$1,000	\$1,000		
57200 Out of State Travel								
57310 Dues & Subscriptions	\$169	\$231		\$213				
54000 Total	\$38,944	\$26,681	\$11,310	\$15,678	\$21,050	\$21,050		
<b>TOTAL BUDGET</b>	<b>\$124,381</b>	<b>\$116,006</b>	<b>\$104,218</b>	<b>\$114,255</b>	<b>\$121,180</b>	<b>\$127,421</b>	<b>6,241</b>	<b>5.15%</b>

Town of Chelmsford  
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	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 Level Service	\$ Change	% Change
Expenses								
56040 NIMCOG Assessment	\$8,991	\$9,218	\$9,448	\$9,685	\$9,927	\$10,175	248	2.50%
<b>TOTAL BUDGET</b>	<b>\$8,991</b>	<b>\$9,218</b>	<b>\$9,448</b>	<b>\$9,685</b>	<b>\$9,927</b>	<b>\$10,175</b>	<b>248</b>	<b>2.50%</b>

**NIMCOG ASSESSMENT 011740**

	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 Level Service	\$ Change	% Change
Expenses								
51000 Total	\$1,497	\$1,497	\$1,497	\$1,497	\$1,500	\$1,500		

**HISTORIC DISTRICT 011780**

Personnel Services

51120 Part Time

51000 Total

Expenses

53420 Postage

54200 Office Supplies

57800 Other Charges/Expenses

54000 Total

**TOTAL BUDGET**

	\$1,497	\$1,497	\$1,497	\$1,497	\$1,500	\$1,500		
	\$1,497	\$1,497	\$1,497	\$1,497	\$1,500	\$1,500		
					\$75	\$75		
					\$20	\$20		
					\$95	\$95		
<b>TOTAL BUDGET</b>	<b>\$1,497</b>	<b>\$1,497</b>	<b>\$1,497</b>	<b>\$1,497</b>	<b>\$1,595</b>	<b>\$1,595</b>		

**Town of Chelmsford**  
**FY2018**  
**Town Manager's**  
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FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 Level Service	\$ Change	% Change
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**COMMISSION ON DISABILITIES 011790**

<i>Personnel Services</i>							
51000 Total							
<i>Expenses</i>							
53410 Telephone		\$147					
54000 Supplies	\$275	\$128	\$175	\$275	\$275	\$275	\$275
57000 Other Charges/Expenses							
54000 Total	\$275	\$275	\$275	\$275	\$275	\$275	\$275
<b>TOTAL BUDGET</b>	<b>\$275</b>						

**CONSERVATION 011710**

<i>Personnel Services</i>							
51110 Full Time	\$44,127	\$46,473	\$45,027	\$47,887	\$50,119	\$48,586	-1,533
51120 Part Time	\$87	\$737	\$605	\$368			
Extra Day							
51430 Longevity							
51510 Vacation Leave							
51515 PTO - Paid Time Off	\$524	\$1,978	\$6,243	\$3,006		\$3,614	3,614
51520 Holidays							
51530 Personal Days							
51540 Sick Days							
51570 Funeral Leave							
51590 Wellness Bonus							
51000 Total	\$44,738	\$49,188	\$51,875	\$51,261	\$50,119	\$52,200	2,081

*Expenses*

53180 Engineering							
53410 Telephone							
53420 Postage	\$447		\$115	\$26	\$450	\$450	\$450
54200 Office Supplies	\$162	\$1,435	\$1,420	\$1,690	\$350	\$350	\$350
54270 Reservation Management	\$199	\$272	\$75	\$75	\$500	\$500	\$500
54860 Newspaper Advertisement	\$78	\$71	\$77	\$38	\$150	\$150	\$150
57110 Mileage Reimbursement	\$698	\$354	\$44	\$144	\$500	\$500	\$500
57200 Out of State Travel							
57310 Dues & Subscription	\$634	\$660	\$678	\$665	\$665	\$665	\$665
57810 Staff Education	\$203	\$90		\$200	\$200	\$200	\$200
58000 Outlay							
54000 Total	\$2,421	\$2,881	\$2,334	\$2,829	\$2,815	\$2,815	\$2,815
<b>TOTAL BUDGET</b>	<b>\$47,159</b>	<b>\$52,069</b>	<b>\$54,210</b>	<b>\$54,089</b>	<b>\$52,934</b>	<b>\$55,015</b>	<b>2,081</b>
							<b>3.93%</b>

Town of Chelmsford  
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FY2013 ACTUAL    FY2014 ACTUAL    FY2015 ACTUAL    FY2016 ACTUAL    FY2017 BUDGET    FY2018 Level Service    \$ Change    % Change

**BOARD OF APPEALS 011760**

	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 Level Service	\$ Change	% Change
<i>Personnel Services</i>								
51120 Part Time		\$844	\$191	\$243	\$1,000	\$1,000		
51510 Vacation Leave								
51520 Holidays								
51530 Personal Days								
51540 Sick Days								
51000 Total		\$844	\$191	\$243	\$1,000	\$1,000		
<i>Expenses</i>								
53410 Telephone		\$79	\$44	\$79	\$250	\$250		
53420 Postage	\$368	\$36	\$15	\$36	\$100	\$100		
54200 Office Supplies	\$36	\$1,733	\$133	\$42	\$800	\$800		
54860 Newspaper Advertisements	\$1,859		\$49					
57310 Dues & Subscriptions					\$100	\$100		
57800 Other Charges/Expenses								
54000 Total	\$2,263	\$1,847	\$241	\$157	\$1,250	\$1,250		
<b>TOTAL BUDGET</b>	<b>\$2,263</b>	<b>\$2,691</b>	<b>\$432</b>	<b>\$399</b>	<b>\$2,250</b>	<b>\$2,250</b>		

**Town of Chelmsford**  
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	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 Level Service	\$ Change	% Change
<b>PLANNING BOARD 011750</b>								
<i>Personnel Services</i>								
51110 Full Time	\$376	\$43,774	\$45,110	\$23,428	\$45,272	\$42,889	-2,383	-5.26%
51120 Part Time	\$43,190			\$20,755				
Extra Day								
51430 Longevity	\$1,500	\$1,625	\$2,250	\$1,125				
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$4,478	\$5,429	\$5,076	\$11,076		\$3,190	3,190	
51520 Holidays								
51530 Personal Days								
51540 Sick Days								
51570 Funeral Leave								
51580 Wellness Bonus								
51000 Total	\$49,543	\$50,828	\$52,437	\$56,384	\$45,272	\$46,079	807	1.78%
<i>Expenses</i>								
53410 Telephone	\$880	\$847	\$698	\$405	\$900	\$900		
53420 Postage	\$473	\$554	\$250	\$250	\$250	\$250		
54200 Office Supplies		\$1,092	\$201	\$230	\$1,125	\$1,125		
54420 Deeds								
54860 Newspaper Advertisements	\$666	\$781	\$311	\$419	\$350	\$350		
57310 Dues & Subscriptions	\$415	\$85			\$500	\$500		
57800 Other Charges/Expenses								
57810 Staff Education	\$185	\$85	\$145	\$30	\$200	\$200		
58000 Outlay								
54000 Total	\$2,619	\$3,443	\$1,355	\$1,083	\$3,325	\$3,325		
<b>TOTAL BUDGET</b>	<b>\$52,163</b>	<b>\$54,272</b>	<b>\$53,791</b>	<b>\$57,467</b>	<b>\$48,597</b>	<b>\$49,404</b>	<b>807</b>	<b>1.66%</b>



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# **C: Public Education**

Town of Chelmsford  
 FY2018  
 Town Manager's  
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 April 14, 2017

	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 Level Service	\$ Change	% Change
<b>SUMMARY</b>								
<b>PUBLIC EDUCATION</b>								
Personnel Services								
Expenses	\$49,869,335	\$51,445,632	\$53,447,068	\$55,718,047	\$57,378,220	\$59,887,511	2,509,291	4.37%
TOTAL BUDGET	\$49,869,335	\$51,445,632	\$53,447,068	\$55,718,047	\$57,378,220	\$59,887,511	2,509,291	4.37%

Town of Chelmsford  
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	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 Level Service	\$ Change	% Change
<b>CHELMSFORD PUBLIC SCHOOLS 013000</b>								
51110 Expenses	\$47,824,702	\$49,258,452	\$50,878,257	\$52,900,000	\$54,550,000	\$57,000,000	2,450,000	4.49%
TOTAL BUDGET	\$47,824,702	\$49,258,452	\$50,878,257	\$52,900,000	\$54,550,000	\$57,000,000	2,450,000	4.49%

<b>NASHOBA TECHNICAL HIGH SCHOOL 013100</b>								
56030 Assessment	\$2,044,633	\$2,187,180	\$2,568,811	\$2,818,047	\$2,828,220	\$2,887,511	59,291	2.10%
TOTAL BUDGET	\$2,044,633	\$2,187,180	\$2,568,811	\$2,818,047	\$2,828,220	\$2,887,511	59,291	2.10%



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# **D: Public Safety**

Town of Chelmsford  
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	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 Level Service	\$ Change	% Change
<b>SUMMARY</b>								
<b>PUBLIC SAFETY</b>								
Personnel Services	\$9,765,505	\$10,125,873	\$10,450,157	\$10,882,017	\$10,960,186	\$11,357,958	387,772	3.63%
Expenses	\$1,091,398	\$1,128,258	\$1,122,080	\$1,104,889	\$1,125,440	\$1,128,730	3,290	0.29%
TOTAL BUDGET	\$10,856,903	\$11,254,130	\$11,572,237	\$11,986,906	\$12,085,626	\$12,486,688	401,062	3.32%

Town of Chelmsford  
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	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 Level Service	\$ Change	% Change
Personnel Services	\$5,101,679	\$5,181,189	\$5,187,436	\$5,683,014	\$5,563,693	\$5,716,708	153,015	2.75%
Expenses	\$728,254	\$747,268	\$763,325	\$741,071	\$751,050	\$746,050	-5,000	-0.67%
<b>TOTAL BUDGET</b>	<b>\$5,829,932</b>	<b>\$5,928,457</b>	<b>\$5,950,762</b>	<b>\$6,424,085</b>	<b>\$6,314,743</b>	<b>\$6,462,758</b>	<b>148,015</b>	<b>2.34%</b>

**POLICE DEPARTMENT SUMMARY**

Position	FY2013		FY2014		FY2015		FY2016		FY2017		FY2018	
	FTE		FTE		FTE		FTE		FTE		FTE	
Police Chief	1		1		1		1		1		1	
Deputy Chief	1		1		1		1		1		1	
Lieutenant	5		5		5		5		7		7	
Captains												
Sergeant	10		10		10		10		7		7	
Patrol Officers	37		37		37		37		37		37	
Mechanic	1		1		1		1		1		1	
Department Assistant	1		1		1		1		2		2	
Principal Clerk	2		2		2		2		1		1	
Senior Clerk												
Dispatcher	9		9		9		9		9		9	
Part Time Dispatcher												
Full Time Custodian	1		1		1		1		1		1	
Part Time Custodian												
Dog Officer	1		1		1		1		1		1	
	69.00		69.00		69.00		69.00		68.00		68.00	

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**POLICE DEPARTMENT 012100**

	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 Level Service	\$ Change	% Change
<i>Personnel Services</i>								
51020 Clerical	\$121,937	\$124,444	\$133,054	\$135,473	\$136,973	\$127,422	-9,551	-6.97%
51110 Full Time	\$2,746,976	\$2,774,721	\$2,695,749	\$3,035,383	\$3,029,791	\$3,159,535	129,744	4.28%
51120 Part Time			\$48,308	\$579				
51220 Mechanic	\$46,708	\$47,640	\$48,308	\$49,530	\$48,992	\$49,780	788	1.61%
51240 Maitron								
51260 Dispatch	\$285,840	\$368,960	\$288,603	\$325,920	\$400,642	\$399,057	-1,585	-0.40%
51270 Custodial	\$39,815	\$42,193	\$43,609	\$46,430	\$47,343	\$49,307	1,964	4.15%
51290 Shoot Days								
51310 Overtime Regular	\$552,794	\$482,711	\$562,426	\$635,855	\$400,000	\$400,000		
51320 Overtime FLSA Extra Day	\$5,172	\$2,065	\$1,981	\$5,132	\$7,000	\$7,500	500	7.14%
51400 Staff Education	\$480	\$620	\$60					
51410 Education Incentive	\$24,902	\$34,032	\$40,081	\$44,432	\$43,959	\$51,748	7,789	17.72%
51415 Quinn Bill	\$470,369	\$462,555	\$442,941	\$482,119	\$474,173	\$476,560	2,387	0.50%
51420 Holiday 11 Day	\$119,080	\$119,382	\$125,362	\$128,130	\$167,483	\$171,303	3,820	2.28%
51430 Longevity	\$80,422	\$104,386	\$122,393	\$189,677	\$148,228	\$155,996	7,768	5.24%
51510 Vacation	\$225,212	\$231,628	\$247,868	\$235,983	\$240,632	\$242,323	1,691	0.70%
51515 PTO - Paid Time Off	\$125,014	\$109,718	\$130,516	\$157,290	\$160,707	\$163,027	2,320	1.44%
51520 Holidays								
51530 Personal Days	\$27,104	\$32,303	\$27,321	\$30,759	\$32,462	\$33,367	905	2.79%
51540 Sick Leave	\$134,675	\$127,137	\$104,548	\$89,276	\$70,334	\$72,296	1,962	2.79%
51550 Court Leave	\$29,625	\$39,246	\$43,285	\$30,194	\$50,000	\$50,000		
51560 Military Leave								
51570 Funeral Leave	\$6,221	\$4,120	\$4,604	\$5,601	\$5,000	\$5,000		
51580 Injured Leave			\$52,500	\$7,995	\$15,000	\$15,000		
51590 Wellness Bonus	\$8,136	\$6,167	\$10,059	\$10,270	\$12,000	\$12,000		
51595 Physical Training Incentive Contract Settlement	\$6,000	\$8,500	\$8,500	\$10,000	\$18,000	\$18,000		
51610 Jury Duty								
51000 Total	\$5,056,482	\$5,131,926	\$5,133,769	\$5,626,027	\$5,508,719	\$5,659,221	150,502	2.73%

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**POLICE DEPARTMENT (cont'd)**

Expenses	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 Level Service	\$ Change	% Change
52110 Electricity	\$79,689	\$68,864	\$44,887	\$43,269	\$65,000	\$65,000		
52130 Gas Heat	\$25,156	\$22,275	\$17,776	\$5,074	\$25,000	\$25,000		
52400 Rent Space			\$12	\$8				
52410 Building Maintenance	\$16,846	\$15,388	\$25,547	\$60,542	\$33,000	\$18,000		
52460 Equipment Repair	\$6,866	\$4,968	\$3,781	\$1,346	\$8,500	\$8,500		
52470 Computer Maintenance	\$9,667	\$17,881	\$6,192	\$19,699	\$8,500	\$8,500		
52490 Vehicle Maintenance	\$52,183	\$45,381	\$55,225	\$53,175	\$52,000	\$52,000		-45.45%
53170 Consultant			\$98					
53290 Medical Injury	\$5,561	\$2,355	\$3,202		\$5,000	\$5,000		
53300 Pre-Medical		\$1,151	\$2,251	\$5,991				
53410 Telephone	\$50,756	\$47,616	\$53,886	\$39,907	\$55,000	\$55,000		
53420 Postage	\$5,552	\$3,906	\$3,563	\$3,314	\$5,000	\$5,000		
53990 Contracted Services	\$19,665	\$22,220	\$22,489	\$19,845	\$23,000	\$33,000		
54180 Gasoline	\$123,177	\$138,132	\$110,599	\$67,358	\$115,200	\$115,200		43.48%
54200 Office Supplies	\$11,133	\$10,984	\$16,404	\$13,472	\$15,000	\$15,000		
54400 Prisoner Meals	\$5	\$72		\$878	\$400	\$400		
55810 Auxiliary Expense	\$330	\$803	\$1,059	\$178	\$1,500	\$1,500		
55950 Recruit Equipment	\$1,203	\$1,237	\$9,758	\$8,513	\$6,500	\$6,500		
55960 Uniform Allowance	\$66,495	\$65,987	\$66,370	\$62,884	\$62,400	\$62,400		
57100 In State Travel	\$177	\$511	\$976	\$361				
57200 Out of State Travel	\$1,815	\$2,854						
57310 Dues & Subscriptions	\$14,587	\$15,613	\$24,988	\$19,800	\$19,000	\$19,000		
57320 Police Health Club Membership	\$1,125	\$1,608	\$1,620	\$1,392	\$1,500	\$1,500		
57810 Staff Education	\$23,207	\$33,811	\$21,312	\$24,074	\$23,000	\$23,000		
58000 Outlay	\$34,471	\$37,234	\$35,066	\$26,363	\$36,000	\$36,000		
58510 Equipment	\$31,578	\$37,510	\$91,395	\$67,746	\$37,500	\$37,500		
58710 Replacement Equipment/ Vehicles	\$139,743	\$141,614	\$138,391	\$179,282	\$145,000	\$145,000		
54000 Total	\$721,028	\$739,884	\$756,899	\$724,471	\$743,000	\$738,000	-5,000	-0.67%
<b>TOTAL BUDGET</b>	<b>\$5,777,510</b>	<b>\$5,871,810</b>	<b>\$5,890,668</b>	<b>\$6,350,498</b>	<b>\$6,251,719</b>	<b>\$6,397,221</b>	<b>145,502</b>	<b>2.33%</b>

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**ANIMAL CONTROL 012920**

	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 Level Service	\$ Change	% Change
<i>Personnel Services</i>								
51110 Full Time	\$41,723	\$43,771	\$45,226	\$47,927	\$48,982	\$49,780	788	1.61%
51120 Part Time								
51310 Overtime Regular	\$196	\$2,029	\$4,286	\$4,516	\$1,000	\$1,000		
51430 Longevity Extra Day				\$648		\$1,645	1,645	
51510 Vacation Leave								
51515 PTO - Paid Time Off								
51520 Holidays	\$3,277	\$3,462	\$4,156	\$3,897	\$4,982	\$5,062	80	1.61%
51530 Personal Days								
51540 Sick Days								
51570 Funeral Leave								
51590 Wellness bonus								
51000 Total	\$45,197	\$49,263	\$53,667	\$56,988	\$54,974	\$57,487	2,513	4.57%
<i>Expenses</i>								
52110 Electricity	\$2,872	\$1,450	\$304	\$1,775	\$2,000	\$2,000		
52130 Gas Heat	\$1,554	\$1,743	\$2,215	\$1,226	\$1,800	\$1,800		
52410 Building Maintenance	\$396	\$588	\$677	\$10,667	\$1,000	\$1,000		
52490 Vehicle Maintenance								
53410 Telephone	\$786	\$946	\$651	\$664	\$1,000	\$1,000		
53420 Postage								
53830 Care of Animals	\$229	\$1,021	\$1,385	\$999	\$1,000	\$1,000		
53990 Contracted Services								
54190 Gasoline	\$1,358	\$1,208	\$841	\$1,113	\$1,250	\$1,250		
54200 Office Supplies	\$30	\$448	\$354	\$156				
57810 Staff Education								
54000 Total	\$7,225	\$7,394	\$6,427	\$16,599	\$8,050	\$8,050	2,513	3.99%
<b>TOTAL BUDGET</b>	<b>\$52,422</b>	<b>\$56,647</b>	<b>\$60,094</b>	<b>\$73,587</b>	<b>\$63,024</b>	<b>\$65,537</b>		

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**FIRE DEPARTMENT SUMMARY**

	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 Level Service	\$ Change	% Change
Personnel Services	\$4,421,657	\$4,689,991	\$5,000,629	\$4,940,022	\$5,117,559	\$5,369,908	252,349	4.93%
Expenses	\$341,181	\$351,484	\$330,282	\$337,687	\$344,810	\$353,100	8,290	2.40%
<b>TOTAL BUDGET</b>	<b>\$4,762,838</b>	<b>\$5,041,475</b>	<b>\$5,330,910</b>	<b>\$5,277,708</b>	<b>\$5,462,369</b>	<b>\$5,723,008</b>	<b>260,639</b>	<b>4.77%</b>

**Personnel**

Position	FY2013 FTE	FY2014 FTE	FY2015 FTE	FY2016 FTE	FY2017 FTE	FY2018 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	1	1	1	2	2
Training Captain	1	1	1	1	1	1
Captains Unit	4	4	4	4	4	4
Firefighters	51	51	51	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>62.5</b>	<b>62.5</b>	<b>62.5</b>	<b>63.5</b>	<b>63.5</b>	<b>63.5</b>

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	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 Level Service	\$ Change	% Change
<b>FIRE DEPARTMENT 012200</b>								
<i>Personnel Services</i>								
51020 Clerical	\$53,607	\$60,484	\$59,707	\$63,362	\$68,029	\$69,000	971	1.43%
51120 Full Time	\$2,752,180	\$2,945,232	\$3,070,060	\$3,021,585	\$3,330,248	\$3,454,248	124,000	3.72%
51220 Mechanic	\$54,635	\$55,189	\$60,734	\$57,342	\$65,457	\$65,508	51	0.08%
51310 Overtime Regular	\$354,446	\$342,261	\$409,806	\$451,001	\$355,390	\$416,780	61,390	17.27%
51330 OT Labor Fires	\$44,777	\$34,997	\$56,468	\$31,012	\$45,000	\$45,000		
51400 Staff Education	\$56,636	\$61,458	\$54,539	\$57,132	\$52,000	\$52,000		
51410 Education Incentive	\$317,393	\$345,154	\$374,080	\$370,524	\$392,000	\$433,321	41,321	10.54%
51420 Holiday 11 Day	\$161,996	\$176,456	\$189,350	\$183,403	\$188,786	\$199,450	10,664	5.65%
51430 Longevity	\$99,918	\$122,763	\$137,421	\$128,214	\$138,256	\$140,000	1,744	1.26%
51510 Vacation Leave	\$238,113	\$241,975	\$247,347	\$248,515	\$260,000	\$264,592	4,582	1.77%
51515 PTO - Paid Time Off	\$33,064	\$40,184	\$39,343	\$31,616	\$40,000	\$40,000		
51530 Personal Days	\$42,902	\$46,944	\$47,989	\$45,751	\$55,414	\$57,415	2,001	3.61%
51540 Sick Days	\$205,329	\$214,287	\$251,551	\$249,758	\$120,065	\$129,930	9,865	8.22%
51570 Funeral Leave								
51580 Injured Leave	\$6,662	\$2,609	\$2,234	\$807	\$5,250	\$1,000	-4,250	-80.95%
51590 Wellness Bonus								
51610 Jury Duty								
51620 Union Duties								
51000 Total	\$4,421,657	\$4,689,991	\$5,000,629	\$4,940,022	\$5,117,559	\$5,369,908	252,349	4.93%

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FY2013 ACTUAL    FY2014 ACTUAL    FY2015 ACTUAL    FY2016 ACTUAL    FY2017 BUDGET    FY2018 Level Service    \$ Change    % Change

**FIRE DEPARTMENT (cont'd)**

	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 Level Service	\$ Change	% Change
<i>Expenses</i>								
52110 Electricity	\$18,635	\$21,056	\$27,541	\$23,308	\$26,000	\$26,000		
52120 Oil Heat	\$26,438	\$25,283	\$24,286	\$15,788	\$28,000	\$28,000		
52130 Gas Heat	\$960	\$1,125	\$1,000	\$1,000	\$1,000	\$1,000		
52310 Water Bills	\$6,392	\$6,972	\$23,535	\$17,318	\$8,000	\$10,000	2,000	25.00%
52410 Building Maintenance	\$34,328	\$43,920	\$32,287	\$56,471	\$45,000	\$55,000	10,000	22.22%
52420 Fire Equipment Repairs	\$60,484	\$58,516	\$47,779	\$85,133	\$50,000	\$50,000		
52490 Vehicle Maintenance	\$4,412	\$9,389	\$4,123	\$7,906	\$10,000	\$10,000		
53290 Medical Injury	\$20,625	\$19,286	\$22,561	\$11,335	\$20,000	\$20,000		
53410 Telephone	\$24,633	\$28,096	\$18,775	\$15,039	\$19,720	\$19,000	-720	-3.65%
54100 Diesel Fuel	\$25,973	\$20,217	\$13,109	\$8,823	\$20,800	\$20,000	-800	-3.85%
54190 Gasoline	\$8,600	\$6,541	\$9,358	\$12,627	\$7,000	\$8,000	1,000	14.29%
54250 Office Supplies	\$9,301	\$4,774	\$3,791	\$4,372	\$9,500	\$9,500		
54260 Communications	\$72,533	\$59,890	\$66,204	\$57,608	\$58,000	\$59,000	1,000	1.72%
55960 Uniform Allowance	\$622	\$1,046	\$480	\$184	\$850	\$1,000	150	17.65%
57100 In State Travel	\$1,517	\$2,137	\$1,182	\$257	\$2,000	\$2,000		
57200 Out of State Travel	\$4,880	\$3,946	\$3,811	\$10,742	\$5,000	\$6,000	1,000	20.00%
57310 Dues & Subscriptions	\$3,341	\$1,710	\$3,396	\$5,340	\$5,340	\$4,500	-840	-15.56%
57805 Recruit Reimbursement	\$3,213	\$4,495	\$6,723	\$3,668	\$4,500	\$4,500		
57810 Staff Education	\$12,750	\$31,077	\$22,083	\$926	\$21,000	\$21,000		
58000 Outlay								
54000 Total	\$339,634	\$349,478	\$328,897	\$335,899	\$341,710	\$350,000	8,290	2.43%
<b>TOTAL BUDGET</b>	<b>\$4,761,291</b>	<b>\$5,039,469</b>	<b>\$5,329,526</b>	<b>\$5,275,921</b>	<b>\$5,459,269</b>	<b>\$5,719,908</b>	<b>260,639</b>	<b>4.77%</b>

**EMERGENCY MANAGEMENT 012910**

	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 Level Service	\$ Change	% Change
<i>Expenses</i>								
52460 Equipment Repair	\$962	\$900	\$900	\$1,128	\$1,000	\$1,000		
53410 Telephone		\$21		\$33	\$100	\$100		
54200 Office Supplies	\$585	\$1,086	\$207	\$626	\$1,000	\$1,000		
57800 Other Charges/Expenses			\$277		\$1,000	\$1,000		
58000 Outlay								
54000 Total	\$1,547	\$2,006	\$1,384	\$1,787	\$3,100	\$3,100		
<b>TOTAL BUDGET</b>	<b>\$1,547</b>	<b>\$2,006</b>	<b>\$1,384</b>	<b>\$1,787</b>	<b>\$3,100</b>	<b>\$3,100</b>		

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	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 Level Service	\$ Change	% Change
<i>Personnel Services</i>	\$242,170	\$254,693	\$262,092	\$268,981	\$278,934	\$271,342	-7,592	-2.72%
<i>Expenses</i>	\$21,963	\$29,506	\$28,473	\$26,132	\$29,580	\$29,580		
<b>TOTAL BUDGET</b>	<b>\$264,133</b>	<b>\$284,199</b>	<b>\$290,565</b>	<b>\$295,113</b>	<b>\$308,514</b>	<b>\$300,922</b>	<b>-7,592</b>	<b>-2.46%</b>

**INSPECTIONS AND ENFORCEMENT**

Position	FY2013		FY2014		FY2015		FY2016		FY2017		FY2018	
	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		0.66		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		1		1		1		1		1	
Principal Clerk												
Sealer of Wgts & Meas.												
Animal Inspector												
	3.98		3.98		3.98		3.98		3.98		3.98	

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	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 Level Service	\$ Change	% Change
<b>INSPECTIONS AND CODE ENFORCEMENT 012500</b>								
<i>Personnel Services</i>								
51100 Full Time	\$117,929	\$121,652	\$128,982	\$127,065	\$149,837	\$142,997	-6,840	-4.56%
51120 Part Time	\$100,655	\$102,570	\$105,999	\$109,183	\$120,840	\$124,801	3,961	3.28%
51310 Overtime				\$300				
51430 Longevity	\$6,108	\$6,484	\$7,063	\$5,848	\$7,257	\$2,544	-4,713	-64.94%
Extra Day								
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$17,477	\$23,987	\$20,048	\$26,585				
51520 Holidays								
51530 Personal Days								
51540 Sick Days								
51570 Funeral Leave								
51590 Wellness Bonus								
51000 Total	\$242,170	\$254,693	\$262,092	\$268,981	\$277,934	\$270,342	-7,592	-2.73%
<i>Expenses</i>								
52490 Vehicle Maintenance	\$1,439	\$1,388	\$1,682	\$1,499	\$1,650	\$1,650		
53410 Telephone	\$460	\$485	\$490	\$480	\$450	\$450		
53990 Contracted Services					\$1,000	\$1,000		
54190 Gasoline					\$300	\$300		
54200 Office Supplies	\$4,001	\$4,899	\$2,307	\$3,044	\$2,000	\$2,000		
57100 In State Travel	\$178		\$76					
57120 Expense Allowance	\$13,505	\$17,192	\$16,980	\$15,940	\$16,800	\$16,800		
57200 Out of State Travel			\$162	\$141				
57310 Dues & Subscriptions	\$470	\$491	\$467	\$423	\$750	\$750		
58100 Staff Education	\$1,450	\$4,399	\$5,604	\$4,137	\$6,250	\$6,250		
58000 Outlay								
54000 Total	\$21,503	\$28,854	\$27,768	\$25,662	\$29,200	\$29,200		
TOTAL BUDGET	\$263,673	\$283,547	\$289,860	\$294,643	\$307,134	\$299,542	-7,592	-2.47%

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	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 Level Service	\$ 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	\$460	\$652	\$705	\$470	\$380	\$380		
TOTAL BUDGET	\$460	\$652	\$705	\$470	\$1,380	\$1,380		

# **E: Public Works**

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	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 Level Service	\$ Change	% Change
<b>SUMMARY</b>								
<b>PUBLIC WORKS FUNCTIONS*</b>								
Personnel Services	\$1,834,830	\$1,905,863	\$1,988,477	\$2,050,052	\$2,086,734	\$2,161,370	64,636	3.08%
Expenses	\$3,158,768	\$3,392,157	\$3,464,718	\$3,451,149	\$3,479,404	\$3,652,824	173,420	4.98%
Snow and Ice	\$1,139,776	\$1,302,987	\$1,596,198	\$859,183	\$1,143,500	\$1,385,500	242,000	21.16%
TOTAL BUDGET	\$6,133,374	\$6,601,008	\$7,049,392	\$6,360,383	\$6,719,638	\$7,199,694	480,056	7.14%

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

**Town of Chelmsford**  
**FY2018**  
**Town Manager's**  
**Final Recommendation**  
**April 14, 2017**

**DEPT OF PUBLIC WORKS**

	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 Level Service	\$ Change	% Change
<i>Personnel Services</i>	\$1,588,011	\$1,643,573	\$1,721,892	\$1,793,461	\$1,810,743	\$1,874,343	63,600	3.51%
<i>Expenses</i>	\$3,116,010	\$3,346,768	\$3,413,989	\$3,411,497	\$3,426,054	\$3,599,324	173,270	5.06%
<i>Snow and Ice</i>	\$1,139,776	\$1,302,987	\$1,596,198	\$859,183	\$1,143,500	\$1,385,500	242,000	21.16%
<b>TOTAL BUDGET</b>	<b>\$5,843,796</b>	<b>\$6,293,348</b>	<b>\$6,732,078</b>	<b>\$6,064,140</b>	<b>\$6,380,297</b>	<b>\$6,859,167</b>	<b>478,870</b>	<b>7.51%</b>

**Personnel**

Position	FY2013 FTE	FY2014 FTE	FY2015 FTE	FY2016 FTE	FY2017 FTE	FY2018 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	1	0.5	0.5	0.5	0.5	0.5
Project Engineer	1	1	1	1	1	1
Business Manager	1	1	1	1	1	1
<u>Highway Division</u>						
Hgwy Superintendent	1	1	1	1	1	1
Asst. Superintendent	2	1	1	1	1	1
Working Foreman	2	2	2	2	2	2
Mechanics	5	6	5	5	5	5
Equip. Operators	10	10	10	10	10	10
Tr. Driver/Laborer						
Laborers						
Departmental Assistant	1	1	1	1	1	1
<u>Sewer Division</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	1	1	1
Sewer Mechanic	1	1	1	1	1	1
Plumbing Safety Inspector	0.2					
Departmental Assistant	3	2	1	1	1	1
Principal Clerk		0.5	0.5	0.5	0.5	0.5
Senior Civil Engineer						
<u>Parts Division</u>						
Groundskeeper	1	1	1	1	1	1
P. T. Laborer						
<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
	40.20	40.00	40.00	40.00	40.00	40.00



**Town of Chelmsford**  
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	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 Level Service	\$ Change	% Change
<b>STREETLIGHTING 014240</b>								
<i>Expenses</i>								
52110 Electricity	\$198,032	\$199,931	\$102,000	\$100,665	\$90,000	\$80,000	-10,000	-11.11%
<b>TOTAL BUDGET</b>	\$198,032	\$199,931	\$102,000	\$100,665	\$90,000	\$80,000	-10,000	-11.11%

	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 Level Service	\$ Change	% Change
<b>WASTE COLLECTION 014330</b>								
<i>Personnel Services</i>								
51120 Part Time	\$19,258	\$17,477	\$16,096	\$18,832	\$22,487	\$23,421	934	4.15%
51310 Overtime Reg. Extra Day	\$1,120	\$1,295	\$2,119	\$1,253	\$604	\$3,386	2,782	460.60%
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$2,726	\$2,337	\$2,665	\$2,529				
51520 Holidays								
51530 Personal Days								
51540 Sick Days								
51590 Wellness Bonus								
<b>51000 Total</b>	\$23,103	\$21,110	\$20,881	\$22,614	\$23,091	\$26,807	3,716	16.09%

	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 Level Service	\$ Change	% Change
<i>Expenses</i>								
53410 Telephone	\$880	\$847	\$881	\$200	\$200		-200	-100.00%
53810 Waste Disposal	\$844,367	\$764,676	\$828,763	\$667,637	\$882,020	\$912,195	30,175	3.42%
53820 Waste Contract	\$1,208,301	\$1,474,720	\$1,496,295	\$1,484,101	\$1,488,874	\$1,650,809	161,935	10.88%
53990 Contracted Services		\$192						
54200 Office Supplies	\$2,860	\$5,569	\$5,363	\$6,893	\$5,400	\$5,400		
54220 Waste Bins/Containers	\$8,488	\$132	\$7,429	\$7,247	\$7,500	\$7,500		
54230 Waste Compost Expense		\$200	\$158					
54860 Newspaper Advertisements								
57800 Other Charges/Expenses								
<b>54000 Total</b>	\$2,064,895	\$2,246,335	\$2,338,889	\$2,366,078	\$2,383,994	\$2,575,904	191,910	8.05%
<b>TOTAL BUDGET</b>	\$2,087,999	\$2,267,445	\$2,359,770	\$2,388,692	\$2,407,085	\$2,602,711	195,626	8.13%

**Town of Chelmsford**  
**FY2018**  
**Town Manager's**  
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**HIGHWAY DIVISION 014220**

*Personnel Services*

	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 Level Service	\$ Change	% Change
51090 Administration	\$215,190	\$195,965	\$168,908	\$182,209	\$117,115	\$1,214,720	40,605	3.46%
51110 Full Time	\$687,137	\$811,082	\$849,381	\$874,569				
51120 Part Time					\$6,382	\$6,500	118	1.85%
51250 Special Labor	\$11,457	\$37,747	\$48,016	\$49,370	\$35,000	\$40,000	5,000	14.29%
51310 Overtime Regular	\$34,280		\$7,000	\$9,000	\$9,000		-9,000	-100.00%
51360 Signing Bonus			\$41,417	\$44,500	\$43,177	\$43,377	200	0.46%
51430 Longevity	\$36,634	\$40,871						
51510 Vacation Leave	\$39,256	\$35,140						
51515 PTO - Paid Time Off	\$36,504	\$52,879	\$109,379	\$114,118				
51520 Holidays	\$54,795	\$2,902						
51530 Personal Days	\$9,617	\$3,726						
51540 Sick Days	\$30,516	\$8,941						
51570 Funeral Leave								
51575 Injured Pay								
51590 Wellness Bonus	\$5,447	\$9,538	\$42					
51000 Total	\$1,160,833	\$1,198,791	\$1,224,142	\$1,273,766	\$1,267,674	\$1,304,597	36,923	2.91%

**HIGHWAY (cont'd)**

*Expenses*

	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 Level Service	\$ Change	% Change
52110 Electricity	\$16,930	\$30,470	\$33,060	\$31,569	\$35,000	\$35,000		
52130 Gas Heat	\$29,428	\$64,667	\$57,184	\$37,583	\$65,000	\$50,000	-15,000	-23.08%
52310 Water Bills	\$1,804	\$881	\$1,886	\$1,725	\$1,500	\$1,600	100	6.67%
52410 Building Maintenance	\$13,975	\$20,770	\$30,201	\$68,556	\$10,000	\$10,000		
52480 Radio Repairs			\$2,613	\$2,911	\$2,600	\$2,600		
52490 Vehicle Maintenance	\$146,904	\$135,956	\$122,712	\$134,882	\$145,000	\$145,000		
53165 Traffic Duty	\$10,499	\$12,698	\$4,507	\$3,150	\$6,000	\$6,000		
53410 Telephone	\$4,681	\$6,723	\$5,673	\$6,028	\$5,700	\$5,700		
53420 Postage	\$36	\$66		\$61	\$200	\$200		
53990 Contract Services	\$111,906	\$4,349		\$1,448	\$90,000	\$90,000		
54100 Diesel Fuel	\$24,843	\$16,565	\$17,635	\$10,055	\$19,500	\$10,000	-9,500	-48.72%
54190 Gasoline	\$1,108	\$775	\$2,577	\$4,512	\$2,500	\$2,500		
54200 Office Supplies	\$137,848	\$88,961	\$194,326	\$130,199	\$135,000	\$135,000		
54210 Road Materials	\$69,499	\$127,773	\$96,333	\$127,341	\$85,000	\$110,000	25,000	29.41%
54250 Departmental Supplies	\$24,813	\$9,500	\$18,866	\$21,732	\$20,000	\$20,000		
54280 Street Signs			\$5,082	\$19,129	\$20,000	\$20,000		
Traffic Lights			\$7,049	\$7,340	\$10,000	\$10,000		
54290 Machinery Hire	\$1,346	\$1,039	\$1,418	\$400	\$1,500	\$1,000	-500	-33.33%
54860 Newspaper Advertisements	\$10,413	\$10,322	\$11,144	\$9,824	\$10,000	\$10,500	500	5.00%
55960 Uniform Allowance	\$62							
57110 Mileage Reimbursement								
57200 Out of State Travel								
57810 Staff Education								
58000 Outlay (Bike Trail Maint.)			\$675	\$7,655	\$5,000	\$5,000		
54000 Total	\$606,095	\$634,493	\$704,400	\$679,550	\$679,500	\$680,100	600	0.09%
Sub-Total Highway	\$1,766,928	\$1,833,284	\$1,928,542	\$1,953,316	\$1,947,174	\$1,984,697	37,523	1.93%

Town of Chelmsford  
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	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 Level Service	\$ Change	% Change
<b>SNOW &amp; ICE 014230</b>								
51250 Special Labor	\$135,722	\$32,643	\$84,256					
51310 Salaries Overtime	\$178,616	\$279,602	\$395,150	\$146,896	\$315,000	\$315,000		
52460 Equipment Repair	\$176,322	\$175,118	\$140,629	\$111,771	\$90,000	\$90,000		
53990 Contract Services	\$195,224	\$260,633	\$254,917	\$89,429	\$239,500	\$239,500		
56830 Snow Salt	\$435,313	\$477,555	\$672,567	\$498,276	\$484,000	\$726,000	242,000	50.00%
57800 Other Charges/Expenses	\$18,578	\$73,228	\$48,679	\$12,810	\$15,000	\$15,000		
58510 New Equipment		\$4,208						
54000 Total	\$1,139,776	\$1,302,987	\$1,596,198	\$859,183	\$1,143,500	\$1,385,500	242,000	21.16%
TOTAL BUDGET: Highway/ Snow & Ice	\$2,906,704	\$3,136,271	\$3,524,739	\$2,812,499	\$3,090,674	\$3,370,197	279,523	9.04%

**Town of Chelemsford**  
**FY2018**  
**Town Manager's**  
**Final Recommendation**  
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	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 Level Service	\$ Change	% Change
<b>PARKS DIVISION 014280</b>								
<i>Personnel Services</i>								
51110 Full Time	\$50,202	\$51,505	\$50,975	\$51,083	\$59,577	\$62,049	2,472	4.15%
51120 Part Time				\$1,035				
51310 Overtime Reg	\$3,456	\$3,525	\$3,610	\$536	\$1,787	\$1,861	74	4.14%
51430 Longevity Extra Day								
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$7,401	\$7,480	\$6,285	\$4,569				
51520 Holidays								
51530 Personal Days								
51540 Sick Days								
51570 Funeral Leave								
51590 Wellness Bonus								
51000 Total	\$81,060	\$62,511	\$60,870	\$57,223	\$61,364	\$63,910	2,546	4.15%
<i>Expenses</i>								
52110 Electricity	\$3,155	\$3,394	\$3,657	\$3,815	\$3,500	\$4,800	1,300	37.14%
52130 Gas Heat	\$1,446	\$1,273						
52410 Building Maintenance	\$1,833	\$2,520	\$1,222	\$1,328	\$1,800	\$1,800		
52460 Equipment Repair	\$1,039	\$2,368	\$638	\$1,107	\$2,000	\$2,000		
52490 Vehicle Maintenance	\$1,928	\$1,380	\$903	\$2,037	\$2,500	\$2,500		
53410 Telephone			\$879					
54100 Diesel Fuel	\$4,881	\$5,450	\$2,364	\$1,213	\$3,360	\$3,360		
54190 Gasoline	\$3,625	\$3,485	\$4,837	\$7,182	\$4,800	\$4,800		
54610 Grounds Maintenance		\$13,990						
58000 Outlay								
54000 Total	\$17,907	\$33,861	\$14,700	\$16,682	\$17,960	\$19,260	1,300	7.24%
TOTAL BUDGET	\$78,966	\$96,372	\$75,570	\$73,905	\$79,324	\$83,170	3,846	4.85%

Town of Chelmsford

FY2018

Town Manager's

Final Recommendation

Apr FY2017

FY2013 ACTUAL

FY2014 ACTUAL

FY2016 ACTUAL

FY2017 BUDGET

FY2018 Level Service

\$ Change

% Change

**PUBLIC BUILDINGS 014700**

*Personnel Services*

51110 Full Time	\$15,482	\$17,165	\$17,494	\$20,003	\$24,414	\$25,525		
51120 Part Time	\$338	\$359	\$1,423	\$1,161			1,111	4.55%
51310 Overtime								
51430 Longevity								
Shift Differential								
51510 Vacation Leave								
51515 PTO - Paid Time Off				\$1,046				
51520 Holidays				\$933				
51530 Personal Days								
51540 Sick Days								
51570 Funeral Leave								
51590 Wellness Bonus								
51000 Total	\$15,820	\$17,524	\$18,917	\$23,144	\$24,414	\$25,525	1,111	4.55%

*Expenses*

52110 Electricity	\$39,574	\$37,764	\$32,842	\$37,679	\$35,000	\$25,000		
52130 Gas Heat	\$20,293	\$15,385	\$19,764	\$20,488	\$25,000	\$25,000	-10,000	-28.57%
52140 Heating Maintenance								
52310 Water Bills								
52410 Building Maintenance	\$31,211	\$37,307	\$44,813	\$38,462	\$35,000	\$35,000		
52490 Vehicle Maintenance	\$132	\$847	\$511	\$1,069	\$1,500	\$1,500	-500	-9.09%
52500 Custodial Maintenance	\$3,809	\$3,342	\$5,366	\$4,503	\$5,500	\$5,000		
52510 Custodial Services Contract	\$17,292	\$23,411	\$22,126	\$22,087	\$22,000	\$22,000		
53140 Copier Expense	\$12,685	\$8,002	\$8,513	\$7,926	\$9,000	\$8,000	-1,000	-11.11%
53410 Telephone	\$1,936	\$1,241	\$2,980	\$499	\$900	\$700	-200	-22.22%
Motor Pool Maintenance								
58000 Outlay	\$882	\$8,238	\$1,975		\$1,200	\$1,200		
54000 Total	\$127,813	\$135,536	\$138,900	\$132,714	\$135,100	\$123,400	-11,700	-8.66%
TOTAL BUDGET	\$143,633	\$153,060	\$157,817	\$155,858	\$159,514	\$148,925	-10,589	-6.64%

**BLDG - OLD/NORTH/AUXILIARY 014710**

*Expenses*

52110 Electricity		\$13	\$145	\$12				
52130 Gas Heat	\$3,436	\$4,286	\$3,067	\$2,710	\$30,000	\$30,000		
53410 Telephone	\$13,951	\$7,158	\$26,787	\$25,520				
52410 Building Maintenance								
TOTAL BUDGET	\$17,387	\$11,457	\$30,000	\$28,307	\$30,000	\$30,000		

Town of Cheimsford  
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**CEMETERY COMMISSION 014910**

	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 Level/Service	\$ Change	% Change
Personnel Services	\$246,820	\$262,290	\$266,585	\$256,591	\$285,991	\$287,027	1,036	0.36%
Expenses	\$42,758	\$45,369	\$50,729	\$39,652	\$53,350	\$53,500	150	0.28%
<b>TOTAL BUDGET</b>	\$289,578	\$307,660	\$317,314	\$296,243	\$339,341	\$340,527	1,186	0.35%

**Personnel**

Position	FY2013		FY2014		FY2015		FY2016		FY2017		FY2018	
	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	
Backhoe Operator												
Truck Driver/Laborer	1		1		1		1		1		1	
Senior Laborer	1		1		1		1		1		1	
	4.40		4.40		4.40		4.40		4.40		4.40	

**Town of Chelemsford**  
**FY2018**  
**Town Manager's**  
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**CEMETERY COMMISSION 014910**

*Personnel Services*

	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 Level Service	\$ Change	% Change
51020 Clerical								
51100 Salary Elected Officials	\$142,328	\$198,246	\$196,651	\$191,837	\$236,159	\$235,215	330	2.03%
51110 Full Time	\$44,093	\$13,685	\$14,556	\$16,681			-944	-0.40%
51120 Part Time								
Extra Day	\$100	\$150	\$500	\$250	\$350	\$500	150	42.86%
51130 Disincentment								
51210 Temporary	\$12,345	\$11,468	\$10,466	\$7,104	\$12,500	\$12,500		
51300 Call-in OT	\$19,180	\$18,670	\$15,536	\$11,605	\$12,500	\$12,500		
51310 Overtime-Regular	\$6,758	\$4,823	\$4,729	\$9,616				
51515 PTO - Paid Time Off	\$5,438	\$4,216	\$5,034	\$5,143	\$6,250	\$7,750	1,500	24.00%
51430 Longevity	\$6,387	\$7,113	\$12,227	\$9,454				
51510 Vacation/Leave		\$385						
51520 Holidays	\$1,215	\$1,684	\$2,067	\$2,101				
51530 Personal Days	\$8,977	\$1,891	\$3,703	\$1,663				
51540 Sick Days			\$1,115	\$1,138	\$2,000	\$2,000		
51590 Wellness Bonus								
51000 Total	\$246,820	\$262,290	\$266,585	\$256,591	\$285,991	\$287,027	1,036	0.36%

*Expenses*

	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 Level Service	\$ Change	% Change
52110 Electricity	\$2,156	\$2,533	\$2,194	\$1,656	\$2,000	\$2,000	-500	-12.50%
52130 Gas Heat	\$4,667	\$5,601	\$4,069	\$2,268	\$4,000	\$3,500	500	33.33%
52410 Building Maintenance	\$1,452	\$313	\$1,080	\$1,107	\$1,500	\$2,000		
52460 Equipment Repair	\$9,007	\$7,820	\$6,040	\$5,406	\$5,600	\$5,600		
52470 Computer Maintenance	\$719	\$719	\$1,607	\$1,646	\$1,500	\$1,500		
52490 Vehicle Maintenance	\$1,171	\$2,436	\$5,494	\$696	\$3,000	\$3,000		
53410 Telephone	\$2,581	\$2,122	\$2,262	\$1,700	\$2,000	\$2,000		
53420 Postage	\$90	\$98	\$118	\$196	\$150	\$150		
53990 Contracted Services	\$255	\$75	\$252	\$570				
54100 Diesel Fuel	\$1,635	\$810	\$2,057	\$1,361	\$1,750	\$1,750		
54190 Gasoline	\$8,099	\$11,195	\$6,570	\$4,777	\$8,350	\$7,500	-850	-10.18%
54200 Office Supplies	\$2,568	\$2,988	\$3,967	\$3,550	\$2,600	\$2,600		
54250 Supplies Departmental	\$2,764	\$3,696	\$2,206	\$2,100	\$2,700	\$2,700		
54610 Grounds Maintenance	\$2,583	\$2,134	\$2,857	\$7,911	\$4,000	\$4,350	350	8.75%
54630 Improvement & Development								
54650 Restoration/Vandalism	\$374		\$675	\$1,153	\$1,000	\$1,000		
54860 Newspaper Advertisement	\$950	\$1,000	\$1,572	\$1,500	\$1,500	\$1,650	150	10.00%
55960 Uniform Allowance	\$1,164	\$535	\$1,465	\$1,602	\$1,200	\$1,200		
57100 In State Travel			\$459	\$454	\$500	\$500	500	
57200 Out of State Travel	\$523	\$1,294	\$434	\$454	\$500	\$500		
57310 Dues & Subscription			\$5,350	\$10,000	\$10,000	\$10,000		
58000 Outlay								
54000 Total	\$42,758	\$45,369	\$50,729	\$39,652	\$53,350	\$53,500	150	0.28%
TOTAL BUDGET	\$289,578	\$307,660	\$317,314	\$296,243	\$339,341	\$340,527	1,186	0.35%

**Town of Chelmsford**  
**FY2018**  
**Town Manager's**  
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	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 Level Service	\$ Change	% Change
<i>Personnel Services</i>	\$661,677	\$696,449	\$728,410	\$745,202	\$808,593	\$846,287	37,694	4.66%
<i>Expenses</i>	\$575,560	\$567,554	\$686,985	\$695,829	\$668,450	\$737,910	69,460	10.39%
<b>TOTAL BUDGET</b>	<b>\$1,237,237</b>	<b>\$1,264,003</b>	<b>\$1,415,395</b>	<b>\$1,441,031</b>	<b>\$1,477,043</b>	<b>\$1,584,197</b>	<b>107,154</b>	<b>7.25%</b>

**MUNICIPAL FACILITIES**

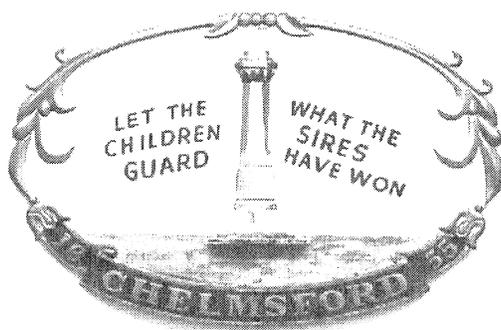
**Personnel**

Position	FY2013		FY2014		FY2015		FY2016		FY2017		FY2018	
	FTE		FTE		FTE		FTE		FTE		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	1.00		1.00		1.00		1.00		1.00		1.00	
Maintenance, Grounds	2.00		2.00		2.00		2.00		2.00		2.00	
Maintenance, General	1.00		1.00		1.00		1.00		1.00		1.00	
Truck Driver	1.00		1.00		1.00		1.00		1.00		1.00	
P.T. Playground Inspector	0.50		0.50		0.40		0.50		0.50		0.50	
Energy Manager							6.00		6.00		6.00	
HVAC Mechanic							0.50		0.50		0.50	
HVAN Apprentice							0.40		1.00		1.00	
Summer Support												
	13.00		13.50		13.90		13.90		14.50		14.50	

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**MUNICIPAL FACILITIES**

	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 Level Service	\$ Change	% Change
<i>Personnel Services</i>								
51110 Full Time	\$558,821	\$577,421	\$587,742	\$622,929	\$744,322	\$778,874	34,552	4.64%
51120 Part Time	\$8,576	\$9,379	\$4,610	\$19,601	\$19,601	\$20,493	892	4.55%
51310 Overtime-Regular	\$19,059	\$23,460	\$32,406	\$23,045	\$23,500	\$23,500		
Seasonal					\$9,920	\$9,920		
51430 Longevity	\$16,225	\$8,400	\$12,000	\$9,750	\$11,250	\$13,500	2,250	20.00%
51510 Vacation Leave	\$28,588	\$31,778	\$36,996	\$29,613				
51515 PTO - Paid Time Off	\$8,296	\$9,029	\$17,830	\$10,090				
51520 Holidays								
51530 Personal Days	\$5,951	\$5,778	\$5,954	\$5,946				
51540 Sick Days	\$23,625	\$31,884	\$26,103	\$37,686				
51570 Funeral Leave				\$501				
51590 Wellness Bonus	\$1,114	\$124		\$1,033				
51000 Total	\$661,677	\$696,449	\$728,410	\$745,202	\$808,593	\$846,287	37,694	4.66%
<i>Expenses</i>								
52110 Electricity	\$65,413	\$40,500	\$7,408	\$35,104	\$20,000	\$35,000	15,000	75.00%
52420 Fire Equipment Repair	\$128,994	\$208,625	\$309,273	\$146,285	\$231,000	\$250,000	19,000	8.23%
52440 Building Safety Maintenance			\$12,772	\$16,183	\$20,000	\$20,000		
52410 Building Maintenance	\$254,603	\$204,163	\$220,811	\$276,535	\$232,400	\$245,000	12,600	5.42%
52430 Playground Maintenance	\$12,708	\$12,588	\$17,735	\$15,689	\$15,000	\$15,000		
52490 Vehicle Maintenance	\$5,156	\$5,815	\$6,460	\$7,306	\$6,700	\$9,000	2,300	34.33%
53410 Telephone	\$38			\$372				
53420 Postage								
54000 Supplies	\$34,073	\$30,869	\$16,699	\$17,029	\$25,000	\$20,000	-5,000	-20.00%
54190 Gasoline	\$2,112	\$1,791	\$3,525	\$2,463	\$1,800	\$1,800		
54200 Office Supplies	\$9,994	\$12,242	\$13,715	\$21,318	\$8,000	\$8,000		
54250 Supplies Departmental	\$40,594	\$25,789	\$54,036	\$80,000	\$55,000	\$60,000	5,000	9.09%
54610 Grounds Maintenance	\$392	\$1,620	\$1,620	\$140	\$350	\$350		
54860 Newspaper Advertisement	\$7,901	\$8,766	\$9,962	\$14,436	\$10,200	\$10,260	60	0.59%
55960 Uniform Allowance	\$3,582	\$8,041	\$2,969	\$1,383	\$3,000	\$2,500	-500	-16.67%
57310 Dues & Subscriptions	\$10,000	\$8,365	\$10,000	\$7,690	\$30,000	\$10,000	21,000	70.00%
58000 Outlay				\$53,843	\$30,000	\$51,000		
Solar Array Maintenance								
58530 Trucks								
54000 Total	\$575,560	\$567,554	\$686,985	\$695,829	\$668,450	\$737,910	69,460	10.39%
TOTAL BUDGET	\$1,237,237	\$1,264,003	\$1,415,395	\$1,441,031	\$1,477,043	\$1,584,197	107,154	7.25%



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# **F: Community Services**

Town of Chelmsford  
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	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 Level Service	\$ Change	% Change
<b>SUMMARY</b>								
<b>COMMUNITY SERVICES</b>								
Personnel Services	\$1,763,989	\$1,871,490	\$1,958,816	\$2,053,013	\$2,117,437	\$2,193,417	75,980	3.59%
Expenses	\$824,620	\$803,542	\$874,300	\$832,185	\$891,503	\$884,406	-7,097	-0.80%
TOTAL BUDGET	\$2,588,619	\$2,675,033	\$2,833,116	\$2,885,198	\$3,008,940	\$3,077,823	68,883	2.29%

Town of Chelmsford  
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	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 Level Service	\$ Change	% Change
Personnel Services	\$285,179	\$312,814	\$308,572	\$343,471	\$369,468	\$383,764	14,296	3.87%
Expenses	\$330,913	\$334,914	\$375,295	\$327,456	\$377,346	\$343,596	-33,750	-8.94%
TOTAL BUDGET	\$616,092	\$647,727	\$683,867	\$670,927	\$746,814	\$727,360	-19,454	-2.60%

DEPARTMENT OF HUMAN SERVICES

Personnel

Position	FY2013 FTE	FY2014 FTE	FY2015 FTE	FY2016 FTE	FY2017 FTE	FY2018 FTE
Human Service Director	1	1	1	1	1	1
Department Assistant	1	1	1	1	1	1
Assistant Veterans Agent						
Veterans Agent	1.00	1.00	1.00	1.00	1.00	1.00
Social Services Coordinator						
Program Coordinator	1	1	1	1	1	1
Building Manager & Custodian	1	1	1	1.50	1.50	1.50
Van Driver	1	1	1	1	1	1
Part Time Substitute Van Driver	0.15	0.15	0.15	0.15	1	1
	5.15	5.15	5.15	6.65	7.50	7.50

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	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 Level Service	\$ Change	% Change
<b>VETERANS 015430</b>								
<i>Personnel Services</i>								
51110 Full Time	\$51,915	\$52,960	\$54,983	\$57,969	\$69,091	\$71,958	2,867	4.15%
51120 Part Time	\$2,582	\$2,644	\$2,764	\$2,985	\$4,145	\$4,317	172	4.15%
51230 Longevity Extra Day								
51510 Vacation Leave								
51515 PTO - Paid Time Off								
51520 Holidays								
51530 Personal Days								
51540 Sick Days								
51570 Funeral Leave								
51580 Wellness Bonus								
51000 Total	\$60,195	\$61,641	\$64,450	\$69,310	\$73,236	\$76,275	3,039	4.15%
<i>Expenses</i>								
53410 Telephone	\$581	\$423	\$686	\$414	\$700	\$700		
53420 Postage	\$275	\$332	\$444	\$287	\$450	\$450		
54200 Office Supplies	\$1,738	\$2,135	\$1,569	\$3,185	\$2,000	\$3,500	1,500	75.00%
57100 In State Travel	\$964	\$2,154	\$1,609	\$1,907	\$1,600	\$2,100	500	31.25%
57810 Staff Education	\$150	\$71	\$55	\$260	\$250	\$250		
58000 Outlay								
54000 Total	\$3,708	\$5,115	\$4,364	\$6,053	\$5,000	\$7,000	2,000	40.00%
<i>Cash &amp; Material Grants</i>								
57710 Veterans Benefits	\$185,081	\$195,762	\$221,977	\$184,664	\$225,000	\$185,000	-40,000	-17.78%
TOTAL BUDGET	\$248,985	\$262,518	\$290,790	\$260,026	\$303,236	\$268,275	-34,961	-11.53%

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	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 Level Service	\$ Change	% Change
<b>COUNCIL ON AGING 015410</b>								
<i>Personnel Services</i>								
51110 Full Time	\$179,169	\$204,831	\$185,662	\$225,034	\$270,474	\$280,787	10,313	3.81%
51120 Part Time	\$18,895	\$22,301	\$30,317	\$16,226	\$20,373	\$21,218	845	4.15%
51310 Overtime Regular	\$3,238	\$2,960	\$887	\$729				
51430 Longevity Extra Day	\$4,858	\$4,565	\$4,637	\$5,218	\$5,385	\$5,484	99	1.84%
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$18,824	\$16,515	\$22,629	\$26,805				
51520 Holidays			\$149					
51530 Personal Days								
51540 Sick Days								
51570 Funeral Leave								
51590 Wellness Bonus								
51000 Total	\$224,984	\$251,172	\$244,122	\$274,162	\$296,232	\$307,489	11,257	3.80%
<i>Expenses</i>								
52110 Electricity	\$27,338	\$33,550	\$23,507	\$27,121	\$23,250	\$28,500	5,250	22.58%
52130 Gas Heat	\$8,509	\$12,259	\$11,648	\$7,763	\$8,500	\$8,500		
52410 Building Maintenance	\$14,818	\$15,551	\$19,420	\$20,360	\$20,000	\$20,000		
52490 Vehicle Maintenance	\$5,735	\$4,251	\$3,521	\$5,577	\$5,000	\$5,000		
53310 Newsletter	\$7,136	\$5,687	\$9,129	\$5,485	\$5,200	\$6,000	800	15.38%
53410 Telephone	\$5,966	\$5,593	\$6,471	\$4,853	\$6,000	\$5,400	-600	-10.00%
53420 Postage	\$415	\$210	\$400	\$6	\$450	\$350	-100	-22.22%
53990 Contract Services	\$6,354	\$8,816	\$19,302	\$10,078	\$12,496	\$12,496		
54190 Gasoline	\$11,292	\$9,557	\$6,093	\$8,708	\$11,000	\$10,800	-200	-1.82%
54200 Office Supplies	\$2,377	\$2,987	\$1,893	\$1,683	\$2,300	\$1,950	-350	-15.22%
54250 Supplies-Departmental	\$3,976	\$4,636	\$4,076	\$3,845	\$3,500	\$3,500		
54300 Meals on Wheels /Sr. Nutrition	\$33,065	\$20,117	\$27,106	\$26,455	\$32,000	\$32,000		
56050 Elderly Services Merrimack Valley								
57100 In State Travel	\$1,891	\$423	\$1,174	\$1,302	\$2,350	\$1,550	-800	-34.04%
57310 Dues & Subscriptions	\$1,202	\$313	\$1,323	\$1,208	\$1,300	\$1,450	150	11.54%
57400 Insurance General								
57800 Other Charges/Expenses	\$1,679	\$1,604	\$3,792	\$3,150	\$2,000	\$2,000		
57802 Retired Senior Volunteer Program								
57810 Staff Education	\$655	\$710	\$927	\$1,045	\$1,000	\$1,100	100	10.00%
58000 Outlay	\$9,694	\$7,793	\$9,172	\$8,081	\$11,000	\$11,000		
54000 Total	\$142,123	\$134,037	\$148,955	\$136,739	\$147,346	\$151,596	4,250	2.88%
TOTAL BUDGET	\$387,107	\$385,209	\$393,077	\$410,901	\$443,578	\$459,085	15,507	3.50%

Town of Chelmsford  
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	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 Level Service	\$ Change	% Change
<b>COMMUNITY ENRICHMENT</b>								
Personnel Services	\$395	\$485	\$615	\$148	\$650	\$650		
Expenses	\$28,618	\$31,095	\$36,568	\$42,045	\$43,550	\$43,550		
TOTAL BUDGET	\$29,013	\$31,581	\$37,184	\$42,193	\$44,200	\$44,200		

**Personnel**

Position	FY2013 FTE	FY2014 FTE	FY2015 FTE	FY2016 FTE	FY2017 FTE	FY2018 FTE
Recreation Director						
Part-time Clerk						
Youth Services Coordinator						

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FY2013 ACTUAL    FY2014 ACTUAL    FY2015 ACTUAL    FY2016 ACTUAL    FY2017 BUDGET    FY2018 Level Service    \$ Change    % Change

**RECREATION 016300**

*Personnel Services*

51110 Full Time							
51120 Part Time							
51430 Longevity							
51510 Vacation Leave							
51520 Holidays							
51530 Personal Days							
51540 Sick Days							
51590 Wellness Bonus							
51000 51000 Total							

*Expenses*

52110 Electricity							
52310 Water Bills							
53310 Newsletter							
53410 Telephone							
53420 Postage							
54200 Office Supplies							
54540 Recreational Program	\$23,258	\$25,020	\$29,569	\$27,829	\$25,000	\$25,000	
54610 Grounds Maintenance			\$2,301	\$1,587			
57800 Other Charges/Expenses	\$50	\$1,969		\$7,866	\$12,000	\$12,000	
54000 Total	\$23,308	\$26,989	\$31,870	\$37,282	\$37,000	\$37,000	
TOTAL BUDGET	\$23,308	\$26,989	\$31,870	\$37,282	\$37,000	\$37,000	

**CULTURAL COUNCIL 016960**

*Expenses*

57800 Other Charges/Expenses	\$2,172	\$2,350	\$2,348	\$2,340	\$2,350	\$2,350	
TOTAL BUDGET	\$2,172	\$2,350	\$2,348	\$2,340	\$2,350	\$2,350	

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	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 Level Service	\$ Change	% Change
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**PUBLIC CELEBRATIONS**

<i>Expenses</i>								
016930 57800 Town Celebration	\$881	\$727	\$1,148	\$1,072	\$2,050	\$2,050		
016940 57800 Memorial Day	\$642	\$508	\$634	\$667	\$750	\$750		
<b>TOTAL BUDGET</b>	<b>\$1,524</b>	<b>\$1,235</b>	<b>\$1,782</b>	<b>\$1,739</b>	<b>\$2,800</b>	<b>\$2,800</b>		

	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 Level Service	\$ Change	% Change
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**HISTORICAL COMMISSION 016910**

<i>Personnel Services</i>								
51120 Part Time	\$395	\$485	\$615	\$148	\$650	\$650		
51000 Total	\$395	\$485	\$615	\$148	\$650	\$650		
<i>Expenses</i>								
57800 Other Charges/Expenses	\$1,614	\$521	\$569	\$684	\$1,400	\$1,400		
54000 Total	\$1,614	\$521	\$569	\$684	\$1,400	\$1,400		
<b>TOTAL BUDGET</b>	<b>\$2,009</b>	<b>\$1,007</b>	<b>\$1,184</b>	<b>\$832</b>	<b>\$2,050</b>	<b>\$2,050</b>		

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**BOARD OF HEALTH**

	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 Level Service	\$ Change	% Change
Personnel Services	\$242,312	\$254,513	\$281,852	\$290,214	\$303,760	\$307,768	4,008	1.32%
Expenses	\$21,500	\$21,648	\$21,650	\$21,112	\$21,880	\$22,880	1,000	4.57%
<b>TOTAL BUDGET</b>	<b>\$263,813</b>	<b>\$276,161</b>	<b>\$303,502</b>	<b>\$311,326</b>	<b>\$325,640</b>	<b>\$330,648</b>	<b>5,008</b>	<b>1.54%</b>

**Personnel**

Position	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018
	FTE	FTE	FTE	FTE	FTE	FTE
Director	1.00	1.00	1.00	1.00	1.00	1.00
Director/ Nursemanager						0.40
Deputy Director/ Inspector	1.00	1.00	1.00	1.00	1.00	1.00
Environmental Inspector	0.80	0.80	0.80	0.80	0.80	1.00
Dept. Assistant	0.80	0.80	0.80	0.80	0.80	0.80
Healthcare Manager						0.53
Part-Time Nurse						0.40
Substance Abuse Prevention Coordinator						
Health Educator						
	<b>3.60</b>	<b>3.60</b>	<b>4.10</b>	<b>4.10</b>	<b>4.30</b>	<b>4.33</b>

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

*Personnel Services*

	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 Level Service	\$ Change	% Change
51100 Salaries-Elected	\$177,043	\$184,622	\$209,754	\$203,023	\$160,831	\$212,057	51,226	31.85%
51110 Full Time	\$30,611	\$33,596	\$34,219	\$39,458	\$130,296	\$89,379	-40,917	-31.40%
51120 Part Time	\$6,128	\$8,887	\$9,297	\$10,576	\$12,633	\$6,332	-6,301	-49.88%
51430 Longevity Extra Day								
51510 Vacation Leave	\$28,531	\$27,409	\$28,581	\$35,558				
51515 PTO - Paid Time Off								
51520 Holidays								
51530 Personal Days								
51540 Sick Days			\$1,599					
51570 Funeral Leave								
51590 Wellness Bonus								
51000 Total	\$242,312	\$254,513	\$281,852	\$290,214	\$303,760	\$307,768	4,008	1.32%

*Expenses*

52490 Vehicle Maintenance	\$108	\$178	\$120	\$106	\$400	\$500	100	25.00%
53410 Telephone	\$1,838	\$1,694	\$2,204	\$1,928	\$1,750	\$2,400	650	37.14%
53420 Postage	\$460	\$490		\$490	\$580	\$580		
53990 Contract Services								
54190 Gasoline	\$2,340	\$1,754	\$1,138	\$1,165	\$1,800	\$1,800	50	3.33%
54200 Office Supplies	\$1,719	\$1,564	\$1,544	\$1,565	\$1,500	\$1,550	50	3.33%
54250 Supplies-Departmental	\$1,501	\$414	\$1,125	\$956	\$1,300	\$1,300	150	1.48%
54520 Mosquito Control	\$9,877	\$9,955	\$9,934	\$9,934	\$10,150	\$10,300	150	1.48%
54860 Newspaper Advertisement	\$89	\$435	\$2,077	\$1,058	\$800	\$800		
57100 In State Travel	\$468	\$577	\$307	\$334	\$700	\$700		
57310 Dues & Subscriptions	\$734	\$774	\$824	\$1,354	\$800	\$800		
57800 Other Charges/Expenses	\$1,875	\$3,058	\$1,962	\$1,999	\$1,600	\$1,650	50	3.13%
57810 Staff Education	\$492	\$755	\$415	\$225	\$500	\$500		
54000 Total	\$21,500	\$21,648	\$21,650	\$21,112	\$21,880	\$22,880	1,000	4.57%
TOTAL BUDGET	\$263,813	\$276,161	\$303,502	\$311,326	\$325,640	\$330,648	5,008	1.54%

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**LIBRARY**

	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 Level Service	\$ Change	% Change
<i>Personnel Services</i>	\$1,236,112	\$1,303,678	\$1,367,777	\$1,419,179	\$1,443,559	\$1,501,235	57,676	4.00%
<i>Expenses</i>	\$443,589	\$415,886	\$440,787	\$441,573	\$448,727	\$474,380	25,653	5.72%
<b>TOTAL BUDGET</b>	<b>\$1,679,701</b>	<b>\$1,719,564</b>	<b>\$1,808,564</b>	<b>\$1,860,752</b>	<b>\$1,892,286</b>	<b>\$1,975,615</b>	<b>83,329</b>	<b>4.40%</b>

**Personnel**

Position	FY2013 FTE	FY2014 FTE	FY2015 FTE	FY2016 FTE	FY2017 FTE	FY2018 FTE		
Director	1	1	1	1	1	1		
Asst. Director/ Community 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-Children	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		
Adult Services Librarian*	1	1	1	1	1	1		
Division Head-Community Service	1	1	1	1	1	1		
Division Head-Teen Services	1	1	1	1	1	1		
Teen Services MLS Specialist	1	1	1	1	1	1		
Children's MLS Specialist	0.53	0.53	0.53	0.53	0.53	0.53		
Payroll/ Accounting Clerk	5.38	5.27	5.60	5.60	1.00	1.00		
P.T. Library Asst.	0.96	2.02	1.73	1.73	4.97	5.08		
P.T. Children's Specialist	1.85	0.67	0.67	0.67	1.54	1.54		
P.T. Reference Specialist	0.67	0.67	0.67	0.67	0.67	0.67		
P.T. Technical Services Asst.	0.67	0.67	0.67	0.67	0.67	0.67		
P.T. Tech Services Acquisitions	0.51	0.67	0.67	0.67	0.67	0.67		
P.T. Tech Services Specialist	0.59	2.35	2.38	2.38	2.46	2.46		
P.T. Branch Child Specialist	1.81	1.63	1.48	1.48	1.35	1.35		
P.T. Adult Services Specialist	2.41	2.37	2.37	2.37	2.37	2.37		
Pages								
Custodians								
	24.38	25.51	25.43	25.43	25.09	25.20	0	0.44%

\* Funded by State Aid for FY14 - FY15

**Town of Cheimsford**  
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	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 Level Service	\$ Change	% Change
<b>LIBRARY 016100</b>								
<i>Personnel Services</i>								
51110 Full Time	\$494,716	\$539,672	\$596,966	\$620,825	\$689,278	\$727,163	37,885	5.50%
51120 Part Time	\$406,980	\$425,134	\$416,648	\$439,732	\$567,594	\$584,774	17,120	3.02%
51270 Custodial Salaries	\$78,884	\$76,525	\$83,239	\$88,755	\$105,232	\$109,859	4,627	4.40%
51310 Overtime	\$26,647		\$28,286	\$27,475	\$30,500	\$32,560	2,060	6.75%
51430 Longevity	\$37,824	\$37,778	\$39,679	\$40,826	\$42,155	\$39,139	-3,016	-7.15%
Extra Day					\$7,500		-1,000	-13.33%
51510 Vacation Leave	\$46,251	\$50,738	\$55,375	\$46,179				
51515 PTO - Paid Time Off	\$45,896	\$48,122	\$46,615	\$55,700				
51520 Holidays	\$53,115	\$56,827	\$59,846	\$58,536				
51530 Personal Days	\$7,753	\$8,285	\$8,790	\$7,061				
51540 Sick Days	\$36,148	\$30,077	\$29,493	\$28,218				
51570 Funeral Leave	\$860	\$2,348	\$2,046	\$2,288				
51590 Wellness Bonus	\$1,039	\$1,154	\$1,786	\$3,583	\$1,300	\$1,300		
51000 Total	\$1,236,112	\$1,303,678	\$1,367,777	\$1,419,179	\$1,443,559	\$1,501,235	57,676	4.00%
<i>Expenses</i>								
52110 Electricity	\$59,680	\$51,163	\$32,562	\$39,497	\$35,000	\$39,500	4,500	12.86%
52130 Gas Heat	\$31,368	\$27,317	\$23,826	\$22,291	\$25,000	\$25,000		
52310 Water Bills	\$450	\$468	\$270	\$270	\$350	\$300	-50	-14.29%
52410 Building Maintenance	\$45,872	\$36,272	\$43,825	\$48,655	\$40,000	\$60,000	20,000	50.00%
52490 Vehicle Maintenance	\$1,104	\$190	\$2,272	\$1,339	\$3,500	\$3,000	-500	-14.29%
53140 Copier Expenses	\$7,804	\$7,737	\$5,746	\$3,356	\$5,800	\$5,000	-800	-13.79%
53410 Telephone	\$3,860	\$1,945	\$6,495	\$448	\$4,000	\$2,500	-1,500	-37.50%
53420 Postage								
53990 Contract Services	\$19,350	\$21,700	\$32,413	\$26,295	\$25,000	\$25,000		
54200 Office Supplies	\$62,114	\$63,697	\$63,742	\$66,894	\$69,077	\$70,580	1,503	2.18%
54860 Newspaper Advertisement								
56020 MVLC								
57100 In State Travel								
57200 Out of State Travel	\$16,997	\$13,377	\$27,312	\$22,015	\$25,000	\$23,000	-2,000	-8.00%
57800 Other Charges/ Expenses					\$5,000	\$5,000		
57810 Staff Education Programs & Events					\$10,000	\$10,000		
58000 Outlay			\$6,000					
54000 Total	\$248,589	\$223,866	\$245,808	\$231,118	\$248,727	\$269,380	20,653	8.30%
<i>Books &amp; Periodicals</i>								
54010 Books & Periodicals	\$195,000	\$192,000	\$194,979	\$210,455	\$200,000	\$205,000	5,000	2.50%
TOTAL BUDGET	\$1,679,701	\$1,719,564	\$1,808,564	\$1,860,752	\$1,892,286	\$1,975,615	83,329	4.40%

# **G: Miscellaneous**

Town of Chelmsford  
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	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 Level Service	\$ Change	% Change
<b>SUMMARY</b>								
<b>BENEFITS &amp; INSURANCE</b>								
Expenses	\$17,928,434	\$18,161,846	\$18,674,361	\$20,065,163	\$21,265,248	\$22,934,135	1,668,887	7.85%
TOTAL BUDGET	\$17,928,434	\$18,161,846	\$18,674,361	\$20,065,163	\$21,265,248	\$22,934,135	1,668,887	7.85%

**Town of Chelmsford**  
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**INSURANCE 019450**

*Expenses*

	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 Level Service	\$ Change	% Change
57741 Buildings/General Liability	\$271,386	\$287,745	\$283,886	\$309,546	\$300,000	\$320,000	20,000	6.67%
57742 Motor Vehicle	\$10,567	-\$6,676	\$8,056	\$4,632				
57745 Workers Compensation	\$201,276	\$210,894	\$313,442	\$293,691	\$350,000	\$350,000		
57746 Injured in Line of Duty								
<b>TOTAL BUDGET</b>	<b>\$483,229</b>	<b>\$491,963</b>	<b>\$605,384</b>	<b>\$607,869</b>	<b>\$650,000</b>	<b>\$670,000</b>	<b>20,000</b>	<b>3.08%</b>

**EMPLOYEE BENEFITS 019100**

*Expenses*

	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 Level Service	\$ Change	% Change
51721 Middlesex Retirement	\$5,909,142	\$6,093,830	\$6,483,706	\$7,096,040	\$7,552,208	\$7,822,651	270,443	3.58%
51723 Unemployment Compensation	\$54,380	\$49,924	\$141,836	\$54,419	\$100,000	\$100,000		
51724 Medicare Tax	\$704,066	\$741,942	\$783,933	\$831,151	\$885,000	\$900,000	35,000	4.05%
51725 Medical Insurance Chapter 32B	\$9,650,895	\$9,765,472	\$6,751,004	\$7,532,520	\$7,968,040	\$9,361,484	1,393,444	17.49%
51722 Medical Insurance Retirees Ch. 32B			\$2,768,366	\$2,833,393	\$3,000,000	\$2,950,000	-\$50,000	-1.67%
51726 IOD Insurance Retirees	\$560	\$722	\$725	\$687	\$5,000	\$5,000		
51727 IOD Insurance	\$39,676	\$123,787	\$139,407	\$108,904	\$125,000	\$125,000		
OPEB Liability Trust Fund	\$1,000,000	\$394,206	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000		
51729 Sick Leave Buy Back	\$86,596							
<b>TOTAL BUDGET</b>	<b>\$17,445,205</b>	<b>\$17,689,883</b>	<b>\$18,068,977</b>	<b>\$19,457,294</b>	<b>\$20,615,248</b>	<b>\$22,264,135</b>	<b>1,648,887</b>	<b>8.00%</b>

Town of Chelmsford  
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	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 Level Service	\$ Change	% Change
<b>SUMMARY</b>								
<b>DEBT &amp; INTEREST</b>								
<i>Non-Excluded</i>	\$5,011,600	\$5,675,601	\$6,989,977	\$6,907,653	\$7,234,480	\$7,623,142	388,662	5.37%
<i>Betterment - Funded</i>	\$2,431,372	\$2,414,897	\$2,417,249	\$2,409,166	\$2,401,037	\$2,392,859	-8,178	-0.34%
<i>Excluded</i>	\$5,720,667	\$5,540,862	\$5,072,373	\$4,570,409	\$4,490,241	\$4,379,034	-111,207	-2.48%
TOTAL BUDGET	\$13,163,640	\$13,631,361	\$14,479,598	\$13,887,228	\$14,125,758	\$14,395,035	269,277	1.91%

**Town of Chelmsford**  
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	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 Level Service	\$ Change	% Change
<b>DEBT NON-EXCLUDED</b>								
Library Issued 01/15/00								
Center School Issued 01/15/00								
Imp-00 Issued 03/01/01								
Imp-01 Issued 04/01/02								
Police Station Issued 04/01/02								
School Planning Est. 04/01/03								
Imp-02 Issued Est. 04/01/03	\$75,190							
Imp-03 Issued Est. 04/01/04	\$63,860							
Imp-04, Est. 04/01/05	\$214,250	\$198,500						
Issued 2007, Series A	\$131,824	\$127,116	\$122,408					
Refunded Series B, 04/01/05	\$74,064	\$742,814	\$722,383	\$659,277	\$535,266	\$508,266	-27,000	-5.04%
Issued 2008	\$782,990	\$752,590	\$717,390	\$682,590	\$648,190	\$614,190	-34,000	-5.25%
Imp-2010, Iss. 7/01/09	\$815,774	\$614,811	\$594,699	\$556,943	\$538,625	\$519,825	-18,800	-3.49%
Imp-2011, Iss. 7/01/10	\$381,850	\$372,100	\$288,975	\$221,475	\$215,775	\$209,125	-6,650	-3.08%
Imp-2012, Iss. 7/1/11	\$479,770	\$471,708	\$449,615	\$247,142	\$190,888	\$181,081	-9,807	-5.14%
School Gr. Repair MSBA - Iss 7/1/11	\$512,434	\$502,125	\$490,897	\$479,669	\$368,441	\$81,213	-287,228	-77.96%
Bond Anticipation Notes - MSBA	\$107,825	\$101,846	\$90,199	\$83,802	\$82,531	\$94,759	12,228	14.82%
Imp-2013, Proj. Iss. 7/01/12	\$30,582	\$279,614	\$274,660	\$269,707	\$264,756	\$166,054	-98,702	-37.28%
Iss. 2/1/13 Center Fire Station	\$553,633	\$555,237	\$542,715	\$535,168	\$527,620	\$538,822	11,202	2.12%
Iss. 8/6/13 FY14 CIP		\$210,738	\$204,600	\$194,200	\$188,950	\$183,700	-5,250	-2.78%
Iss. 8/6/13 ESCO		\$89,476	\$589,260	\$566,500	\$542,700	\$524,100	-18,600	-3.43%
Iss. 2/14 Cr. Fire		\$535,227	\$1,666,982	\$1,626,563	\$1,587,563	\$1,523,563	-64,000	-4.03%
Iss. 7/8/14 FY15 CIP/ Varney Pk.			\$52,913	\$52,213	\$51,163	\$49,763	-1,400	-2.74%
Iss. 8/15 FY16 CIP			\$129,364	\$625,254	\$601,494	\$576,869	-24,625	-4.09%
Iss. 7/16 FY17 CIP				\$77,851	\$646,518	\$617,800	-28,718	-4.44%
Proj. Iss. 7/17 FY18 CIP					\$119,000	\$669,184	550,184	462.34%
Proj. Iss. 7/17 Modular Classrooms						\$119,000		
Temporary Loans & Costs						\$320,828		
	\$87,555	\$120,699	\$52,947	\$29,300	\$125,000	\$125,000		
<b>Total</b>	\$5,011,600	\$5,675,601	\$6,989,977	\$6,907,653	\$7,234,480	\$7,623,142	388,662	5.37%

**Town of Chelmsford**  
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	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 Level Service	\$ Change	% Change
<b>DEBT EXCLUDED</b>								
Sewer Phase I	\$2,577,940	\$2,496,796	\$2,448,778	\$2,036,041	\$2,001,466	\$1,962,266	-39,200	-1.96%
MWPAT	\$1,426,189	\$1,419,429	\$1,010,017	\$1,011,367	\$1,006,519	\$1,011,419	4,900	0.49%
School Construction	\$1,333,015	\$1,245,452	\$1,230,900	\$1,162,650	\$1,132,450	\$1,094,050	-38,400	-3.39%
DPW Alpha Rd. Iss. 7/1/10	\$383,524	\$379,186	\$382,678	\$360,352	\$349,806	\$311,299	-38,507	-11.01%
Bond Anticipation Notes								
<b>Total</b>	<b>\$5,720,667</b>	<b>\$5,540,862</b>	<b>\$5,072,373</b>	<b>\$4,570,409</b>	<b>\$4,490,241</b>	<b>\$4,379,034</b>	<b>-111,207</b>	<b>-2.48%</b>
<b>DEBT BETTERMENT- FUNDED</b>								
MWPAT	\$2,074,253	\$2,074,253	\$2,074,253	\$2,074,253	\$2,074,254	\$2,074,255	1	0.00%
Proj. Iss. 07/11	\$314,850	\$311,050	\$305,350	\$299,650	\$293,950	\$288,250	-5,700	-1.94%
Bet. Funded Borrowing Exp.	\$42,270	\$29,594	\$37,646	\$35,263	\$32,833	\$30,354	-2,479	-7.55%
<b>Total</b>	<b>\$2,431,372</b>	<b>\$2,414,897</b>	<b>\$2,417,249</b>	<b>\$2,409,166</b>	<b>\$2,401,037</b>	<b>\$2,392,859</b>	<b>-8,178</b>	<b>-0.34%</b>

Town of Chelmsford  
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	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 Level Service	\$ Change	% Change
<b>STATE ASSESSMENTS &amp; OVERLAY</b>								
Expenses	\$3,492,430	\$3,274,391	\$3,194,673	\$3,786,941	\$3,451,688	\$3,322,536	-129,152	-3.74%
TOTAL BUDGET	\$3,492,430	\$3,274,391	\$3,194,673	\$3,786,941	\$3,451,688	\$3,322,536	-129,152	-3.74%

**Town of Chelmsford**  
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**STATE & COUNTY ASSESSMENTS**

	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 Level Service	\$ Change	% Change
State Assessments 018200								
56310 Special Education	\$9,380	\$4,741	\$25,320	\$25,320	\$25,320	\$13,820	13,820	0.55%
56460 Motor Vehicle Non-Renewal Surcharge	\$24,200	\$25,320	\$25,320	\$25,320	\$25,320	\$25,460	140	-5.13%
56680 Tuition Assessments	\$1,366,345	\$1,404,385	\$1,641,795	\$1,786,461	\$1,812,886	\$1,719,960	-92,926	5.78%
56390 Mosquito Control Projects	\$68,829	\$73,793	\$75,473	\$68,898	\$79,871	\$84,488	4,617	3.16%
56400 Air Pollution Districts	\$10,397	\$10,696	\$10,732	\$10,704	\$10,972	\$11,319	347	2.50%
MBTA								
56630 Regional Transit Authority	\$219,666	\$223,988	\$229,588	\$235,328	\$241,211	\$247,241	6,030	-3.13%
<b>Total</b>	<b>\$1,698,817</b>	<b>\$1,742,923</b>	<b>\$1,982,908</b>	<b>\$2,126,711</b>	<b>\$2,170,260</b>	<b>\$2,102,288</b>	<b>-67,972</b>	<b>-3.13%</b>
Other Expenses								
N/A Underassessments								
N/A Cherry Sheet Offsets	\$192,879	\$219,616	\$285,004	\$376,433	\$474,646	\$420,248	-54,398	-11.46%
57600 Court Settlements								
<b>Total</b>	<b>\$192,879</b>	<b>\$219,616</b>	<b>\$285,004</b>	<b>\$376,433</b>	<b>\$474,646</b>	<b>\$420,248</b>	<b>-54,398</b>	<b>-11.46%</b>
<b>TOTAL BUDGET</b>	<b>\$1,891,696</b>	<b>\$1,962,539</b>	<b>\$2,267,912</b>	<b>\$2,503,144</b>	<b>\$2,644,906</b>	<b>\$2,522,536</b>	<b>-122,370</b>	<b>-4.63%</b>

**Town of Chelmsford**  
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	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 Level Service	\$ Change	% Change
<b>ASSESSORS</b>								
Overlay	\$1,600,734	\$1,311,852	\$926,761	\$831,099	\$806,782	\$800,000	-6,782	-0.84%
Overlay Deficit-Prior Year	\$0	\$0	\$0	\$0	\$0	\$0		
<b>TOTAL BUDGET</b>	\$1,600,734	\$1,311,852	\$926,761	\$831,099	\$806,782	\$800,000	-6,782	-0.84%

**DEPARTMENTAL OVERDRAFTS**

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

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	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 Level Service	\$ Change	% Change
Prior Year Bills								
* Finance Comm. Reserve Fund	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000		
DPW Facility - Alpha Rd.					\$2,314,000		-2,314,000	-100.00%
Capital Projects								
Gen. Stabilization Fund	\$535,323		\$1,243,436	\$681,046	\$747,861		-747,861	-100.00%
Sewer Construction Stabilization	\$438,322		\$257,697	\$191,421	\$303,367		-303,367	-100.00%
OPEB Trust Fund								
Compensated Abs. Trust Fund	\$480,210							
Late Bills - School								
School Facilities Assmt.				\$200,000			-40,000	
MSBA - Stmt. Of Interest					\$40,000			
Fire Station Demolition			\$150,000				-28,000	
Sr. Center ADA Doors					\$28,000			
Wayfinding Signage				\$10,000			-10,000	
Chelmsford Forum				\$15,000				
Comm. Action Prog.	\$10,000		\$10,000	\$7,000	\$10,000			
101 Mill Rd. Assessment								
TM Electronic Tally				\$213,543	\$55,880		-55,880	
Collective Bargaining Settlements								
School Medicaid Reimbursement	\$29,000		\$56,945	\$79,076	\$62,053		-62,053	
School E-Rate Reimbursement								
Misc Small Articles								
<b>TOTAL BUDGET</b>	<b>\$1,892,855</b>	<b>\$448,723</b>	<b>\$2,118,078</b>	<b>\$1,807,086</b>	<b>\$3,951,161</b>	<b>\$400,000</b>	<b>-3,561,161</b>	<b>-89.90%</b>

# **Sewer Enterprise Fund**

## FY 2018 Sewer Enterprise Statement of Revenues and Expenditures

### FY 2018 SEWER ENTERPRISE EXPENSE

		<u>EXPENSES</u>
LABOR	Labor (direct)	\$932,931
	Overhead (indirect)	
	Administration	\$295,975
	Employee Benefits	<u>\$285,177</u>
	SUBTOTAL	<u>\$581,152</u>
EXPENSES	Lowell User Fee	\$1,754,956
	General Direct Exp	\$1,004,793
	Grinder Pumps	\$200,000
	Capital Outlay	<u>\$210,000</u>
	SUBTOTAL	<u>\$3,169,749</u>
	<b>Total Enterprise Budget</b>	<b>\$4,683,832</b>
ADDITIONAL COSTS	Chelmsford Capital Cost (\$1.05 Capital Construction Fee)	\$1,073,096
	Tyngsboro Flow	\$66,357
	<b>Total Sewer Enterprise Expense</b>	<b><u><u>\$5,823,285</u></u></b>

### FY 2018 SEWER ENTERPRISE REVENUE PROJECTION

	<u>TOTAL FLOW</u>	<u>RATE/1000</u>	<u>REVENUE</u>
<b>SEWER USER FEES</b>			
12747 Residential (160 gpd)	790,951,350	5.46	\$4,318,594
507 Commercial(1000 gpd)	185,055,000	6.28	\$1,162,145
3 Industrial(42000 gpd)	<u>45,990,000</u>	6.72	\$309,053
13257	1,021,996,350	SUBTOTAL	<u>\$5,789,793</u>
<b>TYNGSBORO FLOW</b>			
90000 gpd	32,850,000	3.82	\$125,487
<b>MISCELLANEOUS</b>			
Licensing/ Inspection Fees			\$6,000
		<b>Total Sewer Enterprise Revenue</b>	<b><u><u>\$5,921,280</u></u></b>
		<b>Revenue Surplus/(Deficit)</b>	<b>\$97,995</b>

**Town of Chelmsford**  
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**SEWER ENTERPRISE 606000**

	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 BUDGET	\$ Change	% Change
<i>Personnel Services</i>								
51110 Full Time	\$652,509	\$698,076	\$727,257	\$715,416	\$804,208	\$826,522	\$22,314	2.77%
51120 Part Time	\$12,290	\$6,167			\$40,063	\$41,725	\$1,662	4.15%
51310 Overtime Regular	\$42,589	\$34,961	\$32,133	\$35,052	\$35,000	\$35,000		
51430 Longevity	\$15,699	\$22,239	\$24,038	\$26,289	\$28,849	\$29,684	\$835	2.89%
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$61,193	\$81,583	\$77,798	\$94,385				
51520 Holidays				\$440				
51530 Personal Days								
51540 Sick Days				\$3,530				
51590 Wellness Bonus								
51000 Total	\$784,280	\$843,027	\$861,226	\$875,114	\$908,120	\$932,931	\$24,811	2.73%
<i>Direct Expenses</i>								
52110 Electricity	\$173,584	\$179,006	\$134,834	\$106,501	\$158,000	\$135,000	(\$23,000)	-14.56%
52130 Gas Heat	\$16,814	\$18,096	\$8,734	\$8,220	\$12,000	\$12,000		
52310 Water Bills								
52400 Rental Space	\$86,855	\$51,459						
52460 Equipment Repair	\$262,211	\$284,943	\$256,367	\$392,760	\$275,000	\$280,000	\$5,000	1.82%
52470 Computer Maintenance	\$1,146	\$2,526	\$1,452	\$1,761	\$3,000	\$2,000	(\$1,000)	-33.33%
53030 Legal Expense		\$13,056	\$3,988	\$1,382	\$10,000	\$2,500	(\$7,500)	-75.00%
53165 Traffic Duty	\$2,229	\$1,603	\$1,478	\$2,560	\$2,500	\$2,500		
53410 Telephone	\$25,944	\$28,413	\$17,733	\$16,712	\$18,450	\$16,000	(\$2,450)	-13.28%
53420 Postage	\$7,822	\$8,406	\$10,283	\$8,920	\$11,000	\$11,000		
53990 Contract Services	\$112,579	\$40,286	\$10,650	\$45,086	\$49,550	\$331,650	\$282,100	569.32%
54190 Gasoline	\$42,232	\$33,101	\$18,115	\$18,874	\$25,000	\$20,000	(\$5,000)	-20.00%
54200 Office Supplies	\$2,468	\$2,910	\$2,636	\$3,859	\$4,000	\$3,500	(\$500)	-12.50%
54860 Newspaper Ads		\$145		\$42	\$750			
56010 User Fee-Lowell	\$1,531,679	\$1,354,146	\$1,499,053	\$1,457,667	\$1,754,956	\$1,754,956		
58100 Grinder Pumps			\$338,767	\$303,634	\$280,000	\$200,000	(\$80,000)	-28.57%
57120 Expense Allowance	\$3,245	\$1,670						
Major Maintenance					\$50,000	\$50,000		
57200 Out of State								
57310 Dues & Subscriptions	\$388	\$433	\$375	\$231	\$1,500	\$800	(\$700)	-46.67%
58000 Outlay	\$334,120	\$217,343	\$708,667	\$209,935	\$245,000	\$210,000	(\$35,000)	-14.29%
51730 OPEB Liability		\$104,153	\$49,387	\$45,270	\$57,500	\$49,358	(\$8,142)	-14.16%
57810 Staff Education	\$1,397	\$2,306	\$1,104	\$3,636	\$3,000	\$3,000		
Debt Service	\$85,260	\$84,360	\$83,235	\$82,110	\$85,985	\$84,735	(\$1,250)	-1.45%
54000 Total: Direct Expenses	\$2,689,973	\$2,428,359	\$3,146,455	\$2,709,161	\$3,047,191	\$3,169,749	\$122,558	4.02%
TOTAL BUDGET	\$3,474,253	\$3,271,386	\$4,007,680	\$3,584,275	\$3,955,311	\$4,102,680	\$147,369	3.73%
<i>Indirect Expenses</i>								
Administrative/ Other Charges	\$253,745	\$258,599	\$273,424	\$278,304	\$287,354	\$295,975	\$8,621	3.00%
Employee Benefits	\$228,964	\$239,852	\$247,429	\$268,549	\$276,871	\$285,177	\$8,306	3.00%
54000 Total: Indirect Expenses	\$482,709	\$498,451	\$520,853	\$546,853	\$564,225	\$581,152	\$16,927	3.00%
Total: Enterprise Fund	\$3,956,962	\$3,769,837	\$4,528,533	\$4,131,128	\$4,519,536	\$4,683,832	\$164,296	3.64%



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**Golf Course Enterprise Fund**

**FY 2018 Golf Course Enterprise Statement of Revenues and Expenditures**

**Chelmsford Country Club**

**FY 2018 Golf Course Enterprise Expenses**

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

**FY 2018 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

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

**Town of Chelmsford / TeleMedia Department – Enterprise Fund**  
**FY 2018 Chelmsford Telemedia (CTM) Statement of Revenues and Expenditures**

**FY 2018 BUDGETED REVENUES (Projected)**

Access Fees	\$	736,718
Capital Grant	\$	88,800
Total Enterprise Revenue:	\$	825,518

**FY 2018 BUDGETED EXPENDITURES**

**DIRECT EXPENSES**

**PERSONNEL SERVICES**

Full Time Salaries + Longevity Pay	\$	362,585
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**EXPENSES**

Supplies	\$	50,000
Equipment Maintenance	\$	2,500
Vehicle Maintenance	\$	3,500
Contract Services	\$	40,000
Archiving	\$	500
In State Travel	\$	5,000
Utilities	\$	6,500
Dues & Subscriptions	\$	13,000
Other Expenses	\$	8,100
Postage	\$	200
Professional Development	\$	4,000
Insurance	\$	1,350
OPEB Liability	\$	27,251
Capital Outlay	\$	233,767

Subtotal: Expenses	\$	395,668
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TOTAL DIRECT EXPENSES:	\$	758,253
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**INDIRECT EXPENSES**

Employee Benefits/Health Insurance	\$	49,140
Administrative Charges	\$	18,125
Subtotal Indirect Expenses	\$	67,265

<b>TOTAL ENTERPRISE FUND</b>	<b>\$</b>	<b>825,518</b>
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<b>Balance: Surplus/ (Deficit):</b>	<b>\$</b>	<b>(0)</b>
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FY2018 Town Manager's  
Final Recommendation  
April 14, 2017

FY2017 BUDGET	FY2018 BUDGET	\$ Change	% Change
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**PEG ACCESS CABLE TELEVISION ENTERPRISE**

<i>Personnel Services</i>				
51110 Full Time	\$381,491	\$362,585	(\$18,906)	-4.96%
51000 Total	\$381,491	\$362,585	(\$18,906)	-4.96%
<i>Direct Expenses</i>				
52150 Utilities	\$6,060	\$6,500	\$440	7.26%
52471 Equipment Maintenance	\$8,500	\$2,500	(\$6,000)	-70.59%
52490 Vehicle Maintenance	\$2,300	\$3,500	\$1,200	52.17%
53340 Archiving	\$500	\$500		
53420 Postage	\$160	\$200	\$40	25.00%
53990 Contracted Services	\$43,100	\$40,000	(\$3,100)	-7.19%
54000 Supplies	\$27,000	\$50,000	\$23,000	85.19%
57100 In State Travel	\$5,000	\$5,000		
57310 Dues & Subscriptions	\$1,100	\$13,000	\$11,900	1081.82%
57400 Insurance General	\$8,264	\$1,350	(\$6,914)	-83.66%
57800 Other Charges/ Expenses	\$8,100	\$8,100		
57810 Staff Education	\$4,000	\$4,000		
OPEB Liability		\$27,251	\$27,251	
58000 Outlay	\$160,362	\$233,767	\$73,405	45.77%
54000 Total: Direct Expenses	\$274,446	\$395,668	\$121,222	44.17%
TOTAL BUDGET	\$655,937	\$758,253	\$102,316	15.60%
<i>Indirect Expenses</i>				
Administrative/ Other Charges		\$18,125	\$18,125	
Employee Benefits	\$95,063	\$49,140	(\$45,923)	-48.31%
54000 Total: Indirect Expenses	\$95,063	\$67,265	(\$27,798)	-29.24%
<b>Total: Enterprise Fund</b>	\$751,000	\$825,518	\$74,518	9.92%



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# **Stormwater Enterprise Fund**

**FY2018 Town Manager's  
Final Recommendation  
April 14, 2017**

FY2018  
BUDGET

**STORMWATER ENTERPRISE**

*Personnel Services*

51110 Full Time	\$624,632
51120 Part Time	\$11,200
51310 Overtime Regular	
51515 PTO - Paid Time Off	
<b>51000 Total</b>	<b>\$635,832</b>

*Direct Expenses*

52460 Equipment Repair	\$10,000
52470 Computer Maintenance	\$25,000
53410 Telephone	\$3,500
53990 Contract Services	\$110,000
54190 Gasoline	\$3,000
54200 Office Supplies	\$5,000
54860 Newspaper Ads	\$500
54250 Supplies (Paint Suppl, Test Kits)	\$2,500
57310 Dues & Subscriptions	\$750
58000 Outlay	\$193,760
51730 OPEB Liability	\$49,400
57810 Staff Education	\$2,500
Stormwater Mgmt. Assmt. Plan	\$300,000
Pesticide Application	\$5,000
Major Projects - Drainage	\$100,000
Misc. Equipment	\$20,000
Maintenance	\$35,000
Debt Service	\$290,000
<b>54000 Total: Direct Expenses</b>	<b>\$1,155,910</b>

**TOTAL BUDGET** **\$1,791,742**

*Indirect Expenses*

Employee Benefits \$285,177

**54000 Total: Indirect Expenses** **\$285,177**

**Total: Enterprise Fund** **\$2,076,919**

# **H: Capital Projects**



**Paul E. Cohen**  
Town Manager

***Office of the Town Manager***

50 Billerica Road  
Chelmsford, MA 01824-2777

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

To: Board of Selectmen  
Finance Committee  
Town Meeting Representatives

Submitted herewith is the proposed FY2018-2022 Capital Improvement Program, the first year of which constitutes the proposed FY2018 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 FY2018 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 8 on the April 24, 2017 Town Meeting Warrant. The adoption of the

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

**FY2018 Capital Budget**

The process of preparing the CIP and the FY2018 Capital Budget has remained essentially the same as in years past. 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. This review was performed within the context of an initial municipal bonding target of \$3.0 million as determined by our updated Five-Year Financial Plan.

The proposed \$3.3M Capital Budget has a total cost that is slightly higher than the planned target of \$3.0 million. The requested authorization will be funded through \$3.0M of General Obligation Bonds and \$309,476 of premiums from a prior year bond issuance.

A total of \$147,889 of the budget is devoted to Public Safety which includes \$102,889 to replace two Fire Department

vehicles and \$45,000 to purchase a Police/ Fire portable radio amplifier system for the High School.

Capital improvements for Public Works total \$1,030,430. \$700,000 will fund public infrastructure projects including sidewalk construction and roadway improvements. \$330,430 will be used to replace a front end loader and two pickup trucks.

A total of \$1,311,392 is being set aside for school facilities improvements. Asbestos removal work totaling \$182,351 and drinking water fountain replacements totaling \$75,000 are planned for all public school buildings. \$358,000 will be used for restroom renovation at the Harrington School. \$195,000 will fund the replacement of doors and related hardware at the McCarthy School. \$250,000 will fund the replacement of classroom carpeting at Center School. The walk-in kitchen refrigeration unit at Byam School will be replaced for \$75,000. At the High School, \$176,041 will be used to renovate the Lecture Hall and replace classroom accordion wall dividers.

School technology projects totaling \$417,400 include \$152,400 for a network infrastructure upgrade at Parker, \$120,000 for the second phase of school public address system replacement, and \$70,000 for security camera upgrades. \$75,000 will be used to purchase the tenth phase of interactive white boards or video wall display monitors for classrooms.

The remaining \$402,365 of the budget will address needs in Municipal Technology, Town Elections, Facilities and Community Services. \$60,000 will fund a wireless access point upgrade for all municipal buildings and replace a disaster recovery site power supply. \$169,000 will fund the

replacement of electronic voting tabulator machines and the purchase of Poll Pad tablets for Town elections. \$127,243 is budgeted for roof replacements at the East Fire Station and MacKay Library. Finally, \$46,122 will fund the replacement of dining room chairs at the Senior Center.

#### **Other FY2018 Capital Projects**

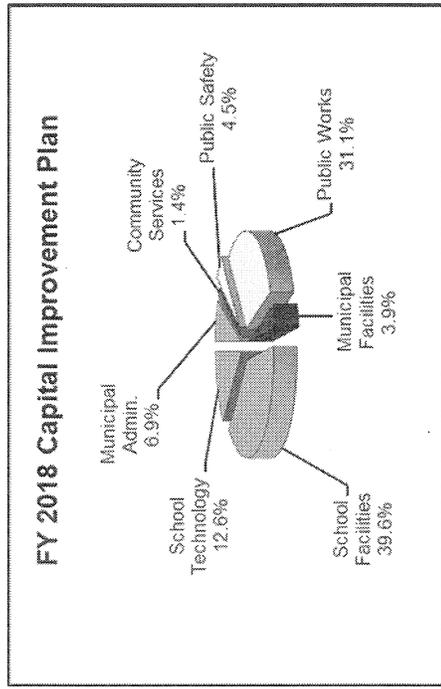
In addition to qualifying capital projects (\$25,000 with at least a five-year life) there are many minor capital investments funded through the annual operating budget. This level is more appropriate for projects to be funded with borrowing. Smaller capital items and those relating more with recurring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

Progress has also been made in moving away from funding maintenance items such as classroom painting, maintenance contracts, police cruisers, and the practice of bundling small items to meet the dollar thresholds. Replacement of small capital items such as microscopes, emergency radios, 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 FY2018 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.

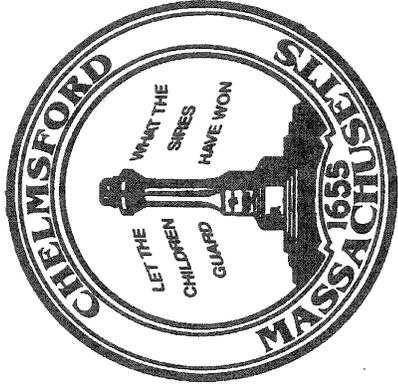
# FY2018 PROPOSED CAPITAL BUDGET

Function	Department /Location	Project	Expenditure	
Administration/Community Services	Information Technology	Wireless Access Point Upgrade	\$25,000	
	Town Clerk/ Registrars	Disaster Recovery Power Supply Repl.	\$35,000	
		Voting Tabulators	\$80,000	
		Poll Pads	\$89,000	
	<i>Municipal Administration Subtotal</i>		\$229,000	
	Council on Aging	Senior Center Dining Room Chairs	\$46,122	
	<i>Community Services Subtotal</i>		\$46,122	
Public Safety	Police	Portable Radio Amplifier System - CHS	\$45,000	
	Fire	Fire Prevention Vehicle (2004)	\$47,174	
		Fire Staff Vehicle (2006)	\$55,715	
		<i>Public Safety Subtotal</i>		\$147,889
Public Works	Highway	Sidewalk Construction	\$350,000	
		Roadway Improvements	\$350,000	
	Engineering	Front Loader Replacement (1985)	\$239,950	
		3/4 Ton Pickup Replacement (2008)	\$45,240	
		3/4 Ton Pickup Replacement (2001)	\$45,240	
		<i>Public Works Subtotal</i>		\$1,030,430
Public Facilities	<i>Municipal Facilities</i>			
	East Fire Station	Roof Replacement	\$88,841	
	MacKay Library	Roof Replacement	\$38,402	
		<i>Municipal Facilities Subtotal</i>		\$127,243
	<i>School Facilities</i>			
	All School Buildings	Asbestos Removal	\$182,351	
	All School Buildings	Water Fountain Replacement	\$75,000	
	Byam Elementary School	Walk-In Cooler Replacement	\$75,000	
	Center Elementary School	Classroom Carpeting	\$250,000	
	Harrington Elementary School	Restroom Renovation	\$358,000	
	McCarthy Middle School	Door Hardware Upgrade	\$195,000	
	High School	Accordion Wall Replacement	\$65,000	
	High School	Lecture Hall Renovation	\$111,041	
		<i>School Facilities Subtotal</i>		\$1,311,392
Public Education	School Technology	Network Infrastructure Upgrade	\$152,400	
		Interactive Classroom Technology	\$75,000	
		Public Address System Replacement	\$120,000	
		Security Camera Upgrades	\$70,000	
	<i>School Security Subtotal</i>		\$417,400	
<b>CAPITAL PROJECTS TOTAL</b>			<b>\$3,309,476</b>	



# Capital Improvement Program

## *Working Documents*



**2018 - 2022**

***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 FY18 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 FY2018-2022 Capital Improvement Program and its associated FY2018 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 years 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*—The Information Technology Capital Advisory Committee (ITCAC) meets to review both municipal and school technology-related capital projects. The ITCAC makes recommendations to the Capital Planning Committee regarding project funding.
- *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.

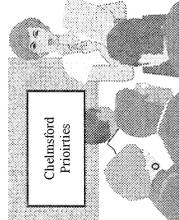
# CAPITAL PROJECTS FLOW CHART

## DEVELOPMENT

Departments  
Submit Project  
Requests

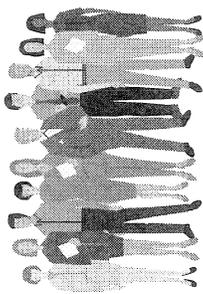


Town Manager & Capital  
Planning Committee  
Develops CIP

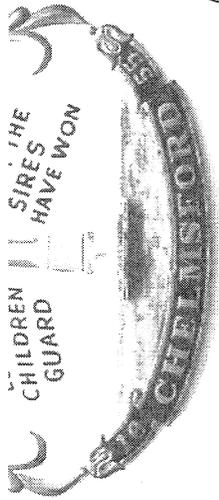


## REVIEW & APPROVAL

Town Meeting Approves



## IMPLEMENTATION



Funded by  
Current Tax  
Revenues



Funded by  
Borrowing



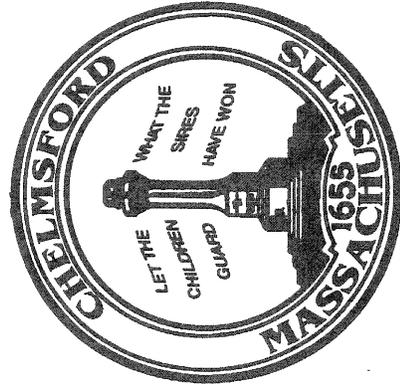
General  
Fund

Capital  
Projects  
Fund

PROJECTS



# *Capital Improvement Program Requests*



**2018 - 2022**

***Town of Chelmsford, Massachusetts***

Recommended List of Projects  
 D indicates the project was deferred

4/14/2017

Town of Chelmsford						
Capital Improvement Program Summary						
Fiscal Years 2018-2022						
Projects by Functional Category	FY2018	FY2019	FY2020	FY2021	FY2022	Total
Detail Sheet						
<b>Municipal Administration</b>						
<b>Information Technology</b>						
H-20 Upgrade Wireless Access Points	\$25,000					\$25,000
H-21 Replace UPS - Disaster Recovery Site	\$35,000					\$35,000
Switch Replacement D2's		\$40,000	\$70,000			\$70,000
Microwave Wireless Redundant Network						\$40,000
DR Site Upgrade				\$100,000		\$100,000
Microsystems Update Police & Fire					\$75,000	\$75,000
<b>Town Clerk</b>						
H-22 Voting Tabulators & Software	\$80,000					\$80,000
H-23 Poll Pad Tablets	\$89,000					\$89,000
<b>Municipal Administration Subtotal</b>	<b>\$229,000</b>	<b>\$40,000</b>	<b>\$70,000</b>	<b>\$100,000</b>	<b>\$75,000</b>	<b>\$514,000</b>
<b>Community Services</b>						
<b>Council on Aging</b>						
H-24 Dining Room Chairs	\$46,122					\$46,122
LED Electric Sign		\$30,056				\$30,056
Reception Area		\$93,555				\$93,555
Garage Storage Area			\$36,400			\$36,400
Dining Room Flooring				\$47,328		\$47,328
<b>Council on Aging Subtotal</b>	<b>\$46,122</b>	<b>\$123,611</b>	<b>\$36,400</b>	<b>\$47,328</b>	<b>\$0</b>	<b>\$253,461</b>
<b>Library</b>						
Computer Replacement			\$25,150			\$25,150
<b>Library Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$25,150</b>	<b>\$0</b>	<b>\$0</b>	<b>\$25,150</b>
<b>Community Services Subtotal</b>	<b>\$46,122</b>	<b>\$123,611</b>	<b>\$61,550</b>	<b>\$47,328</b>	<b>\$0</b>	<b>\$278,611</b>







Town of Chelmsford							
Capital Improvement Program Summary							
Fiscal Years 2018-2022							
Projects by Functional Category	FY2018	FY2019	FY2020	FY2021	FY2022	Total	
<b>Detail Sheet</b>							
<b>Center School</b>							
Furniture			\$25,000	\$25,000		\$50,000	
Replace Classroom Carpeting with Tile	\$250,000					\$250,000	
Create New Parking Lot		\$220,000				\$220,000	
Replace Classroom Shades					\$37,000	\$37,000	
<b>Center School Subtotal</b>	<b>\$250,000</b>	<b>\$220,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$37,000</b>	<b>\$557,000</b>	
<b>Westlands Community Ed. Center</b>							
Gymnasium Upgrade			\$82,287			\$82,287	
Doors and Hardware				\$205,084		\$205,084	
Plumbing		\$325,617				\$325,617	
Casework & Paint					\$279,468	\$279,468	
<b>Westlands Com. Ed. Ctr. Subtotal</b>	<b>\$0</b>	<b>\$325,617</b>	<b>\$82,287</b>	<b>\$205,084</b>	<b>\$279,468</b>	<b>\$892,456</b>	
<b>South Row School</b>							
Gymnasium Upgrade				\$72,108		\$72,108	
Kitchen / Cafeteria Upgrades	\$0	\$220,163				\$220,163	
Casework and Painting			\$227,186			\$227,186	
Repl. Ceilings & Lighting - Entire Bldg.					\$289,560	\$289,560	
<b>South Row School Subtotal</b>	<b>\$0</b>	<b>\$220,163</b>	<b>\$227,186</b>	<b>\$72,108</b>	<b>\$289,560</b>	<b>\$809,017</b>	

Town of Chelmsford							
Capital Improvement Program Summary							
Fiscal Years 2018-2022							
Projects by Functional Category	FY2018	FY2019	FY2020	FY2021	FY2022	Total	
<b>Detail Sheet</b>							
<b>Parker School</b>							
Parking Lot, Curbs, Sidewalks	\$0	\$451,410				\$451,410	
Kitchen/Cafeteria and Stage Upgrade			\$292,454			\$292,454	
Casework and Paint				\$361,425		\$361,425	
Stairwell Upgrades (5)					\$75,000	\$75,000	
<b>Parker School Subtotal</b>	<b>\$0</b>	<b>\$451,410</b>	<b>\$292,454</b>	<b>\$361,425</b>	<b>\$75,000</b>	<b>\$1,180,289</b>	
<b>McCarthy School</b>							
Floor Tile Replacement			\$648,063			\$648,063	
Doors and Hardware	\$195,000					\$195,000	
Auditorium Refurbish		\$669,332				\$669,332	
Renovate Lecture Hall					\$110,200	\$110,200	
Replace curtain wall windows (Lg. Gym)				\$236,640		\$236,640	
Stairwell Upgrades (5)					\$85,000	\$85,000	
Elevator Upgrade					\$125,000	\$125,000	
<b>McCarthy School Subtotal</b>	<b>\$195,000</b>	<b>\$669,332</b>	<b>\$648,063</b>	<b>\$236,640</b>	<b>\$320,200</b>	<b>\$2,069,235</b>	



Recommended List of Projects  
 D indicates the project was deferred

4/14/2017

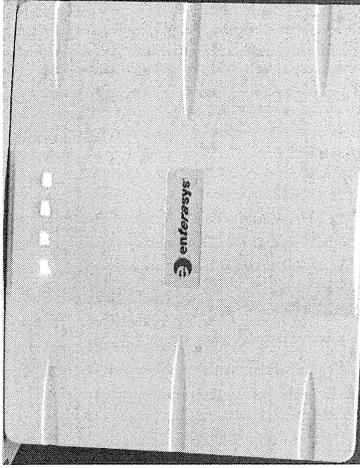
Town of Chelmsford						
Capital Improvement Program Summary						
Fiscal Years 2018-2022						
Projects by Functional Category	FY2018	FY2019	FY2020	FY2021	FY2022	Total
<b>Detail Sheet</b>						
<b>Public Education</b>						
<b>System Wide Technology</b>						
H-43 Network Infrastr. Upgrade (40% Erate)	\$ 152,400	\$ 152,400	\$ 152,400	\$ 136,800		\$594,000
H-44 Interactive Classroom Technology	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$375,000
H-45 School Public Address Systems	\$ 120,000	\$ 120,000				\$240,000
Firewall Replacement			\$ 100,000			\$100,000
H-46 Security Camera Upgrades	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$350,000
<b>Technology Subtotal</b>	<b>\$ 417,400</b>	<b>\$ 417,400</b>	<b>\$ 397,400</b>	<b>\$ 281,800</b>	<b>\$ 145,000</b>	<b>\$1,659,000</b>
<b>Total Capital Improvement Program:</b>	<b>\$ 3,309,476</b>	<b>\$ 5,704,670</b>	<b>\$ 4,475,006</b>	<b>\$ 3,999,119</b>	<b>\$ 4,331,012</b>	<b>\$21,819,283</b>
<b>Less: Other Financing Sources</b>						
<b>Recaptured Funds</b>						
<b>Bond Premiums</b>	\$ (309,476)					
<b>Net Amount to Bond:</b>	<b>\$ 3,000,000</b>					

# **Municipal Administration**

Project Detail

*Town of Chelmsford, Massachusetts  
Capital Improvement Program*

**PROJECT DETAIL**

<b>Project Title:</b>	Wireless Access Point Upgrade	
<b>Department:</b>	All Departments except Schools	<b>Category:</b> Information Technology
<b>Description and Purpose:</b>	<p>Upgrade all Wireless Access Points on the municipal side of network including the Library to increase speed, range, coverage and number of devices that can connect. These new devices will also be able to handle the newest wireless protocols.</p>	
		

**RECOMMENDED FINANCING**

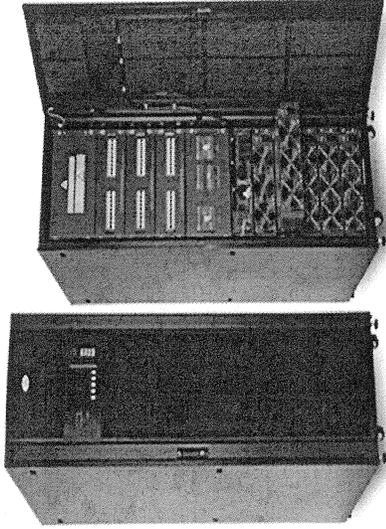
	Source of Funds	Total Five Year Cost in FY17 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	
A. Planning and Engineering								
B. Land & ROW								
C. Construction								
D. Equipment	2,8	25,000	25,000					25,000
E. Other Costs								
<b>TOTAL</b>		\$25,000	\$25,000					\$25,000
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
(3) Revenue Bonds		
(4) Corporate Donations		

*Town of Chelmsford, Massachusetts  
Capital Improvement Program*

**PROJECT DETAIL**

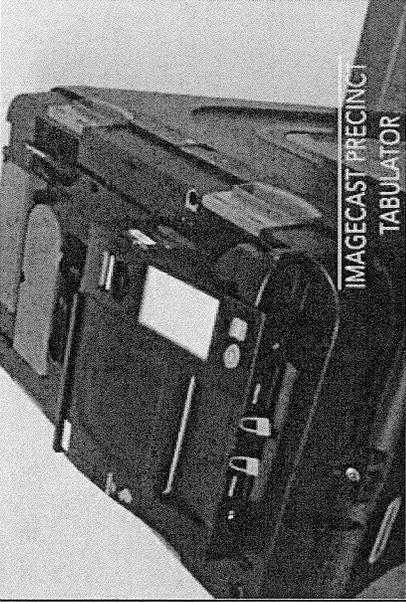
<b>Project Title:</b>	Replace Uninterruptible Power Supply at Disaster Recovery site	
<b>Department:</b>	All Departments except Schools	Category: Information Technology
<b>Description and Purpose:</b>	<p>Replace Uninterruptible Power Supply (UPS) at Disaster Recovery (DR) site that is nearing end of life. We have experienced some issues with our current UPS over the last several months.</p>	
		

**RECOMMENDED FINANCING**

	Source of Funds	Total Five Year Cost in FY17 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	
A. Planning and Engineering								
B. Land & ROW								
C. Construction								
D. Equipment	2,8	35,000	35,000					35,000
E. Other Costs								
<b>TOTAL</b>		<b>\$35,000</b>	<b>\$35,000</b>					<b>\$35,000</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>	Voting Tabulators	
<b>Department:</b>	Town Clerk/Registrars	Category: Municipal Administration
<b>Description and Purpose:</b>	<p>The current 10 voting tabulators are reaching their end of life. They are approximately 16 years old and the vendor is phasing out the support of these machines.</p> <p>The cost for 10 machines and software is estimated to be \$80,000</p> <p>Thank you for your consideration of this important investment.</p>	
		

**RECOMMENDED FINANCING**

	Source of Funds	Total Five Year Cost in FY17 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	
A. Planning and Engineering								
B. Land & ROW								
C. Construction								
D. Equipment	2,8	\$80,000	\$80,000					\$80,000
E. Other Costs								
<b>TOTAL</b>		\$80,000	\$80,000					\$80,000
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>Poll Pads</b>
<b>Department:</b>	<b>Town Clerk/Registrars</b>
<b>Description and Purpose:</b>	<p>Category: Municipal Administration</p> <p>This project funds the purchase of approximately 40 Poll Pads that will eliminate paper voter registration lists. Each unit includes a tablet, portable printer, and base. Poll pads streamline the voter check-in/check-out process and enhance election security. They were tested as a pilot program during the 2016 Presidential election and were essential tools to accommodate the heavy turnout from all precincts during Early Voting.</p>



**RECOMMENDED FINANCING**

	Source of Funds	Total Five Year Cost in FY17 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	
A. Planning and Engineering								
B. Land & ROW								
C. Construction								
D. Equipment	2,8	\$89,000	\$89,000					\$89,000
E. Other Costs								
<b>TOTAL</b>		<b>\$89,000</b>	<b>\$89,000</b>					<b>\$89,000</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

# **Community Services**

Project Detail

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

**PROJECT DETAIL**

<b>Project Title:</b>	<b>Dining Room Chairs - Senior Center</b>		
<b>Department:</b>	<b>Council on Aging</b>	<b>Category:</b>	<b>Community Services</b>
<b>Description and Purpose:</b>	<p>The dining room chairs in the main dining room of the Senior Center are original and over 26 years old. There are a number of broken, ripped, discolored and just worn out and outdated chairs that need to be replaced. The Center is used for many town events and meetings in addition to its use by seniors. The room has a building code limit of 350 people.</p> <p>In order to update the space and attract younger seniors, 4 smaller table sets with 4 chairs each would allow new users and smaller groups to be more comfortable. Updating and renovating the senior center also makes it a more attractive place for people to rent, increasing income to assist our annual budget. NOTE: other costs are freight and delivery.</p>		
			

**RECOMMENDED FINANCING**

	Source of Funds	Total Five Year Cost in FY17 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	
A. Planning and Engineering								
B. Land & ROW								
C. Construction								
D. Equipment	2,8	42,404	44,100					44,100
E. Other Costs	2,8	1,944	2,022					2,022
<b>TOTAL</b>		44,348	46,122					\$46,122
F. Annual Maintenance & Repair		\$0						
(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				

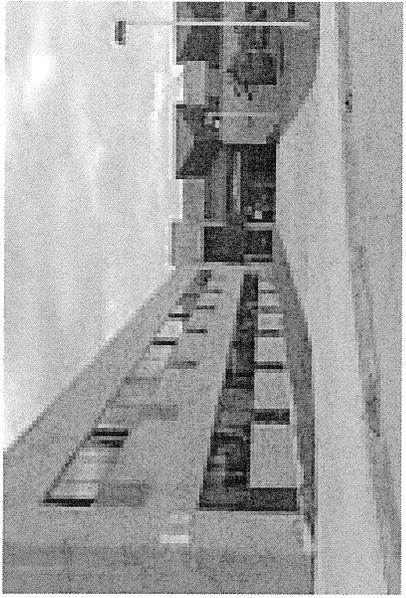
# **Public Safety**

Project Detail Sheets

*Town of Chelmsford, Massachusetts  
Capital Improvement Program*

**PROJECT DETAIL**

<b>Project Title:</b>	<b>BI DIRECTIONAL AMPLIFIER SYSTEM - PORTABLE RADIO ENHANCEMENT SYSTEM</b>		
<b>Department:</b>	<b>POLICE DEPARTMENT</b>	<b>/ FIRE DEPARTMENT</b>	<b>PUBLIC SAFETY</b>
<b>Description and Purpose:</b>	<p>The request is for the purchase and installation of a portable radio Bi Directional Amplifier. This radio amplifier would greatly enhance the operability of Police and Fire Department hand held portable radios inside the High School. Currently the High School, due to its size and configuration has large portions inside the building that are radio dead zones. When Police and Fire rescue personnel are in these areas it is at times impossible to communicate critical information to the dispatch center or to other emergency personnel.</p> <p>This amplifying system is comprised of radio cables and antennas installed in strategic locations throughout the building, based on radio test transmissions. This cable and antenna system would boost portable radio transmissions to an exterior repeater, which would then be received by the dispatcher center, as well as other portable and mobile units in the area.</p>		



**RECOMMENDED FINANCING**

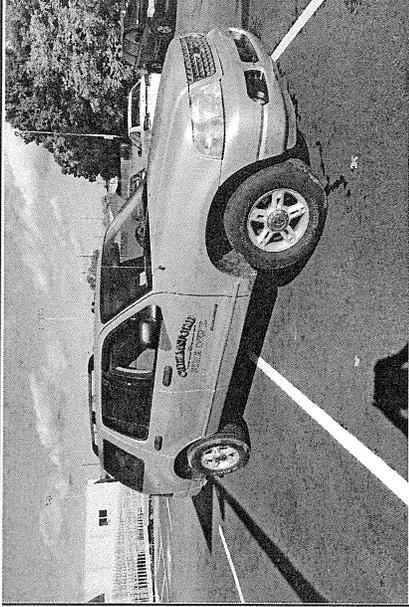
	Source of Funds	Total Five Year Cost in FY17 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	
A. Planning and Engineering								
B. Land & ROW								
C. Construction								
D. Equipment	2,8	45,000	45,000					45,000
E. Other Costs								
<b>TOTAL</b>		<b>\$45,000</b>	<b>\$45,000</b>					<b>\$45,000</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

*Town of Chelmsford, Massachusetts  
Capital Improvement Program*

**PROJECT DETAIL**

<b>Project Title:</b>	Staff Vehicle Replacement-2004 Ford Explorer		
<b>Department:</b>	Chelmsford Fire	Category:	Public Safety
<b>Description and Purpose:</b>	<p>This project proposes to replace a fire prevention staff vehicle. The vehicle being replaced is a 2004 Ford Explorer with 114,435 miles. This vehicle has had major mechanical work recently and has significant body rot issues. The new vehicle will be assigned to the Deputy Chief. The current Deputy Chief's vehicle a 2009 Ford Explorer with 87,389 miles will be reassigned to Fire Prevention. The Department intends to purchase a 2017 Ford Explorer with an emergency light package, new radio equipment and a cabinet for proper and safe storage of all necessary emergency equipment.</p>		
			

**RECOMMENDED FINANCING**

	Source of Funds	Total Five Year Cost in FY17 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	
A. Planning and Engineering								
B. Land & ROW								
C. Construction								
D. Equipment	2,8	47,174	47,174					47,174
E. Other Costs								
<b>TOTAL</b>		\$47,174	\$47,174					\$47,174
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>Staff Vehicle Replacement- 2006 Ford Expedition</b>		
<b>Department:</b>	<b>Chelmsford Fire</b>	<b>Category:</b>	<b>Public Safety</b>
<b>Description and Purpose:</b>			
<p>This project proposes to replace a staff vehicle. The vehicle being replaced is a 2006 Ford Expedition with 77,430 miles. This vehicle has had a transmission installed recently. There are significant body rot issues with the rocker panels and the radiator support bracket. Estimates for these repairs are \$5800. The new vehicle will be assigned to the Fire Chief. The current Fire Chief's vehicle a 2013 Ford Fusion Hybrid with 36,000 miles will be reassigned to the Training Officer. The Department proposes to purchase 2017 Toyota Highlander Hybrid with emergency light package, new radio equipment and a cabinet for proper and safe storage of all necessary emergency equipment.</p>			

**RECOMMENDED FINANCING**

	Source of Funds	Total Five Year Cost in FY17 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	
A. Planning and Engineering								
B. Land & ROW								
C. Construction								
D. Equipment	2,8	55,715	55,715					55,715
E. Other Costs								
<b>TOTAL</b>		\$55,715	\$55,715					\$55,715
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>	<b>DPW/School Sidewalk Construction</b>		
<b>Department:</b>	<b>Department of Public Works -- Engineering/Highway Division</b>	<b>Category:</b>	<b>Construction</b>
<b>Description and Purpose:</b>	<p>This is a continuous program which began with the 1981 Pedestrian Safety Study (and subsequent updates) which is designed to provide safe pedestrian access to school and community areas. Upcoming areas may include Town-wide crosswalk improvements as well as sidewalk improvements in Chelmsford Center.</p> <p>An additional project for FY18 will include sidewalk construction on Richardson Road (from Route 3 to Princeton Street).</p>		

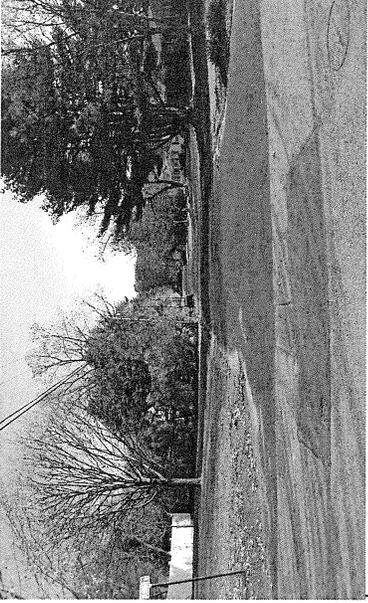
		Source of Funds	Total Five Year Cost in FY17 \$	Estimated Expenditures by Fiscal Year					Five Year Total
				FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	
A.	Planning and Engineering	2,8	10,000	10,000	10,000	10,000	10,000	10,000	50,000
B.	Land & ROW	2,8	10,000	10,000	10,000	10,000	10,000	10,000	50,000
C.	Construction	2,8	330,000	280,000	280,000	280,000	280,000	280,000	1,450,000
D.	Equipment								
E.	Other Costs								
<b>TOTAL</b>			<b>\$350,000</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$1,550,000</b>
F.	Annual Maintenance & Repair								

(1) Operating Revenues	(5) State Aid	(7) Special Assessments
(2) Municipal GO Bonds	(6) Federal Aid	(8) Other Funding
(3) Revenue Bonds		
(4) Corporate Donations		

*Town of Chelmsford, Massachusetts  
Capital Improvement Program*

**PROJECT DETAIL**

<b>Project Title:</b>	<b>Road Improvements</b>		
<b>Department:</b>	<b>Department of Public Works -- Highway Division</b>	<b>Category:</b>	<b>Construction</b>
<b>Description and Purpose:</b>	<p>The road maintenance program is designed to correct both surface and structural deficiencies in roadways. Its mission is to provide for a safe, comfortable and expeditious ride for the public, with the least possible inconvenience and to minimize the need for future repairs. Roadway improvements are prioritized based on the Pavement Management Survey conducted by an outside engineering firm (VHB). Roads to be considered for paving in the near future are: Bishop Street, Vincent Road, Carriage Drive, Grandview Road, and Locke Road. An additional project for FY18 will include traffic signal improvements in Central Square/North Road. We will also be conducting crack sealing at various locations throughout Town.</p>		
			

**RECOMMENDED FINANCING**

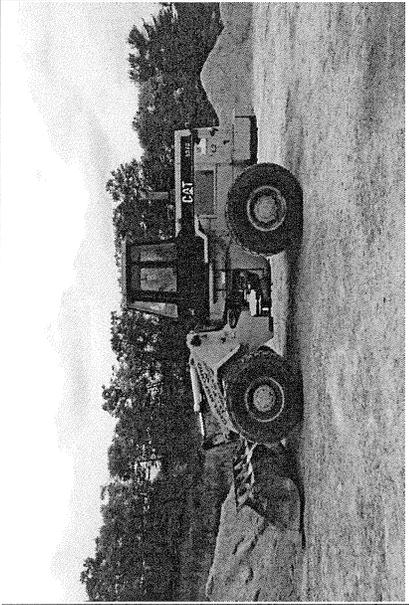
	Source of Funds	Total Five Year Cost in FY17 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	
A. Planning and Engineering	2,8	25,000	25,000	50,000	50,000	50,000	75,000	250,000
B. Land & ROW								
C. Construction	2,8	325,000	325,000	250,000	300,000	350,000	375,000	1,600,000
D. Equipment								
E. Other Costs								
<b>TOTAL</b>		<b>\$350,000</b>	<b>\$350,000</b>	<b>\$300,000</b>	<b>\$350,000</b>	<b>\$400,000</b>	<b>\$450,000</b>	<b>\$1,850,000</b>
F. Annual Maintenance & Repair								

(1) Operating Revenues	(5) State Aid	(7) Special Assessments
(2) Municipal GO Bonds	(6) Federal Aid	(8) Other Funding
	(3) Revenue Bonds	
	(4) Corporate Donations	

*Town of Chelmsford, Massachusetts  
Capital Improvement Program*

**PROJECT DETAIL**

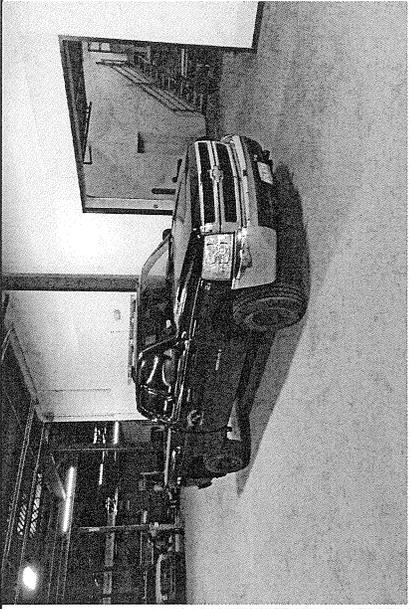
<b>Project Title:</b>	<b>Front Loader Replacement</b>		
<b>Department:</b>	<b>DPW -- Highway Division</b>	<b>Category:</b>	<b>Equipment</b>
<b>Description and Purpose:</b>	<p>This piece of equipment is versatile and is used for drainage repair/construction, curbing work, debris clean-up, salt/snow operations, general maintenance and construction projects. We propose to replace an '85 CAT 936. This piece of equipment has currently logged over 26,000 hours.</p>		
			

**RECOMMENDED FINANCING**

	Source of Funds	Total Five Year Cost in FY17 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	
A. Planning and Engineering								
B. Land & ROW								
C. Construction								
D. Equipment	2,8	239,950	239,950					239,950
E. Other Costs								
<b>TOTAL</b>		<b>\$239,950</b>	<b>\$239,950</b>					<b>\$239,950</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>	3/4 Ton Pickup	
<b>Department:</b>	Department of Public Works -- Highway Division	Category: Equipment
<b>Description and Purpose:</b>	<p>This is a pick-up truck replacement to be utilized by the Assistant Superintendent for various light/medium duty projects around Town. We propose replacing a 2008 model that currently has 135,000 miles. This vehicle is currently in poor mechanical condition .</p>	
		

**RECOMMENDED FINANCING**

	Source of Funds	Total Five Year Cost in FY17 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	
A. Planning and Engineering								
B. Land & ROW								
C. Construction								
D. Equipment	2,8	45,240	45,240					45,240
E. Other Costs								
<b>TOTAL</b>		\$45,240	\$45,240					\$45,240
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>	3/4 Ton Pickup		
<b>Department:</b>	Department of Public Works -- Engineering Division	Category:	Equipment
<b>Description and Purpose:</b>	<p>This is a pick-up truck replacement to be utilized by the Assistant DPW Director for various light/medium duty projects around Town as well as snowplowing. This vehicle will be available for use by other Divisions within the DPW. At the same time, we will be putting a 2001 Chevy 2500 up for Auction with 165,000 miles. The vehicle is currently inoperable.</p>		
			

**RECOMMENDED FINANCING**

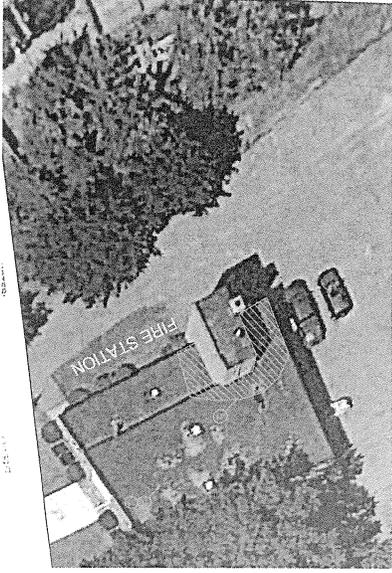
	Source of Funds	Total Five Year Cost in FY17 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	
A. Planning and Engineering								
B. Land & ROW								
C. Construction								
D. Equipment	2,8	45,240	45,240					45,240
E. Other Costs								
<b>TOTAL</b>		\$45,240	\$45,240					\$45,240
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				

# **Municipal Facilities**

Project Detail Sheets

*Town of Chelmsford, Massachusetts  
Capital Improvement Program*

**PROJECT DETAIL**

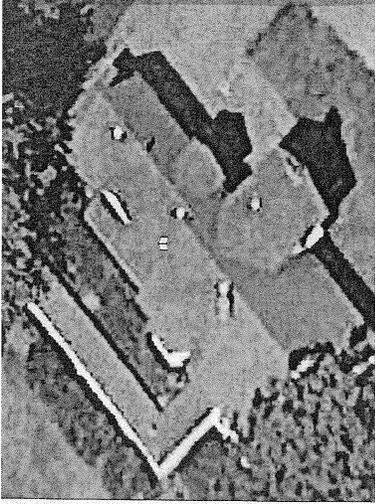
<b>Project Title:</b>	East Chelmsford Fire Station Roof Replacement	
<b>Department:</b>	DPW -- Facilities Division	Category: Municipal Facilities
<b>Description and Purpose:</b>	<p>The East Fire Station has an EDPM roof (4,311 SF that is 20 years old) and a corrugated metal roof (2,700 SF that is 31 years old). They are at the end of their life cycle and are due to be replaced per our Rooftrac program at a cost of \$88,841.</p>	
		

**RECOMMENDED FINANCING**

	Source of Funds	Total Five Year Cost in FY17 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	
A. Planning and Engineering								
B. Land & ROW								
C. Construction								
D. Equipment	2,8	88,841	88,841					88,841
E. Other Costs								
<b>TOTAL</b>		<b>\$88,841</b>	<b>\$88,841</b>					<b>\$88,841</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>Mackay Library Roof Replacement</b>	
<b>Department:</b>	<b>DPW -- Facilities Division</b>	<b>Category: Municipal Facilities</b>
<b>Description and Purpose:</b>	<p>The Mackay Library has an EDPM roof (548 SF that is 21 years old) and a Shingle Pitched Roof (2,980 SF that is 30 years old). They are at the end of their life cycle and are due to be replaced per our Rooffrac program at the cost of \$38,402..</p>	
		

**RECOMMENDED FINANCING**

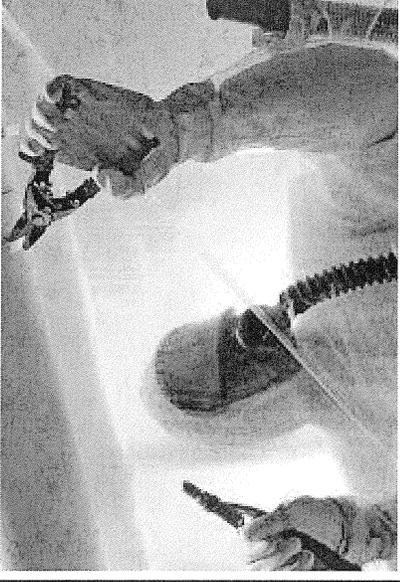
	Source of Funds	Total Five Year Cost in FY17 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	
A. Planning and Engineering								
B. Land & ROW								
C. Construction								
D. Equipment	2,8	38,402	38,402					38,402
E. Other Costs								
<b>TOTAL</b>		<b>\$38,402</b>	<b>\$38,402</b>					<b>\$38,402</b>
F. Annual Maintenance & Repair								
(1) Operating Revenues				(5) State Aid		(7) Special Assessments		
(2) Municipal GO Bonds			(3) Revenue Bonds	(6) Federal Aid		(8) Free Cash/Other Funding		
			(4) Corporate Donations					

# **Public Education**

Project Detail Sheets

*Town of Chelmsford, Massachusetts  
Capital Improvement Program*

**PROJECT DETAIL**

<b>Project Title:</b>	<b>Asbestos Removal</b>	
<b>Department:</b>	<b>Municipal Facilities</b>	Category: School Facilities
<b>Description and Purpose:</b>	<p>Based on a report from the asbestos consultant, it is recommended that we continue with our asbestos removal program at all schools.</p>	
		

**RECOMMENDED FINANCING**

	Source of Funds	Total Five Year Cost in FY17 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	
A. Planning and Engineering	2,8	48,620						48,620
B. Land & ROW								
C. Construction								
D. Equipment								
E. Other Costs	2,8	133,731						133,731
<b>TOTAL</b>		<b>\$182,351</b>						<b>\$182,351</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**

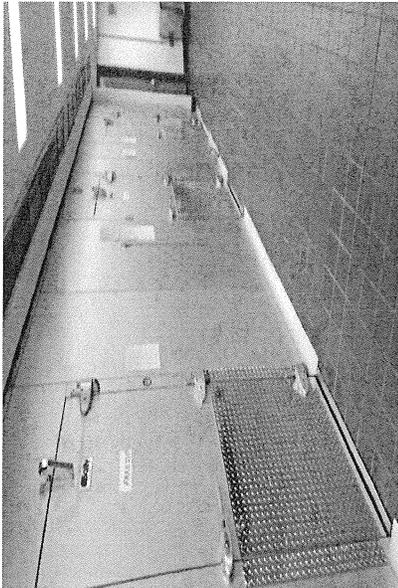
<b>Project Title:</b>	Replacement of Water Fountains	
<b>Department:</b>	Municipal Facilities	Category: School Facilities
<b>Description and Purpose:</b>	<p>The district recently participated in a new Massachusetts DEP program to test drinking water in schools for copper and lead. While the results received from the state on the schools tested overall very favorably, a replacement of some older fixtures is required</p>	
		

**RECOMMENDED FINANCING**

	Source of Funds	Total Five Year Cost in FY17 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	
A. Planning and Engineering								
B. Land & ROW								
C. Construction								
D. Equipment	2,8	75,000	75,000					75,000
E. Other Costs								
<b>TOTAL</b>		<b>\$75,000</b>	<b>\$75,000</b>					<b>\$75,000</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>	Walk-In Cooler Replacement - Byam Elementary School	
<b>Department:</b>	Municipal Facilities	Category: School Facilities
<b>Description and Purpose:</b>	<p>Kitchen upgrades include replacement of the walk-in cooler and enhancements/improvements to the service lines.</p> 	

**RECOMMENDED FINANCING**

	Source of Funds	Total Five Year Cost in FY17 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	
A. Planning and Engineering								
B. Land & ROW								
C. Construction								
D. Equipment	2,8	75,000	75,000					75,000
E. Other Costs								
<b>TOTAL</b>		\$75,000	\$75,000					\$75,000
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>Restroom Renovation - Harrington Elementary School</b>
<b>Department:</b>	<b>Municipal Facilities</b>
<b>Description and Purpose:</b>	<p>Category: School Facilities</p>  <p>The Harrington Elementary School restrooms and plumbing are original to the building. They have not been updated and do not meet ADA standards. The restrooms are in need of new plumbing fixtures, partitions, finished floors, accessories, and paint.</p>

**RECOMMENDED FINANCING**

	Source of Funds	Total Five Year Cost in FY17 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	
A. Planning and Engineering								
B. Land & ROW								
C. Construction	2,8	125,000						125,000
D. Equipment	2,8	233,000						233,000
E. Other Costs								
<b>TOTAL</b>		<b>\$358,000</b>						<b>\$358,000</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>	Classroom Carpet Replacement -- Center Elementary School	
<b>Department:</b>	Municipal Facilities	Category: School Facilities
<b>Description and Purpose:</b>	<p>The carpets at the Center Elementary School date back to the 1999 renovation. They show signs of wear and are beyond their expected lifespan. Removing the carpets and replacing them with a hard floor surface such as VCT (Vinyl Composite Tile) will improve indoor air quality and contribute to a cleaner environment.</p>	



**RECOMMENDED FINANCING**

	Source of Funds	Total Five Year Cost in FY17 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	
A. Planning and Engineering								
B. Land & ROW								
C. Construction								
D. Equipment	2,8	250,000	250,000					250,000
E. Other Costs								
<b>TOTAL</b>		\$250,000	\$250,000					\$250,000
F. Annual Maintenance & Repair								
(1) Operating Revenues								(7) Special Assessments
(2) Municipal GO Bonds								(8) Free Cash/Other Funding
			(3) Revenue Bonds	(5) State Aid				
			(4) Corporate Donations	(6) Federal Aid				

*Town of Chelmsford, Massachusetts  
Capital Improvement Program*

**PROJECT DETAIL**

<b>Project Title:</b>	Doors and Hardware -- McCarthy Middle School	
<b>Department:</b>	Municipal Facilities	Category: School Facilities
<b>Description and Purpose:</b>	<p>The McCarthy Middle School requires a door hardware upgrade to enable lock down of various types of cylinders in case of an emergency. This would standardize the McCarthy with the same type of Schlage master key employed at other schools.</p>	
		

**RECOMMENDED FINANCING**

	Source of Funds	Total Five Year Cost in FY17 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	
A. Planning and Engineering								
B. Land & ROW								
C. Construction								
D. Equipment	2,8	195,000	195,000					195,000
E. Other Costs								
<b>TOTAL</b>		<b>\$195,000</b>	<b>\$195,000</b>					<b>\$195,000</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

*Town of Chelmsford, Massachusetts  
Capital Improvement Program*

**PROJECT DETAIL**

<b>Project Title:</b>	Accordion Wall Replacement -- Chelmsford High School	
<b>Department:</b>	Municipal Facilities	Category: School Facilities
<b>Description and Purpose:</b>	<p>There are sixteen (16) accordion walls that are original to the building and were installed to divide classrooms/conference rooms into smaller spaces. They are in poor condition and need to be replaced and no longer used. At this time it would be more practical to have the accordion walls removed and replaced with sheetrock.</p>	



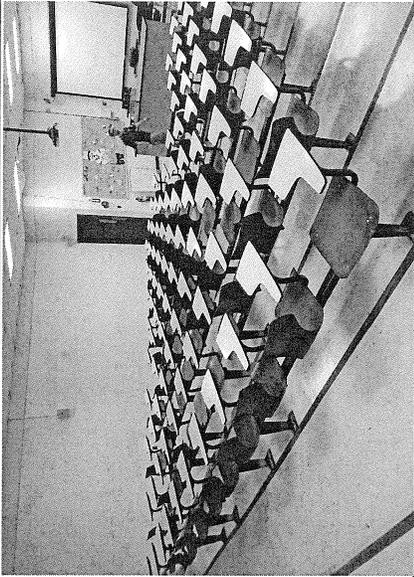
**RECOMMENDED FINANCING**

	Source of Funds	Total Five Year Cost in FY17 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	
A. Planning and Engineering								
B. Land & ROW								
C. Construction	2,8	10,000						10,000
D. Equipment	2,8	55,000						55,000
E. Other Costs								
<b>TOTAL</b>		\$65,000	\$65,000					\$65,000
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>	Lecture Hall Upgrades - Chelmsford High School	
<b>Department:</b>	Municipal Facilities	Category: School Facilities
<b>Description and Purpose:</b>	<p>The CHS Lecture Hall is a space of approximately 2,000 square feet designed to seat close to 100 students. This valuable space is in need of an upgrade. Upgrades include replacing fixed desks, wall paint, VCT floor and ceiling tiles. In addition, upgrading the lighting and other fixtures would transform this into a viable learning environment.</p>	
		

**RECOMMENDED FINANCING**

	Source of Funds	Total Five Year Cost in FY17 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	
A. Planning and Engineering								
B. Land & ROW								
C. Construction	2,8	11,041	11,041					11,041
D. Equipment	2,8	100,000	100,000					100,000
E. Other Costs								
<b>TOTAL</b>		<b>\$111,041</b>	<b>\$111,041</b>					<b>\$111,041</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

*Town of Chelmsford, Massachusetts  
Capital Improvement Program*

**PROJECT DETAIL**

<b>Project Title:</b>	<b>Upgrade School Network Infrastructure</b>	
<b>Department:</b>	<b>Technology</b>	<b>Public Education</b>
<b>Description and Purpose:</b>	<p>In order to meet the upcoming demands of online testing and the demands that new devices place on a network CPS needs to invest in enhancing the internal infrastructure in schools. At present there are 14 switches that are end of life, with more coming over the next several years. Only one school presently runs 802.11ac wireless access points, and all new devices are coming with the ability to connect and transfer data at the new industry standard speeds. The rest run 802.11b/g/n, and most schools do not have sufficient throughput or coverage. Most wiring in the schools is cat5, and little of it is labeled making it difficult to trace problems. There is little wire management in place making work in the closets difficult. Industry standard cat6 should be installed to make certain POE and data transfer are speeds match the new equipment.</p> <p>40% of the cost of these projects can presently be paid for using Erate funding. This funding has not always been available to towns where the free and reduced lunch population was small. It is a tremendous opportunity to leverage federal dollars to bring all of our equipment up to industry standard.</p>	

**RECOMMENDED FINANCING**

	Source of Funds	Total Five Year Cost in FY17 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	
A. Planning and Engineering								
B. Land & ROW								
C. Construction Wiring		131,000	131,000	131,000	131,000	131,000	524,000	
D. Equipment		123,000	97,000	123,000	97,000	97,000	440,000	
E. LESS: E-Rate 40% Contribution		(101,600)	(91,200)	(101,600)	(91,200)	(91,200)	(385,600)	
<b>TOTAL</b>		\$152,400	\$136,800	\$152,400	\$136,800	\$136,800	\$578,400	
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>Interactive Classroom Technology</b>	
<b>Department:</b>	<b>Technology</b>	<b>Category: Public Education</b>
<b>Description and Purpose:</b>	<p>Engaging students is paramount in the learning process. Keeping classroom technology as up to date as possible is crucial if teachers are to grab and hold the attention of learners. This is a project that is always be ongoing because technology changes so rapidly, and variations on equipment designed to help disseminate the curriculum are always being enhanced.</p> <p>This project provides funding to purchase and install technology equipment including interactive whiteboards, projectors, or equivalent large video wall display monitors in approximately 25 classrooms at a total cost of \$75,000.</p>	

**RECOMMENDED FINANCING**

	Source of Funds	Total Five Year Cost in FY17 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	
A. Planning and Engineering								
B. Land & ROW								
C. Construction								
D. Equipment	2,8	75,000	75,000	75,000	75,000	75,000	75,000	375,000
E. Other Costs								
<b>TOTAL</b>		<b>\$75,000</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$375,000</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>Public Address System</b>	
<b>Department:</b>	<b>Technology</b>	<b>Category: Public Education</b>
<b>Description and Purpose:</b>		
<p>The PA systems in all schools require updates. There are requests made very frequently from schools to address problems they are experiencing. New PA system all run over ethernet, and provide capabilities for messages to be sent from a central location, from mobile devices, and via talk back from the classroom. In order to enhance these system both equipment and port counts need to be upgraded. This will tie in nicely with the network infrastructure updates. New wiring, and sufficient ports can be installed while network upgrades are being performed. Since work will be done at the same time we can leverage the pricing we are able to negotiate for wiring and hardware for the infrastructure project, and apply it to this project.</p>		

**RECOMMENDED FINANCING**

	Source of Funds	Total Five Year Cost in FY17 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	
A. Planning and Engineering								
B. Land & ROW								
C. Construction								
D. Equipment	2,8	120,000	120,000	120,000				240,000
E. Other Costs								
<b>TOTAL</b>		\$120,000	\$120,000	\$120,000				\$240,000
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>Security Camera Upgrades</b>	
<b>Department:</b>	<b>Technology</b>	<b>Category: Public Education</b>
<b>Description and Purpose:</b>		
<p>The safety of schools is important. Continuing the process of adding cameras to buildings will allow the district to have insight into and around our school buildings. The ability to share these live views with first responders allows them to help monitor the schools for any potential threat. Add to that the ability to pull recorded footage, and it is easy to see why continuing to enhance the camera count throughout the district is important to running safe and secure buildings.</p> <p>This is another project that require POE and port count increases. This will also fit in well with enhanced infrastructure equipment.</p>		

**RECOMMENDED FINANCING**

	Source of Funds	Total Five Year Cost in FY17 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	
A. Planning and Engineering								
B. Land & ROW								
C. Construction								
D. Equipment	2,8	70,000	70,000	70,000	70,000	70,000	70,000	350,000
E. Other Costs								
<b>TOTAL</b>		<b>\$70,000</b>	<b>\$70,000</b>	<b>\$70,000</b>	<b>\$70,000</b>	<b>\$70,000</b>	<b>\$70,000</b>	<b>\$350,000</b>

F. Annual Maintenance & Repair	(5) State Aid	(7) Special Assessments
(1) Operating Revenues	(6) Federal Aid	(8) Free Cash/Other Funding
(2) Municipal GO Bonds	(3) Revenue Bonds	
	(4) Corporate Donations	

# **I: Appendices**



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# APPENDIX A

FINANCIAL POLICIES AND OBJECTIVES



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## **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.



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# APPENDIX B

FIVE YEAR FINANCIAL SUMMARY PROJECTIONS

STABILIZATION FUND PLAN

AND

DEBT MANAGEMENT

**Town of Chelmsford  
Five-Year Financial Forecast  
FY2018 – 2022  
Assumptions**

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

Revenues

**1. Property Tax:**

- a. Tax near levy capacity
- b. New Growth estimated at \$1.4M for FY18 - FY22.
- c. Excluded debt declines each year during FY18-22 per existing schedule.

**2. State Aid:**

- a. State Aid estimates assume Unrestricted General Government Aid increases \$100K annually for FY19 – FY22.
- b. Chapter 70 is projected to increase \$100K for FY19 – FY22. 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 FY18 – FY22.

**3. Available Funds:**

- a. Sewer Fees Offset in accordance with actual cost of covering Indirect Costs.
- b. Childcare Revolving Fund reimbursement increases 7.5% for FY19 – FY22 to cover cost of employee benefits.

**4. Local Receipts:**

- a. Motor Vehicle Excise is projected to remain level for FY19, increase \$50,000 annually for FY20 – FY22.
- b. Permits increase by \$25K during FY18-22.
- c. 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 FY18 – FY22: Includes step increases for eligible employees and 2.0% COLA.
2. General Government Expenses are projected to increase 2.0% for FY18 – FY22, unless specified below.
3. **Public Education** exceptions include:
  - a. Total School cost projections for personnel and expenses are based on:  
FY18: 4.5% increase includes \$800,000 for full-day Kindergarten operational costs  
FY19 – FY22: 2.5% increase
  - b. Nashoba Assessment increase estimated at 5% annually for FY18- FY22.
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. 2.5% increase in Snow & Ice expenses per year to be reflective of program costs for FY19 –FY22.
  - b. 2.5% for FY19 – FY22 to reflect solid waste disposal program costs.
6. **Benefits and Insurance** exceptions include:
  - a. Workers Compensation costs increase by 5% per year.
  - b. Middlesex Retirement assessment increases 6.5% annually from FY19 – FY22. Projections reflect the adoption of a 2035 funding schedule.
  - c. Medicare tax has been increased by 4% per year.
  - d. Health Insurance premiums are projected to increase 7.0% for FY18, 7.5% for FY19 – FY22.
7. **Debt Service** includes:
  - a. Principal and interest payments according to existing schedules.
  - b. Excluded debt declines FY18 – FY22 per schedule for outstanding debt.
  - c. Assumes continuation of our annual \$3.0M Capital Improvement Program.
8. **State Assessments & Overlay** include:
  - a. Charter School Assessment increases 10% annually.

# Five Year Financial Forecast

4/14/2017

<b>REVENUE</b>	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>	<u>FY22</u>
<b>Local Taxes</b>					
Base Factor	\$90,161,406	\$93,835,426	\$97,581,312	\$101,420,845	\$105,356,366
2 1/2% Increase	\$2,254,035	\$2,345,886	\$2,439,533	\$2,535,521	\$2,633,909
New Growth	\$1,419,985	\$1,400,000	\$1,400,000	\$1,400,000	\$1,400,000
Override	\$0	\$0	\$0	\$0	\$0
Excluded Debt	<u>\$4,379,034</u>	<u>\$4,317,181</u>	<u>\$4,233,004</u>	<u>\$3,650,908</u>	<u>\$3,191,312</u>
Max. Allowable Levy	\$98,214,460	\$101,898,493	\$105,653,849	\$109,007,274	\$112,581,587
Levy Used	\$98,214,460	\$101,898,493	\$105,653,849	\$109,007,274	\$112,581,587
<b>State Aid</b>					
Chapter 70	\$10,871,368	\$10,971,368	\$11,071,368	\$11,171,368	\$11,271,368
School Choice-Offset	\$370,199	\$377,603	\$385,155	\$392,858	\$400,715
Charter Tuition Reimbursements	\$145,303	\$148,209	\$151,173	\$154,197	\$157,281
Libraries-Offset	\$50,049	\$51,050	\$52,071	\$53,112	\$54,175
Veterans Benefits	\$126,700	\$126,700	\$126,700	\$126,700	\$126,700
General Municipal Aid (Lottery)	\$5,070,449	\$5,170,449	\$5,270,449	\$5,370,449	\$5,470,449
Exemption Reimbursement	\$211,520	\$222,096	\$233,201	\$244,861	\$257,104
State Land-PILOT	<u>\$6,609</u>	<u>\$6,741</u>	<u>\$6,876</u>	<u>\$7,014</u>	<u>\$7,154</u>
Sub-Total	\$16,852,197	\$17,074,216	\$17,296,993	\$17,520,559	\$17,744,945
<b>Available Funds</b>					
Wetland Protection Act	\$6,000	\$6,000	\$6,000	\$6,000	\$6,001
Sewer User Fees-Offset	\$581,152	\$601,492	\$622,545	\$644,334	\$666,885
Sewer Betterments	\$2,392,859	\$2,377,726	\$2,367,746	\$2,357,712	\$2,347,627
Childcare Revolving Fund Benefits	\$156,290	\$164,105	\$172,310	\$180,925	\$189,971
PEG CATV Enterprise - Offsets	\$67,265	\$69,283	\$71,361	\$73,502	\$75,707
Stormwater Enterprise - Offset	\$285,177				
Stabilization	\$0	\$0	\$0	\$0	\$0
Free Cash					
Sub-Total	\$3,488,743	\$3,218,606	\$3,239,962	\$3,262,473	\$3,286,192
<b>Local Receipts</b>					
Motor Vehicle Excise	\$4,800,000	\$4,800,000	\$4,850,000	\$4,900,000	\$4,950,000
Meals Tax (.75%)	\$625,000	\$637,500	\$650,250	\$663,255	\$676,520
Interest on Taxes	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000
Departmental Fees	\$380,000	\$387,600	\$395,352	\$403,259	\$411,324
Rental Income	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000
Dept. Revenue- Schools	\$200	\$200	\$200	\$200	\$200
Dept. Revenue- Cemetery	\$140,000	\$142,800	\$145,656	\$148,569	\$151,541
Dept. Revenue- Other	\$205,000	\$209,100	\$213,282	\$217,548	\$221,899
Alcoholic Licenses	\$95,000	\$96,900	\$98,838	\$100,815	\$102,831
Other Licenses	\$80,000	\$81,600	\$83,232	\$84,897	\$86,595
Permits	\$800,000	\$825,000	\$850,000	\$875,000	\$900,000
Fines and Forfeits	\$235,000	\$239,700	\$244,494	\$249,384	\$254,372
Interest on Investments	\$300,000	\$306,000	\$312,120	\$318,362	\$324,730
Miscellaneous, Recurring	\$394,393	\$402,281	\$410,326	\$418,533	\$426,904
Hotel Tax	\$450,000	\$459,000	\$468,180	\$477,544	\$487,094
Solar Net Metering	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
Miscellaneous, Non-Recurring	\$250,407	\$255,415	\$260,523	\$265,734	\$271,049
LRTA	\$35,000	\$35,000	\$35,000	\$35,000	\$35,001
Sub-Total	\$9,750,000	\$9,838,096	\$9,977,454	\$10,118,099	\$10,260,058
<b>TOTAL</b>	\$128,305,400	\$132,029,411	\$136,168,257	\$139,908,404	\$143,872,782

# Five Year Financial Forecast

4/14/2017

<u>EXPENDITURES</u>	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>	<u>FY22</u>
<b>MUNICIPAL ADMINISTRATION</b>					
<u>Personnel Costs</u>					
Executive Office					
Selectmen	\$71,464	\$74,323	\$77,295	\$80,387	\$83,603
Town Manager	\$277,394	\$288,490	\$300,029	\$312,031	\$324,512
Human Resources	\$105,147	\$109,353	\$113,727	\$118,276	\$123,007
Finance Office					
Treasurer/Collector	\$309,163	\$321,530	\$334,391	\$347,766	\$361,677
Info. Technology	\$192,280	\$199,971	\$207,970	\$216,289	\$224,940
Assessors	\$275,939	\$286,977	\$298,456	\$310,394	\$322,810
Accounting	\$302,317	\$314,410	\$326,986	\$340,066	\$353,668
Town Clerk					
Town Clerk	\$269,002	\$279,762	\$290,953	\$302,591	\$314,694
Registrars	\$4,000	\$4,160	\$4,326	\$4,499	\$4,679
Administrative Support					
Administrative Support	\$2,950	\$3,068	\$3,191	\$3,318	\$3,451
Planning and Development					
Community Development	\$106,371	\$110,626	\$115,051	\$119,653	\$124,439
Historic District	\$1,500	\$1,560	\$1,622	\$1,687	\$1,755
Comm. On Disabilities	\$0	\$0	\$0	\$0	\$0
Conservation	\$52,200	\$54,288	\$56,460	\$58,718	\$61,067
Board of Appeals	\$1,000	\$1,045	\$1,092	\$1,141	\$1,193
Planning Board	\$46,079	\$47,922	\$49,839	\$51,833	\$53,906
<u>Expenses</u>					
Executive Office					
Selectmen	\$11,425	\$11,654	\$11,887	\$12,124	\$12,367
Town Manager	\$31,200	\$32,604	\$34,071	\$35,604	\$37,207
Human Resources	\$3,000	\$3,060	\$3,121	\$3,184	\$3,247
Annual Report	\$3,000	\$3,060	\$3,121	\$3,184	\$3,247
Finance Office					
Treasurer/Collector	\$221,500	\$225,930	\$230,449	\$235,058	\$239,759
Info. Technology	\$219,200	\$223,584	\$228,056	\$232,617	\$237,269
Assessors	\$132,450	\$135,099	\$137,801	\$140,557	\$143,368
Accounting	\$51,270	\$65,500	\$55,590	\$65,500	\$55,592
Town Clerk					
Town Clerk	\$31,320	\$31,946	\$32,585	\$33,237	\$33,902
Registrars	\$0	\$0	\$0	\$0	\$0
Elections	\$61,800	\$75,000	\$50,000	\$125,000	\$75,001
Administrative Support					
Moderator/FinCom/Constable	\$825	\$842	\$858	\$875	\$893
Legal Services	\$195,000	\$200,850	\$206,876	\$213,082	\$219,474
Planning and Development					
Community Development	\$21,050	\$21,471	\$21,900	\$22,338	\$22,785
NMCOG	\$10,175	\$10,379	\$10,586	\$10,798	\$11,014
Board of Appeals	\$1,250	\$1,275	\$1,301	\$1,327	\$1,353
Historic District	\$95	\$97	\$99	\$101	\$103
Comm. On Disabilities	\$275	\$281	\$286	\$292	\$298
Conservation	\$2,815	\$2,871	\$2,929	\$2,987	\$3,047
Planning Board	<u>\$3,325</u>	<u>\$3,392</u>	<u>\$3,459</u>	<u>\$3,529</u>	<u>\$3,599</u>
Sub-Total	\$3,017,781	\$3,146,376	\$3,216,362	\$3,410,042	\$3,462,925

# Five Year Financial Forecast

4/14/2017

	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>	<u>FY22</u>
<b>PUBLIC EDUCATION</b>					
Chelmsford Public Schools	\$57,000,000	\$58,425,000	\$59,885,625	\$61,382,766	\$62,917,335
Nashoba Technical H.S.	\$2,887,511	\$3,031,887	\$3,183,481	\$3,342,655	\$3,509,788
Out of District Tuition	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Sub-Total	\$59,887,511	\$61,456,887	\$63,069,106	\$64,725,421	\$66,427,122
 <b>PUBLIC SAFETY</b>					
<u>Personnel Costs</u>					
Police Department	\$5,659,221	\$5,885,590	\$6,121,013	\$6,365,854	\$6,620,488
Animal Control	\$57,487	\$59,786	\$62,178	\$64,665	\$67,252
Fire Department	\$5,369,908	\$5,584,704	\$5,808,092	\$6,040,416	\$6,282,033
Animal Inspector	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Inspections	\$270,342	\$281,156	\$292,402	\$304,098	\$316,262
<u>Expenses</u>					
Police Department	\$738,000	\$752,760	\$767,815	\$783,172	\$798,835
Animal Control	\$8,050	\$8,211	\$8,375	\$8,543	\$8,714
Fire Department	\$350,000	\$357,000	\$364,140	\$371,423	\$378,851
Emergency Management	\$3,100	\$3,162	\$3,225	\$3,290	\$3,356
Animal Inspector	\$380	\$388	\$395	\$403	\$411
Inspections	<u>\$29,200</u>	<u>\$30,514</u>	<u>\$31,887</u>	<u>\$33,322</u>	<u>\$34,822</u>
Sub-Total	\$12,486,688	\$12,964,271	\$13,460,524	\$13,976,185	\$14,512,023
 <b>PUBLIC WORKS</b>					
<u>Personnel Costs</u>					
DPW					
Engineer/Administration	\$453,504	\$471,644	\$490,510	\$510,130	\$530,536
Solid Waste	\$26,807	\$27,879	\$28,994	\$30,154	\$31,360
Highway	\$1,304,597	\$1,356,781	\$1,411,052	\$1,467,494	\$1,526,194
Snow and Ice	\$315,000	\$322,875	\$330,947	\$339,221	\$347,701
Parks	\$63,910	\$66,466	\$69,125	\$71,890	\$74,766
Public Buildings	\$25,525	\$26,546	\$27,608	\$28,712	\$29,861
Facilities	\$846,287	\$880,138	\$915,344	\$951,958	\$990,036
Cemetery	\$287,027	\$298,508	\$310,448	\$322,866	\$335,781
<u>Expenses</u>					
DPW					
Engineer/Administration	\$20,660	\$21,073	\$21,495	\$21,925	\$22,363
Public Trees	\$70,000	\$71,400	\$72,828	\$74,285	\$75,770
Streetlighting	\$80,000	\$81,600	\$83,232	\$84,897	\$86,595
Solid Waste	\$2,575,904	\$2,640,302	\$2,706,309	\$2,773,967	\$2,843,316
Highway	\$680,100	\$693,702	\$707,576	\$725,265	\$743,397
Snow and Ice	\$1,070,500	\$1,097,263	\$1,124,694	\$1,152,811	\$1,181,632
Parks	\$19,260	\$19,645	\$20,038	\$20,439	\$20,848
Public Buildings	\$153,400	\$156,468	\$159,597	\$162,789	\$166,045
Facilities	\$737,910	\$752,668	\$767,722	\$783,076	\$798,738
Cemetery	<u>\$53,500</u>	<u>\$54,570</u>	<u>\$55,661</u>	<u>\$56,775</u>	<u>\$57,910</u>
Sub-Total	\$8,783,891	\$9,039,529	\$9,303,181	\$9,578,654	\$9,862,847

# Five Year Financial Forecast

4/14/2017

	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>	<u>FY22</u>
<b>COMMUNITY SERVICES</b>					
<u>Personnel Costs</u>					
<b>Human Services</b>					
Veterans	\$76,275	\$79,326	\$82,499	\$85,799	\$89,231
Council on Aging	\$307,489	\$319,789	\$332,580	\$345,883	\$359,719
<b>Community Enrichment</b>					
Recreation	\$0	\$0	\$0	\$0	\$0
Historical Commission	\$650	\$676	\$703	\$731	\$760
Board of Health	\$307,768	\$320,079	\$332,882	\$346,197	\$360,045
Library	\$1,501,235	\$1,561,284	\$1,623,736	\$1,688,685	\$1,756,233
<u>Expenses</u>					
<b>Human Services</b>					
Veterans	\$192,000	\$195,840	\$199,757	\$203,752	\$207,827
Council on Aging	\$151,596	\$154,628	\$157,720	\$160,875	\$164,092
<b>Community Enrichment</b>					
Recreation	\$37,000	\$38,665	\$40,405	\$42,223	\$44,123
Cultural Council	\$2,350	\$2,397	\$2,445	\$2,494	\$2,544
Public Celebrations	\$2,800	\$2,856	\$2,913	\$2,971	\$3,031
Historical Commission	\$1,400	\$1,428	\$1,457	\$1,486	\$1,515
Board of Health	\$22,880	\$23,338	\$23,804	\$24,280	\$24,766
Library	<u>\$474,380</u>	<u>\$483,868</u>	<u>\$493,545</u>	<u>\$503,416</u>	<u>\$513,484</u>
Sub-Total	\$3,077,823	\$3,184,173	\$3,294,446	\$3,408,793	\$3,527,370
<b>BENEFITS &amp; INSURANCE</b>					
Insurance					
Buildings/Auto/ Liability	\$320,000	\$336,000	\$352,800	\$370,440	\$388,962
Workers Compensation	\$350,000	\$367,500	\$385,875	\$405,169	\$425,427
Employee Benefits					
Middlesex Retirement	\$7,822,651	\$8,329,114	\$8,870,506	\$9,447,089	\$10,061,150
Unemployment	\$100,000	\$102,000	\$104,040	\$106,121	\$108,243
Medicare Tax	\$900,000	\$936,000	\$973,440	\$1,012,378	\$1,052,873
Health Insurance	\$12,311,484	\$13,234,845	\$14,227,459	\$15,294,518	\$16,441,607
IOD- Retirees	\$5,000	\$5,100	\$5,202	\$5,306	\$5,412
IOD Insurance	\$125,000	\$128,125	\$131,328	\$134,611	\$137,977
OPEB Liability Trust	<u>\$1,000,000</u>	<u>\$1,000,000</u>	<u>\$1,000,000</u>	<u>\$1,000,000</u>	<u>\$1,000,000</u>
Sub-Total	\$22,934,135	\$24,438,684	\$26,050,650	\$27,775,632	\$29,621,651

# Five Year Financial Forecast

4/14/2017

	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>	<u>FY22</u>
<b>DEBT SERVICE</b>					
Excluded Debt	\$4,379,034	\$4,317,181	\$4,233,004	\$3,650,908	\$3,191,312
Betterment Funded	\$2,392,859	\$2,377,726	\$2,367,746	\$2,357,712	\$2,347,627
Non-Excluded Debt	<u>\$7,623,142</u>	<u>\$7,471,065</u>	<u>\$7,402,890</u>	<u>\$6,952,024</u>	<u>\$6,791,529</u>
Sub-Total	\$14,395,035	\$14,165,972	\$14,003,640	\$12,960,644	\$12,330,468
<b>STATE ASSESSMENTS &amp; OVERLAY</b>					
Assessments					
Special Education	\$13,820				
State & Transportation Authorities	\$368,508	\$386,933	\$406,280	\$426,594	\$447,924
Charter School & School Choice	\$1,719,960	\$1,891,956	\$2,081,152	\$2,289,267	\$2,518,193
Cherry Sheet Offsets	\$420,248	\$428,653	\$437,226	\$445,971	\$454,890
Prior Year Deficit- Snow & Ice					
Other					
Prior Year Deficit- Tax Title					
Overlay	<u>\$800,000</u>	<u>\$900,000</u>	<u>\$900,000</u>	<u>\$900,000</u>	<u>\$900,000</u>
Sub-Total	\$3,322,536	\$3,607,542	\$3,824,658	\$4,061,831	\$4,321,007
<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					
Sub-Total	<u>\$400,000</u>	<u>\$400,000</u>	<u>\$400,000</u>	<u>\$400,000</u>	<u>\$400,000</u>
<b>Total Expenditures</b>	\$128,305,400	\$132,403,434	\$136,622,567	\$140,297,202	\$144,465,414

<b>Summary General Fund</b>					
Revenues-Total	\$128,305,400	\$132,029,411	\$136,168,257	\$139,908,404	\$143,872,782
Expenditures-Total	<u>\$128,305,400</u>	<u>\$132,403,434</u>	<u>\$136,622,567</u>	<u>\$140,297,202</u>	<u>\$144,465,414</u>
Balance	\$0	-\$374,023	-\$454,310	-\$388,797	-\$592,632
<b>Exp. Percent Incr. Over PY</b>	3.16%	3.19%	3.19%	2.69%	2.97%

<b>Summary Sewer Enterprise Fund</b>					
Sewer User Fee Revenue	\$4,102,680	\$4,203,392	\$4,306,865	\$4,413,183	\$4,522,436
Personnel	\$932,931	\$970,248	\$1,009,058	\$1,049,420	\$1,091,397
Expenses	\$3,169,749	\$3,233,144	\$3,297,807	\$3,363,763	\$3,431,038
Sewer Expenditure-Totals	<u>\$4,102,680</u>	<u>\$4,203,392</u>	<u>\$4,306,865</u>	<u>\$4,413,183</u>	<u>\$4,522,436</u>
Balance	\$0	\$0	\$0	\$0	\$0
<b>Exp. Percent Incr. Over PY</b>	3.73%	2.45%	2.46%	2.47%	2.48%

## 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 January 2017, the stabilization fund balance was just over \$9.5M. The Stabilization fund balance now equals approximately 7.5% of budgeted operating revenues for the current fiscal year. Our long-term goal is to maintain the Stabilization Fund balance at 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.

**General Stabilization Fund History & 5-Year Plan**

Fiscal Year	Transfer Out	Transfer In	Interest	Fund Balance	% Budgeted Operating Revenues
2007	\$1,900,000	\$468,864	\$144,873	\$1,695,413	1.8%
2008	\$1,795,896	\$1,210,179	\$153,127	\$1,252,823	1.2%
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	\$250,000	\$747,861	\$125,000	\$9,373,035	7.5%
*2018	\$250,000	\$350,000	\$192,127	\$9,665,162	7.5%
*2019	\$250,000	\$350,000	\$197,970	\$9,963,132	7.5%
*2020	\$250,000	\$350,000	\$203,929	\$10,267,061	7.5%
*2021	\$250,000	\$350,000	\$210,008	\$10,577,069	7.5%
*2022	\$250,000	\$350,000	\$216,208	\$10,893,277	7.5%

\* Projected years assume annual transfers in from free cash upon availability, operating budget increases based upon 5-Year Financial Forecast projections, and 2.0% investment earnings. FY17 Fund Balance is projected.

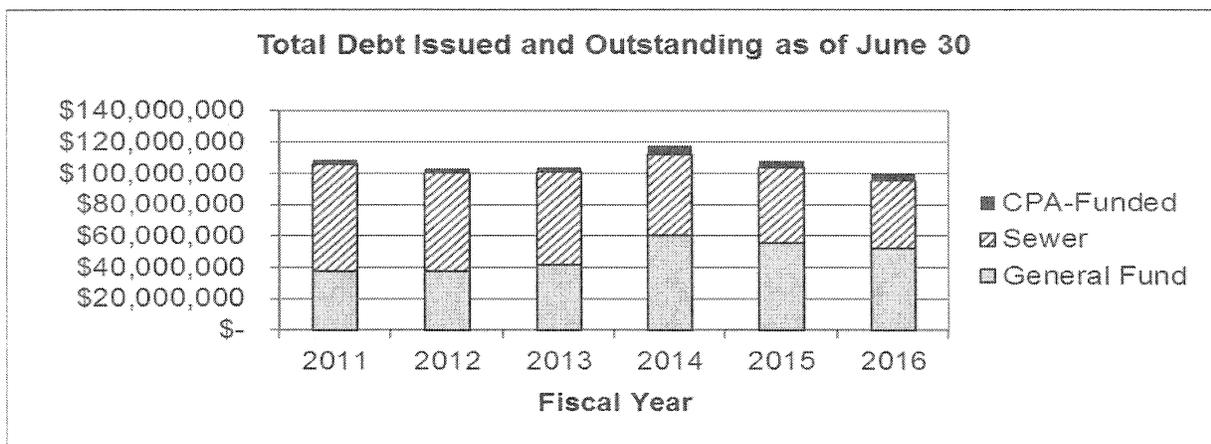
# DEBT MANAGEMENT

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.

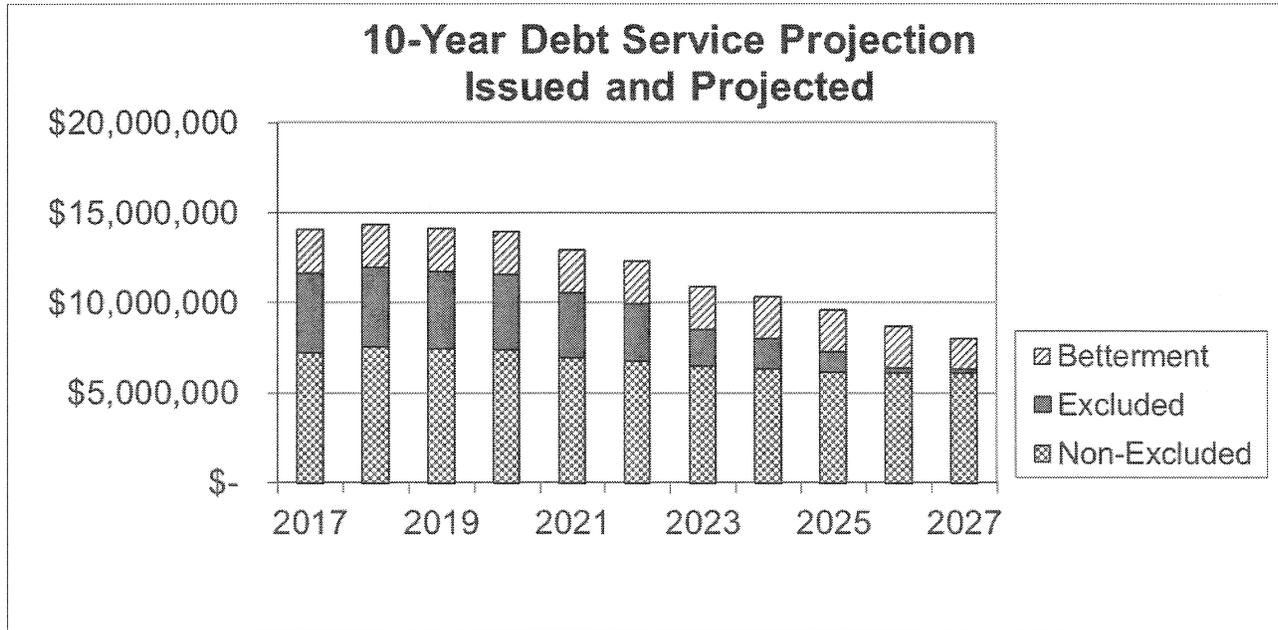
All debt is issued as general obligation debt. This means that the full faith and credit of the Town is pledged to the bondholder. Debt issued on behalf of the Town's sewer construction project approved prior to 2003 is exempt from Proposition 2 ½ as is debt issued on behalf of the public works facility renovation and secondary school construction and renovation projects. Sewer construction debt approved since 2003 is paid with sewer betterment revenue. 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 June 2016. 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.

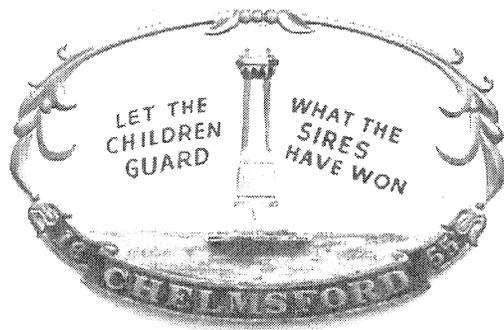


Total Outstanding Debt as of June 30							
Fiscal Year	2011	2012	2013	2014	2015	2016	
CPA-Funded	\$ 3,100,000	\$ 2,670,000	\$ 3,025,000	\$ 5,395,985	\$ 4,745,000	\$ 4,291,783	
General Fund	\$ 37,630,083	\$ 37,279,125	\$ 41,841,743	\$ 60,212,870	\$ 55,831,667	\$ 52,283,685	
Sewer	\$ 67,946,337	\$ 63,129,059	\$ 58,885,337	\$ 52,161,296	\$ 47,672,570	\$ 43,238,494	
<b>Total</b>	<b>\$ 108,676,420</b>	<b>\$ 103,078,184</b>	<b>\$ 103,752,080</b>	<b>\$ 117,770,151</b>	<b>\$ 108,249,237</b>	<b>\$ 99,813,962</b>	

# 10-YEAR DEBT SERVICE PROJECTION



Fiscal Yr.	Non-Excluded	Excluded	Betterment Funded	Total
2017	\$ 7,234,480	\$ 4,460,717	\$ 2,401,037	\$ 14,096,234
2018	\$ 7,623,142	\$ 4,379,034	\$ 2,392,859	\$ 14,395,035
2019	\$ 7,471,065	\$ 4,317,181	\$ 2,377,726	\$ 14,165,972
2020	\$ 7,402,890	\$ 4,233,004	\$ 2,367,746	\$ 14,003,640
2021	\$ 6,952,024	\$ 3,650,908	\$ 2,357,712	\$ 12,960,644
2022	\$ 6,791,529	\$ 3,191,312	\$ 2,347,627	\$ 12,330,468
2023	\$ 6,495,130	\$ 2,079,709	\$ 2,339,104	\$ 10,913,943
2024	\$ 6,357,104	\$ 1,679,443	\$ 2,330,297	\$ 10,366,844
2025	\$ 6,207,524	\$ 1,107,250	\$ 2,321,202	\$ 9,635,976
2026	\$ 6,143,555	\$ 273,100	\$ 2,311,818	\$ 8,728,473
2027	\$ 6,100,805	\$ 258,100	\$ 1,673,991	\$ 8,032,896



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# APPENDIX C

FUND BALANCES AND DESCRIPTIONS



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## 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.



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# APPENDIX D

## GLOSSARY OF TERMS

## 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 are monies received during the first 60 days of the following fiscal year; and

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

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

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

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

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

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

**Bond Authorization:** See **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 Education (DOE), a school department generally has a very detailed set of line items by program. Expenditures must be tracked for DOE purposes, yet must also be easily communicated to the town accountant. Therefore, a crosswalk is established from the infinitesimal school detail to the larger picture of the town’s appropriation.

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

## Glossary of Terms

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

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

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

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

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

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

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

**Equalized Valuations (EQVs):** The determination of the full and fair cash value of all property in the commonwealth that is subject to local taxation. EQVs have historically been used as variables in distributing certain state aid accounts and for determining county assessments and certain other costs. The Commissioner of Revenue, in accordance with M.G.L. Ch. 58 s 10C, is charged with the

responsibility of bi-annually determining an equalized valuation for each town and city in the Commonwealth.

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

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

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

**Exemptions:** Upon approval of an application to the board of assessors, these are full or partial discharges from the obligation to pay a property tax by statute on particular categories of property or persons. Examples include hospitals, schools, 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 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

## Glossary of Terms

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 2018 fiscal year, July 1, 2017, to June 30, 2018, is usually written as FY18. 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 governmental unit including the school committee of a municipality.

## Glossary of Terms

**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.

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

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

**Levy Ceiling:** The maximum tax assessed on real and personal property may not exceed 2 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"

## Glossary of Terms

(i.e., municipal bonds) include not only the bonds of all local subdivisions such as towns, cities, school districts and special districts, but also bonds of states and agencies of the state.

**Municipal Revenue Growth Factor:** An estimate of the percentage change in a municipality's revenue growth for a fiscal year. It represents the combined percentage increase in the following revenue components: automatic 2 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, FY18 new growth is determined by multiplying the value of new construction in calendar 2016 (as valued on January 1, 2017) by the FY17 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.

## Glossary of Terms

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

**Override:** A vote by a community at an election to permanently increase the levy limit. An override vote may increase the levy limit to no higher than the levy ceiling. The override question on the election ballot must state a purpose for the override and the dollar amount. (See 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:** System by which an issue is redeemed by a new bond issue under conditions generally more favorable to the issuer.

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

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

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

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

## Glossary of Terms

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

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**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.

**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, \$17.92 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.

**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

## Glossary of Terms

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.”)



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