

Town of Chelmsford Massachusetts



Proposed Fiscal Year 2020 Budget and Capital Improvement Plan

Paul E. Cohen
Town Manager

April 17, 2019

C H E L M S T O R Y

A READER'S GUIDE TO THE BUDGET

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

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

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

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

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

Fifth, Section G contains information on **Miscellaneous Expense Categories** such as Employee Benefits, Insurance, Debt Service, Non-Appropriated Expenses and the FY2020 Warrant Articles. Lastly, Section H details the FY2020 **Capital Projects Budget** and contains detailed information on the Town's Annual **Capital Improvement Program**.

TOWN OF CHELMSFORD MASSACHUSETTS



Town Manager's Recommended Annual Budget
For the Fiscal Year
Beginning July 1, 2019 and ending June 30, 2020

Board of Selectmen

Kenneth M. Lefebvre, Chair

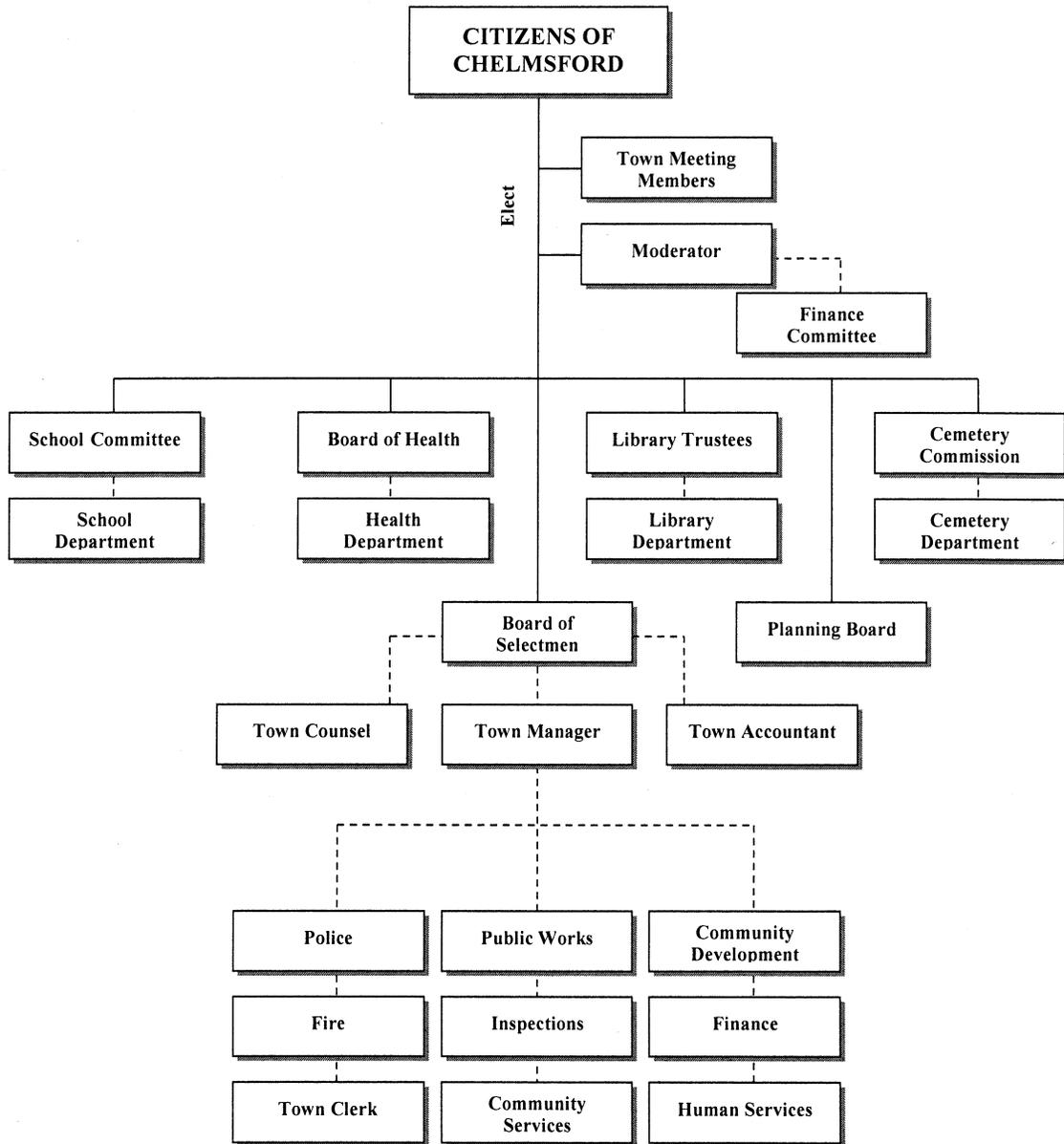
Patricia Wojtas, Vice Chair

Emily R. Antul, Clerk

George R. Dixon, Jr.

Virginia Crocker Timmins

Town Organizational Chart



Elected _____
 Appointed - - - - -



Fiscal Year 2020 Annual Budget

Readers Guide to the Budget i
 Title page listing Board of Selectmen ii
 Town Organizational Chart iii

Budget Message 1
 Vision Statement & Programmatic Objectives 9
 Community Profile 10

A. BUDGET HIGHLIGHTS

Balanced Budget Summary A-1
 Revenue Budget Summaries A-3
 Expenditure Budget Summaries A-12

B. MUNICIPAL ADMINISTRATION

Executive Office B-1
 Board of Selectmen B-3
 Town Manager’s Office B-4
 Human Resources Office B-5

Finance Office B-6
 Treasury B-7
 Information Technology B-8
 Assessors B-9
 Accounting B-10

Town Clerk’s Office B-11
 Registrars & Elections B-12

Administrative Support B-14
 Finance Committee B-15
 Moderator B-15
 Law Department B-16
 Constable B-16

Planning and Development B-17
 Community Development B-18
 Northern Middlesex Council of Governments B-19
 Historic District Commission B-19
 Commission on Disabilities B-20
 Conservation Commission B-20
 Board of Appeals B-21
 Planning Board B-22



Table of Contents

v

C.	PUBLIC EDUCATION	C-23
	Chelmsford Public Schools	C-24
	Nashoba Valley Technical High School	C-24
	Charter Schools (Please see State Assessments)	
D.	PUBLIC SAFETY	D-25
	Police Department	D-26
	Fire Department	D-30
	Inspections and Code Enforcement	D-33
E.	PUBLIC WORKS	E-36
	Public Works Department	E-37
	Cemetery Department	E-45
	Municipal Facilities	E-47
F.	COMMUNITY SERVICES	F-49
	Human Services	F-50
	Veteran Services	F-51
	Council on Aging	F-52
	Community Enrichment	F-53
	Recreation	F-54
	Public Celebrations	F-55
	Historical Commission	F-55
	Board of Health	F-56
	Library	F-58
G.	MISCELLANEOUS	
	Benefits and Insurance	G-60
	Debt and Interest	G-62
	State Assessments and Overlay	G-65
	Warrant Articles	G-68
	Sewer Enterprise Fund	G-69
	Stormwater Enterprise Fund	G-71
	Public, Educational, & Governmental Access Cable Television Enterprise Fund	G-72
	Golf Course Enterprise Fund	G-74
	Forum Ice Arena Enterprise Fund	G-75
H.	CAPITAL IMPROVEMENT PROGRAM	
	Capital Budget Summary	H-1
	Capital Improvement Program Development	H-4
	Capital Project Requests - Summary	H-11
	Capital Project Details	H-20
I.	APPENDICES	
	A. Financial Management Policies & Objectives	
	B. Five-Year Financial Plan, Stabilization Fund Plan, and Debt Management	
	C. Fund Balances and Descriptions	
	D. Glossary of Terms	



Office of the Town Manager

50 Billerica Road
Chelmsford, MA 01824-2777

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

Paul E. Cohen

Town Manager

April 12, 2019

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 2020 Operating Budget and Capital Improvement Plan. This year's operating budget totals \$137.1M. The Town's capital expenditure request amounts to \$3.4M.

The proposed budget continues the current fiscal year's governmental operations with a slight enhancement in service levels for the upcoming fiscal year. The Town has an outstanding collective bargaining agreement with its Police Superior Officers (Sergeants) union going back to June 30, 2016. All of the other General Government collective bargaining agreements expire at the end of the current fiscal year on June 30. In accordance with the Town's bylaws, the proposed operating budget does not contain funding in anticipation for future General Government labor agreements. Funding has been included in the Chelmsford School Department's budget to fund its prospective labor agreements and to continue to enhance professional staffing levels. State law and the Town Charter require that labor agreements for non-School Department employees be brought before Town Meeting for ratification and funding.

The economy continues to grow at a modest rate of expansion across the Commonwealth

and the nation. The town's unemployment rate has fallen to historic lows at approximately 2.3%. The average single-family assessed home valuation increased by 7.21% during the past year to a record high of \$428,333. The Dow Jones Industrial Average for the stock market is at near record highs of over 25,000. The Federal Reserve Bank has ticked up interest rates; however, lenders maintain strict borrowing standards. It appears as though the economy will continue along the path of a 2.0% increase in the rate of inflation.

Governor Charlie Baker's proposed FY20 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 2.7% proposed rate of growth in the State budget. However, he proposes an increase of only \$20/student in Chapter 70 education funding (.92%) for the Town of Chelmsford and for a large majority of school districts across the state. The Town would receive a total of \$17.40M in local aid revenue, along with local aid assessments of \$2.43M, for a net total of \$14.97M. The projected net change of State aid from the current fiscal year amounts to a decrease of \$32K.

The final local aid amounts will not be known until the State budget is adopted in late June/July. Governor Baker's proposal to increase the Town of Chelmsford's Chapter 70 funding



by \$20/student would result in an increase of \$101,520 (.92%) in State education funds to \$11,148,668. He proposes to increase Unrestricted General Government Aid by \$141,694 (2.70%) to \$5,389,609. Chelmsford's Unrestricted General Government Aid would be \$918K greater than the level from ten years ago.

Local receipts are forecast to remain unchanged at \$10.425M for the upcoming fiscal year. Slightly more than half of this revenue would come from motor vehicle excise tax, which appears to have leveled off.

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, 2019, the Town had a balance of \$10.7M 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 \$137.1M. Therefore, the Town would have a General Stabilization Fund balance equal to 7.8% of the Town's budget, which is slightly above 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 \$137.1M FY20 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 \$105.8M from the property tax levy, \$17.5M in State aid, and \$10.4M in local receipts.

This year's budget provides a slight increase in the current service and staffing levels of governmental operations. The budget contains a 2% increase to the non-union employee General Government and School Department pay schedules. Funding will be provided at a future town meeting for General Government collective bargaining agreements, once such agreements occur. The Town's current collective bargaining agreements expire on June 30, 2019. At the time of this publication, the Town has not reached agreement for new contracts with any of its union personnel.

The budget provides a \$2M increase in funding for the Chelmsford Public Schools. The proposed School Department operating budget totals \$61,000,000. This 3.39% funding increase is above the current fiscal year funding level for the School Department budget. The additional funding will allow for the reinstatement of a Curriculum Coordinator for the World Language & Exchange Programs, an increase from half-time to full-time for assistant principals at each the four elementary schools, a special education administrative chairperson, a social worker position at the Parker Middle School, a half-time special education teacher at the Parker Middle School, a 1:1 computer initiative for all 5th grade and 9th grade students, a reduction in student activity fees, and the elimination of student parking fees.



The Town's assessment for Nashoba Valley Technical High School increases by \$58,434 (1.92%). This increased assessment reflects the enrollment of twelve fewer Chelmsford students at the vocational high school. As of October 1, 2018, Chelmsford had a total of 186 students (29.11%) of the district members' 639 student enrollment. The Town's \$3,101,017 assessment includes \$165,094 for the debt service for the school's recent roof project.

Health insurance costs continue to comprise a significant share of the Town's budget. The Town's adoption of the 2011 municipal health insurance reform law altered the employee and retiree health plan benefits to adjust to a level that is equivalent to those provided under the most-subscribed plans under the Massachusetts Group Insurance Commission. The premiums for active employees and non-Medicare retiree health plans have increased by only .6%. The proposed budget for health insurance equals \$12.3M, which means that almost one out of every 11 dollars in the Town's operating budget is expended on health care premiums.

An additional \$543,128 (6.5%) is budgeted to fund the Town's assessment to the Middlesex County Retirement System. The Town's assessment for the upcoming fiscal year is \$8,872,242. Almost \$7.6M of this assessment is payment towards the Town's unfunded \$105.4M pension liability. The unfunded pension liability is scheduled to be paid off in the year 2035.

The proposed FY20 operating budget provides a \$1.5M funding level towards the Town's \$77M unfunded Other Post-Employment Benefits (OPEB) liability. The proposed funding represents the annual amount that is required to eliminate this liability by 2050. The OPEB contribution would increase by 3% annually in order to meet the funding schedule. 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 \$3.4M capital improvements program. Funds would be allocated to replace Fire Engine 4; install a new roof on the Town Offices building; purchase a heavy-duty 10-wheel truck for the DPW; upgrade the kitchens at the Byam, Harrington, South Row, and Westland Schools; expand the parking lot at the Harrington School; upgrade public records archive storage rooms at the Town Offices; and enhance the School Department's technology-based security network. Capital investment would also enhance the Town's video security system, replace carpeting at the Adams Library, and replace departmental vehicles. The Town would also undertake road, sidewalk, and drainage improvements.

Property Tax Revenue

The proposed Fiscal Year 2020 operating budget amounts to \$137.1M. Property taxes comprise 77% of the Town's revenue for its operating budget. The Town's property tax levy is projected to increase by \$3.95M (3.88%) to a total of \$105.8M. This includes the allowed \$2.4M increase in the property tax levy available under the provisions of Proposition 2½. It also includes an estimated increase of \$1.6M of new growth in the property tax base.

The amount of excluded debt to fund the debt service for the sewer expansion, the high school and middle school renovation projects, and the new DPW facility decreases by \$84K. The projected excluded debt service for the upcoming fiscal year is reduced to \$4.2M.

During this difficult period of limited State aid, the Town has experienced continued growth in its property tax assessment. During the past five years (FY14 – FY19), the average single-



family property tax bill in the Town of Chelmsford has increased from \$6,119 to \$7,003. This is a 14.45% increase of \$884, which is only slightly more than an annual compounded increase of 2.5%. This is a result of the Board of Selectmen's decision during the current fiscal year to classify/split the property tax rate by a factor of 27% towards commercial and industrial property in order to provide tax relief for residential property owners. 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 from 67th in FY14 to 73th in FY19 indicates that the growth in the Town's property tax levy is in line with the overall increase in property taxes across the Commonwealth. Moreover, this ranking is significantly better than the Town's 60th place ranking from a fifteen years 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 FY20 State budget only increases the Town's Chapter 70 education aid by \$20/student (.92%) and increases Unrestricted General Government Aid by \$141,694 (2.70%). The Town would receive approximately \$17.45M in local aid for Fiscal Year 2020.

Chapter 70 education aid at a projected funding level of \$11.2M would comprise approximately 2/3^{rds} of local aid for the upcoming fiscal year. Unrestricted General Government Aid is funded at \$5.4M. The balance of local aid is largely comprised of School Choice receiving tuition (\$290K), charter school tuition reimbursement (\$107K), reimbursement for exemptions for elderly and veterans property tax relief programs (\$269K), and reimbursement for veteran's benefits (\$137K).

The projected \$17.45M in local aid will be significantly offset by approximately \$2.8M in local aid assessments. State assessments for charter school and school choice tuitions are estimated to total \$2M. This is an increase of \$205K (11.20%) over the current fiscal year.

OPEB Liability Trust Fund

Providing \$1.5M towards the Town's OPEB liability serves to end the practice of passing along a significant growing unfunded liability to future generations. For the past five fiscal years, Town Meeting has deposited funds into the OPEB Liability Trust Fund. The balance in the trust fund is approximately \$9.9M.

The Town's unfunded OPEB liability is approximately \$67.7M. Chelmsford would need to appropriate \$1.5M, increasing by 3% 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. Therefore, a \$1.5M funding level into the OPEB trust fund is a reasonable amount of funding at this time.

General Stabilization Fund

The current General Stabilization Fund balance is \$10.7M. 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 7.8% of the Town's proposed FY20 \$137.1M 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 2019 Fall Annual Town Meeting.

Local Receipts

The FY20 budget includes a level-funded estimate of \$10.4M in local receipts. This forecast approximates the \$10,435,923 collected in local receipts during the past fiscal year.

Motor vehicle excise taxes totaling \$5.4 million account for slightly more than half of the Town's estimate of \$10.4M in FY20 local receipts. Local meals taxes (\$645K) and local room excise taxes (\$425K) are other major components of local receipts, along with building permit fees (\$1.25M), and solar net metering revenue (\$526K).

Expenditure Distribution

The Fiscal Year 2020 operating budget slightly enhances the current service and staffing level of operations for all town departments including education, public safety, public works, and general administration.

The Town's three-year labor agreements expire at the end of the current fiscal year. New agreements 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 the value of an additional year of work experience.

The appropriation to the Chelmsford Public Schools increases by \$2M (3.39%) to a total amount of \$61M. The public schools budget provides an additional \$800K in employee step and degree compensation costs. The School Department budget has an unusual component of a \$700K decrease in special education costs. The average cost to educate a student in the Chelmsford Public Schools during Fiscal Year 2017 was \$14,610. Therefore, it is reasonable to project that the per-pupil cost for Fiscal Year 2020 would increase to approximately \$16,000. Further details regarding the School Department's FY20 budget are available in the School Department's budget document.

The Town of Chelmsford's assessment to Nashoba Valley Technical High School increases by \$82K (2.71%) to a total amount of \$3.1M in FY20. The assessment accounts for the decline in enrollment of 12 students from Chelmsford. The Town's enrollment has increased by 7.5% over the past five years to a total of 186 students currently attending Nashoba Tech. The average cost to educate a student at Nashoba Tech exceeds \$20K.

Funding for the Town's General Government (non-School Department) departmental operations would increase by \$845K (2.89%) for the upcoming fiscal year. Municipal Administration expenses are rising to account for employee cost of living salary increases (2%); property, casualty, and workers compensation insurances; solid waste and recycling collection, and additional personnel to address new work place safety state regulations and unmet community service needs. The Town will operate with a staffing



level of 251 employees. This is approximately a dozen additional General Government employees than ten years ago.

The budget includes funding for a Community Services Coordinator. This person will serve as a resource and advocate for those in our community who are currently underserved when confronted by the challenges associated with behavioral and physical health issues such as abusive relationships, depression, substance abuse, dementia, hoarding, physical disability, homelessness, and hunger.

Public safety expenditures would increase by \$260K. Firefighter personnel costs for sick days and other overtime have risen in the budget. The recommended FY20 personnel budget for the Police Department includes funding to add an additional school resource officer. Each of the two middle schools, who currently share one school resource officer, would have one on a full-time basis. A total of 35,096 calls were responded to by cruisers during the last calendar year

The Fire Department budget increases by 1.56% (\$97K). 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 11 firefighters on duty. The number of Fire Department response calls has increased by over 1,250 (21%) 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 2.65% or \$190K for an ongoing total of \$7.35M. The Snow and Ice budget remains at a total of \$1.5M. The budget includes funding for a full-time town wide OSHA (Occupational Safety and Health Administration) Compliance Officer. On February 1, 2019, the State adopted the federal safety standards for municipal governmental entities. Compliance

with these work place safety regulations requires ongoing training and detailed record keeping. The budget maintains the funding for public tree care at \$70,000.

The Municipal Facilities Department \$1.7M budget includes funding for all current maintenance employees. Facilities maintains 26 buildings across the community, as well as park and non-conservation common lands. Maintenance needs for the Town's aging municipal buildings has fueled the growth in this budget.

The Community Services budget increases by \$173K for the upcoming fiscal year. An overall budget of \$1.3M will maintain the staffing levels and operations of the Senior Center, Veterans Agent, and Board of Health. The budget also includes funding for a Community Services Coordinator. As described earlier in this budget message, this person will coordinate with police, health, school, non-profit, and other municipal/regional resources to assist those who confront physical and mental health challenges. Due to a decline in the demand for veterans' benefits, this line item has been decreased by \$20,000 to a level of \$165,000. The State reimburses the Town for 75% of these benefit costs a year after the costs are incurred.

The FY20 operating budget will fund Library operations at a level that is 2.58% greater (\$52K) 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 \$543K (6.52%) to a total of \$8.87M. This increase is the result of an



actuarial assessment of the Town's funding obligation that is necessary to eliminate the unfunded pension liability by the year 2035. The Town's health insurance premiums will increase by only .6% for the upcoming fiscal year. The budget for the Town's share of active employee and retiree health care plan premiums is \$12.3M. The annual total cost for an employee enrolled in the Town's HMO family plan will increase to \$23,897. The Town pays 75% of this premium, an amount that will equal \$17,922. As noted earlier, the Town's contribution to the Other Post Employment Benefits (OPEB) trust fund increases by \$500K to a level of \$1.5M. Increasing this funding level by 3% for each subsequent fiscal year is projected to full-fund this retiree health insurance obligation by 2050.

The Town's non-excluded debt service is forecast to slightly decrease by \$8,286 (-.11%) to a total of \$7.54M in Fiscal Year 2020. The Town's excluded debt service for the DPW, school, and sewer projects is projected to decrease by \$84,178 (-1.95%) 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 remain unchanged 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 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 this prolonged slow-growth 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 details the significant investment that will be needed even beyond the possible funding for a new school project. The Town may resubmit a Statement of Interest to the Massachusetts School Building Authority to explore a building project at the high school level. This would relieve the crowded conditions at the elementary and middle schools and help to prepare all students for tomorrow's work force. The current economic conditions with low interest rates offer an opportunity to preserve and modernize older school buildings for use by the next generation.

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

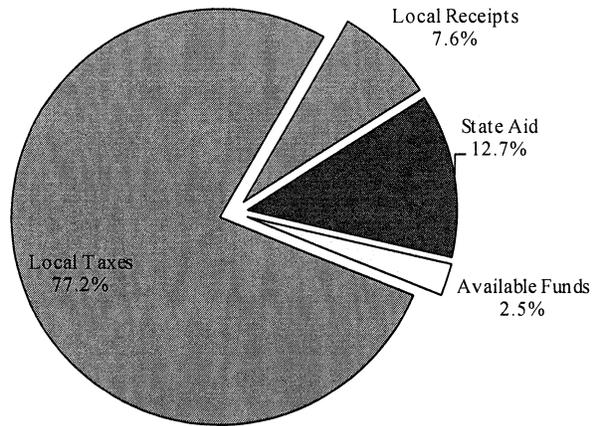
A: Budget Highlights



This Page Intentionally Blank

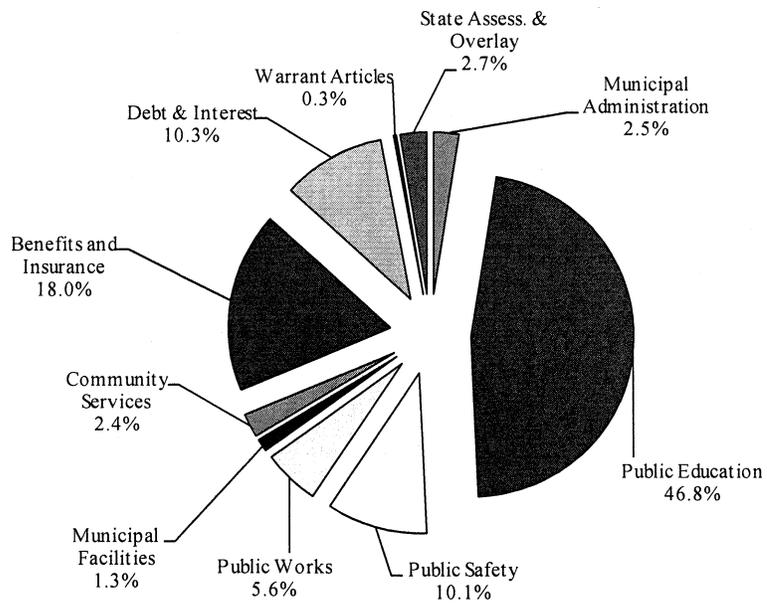


Where the Money Comes From



TOTAL REVENUE \$137,096,855
Fiscal Year Ending June 30, 2020

Where the Money Goes





Proposed Budget

A-2

	<u>FY2019</u> <u>BUDGET</u>	<u>FY2020</u> <u>PROPOSED</u>	<u>CHANGE</u>	<u>%</u> <u>CHANGE</u>
Revenues				
Property Tax	\$101,837,477	\$105,791,306	\$3,953,829	3.88%
State Aid	\$17,356,318	\$17,450,276	\$93,958	0.54%
Local Receipts	\$10,425,000	\$10,425,000	\$0	0.00%
Available Funds	\$3,476,135	\$3,430,273	(\$45,862)	-1.32%
Total Revenue:	\$133,094,930	\$137,096,855	\$4,001,925	3.01%
Expenditures				
Municipal Administration	\$3,307,928	\$3,452,514	\$144,586	4.37%
Chelmsford Public Schools	\$59,000,000	\$61,000,000	\$2,000,000	3.39%
Nashoba Valley Technical HS	\$3,042,583	\$3,101,017	\$58,434	1.92%
Public Safety	\$13,553,729	\$13,803,230	\$249,501	1.84%
Public Works	\$7,161,910	\$7,346,772	\$184,862	2.58%
Municipal Facilities	\$1,671,505	\$1,737,335	\$65,830	3.94%
Cemetery Commission	\$363,622	\$366,417	\$2,795	0.77%
Community Services	\$1,164,860	\$1,279,672	\$114,812	9.86%
Library	\$2,029,891	\$2,082,356	\$52,465	2.58%
Benefits & Insurance	\$23,425,114	\$24,707,742	\$1,282,628	5.48%
Debt Service	\$14,246,388	\$14,143,945	(\$102,443)	-0.72%
Warrant Articles	\$235,500	\$410,000	\$174,500	74.10%
State Assessments & Overlay	\$3,814,880	\$3,665,855	(\$149,025)	-3.91%
Total Expenditures:	\$133,017,910	\$137,096,855	\$4,078,945	3.07%

FY2019 Budget Adjusted for Free Cash Transfers



FY2020 Revenue Budget - Overview

The Town of Chelmsford’s revenue base is budgeted to increase by 2.4% for the next fiscal year as the economy is expected to continue gradually expanding at the National, State, and Local levels. The statewide unemployment rate declined to 2.7% for February 2019 from 3.4% one year ago. Following four increases to its benchmark interest rate during 2018, the Federal Reserve announced in March that it did not foresee any additional increases during 2019, due to possible slowing economic growth and low inflation. Although local sources of revenue remain strong, State Aid is expected to increase slightly by 0.54% as the Commonwealth anticipates decelerating revenue growth.

Total Town revenue is projected to increase to \$137.09 million in Fiscal Year 2020. New growth in the property tax levy is estimated at \$1.6M due to strong residential property construction activity. Overall, property tax revenues are forecasted to increase by 3.9% at \$3.9 million. Total State Aid to the Town is expected to increase slightly by 0.54% at \$17.45M. **Although any increase in State Aid is positive news, it is important to note that the \$17,450,276 of State Aid the Town expects to receive in FY2020 represents an increase of just 11.3% more than the \$15,670,085 of State Aid the Town received back in FY2008, without adjusting for the effect of inflation over those 12 years,** Local receipts are budgeted to remain unchanged at \$10.425M.

Actual & Budgeted Revenues		
FY	Revenues	% increase
*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	\$126,920,793	3.39%
*2018	\$129,025,594	1.66%
**2019	\$133,862,810	3.75%
**2020	\$137,096,855	2.42%
*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 2020 total revenue of \$137.09 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 77% 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 year. In FY2020, 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 2020, the Town’s property tax revenues are projected to increase by \$3.95 million (3.9%). The increase consists of the \$2.43 million allowed 2.5% increase in the prior fiscal year’s property tax base, \$1.6 million in estimated new growth from construction; and a decrease of \$0.08 million in excluded debt service for the sewer, school, and public works facility construction projects. The Town’s excluded debt service peaked at \$8.2 million back in FY 2008 and continues to decline further each subsequent year as debt service costs for the final phases of the sewer project are funded through sewer betterments and capital construction fee revenue. For FY20, excluded debt service declines by \$84,178 to \$4,233,005. FY20 Excluded debt service has declined by \$4.0M or 48% from the peak in FY2008.

	FY2016	FY2017	FY2018	FY2019	FY2020	
	ACTUAL	ACTUAL	ACTUAL	BUDGET	Recommended	% Change
LOCAL TAXES						
Base Factor	\$82,024,358	\$85,490,204	\$90,161,406	\$93,668,498	\$97,520,294	4.11%
2 1/2 increase	\$2,050,609	\$2,137,255	\$2,254,035	\$2,341,712	\$2,438,007	4.11%
New Growth	\$1,415,237	\$2,533,947	\$1,253,057	\$1,510,083	\$1,600,000	5.95%
Override						
Debt Exclusion	\$4,550,709	\$4,460,715	\$4,332,557	\$4,270,706	\$4,233,005	-0.88%
Levy Limit	\$90,040,913	\$94,622,121	\$98,001,055	\$101,790,999	\$105,791,306	3.93%
Levy Used/ Collected	\$89,718,236	\$94,109,746	\$97,968,735	\$101,760,457	\$105,791,306	3.96%
Excess Levy Capacity	\$322,677	\$512,375	\$32,320	\$30,542	\$0	



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

			FY19 Levy Ceiling \$ 146,436,252
\$4,270,706	Debt		FY19 Maximum Allowable Levy \$101,790,999
	Exclusions		
	Approved		
\$1,510,083	New Growth		New FY19 Levy Limit \$97,520,293 (Becomes FY20 Base)
\$2,341,712	2.5% Allowable Increase		
\$93,668,498	FY19 Levy Limit Base		= Prior Year's Levy Limit FY18: \$93,668,498

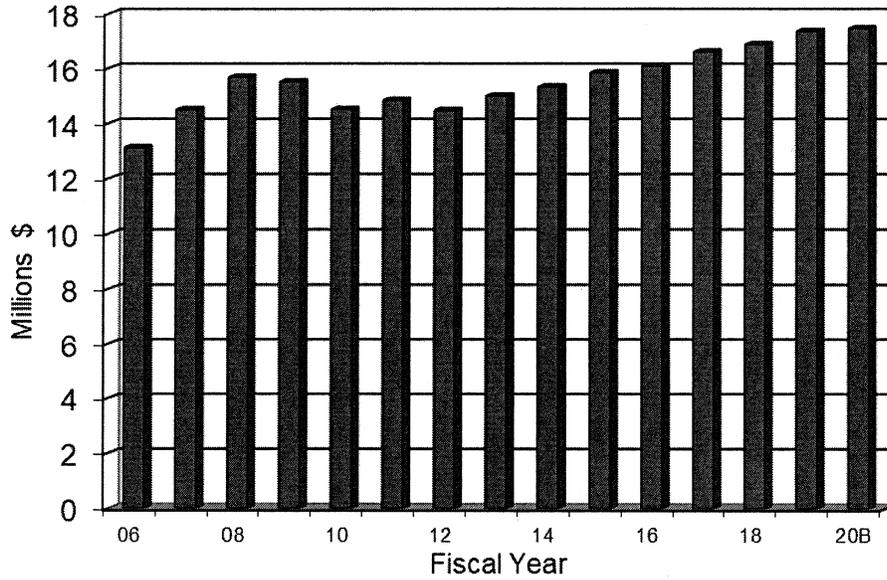
State Aid

State Aid, the Town's second largest revenue source, is projected to increase by \$93,958 from FY2019 and is expected to be funded at \$17.45M for FY 2020. State Aid figures included in the recommended budget for FY 2020 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 23, 2019. 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 13.0% of the Town's revenue in FY19. In the upcoming fiscal year, State Aid's total share of revenue is expected to remain the same.



State Aid



State Aid

	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Revised	FY2020 Budgeted
Education						
Chapter 70	\$ 10,346,618	\$ 10,473,018	\$ 10,746,368	\$ 10,894,328	\$ 11,047,148	\$ 11,200,000
Charter Tuition/ Capital Facility	\$ 348,045	\$ 184,464	\$ 121,877	\$ 155,550	\$ 278,570	\$ 107,490
School Lunch (Ch. 871)	\$ 12,503					
School Choice Rec. Tuition	\$ 222,996	\$ 326,523	\$ 425,721	\$ 365,523	\$ 377,710	\$ 287,682
<i>sub-total of Education:</i>	<i>\$ 10,930,162</i>	<i>\$ 10,984,005</i>	<i>\$ 11,293,966</i>	<i>\$ 11,415,401</i>	<i>\$ 11,703,428</i>	<i>\$ 11,595,172</i>
General Government						
Unrestricted Gen. Government Aid	\$ 4,516,342	\$ 4,678,930	\$ 4,880,124	\$ 5,070,449	\$ 5,247,915	\$ 5,389,609
Veterans Benefits	\$ 143,400	\$ 170,487	\$ 143,267	\$ 112,082	\$ 93,915	\$ 137,454
Exemption Reimbursement	\$ 184,328	\$ 184,328	\$ 226,955	\$ 211,520	\$ 253,351	\$ 268,730
State Owned Land	\$ 6,688	\$ 6,688	\$ 6,609	\$ 6,602	\$ 6,950	\$ 7,316
Library Offset	\$ 49,505	\$ 49,910	\$ 48,925	\$ 50,049	\$ 50,759	\$ 51,995
<i>sub-total of General Government:</i>	<i>\$ 4,900,263</i>	<i>\$ 5,090,343</i>	<i>\$ 5,305,880</i>	<i>\$ 5,450,702</i>	<i>\$ 5,652,890</i>	<i>\$ 5,855,104</i>
Total State Aid:	\$ 15,830,425	\$ 16,074,348	\$ 16,599,846	\$ 16,866,103	\$ 17,356,318	\$ 17,450,276



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 \$11,200,000, an increase of \$152,852 or 1.38% for FY 2020. This is equivalent to approximately a \$20 increase per student. Chapter 70 aid represents nearly two-thirds of all State Aid received by the Town. Although Chapter 70 aid for education has been stable during the past few years, annual increases have remained far below the increasing cost of providing public education. 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

The Commonwealth created a new category named Unrestricted General Government Aid by consolidating Lottery Aid and Additional Assistance into one account back in FY2010. For FY 2020, Chelmsford will receive an estimated \$5.38M in Unrestricted General Government Aid (UGGA), an increase of \$141,694 or 2.7% from the amount the Town expects to receive in FY2019. Governor Baker has pledged to increase UGGA at the same percentage rate as the expected growth in State tax collections. **Although any increase in State Aid is positive, it is important to note that the \$5.38M of UGGA the Town expects to receive in FY20 is \$927,331 less than the combined total of Lottery Aid and Additional Assistance the Town received back in FY08. This is one of the primary reasons that property taxes continue to fund a greater share of the Town's operating budget.**

➤ Charter School Tuition Assessment Reimbursements

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

For Fiscal Year 2020, the Town of Chelmsford is projected to receive a tuition reimbursement of \$107,490 a decrease of \$171,080 from the current funding level. Correspondingly, our projected tuition assessment is projected to increase by approximately \$205,250 to \$2,038,640 resulting in a net increased cost of \$376,330. 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.

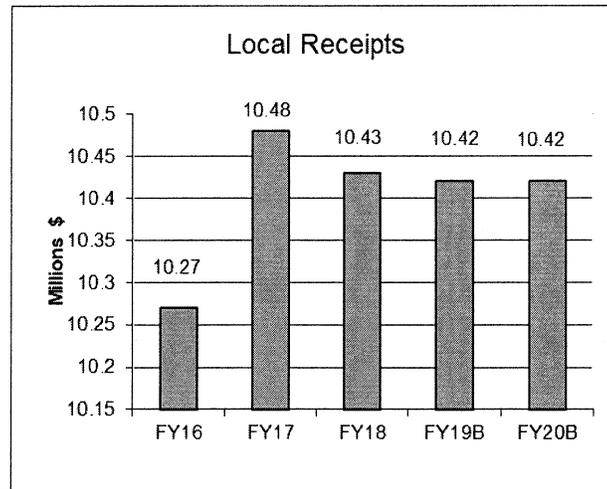
Local Receipts

	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Budgeted	FY2020 Budgeted
Motor Vehicle Excise	\$ 5,197,655	\$ 5,377,232	\$ 5,551,647	\$ 5,450,000	\$ 5,400,000
Meals Tax (.75%)	\$ 610,808	\$ 589,695	\$ 660,308	\$ 625,000	\$ 645,000
Interest on Late Taxes	\$ 438,889	\$ 509,769	\$ 428,932	\$ 430,000	\$ 450,000
Fees	\$ 381,957	\$ 375,555	\$ 368,865	\$ 380,000	\$ 380,000
Rental Income	\$ 58,748	\$ 53,135	\$ 61,458	\$ 60,000	\$ 60,000
Dept Revenue- Schools	\$ 185	\$ 225	\$ 295	\$ 200	\$ 200
Dept Revenue- Cemetery	\$ 141,395	\$ 150,625	\$ 135,154	\$ 145,000	\$ 145,000
Dept Revenue- Other	\$ 215,512	\$ 223,157	\$ 209,043	\$ 209,000	\$ 209,000
Alcohol Licenses	\$ 96,524	\$ 100,603	\$ 103,720	\$ 95,000	\$ 100,000
Other Licenses	\$ 72,003	\$ 78,330	\$ 90,183	\$ 80,000	\$ 80,000
Permits	\$ 1,058,703	\$ 1,183,726	\$ 1,127,656	\$ 1,150,000	\$ 1,150,000
Fines & Forfeits	\$ 189,964	\$ 165,916	\$ 168,718	\$ 170,000	\$ 170,000
Interest Investment	\$ 306,220	\$ (24,304)	\$ 131,818	\$ 150,000	\$ 150,000
Miscellaneous	\$ 366,727	\$ 457,059	\$ 469,954	\$ 466,869	\$ 470,393
Solar Net Metering		\$ 754,727	\$ 489,909	\$ 526,407	\$ 526,407
Hotel Tax	\$ 490,158	\$ 424,322	\$ 361,175	\$ 423,524	\$ 425,000
LRTA	\$ 33,000	\$ 41,000	\$ 50,387	\$ 40,000	\$ 40,000
Misc., Non-Recurring	\$ 619,881	\$ 23,670	\$ 26,701	\$ 24,000	\$ 24,000
Total:	\$ 10,278,329	\$ 10,484,442	\$ 10,435,923	\$ 10,425,000	\$ 10,425,000

For FY20 the Town's Local Receipts are projected to remain unchanged at \$10.425M. Motor vehicle excise taxes comprise nearly 52% of Local Receipts and have increased in recent years due to an improving economy and greater number of leased vehicles. Motor Vehicle Excise tax revenue is forecasted to decrease by \$50,000 or 0.9% for the coming fiscal year. Town Meeting adopted a local option meals tax of 0.75% and local option 2% increase in the hotel room occupancy tax in August 2009 that became effective October 1, 2009. Budgeted meals tax revenue of \$645,000 and hotel room occupancy tax of \$425,000 account for over 10% of Local Receipts for the coming year. Hotel room tax revenue has declined during the current fiscal year. Three hotel properties in Town are now under new management and have been undergoing renovations. Revenue from building permits is also expected to remain stable during FY2020.



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 \$652,705 from Sewer Enterprise Revenues to reimburse the Town for employee benefits and administrative costs related to sewer operations. The Stormwater Enterprise Fund will reimburse the Town for \$129,112 of employee benefits and administrative costs related to stormwater utility operations. The School Department will reimburse the Town \$159,260 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 \$68,972 for health insurance and administrative costs related to Chelmsford Telemedia operations.

In FY 2020, the Town will apply \$2,367,748 of Sewer Capital Improvement Account funds toward debt service costs associated with the later phases of the sewer project. These transfers are done in accordance with the Town's long-term plan for financing debt service costs for sewer system construction phases completed after 2003.



Available Funds

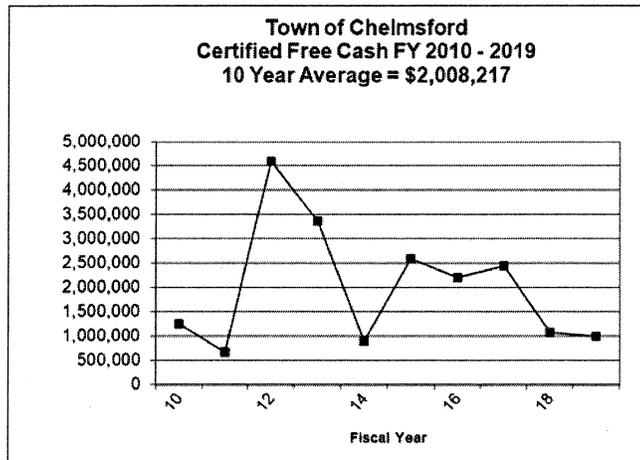
	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020
	Actual	Actual	Actual	Actual	Budgeted	Budgeted
Wetland Protection Act	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Sewer Betterments	\$ 2,417,249	\$ 2,409,167	\$ 2,401,036	\$ 2,392,859	\$ 950,000	
Sewer Capital Improvement Fund					\$ 1,427,727	\$ 2,367,748
Sewer User Fees Offset	\$ 520,853	\$ 546,853	\$ 565,993	\$ 581,152	\$ 636,190	\$ 652,705
Childcare Revolving Fund Benefits	\$ 130,158	\$ 139,660	\$ 145,386	\$ 156,290	\$ 159,260	\$ 159,260
PEG CATV Enterprise - Offset			\$ 95,063	\$ 67,265	\$ 68,435	\$ 68,972
Stormwater Enterprise -Offset						\$ 129,112
Stabilization Fund		\$ 920,695				
Free Cash- Current Year	\$ 2,588,986	\$ 2,204,004	\$ 2,451,228	\$ 1,076,417	\$ 996,403	
Excluded Debt Bond Premiums						\$ 46,476
School E-Rate Reimbursements	\$ 56,945	\$ 79,076	\$ 62,053			
Transfer From Overlay Surplus	\$ 312,088					
School Construction	\$ 379,215	\$ 379,214				
Total:	\$ 6,411,494	\$ 6,684,669	\$ 5,726,759	\$ 4,279,983	\$ 4,244,015	\$ 3,430,273

Reserves

The Town's Fiscal Year 2020 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 \$10.7 million which equals approximately 7.9% of budgeted FY20 operating revenue. This is near the midpoint of our Town Financial Policy which requires that reserves be maintained between 5% – 10% of general operating revenues. Standard and Poor's upgraded the Town's credit rating to an unprecedented AA+ with a Stable Outlook in January 2014. This was the second bond rating upgrade for the Town since June 2012. Standard and Poor's affirmed the Town's bond rating at AA+ during our last review in June 2018. 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.

Stormwater Enterprise Fund

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

Golf Course Enterprise Fund

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

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

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

Forum Ice Arena Enterprise Fund

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

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



FY2020 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

	FY2016	FY2017	FY2018	FY2019	FY2020		%
	ACTUAL	ACTUAL	ACTUAL	BUDGET	Recommended	\$ Change	Change
EXPENDITURES							
Municipal Administration	\$2,844,846	\$2,992,433	\$3,031,796	\$3,307,928	\$3,452,514	144,586	4.37%
Chelmsford Schools	\$52,900,000	\$54,550,000	\$57,000,000	\$59,000,000	\$61,000,000	2,000,000	3.39%
Nashoba	\$2,818,047	\$2,828,220	\$2,887,511	\$3,042,583	\$3,101,017	58,434	1.92%
Public Safety	\$11,996,906	\$11,915,929	\$12,624,827	\$13,553,729	\$13,803,230	249,501	1.84%
Department of Public Works	\$6,064,140	\$6,688,218	\$6,759,670	\$7,161,910	\$7,346,772	184,862	2.58%
Municipal Facilities	\$1,441,031	\$1,582,276	\$1,653,537	\$1,671,505	\$1,737,335	65,830	3.94%
Cemetery Commission	\$296,243	\$331,256	\$327,031	\$363,622	\$366,417	2,795	0.77%
Community Services	\$1,024,446	\$1,049,830	\$1,041,463	\$1,164,860	\$1,279,672	114,812	9.86%
Library	\$1,860,752	\$1,868,504	\$1,957,571	\$2,029,891	\$2,082,356	52,465	2.58%
Benefits & Insurance	\$20,065,163	\$21,564,781	\$22,857,504	\$23,425,114	\$24,707,742	1,282,628	5.48%
Debt and Interest	\$13,887,228	\$14,066,441	\$14,366,743	\$14,246,388	\$14,143,945	-102,443	-0.72%
Warrant Articles	\$1,807,086	\$3,961,161	\$1,536,417	\$1,003,380	\$410,000	-593,380	-59.14%
State Assessments & Overlay	\$3,786,941	\$3,422,397	\$3,170,565	\$3,814,880	\$3,665,855	-149,025	-3.91%
Total	\$120,792,829	\$126,821,446	\$129,214,635	\$133,785,790	\$137,096,855	3,311,065	2.47%

The Town of Chelmsford's Fiscal Year 2020 budget is projected to increase by \$3,311,065 or 2.5% from the revised FY2019 appropriations. After adjusting the FY19 budget by the transfer of \$996,403 of free cash, the increase in normal budgetary expenses from the prior fiscal year amounts to \$4,307,468 or 3.24%.

The budget is structurally balanced. **Recurring revenues equal recurring expenditures.** The FY20 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 FY20 budget increases due to two major cost drivers. Public Education, which includes the Chelmsford Public Schools, Nashoba Valley Technical High School, and the Charter School

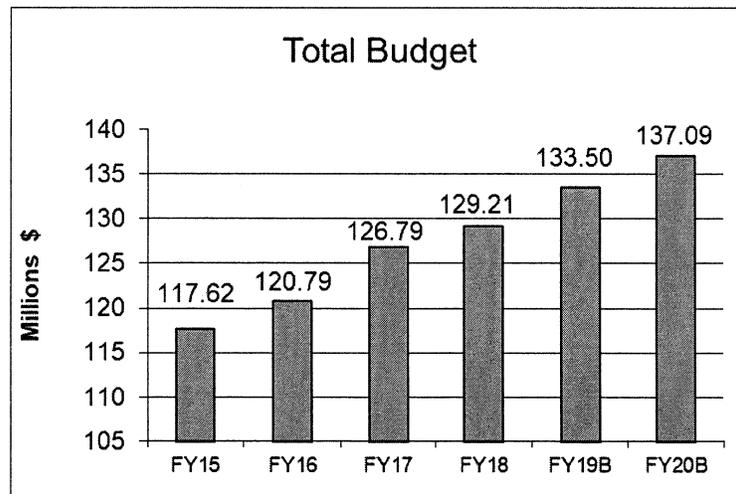


Assessment (included under State Assessments) increases \$1.98M. This is explained in greater detail under the Public Education section beginning on page A-15. Benefits and Insurance increases by \$1,282,628.

The Town's second largest budgetary expenditure behind education is employee benefits. For the upcoming fiscal year, the Town is budgeted to expend \$23.9 million for health insurance, retirement assessments, and other employee benefits. This amounts to 17.5% of the Town's budget. In FY20, out of every dollar the Town spends, 17.5 cents is for health insurance, retirement, and other employee benefits. This represents an increase of \$1.18M from the prior year. This area of the budget is explained in greater detail on page A-21. Debt service payments of \$14.14 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 \$10.7M. Since the proposed FY20 operating budget totals approximately \$137.09M, the Town's General Stabilization reserves equal 7.9% of budgeted operating revenues. This is near 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 near 7.5% of budgeted operating revenues. Our level of cash reserves has a direct impact on the Town's bond rating assigned by rating agencies such as Standard and Poor's.

The following pages of this Expenditure Budget overview provide more detail by functional category of the impacts proposed by the FY2020 budget.





Municipal Administration

The first of the budget categories is Municipal Administration, which increases in FY20 by \$144,586 or 4.4% to \$3.45 million, and represents about 2.5% 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.

	FY2016	FY2017	FY2018	FY2019	FY2020	\$	%
	ACTUAL	ACTUAL	ACTUAL	BUDGET	Recommended	Change	Change
MUNICIPAL ADMINISTRATION							
<i>Personnel Services</i>	\$1,772,561	\$1,860,413	\$2,022,668	\$2,179,909	\$2,301,894	121,985	5.60%
<i>Expenses</i>	\$1,072,285	\$1,132,020	\$1,009,128	\$1,128,019	\$1,150,620	22,601	2.00%
TOTAL BUDGET:	\$2,844,846	\$2,992,433	\$3,031,796	\$3,307,928	\$3,452,514	144,586	4.37%

The FY20 budget continues to provide funding for one full-time Director of Business Development to promote the Town and facilitate efforts to attract and retain businesses.

The Town continues to work in cooperation with the Northern Middlesex Council of Governments (NMCOG) and the neighboring communities of Bedford, Billerica, Burlington, and Lowell in a State-supported effort to market the Route 3 corridor for research and development, high technology, and other cutting-edge job growth. NMCOG's assessment to member communities increases 2.5% in FY20 to \$10,690. 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 FY20, including all three systems, is projected at \$66.1 million representing an increase of 1.98 million or 3.1%. Education spending in FY20 represents 48.2%, 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 \$2,000,000 to \$61.0M in FY2020. This represents a budget increase of 3.4% and provides funding for the reinstatement of a Curriculum Coordinator for the World Language & Exchange Programs, an increase from half-time to full-time for assistant principals at all four elementary schools, a special education administrative chairperson, a social worker position at the Parker Middle School, a half-time special education teacher at the Parker Middle School, a 1:1 computer initiative for all 5th and 9th grade students, a reduction in student activity fees, and the elimination of student parking fees. The School Department will continue to assume responsibility for approximately \$18,000 in benefit costs of those employees enrolled in the school lunch program as well as the \$159,260 in benefit costs for child care (daycare) employees.

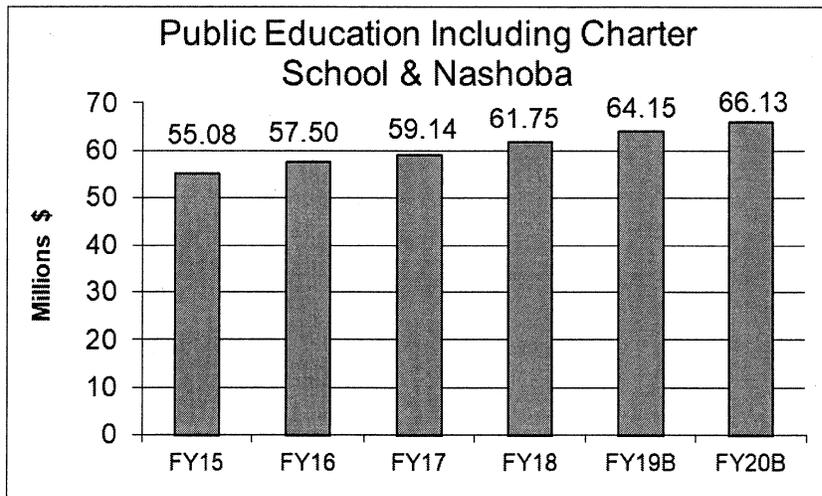
Chapter 70 State education funding is projected to be funded at \$11.2M for the upcoming fiscal year, an increase of \$152,852 or 1.38%. This represents an increase of approximately \$20 per student. Despite limited State Aid funding, the School budget continues to be funded above State Net School Spending 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 FY2020 budget document.

	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	FY2020 Recommended	\$ Change	% Change
CHELMSFORD PUBLIC SCHOOLS	\$52,900,000	\$54,550,000	\$57,000,000	\$59,000,000	\$61,000,000	2,000,000	3.39%
NASHOBA TECH. HIGH SCHOOL	\$2,818,047	\$2,828,220	\$2,887,511	\$3,042,583	\$3,101,017	58,434	1.92%
CHARTER SCHOOLS (State Assessments)	\$1,786,461	\$1,769,239	\$1,863,269	\$2,115,953	\$2,038,640	-77,313	-3.65%
TOTAL PUBLIC EDUCATION	\$57,504,508	\$59,147,459	\$61,750,780	\$64,158,536	\$66,139,657	1,981,121	3.09%



Chelmsford is one of eight member towns in the Nashoba Valley Technical School District. The Town’s assessment for FY20, plus funds for capital, transportation and debt service, has been certified by the Nashoba Tech School Committee to be \$3,101,017. The assessment represents an increase from FY19 of \$58,434 or 1.9%. The modest increase is the assessment is due to the enrollment of twelve fewer Chelmsford students at Nashoba Tech for a total of 186 students. Chelmsford’s enrollment at Nashoba Tech has increased by 14% 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 FY20 the Charter School and School Choice costs have been preliminarily set by the State at \$2,038,640 with a reimbursement of \$107,490. The final calculation of the Charter School cost may change upon final enrollment figures on October 1.



Public Safety

Public Safety consists of Police, Fire, Inspections & Enforcement, Animal Control and Emergency Management Services is the second largest functional component within the Town’s budget, representing approximately 10.0% of total expenditures. For FY2020, Public Safety is proposed to increase by \$249,501 or 1.8% from FY2019 levels to \$13.8 million. Personnel costs account for approximately 91% of the Public Safety budget. The demand for public safety services has continued to increase during recent years.



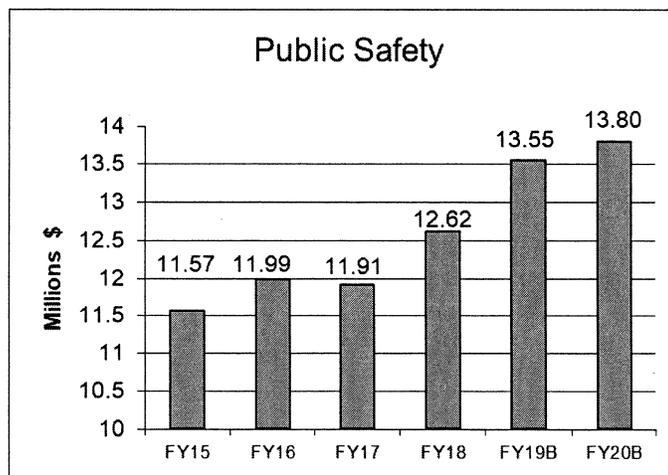
Expenditure Budget

	FY2016	FY2017	FY2018	FY2019	FY2020	\$	%
	ACTUAL	ACTUAL	ACTUAL	BUDGET	Recommended	Change	Change
SUMMARY							
PUBLIC SAFETY							
<i>Personnel Services</i>	\$10,892,017	\$10,814,469	\$11,499,156	\$12,404,999	\$12,609,700	204,701	1.65%
<i>Expenses</i>	\$1,104,889	\$1,101,460	\$1,125,671	\$1,148,730	\$1,193,530	44,800	3.90%
TOTAL BUDGET:	\$11,996,906	\$11,915,929	\$12,624,827	\$13,553,729	\$13,803,230	249,501	1.84%

The Police Department budget increases overall by \$157,703 or 2.4%. The FY20 personnel budget maintains staffing of 37 patrol officers and provides funding to add one additional school resource officer (SRO). This will allow both middle schools, who currently share one SRO, to have one on a full-time basis. During calendar year 2018, the Department responded to 35,096 calls. The FY2020 Police expense budget provides \$180,000 for the replacement of four police patrol vehicles.

The Fire Department budget increases overall by \$112,527 or 1.7%. 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 over 1,250 or 21% during the past seven years, while the number of full-time employees has increased from 55 to 63.5. Limited funding for overtime coverage means the Fire Department will occasionally operate with a compliment of only 11 firefighters on duty.

The final component of the Public Safety function is Inspection and Enforcement Services which includes the Building Inspector, Plumbing and Gas Inspector, Electrical Inspector, Animal Inspector, and Sealer of Weights and Measures. These individuals are responsible for the enforcement of state and local safety and regulatory laws. The Town contracts with NMCOG for services provided by a regional Sealer of Weights and Measures. The budget for these departments is funded at \$328,674 for the next fiscal year.





Public Works

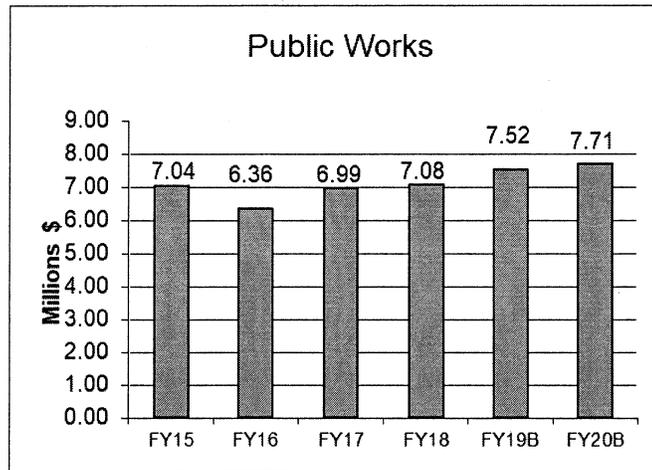
One of the most important aspects of a community is its infrastructure such as roads, sewers, drainage system; and its facilities such as parks, cemeteries, and public buildings. All of these are assets of the Town that need to be maintained in order to protect the public's investment and to operate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

PUBLIC WORKS SUMMARY (Includes Cemetery Commission)

	FY2016	FY2017	FY2018	FY2019	FY2020	\$	%
	ACTUAL	ACTUAL	ACTUAL	BUDGET	Recommended	Change	Change
SUMMARY							
PUBLIC WORKS							
<i>Personnel Services</i>	\$2,050,052	\$2,113,451	\$2,138,586	\$2,231,142	\$2,420,769	189,627	8.50%
<i>Expenses</i>	\$3,451,149	\$3,465,356	\$3,512,614	\$3,794,390	\$3,792,420	-1,970	-0.05%
<i>Snow & Ice</i>	\$859,183	\$1,440,667	\$1,435,500	\$1,500,000	\$1,500,000	0	0.00%
TOTAL BUDGET:	\$6,360,384	\$7,019,474	\$7,086,700	\$7,525,532	\$7,713,189	187,657	2.49%

For FY2019, the budget for Public Works increases by \$187,657 or 2.5%. The proposed FY20 snow and ice budget is level funded at \$1,500,000. Based on prior years, this should be sufficient for a typical winter season. State law allows a municipality to over-expend the Snow and Ice account. However, the deficit must be raised within the property tax levy during the subsequent fiscal year.

Solid waste collection costs are projected to increase by \$54,905 or 3.2% in FY20. The Department of Public Works will operate with 52.0 FTE positions during the upcoming fiscal year. The FY20 budget provides funding for two new Stormwater Division driver/laborers, and one new Stormwater Division equipment operator which is explained in greater detail under the Stormwater Enterprise Fund section on page A-24. Funding is also included for one new full-time OSHA (Occupational Safety and Health Administration) Compliance Officer. The officer will assure compliance with all applicable workplace safety regulations and facilitate required training for all Town Departments.



Municipal Facilities Department

	FY2016	FY2017	FY2018	FY2019	FY2020	\$	%
	ACTUAL	ACTUAL	ACTUAL	BUDGET	Recommended	Change	Change
MUNICIPAL FACILITIES							
<i>Personnel Services</i>	\$745,202	\$797,826	\$848,627	\$868,340	\$897,755	29,415	3.39%
<i>Expenses</i>	\$695,829	\$784,450	\$804,910	\$803,165	\$839,580	36,415	4.53%
TOTAL BUDGET:	\$1,441,031	\$1,582,276	\$1,653,537	\$1,671,505	\$1,737,335	65,830	3.94%

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 \$65,830 or 3.9% for the coming fiscal year. The budget provides funding for all current maintenance employees. Aging school and municipal buildings have increased the maintenance responsibilities of the Facilities Department. Municipal Facilities maintains 26 buildings across the Town as well as park and non-conservation lands.

Community Services and Library

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

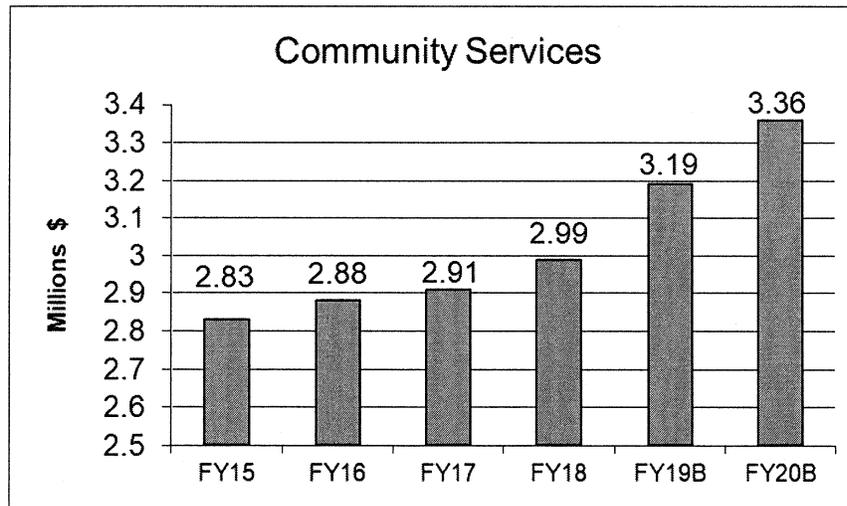


Board of Health, and volunteer committees such as the Historical Commission and the Cultural Council. The Library Department will also be highlighted in this section.

For FY20, the \$1,279,672 total budget for Community Services increases by \$114,812 or 9.9% from the current fiscal year. Funding is included for one new Community Services Coordinator that will serve as a resource and advocate for residents who are confronted with a variety of behavioral and physical health issues. The Veterans' benefits budget line decreases by \$20,000 during the upcoming fiscal year due to a decrease in benefits claims. The budget for the Council on Aging increases by \$14,644 or 3.0% to maintain current staffing levels and programs at the Senior Center. Although low market interest rates have decreased investment earnings, the Friends of the Senior Center will continue its efforts to support the operations of the facility. Additionally, \$32,000 has been included in the budget to hire lifeguards for the Town's beaches at Freeman Lake and Heart Pond.

The budget for the Library increases by \$52,465 or 2.6% 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 \$52,000 per year and allows the Town to participate in the Merrimack Valley regional consortium that provides inter-library loan of materials. The proposed personnel budget includes funding to maintain Sunday hours at the Adams Library.

Community Services Summary including Library





Benefits and Insurance

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

Behind education, employee benefits are the second largest budgetary expense for the Town. The FY20 health insurance budget of nearly \$12.37M represents approximately 9.0% of the overall budget. During FY19, the number of active employee subscribers increased by three and the number of retiree subscribers increased by eleven. Of the 1,550 total subscribers, retirees account for 907 or 59% of the total.

To address the high cost of employee benefits, the Town adopted the 2011 municipal health insurance reform law, which altered plan benefits to a level that is equivalent to those provided under the most subscribed plans under the Massachusetts Group Insurance Commission (GIC). This reform has generated significant savings for the Town. Due to these efforts, health insurance premiums will increase by 0.6% for FY20 after accounting for plan design changes that increased subscriber copayments and deductibles.

The Town's FY20 assessment by the Middlesex County Retirement System (MCRS) increases by 6.5% or \$543,128 to \$8.87M. 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 \$50,000 to reflect decreased claim activity. The Employee Benefits budget includes \$1.5M in funding toward the Town's \$67M OPEB liability.

Debt and Interest

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

The Town's total outstanding debt was \$88,550,785 at the close of FY2018. Nearly two-thirds of this amount is for the town-wide sewer construction, ESCO energy-saving management contract, modular classrooms, and Center Fire Station projects. The current fiscal year's budgeted debt service amounts to \$14,246,388. For FY2020, the Town's debt service payments are estimated to be \$14,143,945. This is a decrease of \$102,443 or 0.7%. Non-excluded debt service, which is funded within the tax levy, decreases by \$8,286 to \$7,543,192. 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 \$84,178 (1.9%) to a total of \$4,233,005.

The non-excluded debt service budget funds the continuation of the Town's long-term capital improvement program, which is described in more detail under Article 9. It also funds four completed building projects: the Police Station, the Center Fire Station, ESCO project, and the purchase and installation of modular classrooms at four elementary schools. Betterment-funded debt service, for sewer construction project phases financed after 2003, decreases by \$9,979 or 0.4% to \$2,367,748 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 FY20 will not be known until the Town issues some new long-term bonds in June 2019. Once actual debt service for the upcoming fiscal year is known, the debt service budget will be adjusted at the Fall Annual Town Meeting.

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

Bond-rating agencies recommend that long-term debt payments range between 5% and 15% of a town's total operating budget. For FY2020, it is projected that approximately 10.3% of the operating budget of the Town will go towards principal reduction and interest on debt. In June 2018, 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 \$10.7M represents 7.9% of the Town's proposed FY20 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 FY20 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 FY2020 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 \$2.4 million during the upcoming fiscal year. This is a decrease of 2.6% or \$64,244 for FY20. 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 essentially level funded at \$900,000, an increase of \$4,011. Property tax abatements for the senior tax work-off program are also funded from this account.

Detailed line items for the Town's FY20 operating budget are found in the upcoming pages. This is followed by the budget information for the Sewer Enterprise Fund, Stormwater Enterprise Fund, Golf Course Enterprise Fund; Public, Educational, and Governmental Access Cable Television Enterprise Fund, and Forum Ice Arena Enterprise Fund. Enterprise Funds are established in accordance with Massachusetts General Laws Chapter 44, Section 53F ½. This creates a separate accounting and financial reporting mechanism. This means that Enterprise Fund revenues and expenditures are accounted for separately and not commingled with the Town's General Fund operating budget. Finally, the Town's FY20 Capital Expenditure Plan is presented in Section H.

Sewer Enterprise Fund

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

The total FY20 Sewer Enterprise budget increases by \$39,041 or 0.9% to \$4,575,827. Sewer Personnel Services expenditures increase by \$15,251. Total Direct expenses increase by \$7,275. Capital outlay includes \$220,000 of funding for the replacement of two utility vehicles, a pickup truck for required manhole inspections; and the replacement of a dehumidifier and two check valves at the Southwell pump station. The user fee paid to the City of Lowell for treatment and disposal decreases by 4% to \$1.70M. The expense budget also includes \$150,000 of funding for the maintenance of single-family residential grinder pumps.

Sewer Indirect expenses of \$652,705 increase by \$16,515 or 2.6% over FY19, due to increasing benefit and retirement costs. Indirect costs are appropriated in the FY20 Town operating budget as a revenue source under Available Funds and pay for administrative costs, including accounting, collections and employee benefits, which are provided by the Town.



Stormwater Enterprise Fund

A Stormwater Enterprise fund was approved by Town Meeting vote in May 2017 due to new stormwater regulations released by the U.S. Environmental Protection agency, which require the Town to increase the level of maintenance, upgrade drainage system components, and begin monitoring stormwater outfalls. Stormwater utility operations commenced in January 2019 and were funded for the second half of FY19. The proposed FY20 budget of \$998,449 includes \$524,709 for Personnel Services and Direct Expenses of \$473,740. Indirect Costs of \$129,112 are appropriated under Available Funds to pay for administrative and employee benefit costs which are paid by the Town.

Golf Course Enterprise Fund

Town Meeting voted in October 2011 to establish an Enterprise Fund for the Chelmsford Country Club golf course beginning in FY13. This allows the Town to dedicate any surplus revenue earned from operations, including golf course play and function hall rentals, toward future capital improvements at this facility. The expense budget for FY20 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 FY20 PEG Access Cable Television Enterprise budget is \$542,849, a 25.9% decrease from the prior year. This includes personnel services expenditures of \$391,249 direct expenses of \$151,600, and indirect expenses of \$68,972. Capital outlay funding was reduced by \$159,000 or 80% in anticipation of declining revenue. Revenue is expected to decline due to two key changes in the cable television market: changing FCC Regulations for funding provided by cable companies and declining cable subscriptions. Indirect costs are appropriated in the FY20 Town operating budget as a revenue source under Available Funds and pay for administrative and employee benefit costs for Chelmsford Telemedia, which are provided by the Town.

Forum Ice Arena Enterprise Fund

Town Meeting voted in April 2018 to establish an Enterprise Fund for the Chelmsford Forum Ice Arena facility beginning in FY19. The Town acquired the Forum from the Commonwealth of Massachusetts during February 2018. This will allow the Town to dedicate any surplus revenue earned from operations toward future capital improvements at this facility. The expense budget for FY20 is \$110,000.



STAFFING HISTORY (Full Time Equivalency)

		FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY19-20	4 YR
GENERAL GOVERNMENT DEPARTMENT		FTEs	FTEs	FTEs	FTEs	FTEs	Change	Change
EXECUTIVE OFFICE		4.10	4.10	5.10	5.10	5.10	0.0	1.0
FINANCE DEPARTMENT		13.00	13.00	14.00	14.00	14.00	0.0	1.0
TOWN CLERK		4.00	4.00	4.00	4.00	4.00	0.0	0.0
PLANNING & DEVELOPMENT		3.00	3.00	3.00	3.00	3.00	0.0	0.0
POLICE DEPARTMENT		69.00	68.00	69.00	69.00	70.00	1.0	1.0
FIRE DEPARTMENT		63.50	63.50	63.50	63.50	63.50	0.0	0.0
INSPECTIONS & ENFORCEMENT		3.98	3.98	3.98	4.48	3.98	-0.5	0.0
DEPT OF PUBLIC WORKS		27.50	27.50	27.50	27.50	28.50	1.0	1.0
DPW - SEWER DIV. (ENTERPRISE)		12.50	12.50	12.50	14.50	14.50	0.0	2.0
DPW - STORMWATER DIV. (ENTERPR.)					6.00	9.00	3.0	9.0
CEMETERY COMMISSION		4.40	4.40	4.40	4.40	4.40	0.0	0.0
MUNICIPAL FACILITIES		13.90	14.50	14.50	14.50	14.50	0.0	0.6
HUMAN SERVICES		6.65	7.50	7.50	7.50	8.50	1.0	1.9
BOARD OF HEALTH		4.10	4.30	4.33	5.63	6.20	0.6	2.1
LIBRARY		25.43	25.09	25.20	25.70	25.70	0.0	0.3
General Government Sub-Total		255.06	255.37	258.51	268.81	274.88	6.07	19.82
SCHOOL DEPARTMENT		FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY19-20	4 YR
		FTEs	FTEs	FTEs	FTEs	FTEs	Change	Change
ADMINISTRATIVE	PROFESSIONAL	5.00	5.00	5.00	5.00	5.00	0.0	0.0
	SUPPORT	9.70	9.70	9.70	9.70	9.70	0.0	0.0
PRINCIPALS	PROFESSIONAL	12.00	12.00	12.00	14.00	16.00	2.0	4.0
	SUPPORT	12.00	12.00	12.00	12.00	12.00	0.0	0.0
CURRICULUM COORDINATORS								
	PROFESSIONAL	8.00	8.00	8.00	10.00	11.00	1.0	3.0
	SUPPORT	1.00	1.00	1.00	1.00	1.00	0.0	0.0
DEPARTMENT HEADS								
	PROFESSIONAL	1.00	1.00	1.00	1.00	1.00	0.0	0.0
TEACHING	PROFESSIONAL	308.60	307.60	312.80	310.60	308.60	-2.0	0.0
	SUPPORT	55.00	55.00	63.00	63.00	63.00	0.0	8.0
LIBRARY/MEDIA	PROFESSIONAL	7.00	7.00	7.00	7.00	7.00	0.0	0.0
	SUPPORT	6.00	6.00	6.00	6.00	6.00	0.0	0.0
TECHNOLOGY	PROFESSIONAL	1.00	1.00	1.00	1.00	1.00	0.0	0.0
	SUPPORT	7.00	7.00	7.00	7.00	7.00	0.0	0.0
GUIDANCE & PSYCH.	PROFESSIONAL	22.00	23.00	25.00	25.00	26.00	1.0	4.0
	SUPPORT	2.00	2.00	2.00	2.00	2.00	0.0	0.0
NURSING								
	PROFESSIONAL	9.90	9.90	9.90	9.90	9.90	0.0	0.0
ATHLETICS	PROFESSIONAL	2.00	2.00	2.00	2.00	2.00	0.0	0.0
	SUPPORT	1.40	1.40	1.40	1.40	1.40	0.0	0.0
SCHOOL SECURITY								
	SUPPORT	4.00	4.00	4.00	4.00	4.00	0.0	0.0
CUSTODIAL	PROFESSIONAL	0.00	1.00	1.00	1.00	1.00	0.0	1.0
	SUPPORT	0.00	10.30	10.30	10.30	10.30	0.0	10.3
TRANSPORTATION	PROFESSIONAL	3.00	3.00	4.00	4.00	4.00	0.0	1.0
	SUPPORT	0.00	0.00	0.00	0.00	0.00	0.0	0.0
OCCUP / PHYSICAL THERAPISTS								
	PROFESSIONAL	4.40	4.40	4.40	4.40	4.40	0.0	0.0
	SUPPORT	1.00	1.00	1.00	1.00	1.00	0.0	0.0
SPED SUPERVISION	PROFESSIONAL	5.00	5.00	5.00	6.00	7.00	1.0	2.0
	SUPPORT	2.50	2.50	2.00	2.00	2.00	0.0	-0.5
SPED TEACHING	PROFESSIONAL	69.50	73.50	75.50	77.50	79.00	1.5	9.5
	SUPPORT	151.50	155.50	160.50	164.50	169.50	5.0	18.0
School Sub-Total		711.50	730.80	753.50	762.30	771.80	9.50	60.30
TOTAL GENERAL GOV'T & SCHOOL FTE:		966.56	986.17	1012.01	1031.11	1046.68	15.57	80.12

**Town of Chelmsford
FY2020
Town Manager's
Final Recommendation
April 1, 2019**

BUDGET SUMMARY

REVENUES

	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	FY2020 Recommended	
Local Taxes	\$87,000,514	\$89,718,236	\$94,109,746	\$97,988,735	\$101,837,477	\$105,791,306	3,953,829 3.88%
State Aid	\$15,830,425	\$16,074,348	\$16,599,846	\$16,866,103	\$17,356,318	\$17,450,276	93,958 0.54%
Available Funds	\$6,411,494	\$6,684,668	\$5,726,759	\$4,279,981	\$4,244,015	\$3,430,273	-813,742 -19.17%
Local Receipts	\$9,348,612	\$10,278,329	\$10,484,442	\$10,435,923	\$10,425,000	\$10,425,000	
Total	\$118,591,045	\$122,755,581	\$126,920,793	\$129,550,742	\$133,862,810	\$137,096,855	3,234,045 2.42%

EXPENDITURES

	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	FY2020 Recommended	
Municipal Administration	\$2,844,620	\$2,844,846	\$2,992,433	\$3,031,796	\$3,307,928	\$3,452,514	144,586 4.37%
Chelmsford Schools	\$50,878,257	\$52,900,000	\$54,550,000	\$57,000,000	\$59,000,000	\$61,000,000	2,000,000 3.39%
Nashoba	\$2,568,811	\$2,818,047	\$2,828,220	\$2,887,511	\$3,042,583	\$3,101,017	58,434 1.92%
Public Safety	\$11,572,238	\$11,996,906	\$11,915,929	\$12,624,827	\$13,553,729	\$13,803,230	249,501 1.84%
Department of Public Works	\$6,732,078	\$6,064,140	\$6,664,699	\$6,759,670	\$7,161,910	\$7,346,772	184,862 2.58%
Municipal Facilities	\$1,415,395	\$1,441,031	\$1,582,276	\$1,653,537	\$1,671,505	\$1,737,335	65,830 3.94%
Cemetery Commission	\$317,314	\$296,243	\$331,256	\$327,031	\$363,622	\$366,417	2,795 0.77%
Community Services	\$1,024,552	\$1,024,446	\$1,049,830	\$1,041,463	\$1,164,860	\$1,279,672	114,812 9.86%
Library	\$1,808,564	\$1,860,752	\$1,868,504	\$1,957,571	\$2,029,891	\$2,082,356	52,465 2.58%
Benefits & Insurance	\$18,674,361	\$20,065,163	\$21,564,781	\$22,857,504	\$23,425,114	\$24,707,742	1,282,628 5.48%
Debt and Interest	\$14,479,598	\$13,887,226	\$14,066,441	\$14,366,743	\$14,246,388	\$14,143,945	-102,443 -0.72%
Warrant Articles	\$2,118,078	\$1,807,086	\$3,961,161	\$1,536,417	\$1,003,380	\$410,000	-593,380 -59.14%
State Assessments & Overlay	\$3,194,673	\$3,786,941	\$3,422,397	\$3,170,565	\$3,814,880	\$3,665,855	-149,025 -3.91%
Total	\$117,628,540	\$120,792,830	\$126,797,926	\$129,214,635	\$133,785,790	\$137,096,855	3,311,065 2.47%

\$0

B: Municipal Administration

Town of Chelmsford
 FY2020
 Town Manager's
 Final Recommendation
 April 1, 2019

EXPENDITURES

SUMMARY

MUNICIPAL ADMINISTRATION

	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	FY2020 Recommended	
<i>Personnel Services</i>	\$1,688,568	\$1,772,561	\$1,860,413	\$2,022,668	\$2,179,909	\$2,301,894	121,985 5.60%
<i>Expenses</i>	\$1,156,052	\$1,072,285	\$1,132,020	\$1,009,128	\$1,128,019	\$1,150,620	22,601 2.00%
<i>Assessor's Legal Services</i>							
TOTAL BUDGET	\$2,844,620	\$2,844,846	\$2,992,433	\$3,031,796	\$3,307,928	\$3,452,514	144,586 4.37%

Town of Chelmsford
FY2020
Town Manager's
Final Recommendation
April 1, 2019

	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	FY2020 Recommended
<i>Personnel Services</i>	\$374,943	\$389,770	\$411,414	\$472,215	\$546,502	\$593,595
<i>Expenses</i>	\$71,655	\$54,191	\$55,079	\$71,666	\$74,375	\$72,650
TOTAL BUDGET	\$446,598	\$443,962	\$466,492	\$543,881	\$620,877	\$666,245

47,093 8.62%
-1,725 -2.32%
45,368 7.31%

EXECUTIVE OFFICE

Position	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020
	FTE	FTE	FTE	FTE	FTE	FTE
Town Manager	1	1	1	1	1	1
Assistant Town Manager						
Director of Business Development						
Assistant to the Town Manager	1	1	1	1	1	1
Senior Administrative Assistant	1	1	1	1	1	1
Human Resources Director	1	1	1	1	1	1
Board of Selectmen Meeting Clerk	0.10	0.10	0.10	0.10	0.10	0.10
	4.10	4.10	4.10	5.10	5.10	5.10

Town of Chelmsford
FY2020
Town Manager's
Final Recommendation
April 1, 2019

TOWN MANAGER 011230

	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	FY2020 Recommended	
<i>Personnel Services</i>							
51110 Full Time	\$210,742	\$221,317	\$220,095	\$283,301	\$365,363	\$403,300	37,937
51120 Part Time			\$513				
51430 Longevity Extra Day		\$1,615	\$3,591	\$5,040	\$5,142	\$5,880	738
51510 Vacation Leave							
51515 PTO - Paid Time Off							
51520 Holidays	\$12,362	\$8,174	\$11,195	\$16,165			
51530 Personal Days							
51540 Sick Days							
51570 Funeral Leave							
51590 Wellness Bonus							
51000 51000 Total	\$223,104	\$231,106	\$235,393	\$304,506	\$370,505	\$409,180	38,675
							10.44%
<i>Expenses</i>							
52460 Repair Equipment	\$2,888	\$3,301	\$2,000	\$2,632	\$5,000	\$3,700	
53410 Telephone	\$457	\$550	\$885	\$40	\$900	\$900	
53420 Postage							
53990 Contract Services	\$27,717	\$11,780	\$7,312	\$26,062	\$7,500	\$7,500	-1,300
54200 Office Supplies	\$6,000	\$6,110	\$5,804	\$8,525	\$6,000	\$6,000	
54860 Newspaper Advertisements	\$558	\$968	\$628	\$518	\$600	\$600	
57100 In State Travel	\$1,664	\$1,842	\$2,194	\$1,608	\$2,000	\$2,000	
57120 Expense Allowance	\$7,260	\$7,198	\$7,278	\$7,200	\$7,200	\$7,200	
57200 Out of State Travel							
57310 Dues & Subscriptions	\$6,877	\$6,841	\$13,555	\$7,615	\$7,000	\$7,000	
57810 Staff Education		\$72		\$1,810	\$750	\$750	
58000 Outlay							
58510 New Equipment Business Development	\$675				\$20,000	\$20,000	
54000 Total	\$54,098	\$38,662	\$39,656	\$56,009	\$56,950	\$55,650	-1,300
							-2.28%
TOTAL BUDGET	\$277,201	\$269,768	\$275,049	\$360,515	\$427,455	\$464,830	37,375
							8.74%

Town of Chelmsford
FY2020
Town Manager's
Final Recommendation
April 1, 2019

HUMAN RESOURCES 011520

	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	FY2020 Recommended	
<i>Personnel Services</i>							
51110 Full Time	\$74,277	\$78,548	\$80,911	\$88,486	\$101,179	\$103,996	2,817
51430 Longevity	\$5,081	\$5,353	\$5,715	\$5,952	\$6,071	\$6,240	169
51120 Part Time			\$214				
51515 PTO - Paid Time Off	\$10,737	\$10,670	\$14,116	\$10,690			
51520 Holidays							
51530 Personal Days							
51590 Wellness Bonus							
51000 Total	\$90,095	\$94,571	\$100,955	\$105,128	\$107,250	\$110,236	2,986

	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	FY2020 Recommended	
<i>Expenses</i>							
53410 Telephone				\$106			
53420 Postage					\$900	\$900	
54200 Office Supplies	\$587	\$420	\$1,025	\$55	\$750	\$750	
54860 Newspaper Advertisements	\$468	\$770	\$613	\$1,049	\$400	\$400	
57100 In State Travel	\$645	\$810	\$440	\$509	\$750	\$750	
57310 Dues & Subscriptions	\$250	\$295	\$350	\$180	\$200	\$200	
57800 Other Charges/Expenses							
57810 Staff Education							
54000 Total	\$1,950	\$2,295	\$2,428	\$3,119	\$3,000	\$3,000	2,986
TOTAL BUDGET	\$92,045	\$96,866	\$103,383	\$108,246	\$110,250	\$113,236	2,71%

ANNUAL REPORTS 011950

	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	FY2020 Recommended
<i>Expenses</i>						
54240 Annual Reports	\$2,733	\$2,650	\$2,823	\$3,107	\$3,000	\$3,000
57800 Other Charges/Expenses						
54000 54000 Total	\$2,733	\$2,650	\$2,823	\$3,107	\$3,000	\$3,000
TOTAL BUDGET	\$2,733	\$2,650	\$2,823	\$3,107	\$3,000	\$3,000

Town of Chelmsford
FY2020
Town Manager's
Final Recommendation
April 1, 2019

	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	FY2020 Recommended
<i>Personnel Services</i>	\$880,837	\$923,463	\$962,330	\$1,085,154	\$1,137,102	\$1,190,450
<i>Expenses</i>	\$732,826	\$670,064	\$700,309	\$612,449	\$651,020	\$683,200
<i>Assess Legal Services</i>						
TOTAL BUDGET	\$1,613,663	\$1,593,527	\$1,662,638	\$1,697,603	\$1,788,122	\$1,873,650
					53,348	4.69%
					32,180	4.94%
					85,528	4.78%

FINANCE DEPARTMENT

Personnel

Position	FY2015 FTE	FY2016 FTE	FY2017 FTE	FY2018 FTE	FY2019 FTE	FY2020 FTE
Treasurer/Collection Divisions	1.00	1.00	1.00	1.00	1.00	1.00
Finance Director/Treasurer/Collector	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Treasurer	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Collector	1.00	1.00	1.00	1.00	1.00	1.00
Principal Clerks	1.00	1.00	1.00	1.00	1.00	1.00
Assessing Division						
Chief Assessor	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Assessor	1.00	1.00	1.00	1.00	1.00	1.00
Assistant to the Assessor	1.00	1.00	1.00	1.00	1.00	1.00
Principal Clerk	1.00	1.00	1.00	1.00	1.00	1.00
Accounting Division						
Town Accountant	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Town Accountant	1.00	1.00	1.00	1.00	1.00	1.00
Principal Clerk	1.00	1.00	1.00	1.00	1.00	1.00
Payroll Coordinator/Administrator	1.00	1.00	1.00	1.00	1.00	1.00
Information Technology Division						
Technology Director	1.00	1.00	1.00	1.00	1.00	1.00
Network Manager						
	13.00	13.00	13.00	14.00	14.00	14.00

Town of Chelmsford
FY2020
Town Manager's
Final Recommendation
April 1, 2019

TREASURER 011450

	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	FY2020 Recommended	
Personnel Services							
51110 Full Time	\$253,453	\$261,386	\$273,219	\$282,340	\$318,451	\$336,302	17,851
51120 Part Time	\$464						
51310 Overtime extra day							
51430 Longevity			\$4,964	\$5,775	\$6,020	\$6,323	303
51510 Vacation Leave							
51515 PTO - Paid Time Off	\$15,686	\$21,009	\$20,409	\$22,830			
51520 Holidays							
51530 Personal Days							
51540 Sick Days							
51570 Funeral Leave							
51590 Wellness Bonus							
51000 Total	\$269,604	\$282,396	\$298,592	\$310,945	\$324,471	\$342,625	18,154
							5.59%
Expenses							
52460 Repair Equipment	\$9,590	\$14,999	\$18,654	\$13,826	\$15,000	\$15,000	
53040 Legal Services	\$40,563	\$35,000	\$27,088	\$31,808	\$35,000	\$35,000	
53041 Tax Title- Other	\$1,913	\$1,913	\$1,913	\$1,913	\$2,100	\$2,000	-100
53080 Surety Bond	\$3,708	\$2,725	\$2,671	\$2,678	\$2,500	\$800	-1,700
53410 Telephone	\$14,703	\$14,999	\$17,087	\$15,168	\$15,000	\$15,000	
53420 Postage	\$134,836	\$134,858	\$137,693	\$141,643	\$145,000	\$145,000	
53990 Contract Services	\$5,010	\$5,400	\$5,015	\$5,326	\$5,400	\$5,500	100
54200 Office Supplies							
54860 Newspaper Advertisement	\$75	\$480	\$611	\$750	\$750	\$750	
57100 In State Travel							
57200 Out of State Travel	\$1,030	\$1,128	\$730	\$648	\$750	\$750	
57310 Dues & Subscriptions							
58000 Outlay							
54000 Total	\$211,427	\$211,501	\$211,460	\$213,760	\$221,500	\$219,800	-1,700
							-0.77%
TOTAL BUDGET	\$481,031	\$493,897	\$510,053	\$524,705	\$545,971	\$562,425	16,454
							3.01%

Town of Chelmsford
FY2020
Town Manager's
Final Recommendation
April 1, 2019

INFORMATION TECHNOLOGY 011550

Personnel Services

	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	FY2020 Recommended	
51110 Full Time	\$80,511	\$87,867	\$91,156	\$175,066	\$199,632	\$207,547	7,915
51120 Part Time							
51430 Longevity extra day	\$2,679	\$2,812	\$3,004	\$3,373	\$4,859	\$4,994	135
51510 Vacation Leave							
51515 PTO - Paid Time Off	\$8,807	\$5,867	\$9,676	\$15,709			
51520 Holidays							
51530 Personal Days							
51540 Sick Days							
51590 Wellness Bonus							
51000 Total	\$91,997	\$96,546	\$103,835	\$194,148	\$204,491	\$212,541	3.94%

Expenses

52470 Computer Maintenance	\$107,955	\$138,666	\$136,679	\$129,183	\$124,200	\$150,000	25,800
53410 Telephone	\$7,563	\$2,650	\$1,603	\$3,375	\$2,900	\$4,600	1,700
53420 Postage							
53990 Contracted Services	\$148,840	\$135,551	\$140,974	\$80,656	\$96,000	\$102,000	6,000
54200 Office Supplies	\$451	\$928	\$2,299	\$1,451			
57100 In State Travel				\$428			
57310 Dues & Subscriptions							
58000 Outlay	\$5,000	\$5,000		\$4,100	\$5,000	\$5,000	
54000 Total	\$269,810	\$282,796	\$281,554	\$219,193	\$228,100	\$261,600	33,500
TOTAL BUDGET	\$361,807	\$379,342	\$385,389	\$413,341	\$432,591	\$474,141	41,550

Town of Chelmsford
FY2020
Town Manager's
Final Recommendation
April 1, 2019

ASSESSORS 011410

	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	FY2020 Recommended	
<i>Personnel Services</i>							
51110 Full Time	\$214,558	\$222,541	\$235,962	\$241,805	\$281,774	\$294,980	4.69%
51120 Part Time	\$228	\$7,838		\$128			
51430 Longevity extra day	\$6,322	\$6,610	\$7,426	\$7,737	\$8,067	\$8,474	5.05%
51510 Vacation Leave							
51515 PTO - Paid Time Off							
51520 Holidays	\$32,280	\$26,229	\$23,211	\$26,805			
51530 Personal Days							
51540 Sick Days							
51570 Funeral Leave							
51590 Wellness Bonus							
51000 Total	\$253,388	\$283,217	\$266,600	\$276,276	\$289,841	\$303,454	4.70%
<i>Expenses</i>							
52470 Computer Maintenance	\$42	\$750					
53120 Revaluation Update	\$80,000	\$59,999	\$80,000	\$61,850	\$68,500	\$85,000	24.09%
53410 Telephone	\$2,621	\$1,661	\$1,491	\$1,430	\$1,400	\$300	-78.57%
53420 Postage	\$490		\$294	\$600	\$1,000	\$1,000	
53440 Mapping			\$986	\$1,111	\$2,500	\$1,000	
53990 Contracted Services	\$20,789	\$14,999	\$16,748	\$20,202	\$15,000	\$11,000	-60.00%
54200 Office Supplies	\$2,072	\$3,348	\$2,023	\$1,763	\$2,000	\$2,000	-26.67%
54440 Tax Bills	\$35,476	\$38,862	\$39,109	\$39,000	\$43,000	\$43,000	
57100 In State Travel	\$395	\$140	\$140	\$86	\$800	\$800	
57310 Dues & Subscriptions	\$1,239	\$3,664	\$4,647	\$1,140	\$6,400	\$6,400	
57810 Staff Education	\$150	\$1,214	\$580	\$1,190	\$850	\$1,200	41.18%
54000 Total	\$143,274	\$124,498	\$146,018	\$128,372	\$141,450	\$151,700	7.25%
<i>Legal Services</i>							
53040 Legal Services							
TOTAL BUDGET	\$396,662	\$387,715	\$412,618	\$404,647	\$431,291	\$455,154	5.53%

Town of Chelmsford
FY2020
Town Manager's
Final Recommendation
April 1, 2019

	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	FY2020 Recommended	
ACCOUNTING 011350							
<i>Personnel Services</i>							
51110 Full Time	\$230,369	\$240,687	\$249,382	\$255,269	\$302,920	\$315,814	12,894 4.26%
51120 Part Time	\$9,869	\$11,248	\$11,688	\$12,338	\$15,379	\$16,016	637 4.14%
51430 Longevity extra day							
51510 Vacation Leave	\$25,609	\$29,369	\$32,233	\$36,179			
51515 PTO - Paid Time Off							
51520 Holidays							
51530 Personal Days							
51540 Sick Days							
51570 Funeral Leave							
51590 Wellness Bonus							
51000 Total	\$265,847	\$281,304	\$293,302	\$303,785	\$318,299	\$331,830	13,531 4.25%
<i>Expenses</i>							
53410 Telephone	\$3,110	\$3,122	\$2,659	\$2,610	\$2,800	\$1,630	-1,170 -41.79%
52470 Computer Maintenance	\$37,465			\$507			
53990 Contracted Services	\$905						
54200 Office Supplies	\$1,395	\$1,069	\$724	\$1,126	\$1,070	\$1,170	100 9.35%
54860 Newspaper Advertisements							
57100 In State Travel	\$246			\$90	\$200	\$100	-100 -50.00%
57200 Out of State Travel							
57310 Dues & Subscriptions	\$80	\$80	\$80	\$80	\$200	\$200	
57810 Staff Education	\$1,967	\$1,999	\$1,064	\$1,711	\$2,000	\$2,000	
53060 Special Audit	\$18,000						
Financial Audit	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	
GASB 45 Actuarial Update			\$11,750		\$8,700		-8,700 -100.00%
58000 Outlay	\$148						
58710 Replacement Equipment							
54000 Total	\$108,316	\$51,270	\$61,276	\$51,124	\$59,970	\$50,100	-9,870 -16.46%
TOTAL BUDGET	\$374,163	\$332,574	\$354,579	\$354,910	\$378,269	\$381,930	3,661 0.97%

Town of Chelmsford
FY2020
Town Manager's
Final Recommendation
April 1, 2019

TOWN CLERK 011610

	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	FY2020 Recommended	
<i>Personnel Services</i>	\$230,054	\$248,409	\$281,069	\$250,496	\$273,435	\$289,058	15,623
<i>Expenses</i>	\$147,393	\$123,997	\$155,329	\$89,532	\$167,520	\$161,300	-6,220
TOTAL BUDGET	\$377,447	\$372,406	\$436,397	\$340,027	\$440,955	\$450,358	9,403
							5.71%
							-3.71%
							2.13%

Personnel

Position	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020
	FTE	FTE	FTE	FTE	FTE	FTE
Town Clerk	1.00	1.00	1.00	1.00	1.00	1.00
Asst. Town Clerk	1.00	1.00	1.00	1.00	1.00	1.00
Principal Clerk	1.00	1.00	1.00	1.00	1.00	1.00
Voter Registration Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
	4.00	4.00	4.00	4.00	4.00	4.00

Town of Chelmsford
FY2020
Town Manager's
Final Recommendation
April 1, 2019

TOWN CLERK/REGISTRARS 011610

	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	FY2020 Recommended	
<i>Personnel Services</i>							
51110 Full Time	\$202,035	\$225,706	\$231,555	\$218,320	\$251,618	\$271,943	
51120 Part Time	\$199	\$87	\$290	\$3,806	\$5,500	\$5,500	8.08%
51225 Registrars -part time Extra Day							
51310 Overtime	\$1,500	\$4,451	\$7,216	\$846	\$1,500	\$3,000	100.00%
51430 Longevity	\$1,875		\$1,416	\$3,848	\$4,317	\$4,615	6.90%
51510 Vacation Leave							
51515 PTO - Paid Time Off	\$20,445	\$15,666	\$36,074	\$19,878			
51520 Holidays							
51530 Personal Days							
51540 Sick Days							
51570 Funeral Leave							
51590 Wellness Bonus							
51000 Total	\$226,054	\$245,909	\$276,552	\$246,698	\$262,935	\$285,058	8.41%
<i>Expenses</i>							
52460 Equipment Repair	\$477	\$235	\$180	\$426	\$500	\$500	
53090 Census							
53320 Resident Books							
53410 Telephone	\$1,926	\$2,189	\$2,052	\$1,896	\$2,000	\$300	
53420 Postage	\$2,177	\$4,964	\$4,033	\$2,999	\$5,000	\$5,000	-85.00%
53990 Contracted Services	\$2,269	\$4,623	\$11,026	\$11,969	\$12,320	\$12,500	
54200 Office Supplies	\$2,760	\$2,833	\$2,548	\$2,575	\$3,500	\$3,500	1.46%
53330 Vital Records Preservation	\$5,320	\$6,304		\$6,292	\$7,500	\$7,500	
57100 In State Travel		\$100	\$229				
57110 Mileage					\$400	\$400	
57200 Out of State Travel				\$613			
57310 Dues & Subscriptions	\$530	\$545	\$185	\$710	\$700	\$700	
57810 Staff Education	\$1,728	\$1,273	\$3,745	\$3,411	\$2,900	\$2,900	
54000 Total	\$17,187	\$23,066	\$23,997	\$30,891	\$34,820	\$33,300	-4.37%
TOTAL BUDGET	\$243,241	\$268,975	\$300,550	\$277,589	\$297,755	\$318,358	6.92%

Town of Chelmsford
FY2020
Town Manager's
Final Recommendation
April 1, 2019

ELECTIONS 011620

Personnel Services

	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	FY2020 Recommended	
51110 Full Time	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	
51225 Registrars -part time	\$1,500	\$2,016	\$1,298	\$8,000	\$1,500	\$1,500	-81.25%
51310 Overtime							
51000 Total	\$4,000	\$2,500	\$4,516	\$3,798	\$10,500	\$4,000	-61.90%

Expenses

53090 Census	\$17,084	\$13,559	\$15,187	\$13,899	\$15,200	\$16,500	8.55%
53320 Annual Street List	\$850	\$999		\$936	\$1,200	\$1,200	
53420 Postage	\$4,430	\$2,243	\$5,455	\$4,171	\$5,500	\$7,500	36.36%
53990 Contract Services	\$105,116	\$82,577	\$107,852	\$36,819	\$108,000	\$100,000	-7.41%
53960 Special Election							
57800 Other Charges/Expenses	\$2,726	\$1,554	\$2,838	\$2,815	\$2,800	\$2,800	
54000 Total	\$130,205	\$100,932	\$131,331	\$58,641	\$132,700	\$128,000	-3.54%
TOTAL BUDGET	\$134,205	\$103,432	\$135,847	\$62,439	\$143,200	\$132,000	-7.82%

Town of Chelmsford
 FY2020
 Town Manager's
 Final Recommendation
 April 1, 2019

	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	FY2020 Recommended
ADMINISTRATIVE SUPPORT						
Personnel Services	\$3,826	\$2,959	\$2,810	\$2,558	\$3,050	\$3,050
Expenses	\$179,215	\$194,326	\$185,205	\$206,004	\$185,865	\$195,865
TOTAL BUDGET	\$183,041	\$197,285	\$188,016	\$208,562	\$198,915	\$198,915

Town of Chelmsford
FY2020
Town Manager's
Final Recommendation
April 1, 2019

	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	FY2020 Recommended
FINANCE COMMITTEE 011310						
<i>Personnel Services</i>						
51120 Part Time	\$3,476	\$2,559	\$2,510	\$2,358	\$2,700	\$2,700
51000 Total	\$3,476	\$2,559	\$2,510	\$2,358	\$2,700	\$2,700
<i>Expenses</i>						
54200 Office Supplies					\$75	\$75
57310 Dues & Subscriptions	\$333	\$378	\$333	\$345	\$700	\$700
57800 Other Charges/Expenses						
54000 Total	\$333	\$378	\$333	\$345	\$775	\$775
TOTAL BUDGET	\$3,809	\$2,937	\$2,843	\$2,703	\$3,475	\$3,475

	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	FY2020 Recommended
MODERATOR 011140						
<i>Personnel Services</i>						
51120 Part Time						
57800 Other Charges/Expenses		\$86	\$86		\$90	\$90
TOTAL BUDGET		\$86	\$86		\$90	\$90

Town of Chelmsford
 FY2020
 Town Manager's
 Final Recommendation
 April 1, 2019

	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	FY2020 Recommended
LAW DEPARTMENT 011510						
<i>Personnel Services</i>						
51000 Total						
<i>Expenses</i>						
53040 Legal Services	\$178,882	\$193,862	\$184,786	\$205,659	\$195,000	\$195,000
57800 Other Charges/Expenses	\$178,882	\$193,862	\$184,786	\$205,659	\$195,000	\$195,000
54000 Total	\$178,882	\$193,862	\$184,786	\$205,659	\$195,000	\$195,000
TOTAL BUDGET						

	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	FY2020 Recommended
CONSTABLE 011500						
<i>Personnel Services</i>						
51120 Part Time	\$350	\$400	\$300	\$200	\$350	\$350
TOTAL BUDGET	\$350	\$400	\$300	\$200	\$350	\$350

Town of Chelmsford
 FY2020
 Town Manager's
 Final Recommendation
 April 1, 2019

PLANNING & DEVELOPMENT

	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	FY2020 Recommended	
<i>Personnel Services</i>	\$198,909	\$207,960	\$202,791	\$212,246	\$219,820	\$225,741	5,921
<i>Expenses</i>	\$24,963	\$29,706	\$36,098	\$29,477	\$39,239	\$37,605	-1,634
TOTAL BUDGET	\$223,872	\$237,667	\$238,889	\$241,723	\$259,059	\$263,346	4,287
							2.69%
							-4.16%
							1.65%

Personnel

Position	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020
	FTE	FTE	FTE	FTE	FTE	FTE
Conservation Officer	1.00	1.00	1.00	1.00	1.00	1.00
F.T. Clerk (Planning Board/Com. Dev.)	1.00	1.00	1.00	1.00	1.00	1.00
Community Dev. Director	1.00	1.00	1.00	1.00	1.00	1.00
	3.00	3.00	3.00	3.00	3.00	3.00

Town of Chelmsford
FY2020
Town Manager's
Final Recommendation
April 1, 2019

FY2015 ACTUAL FY2016 ACTUAL FY2017 ACTUAL FY2018 ACTUAL FY2019 BUDGET FY2020 Recommended

COMMUNITY DEVELOPMENT 011745

Personnel Services

51110 Full Time	\$87,947	\$95,543	\$98,392	\$100,656	\$107,987	\$110,975	2,988	2.77%
51120 Part Time				\$2,580	\$3,240	\$3,330	90	2.78%
51430 Longevity Extra Day								
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$4,962	\$3,034	\$3,737	\$5,179				
51520 Holidays								
51530 Personal Days								
51540 Sick Days								
51590 Wellness Bonus								
51000 Total	\$92,909	\$98,577	\$102,129	\$108,416	\$111,227	\$114,305	3,078	2.77%

Expenses

53180 Engineering/GIS	\$4,500	\$3,000	\$5,500	\$5,500	\$5,500	\$5,500	-550	-64.71%
53410 Telephone	\$1,289	\$529	\$553	\$561	\$850	\$300		
53420 Postage	\$788	\$228	\$275		\$400	\$400		
53990 Contracted Services	\$3,569	\$8,679	\$10,155	\$7,370	\$10,000	\$10,000		
54200 Office Supplies	\$897	\$3,030	\$3,300		\$3,300	\$3,300		
57100 Mileage Reimbursement	\$166		\$689		\$1,000	\$1,000		
57310 Dues & Subscriptions		\$213		\$90				
54000 Total	\$11,310	\$15,678	\$20,472	\$13,521	\$21,050	\$20,500	-550	-2.61%
TOTAL BUDGET	\$104,218	\$114,255	\$122,601	\$121,937	\$132,277	\$134,805	2,528	1.91%

Town of Chelmsford
FY2020
Town Manager's
Final Recommendation
April 1, 2019

NMCOG ASSESSMENT 011740

	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	FY2020 Recommended	
<i>Expenses</i>							
56040 NMCOG Assessment	\$9,448	\$9,685	\$9,927	\$10,175	\$10,429	\$10,690	261 2.50%
TOTAL BUDGET	\$9,448	\$9,685	\$9,927	\$10,175	\$10,429	\$10,690	261 2.50%

HISTORIC DISTRICT 011780

	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	FY2020 Recommended	
<i>Personnel Services</i>							
51120 Part Time	\$1,497	\$1,497	\$1,489	\$576	\$1,500	\$1,500	
51000 Total	\$1,497	\$1,497	\$1,489	\$576	\$1,500	\$1,500	
<i>Expenses</i>							
53420 Postage					\$75	\$75	5 25.00%
54200 Office Supplies					\$20	\$25	
57800 Other Charges/Expenses							
54000 Total					\$95	\$100	5 5.26%
TOTAL BUDGET	\$1,497	\$1,497	\$1,489	\$576	\$1,595	\$1,600	5 0.31%

Town of Cheimsford

FY2020

Town Manager's

Final Recommendation
 FY2015 ACTUAL FY2016 ACTUAL FY2017 ACTUAL FY2018 ACTUAL FY2019 BUDGET FY2020 Recommended

COMMISSION ON DISABILITIES 011790

Personnel Services

51000 Total						
<i>Expenses</i>						
53410 Telephone	\$100					
54000 Supplies	\$175	\$275	\$275	\$275	\$275	\$300
57000 Other Charges/Expenses						
54000 Total	\$275	\$275	\$275	\$275	\$275	\$300
TOTAL BUDGET	\$275	\$275	\$275	\$275	\$275	\$300

25 9.09%
 25 9.09%
 25 9.09%

CONSERVATION 011710

Personnel Services

51110 Full Time	\$45,027	\$47,887	\$49,090	\$52,470	\$55,939	\$57,495
51120 Part Time	\$605	\$368	\$190	\$95		
51430 Longevity						
51510 Vacation Leave						
51515 PTO - Paid Time Off	\$6,243	\$3,006	\$3,838	\$2,703		
51520 Holidays						
51530 Personal Days						
51540 Sick Days						
51570 Funeral Leave						
51590 Wellness Bonus						
51000 Total	\$51,875	\$51,261	\$53,118	\$55,268	\$55,939	\$57,495

1,556 2.78%

Expenses

53410 Telephone	\$115	\$26	\$188	\$178	\$450	\$200
53420 Postage	\$1,420	\$1,680	\$1,183	\$2,062	\$350	\$1,090
54270 Reservation Management	\$77	\$38	\$318		\$500	\$100
54860 Newspaper Advertisement	\$44	\$144	\$313	\$71	\$500	\$500
57110 Mileage Reimbursement	\$678	\$665	\$643	\$716	\$665	\$725
57310 Dues & Subscription		\$200	\$115	\$200	\$200	\$200
57810 Staff Education						
54000 Total	\$2,334	\$2,829	\$2,760	\$3,227	\$2,815	\$2,815
TOTAL BUDGET	\$54,210	\$54,089	\$55,878	\$58,495	\$58,754	\$60,310

-250 -55.56%
 740 211.43%
 -500 -100.00%
 -50 -33.33%
 60 9.02%

1,556 2.65%

Town of Chelmsford
FY2020
Town Manager's
Final Recommendation
April 1, 2019

BOARD OF APPEALS 011760

Personnel Services

	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	FY2020 Recommended
51120 Part Time	\$191	\$243		\$45	\$1,000	\$1,000
51510 Vacation Leave						
51520 Holidays						
51530 Personal Days						
51540 Sick Days						
51000 Total	\$191	\$243		\$45	\$1,000	\$1,000

Expenses

53410 Telephone	\$44	\$79			\$250		
53420 Postage	\$15	\$36			\$100	\$100	
54200 Office Supplies	\$133	\$42	\$248	\$785	\$800	\$800	
54860 Newspaper Advertisements	\$49			\$75	\$100	\$100	
57310 Dues & Subscriptions							
57800 Other Charges/Expenses							
54000 Total	\$241	\$157	\$248	\$860	\$1,250	\$1,000	
TOTAL BUDGET	\$432	\$399	\$248	\$905	\$2,250	\$2,000	

-250 -100.00%

-250 -20.00%

-250 -11.11%



This Page Intentionally Blank

C: Public Education

Town of Chelmsford
FY2020
Town Manager's
Final Recommendation
April 1, 2019

	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	FY2020 Recommended	
SUMMARY							
PUBLIC EDUCATION							
<i>Personnel Services</i>							
<i>Expenses</i>	\$53,447,068	\$55,718,047	\$57,378,220	\$59,887,511	\$62,042,583	\$64,101,017	2,058,434
							3.32%
TOTAL BUDGET	\$53,447,068	\$55,718,047	\$57,378,220	\$59,887,511	\$62,042,583	\$64,101,017	2,058,434
							3.32%

Town of Chelmsford
 FY2020
 Town Manager's
 Final Recommendation
 April 1, 2019

	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	FY2020 Recommended	
CHELMSFORD PUBLIC SCHOOLS 013000							
51110 Expenses	\$50,878,257	\$52,900,000	\$54,550,000	\$57,000,000	\$59,000,000	\$61,000,000	2,000,000
TOTAL BUDGET	\$50,878,257	\$52,900,000	\$54,550,000	\$57,000,000	\$59,000,000	\$61,000,000	2,000,000
							3.39%
							3.39%

NASHOBA TECHNICAL HIGH SCHOOL 013100

56030 Assessment	\$2,568,811	\$2,818,047	\$2,828,220	\$2,887,511	\$3,042,583	\$3,101,017	58,434
TOTAL BUDGET	\$2,568,811	\$2,818,047	\$2,828,220	\$2,887,511	\$3,042,583	\$3,101,017	58,434
							1.92%
							1.92%



This Page Intentionally Blank

D: Public Safety

Town of Chelmsford
 FY2020
 Town Manager's
 Final Recommendation
 April 1, 2019

	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	FY2020 Recommended	
SUMMARY							
PUBLIC SAFETY							
<i>Personnel Services</i>	\$10,450,157	\$10,892,017	\$10,814,469	\$11,499,156	\$12,404,999	\$12,609,700	204,701 1.65%
<i>Expenses</i>	\$1,122,081	\$1,104,890	\$1,101,460	\$1,125,671	\$1,148,730	\$1,193,530	44,800 3.90%
TOTAL BUDGET	\$11,572,238	\$11,996,906	\$11,915,929	\$12,624,827	\$13,553,729	\$13,803,230	249,501 1.84%

Town of Chelmsford
FY2020
Town Manager's
Final Recommendation
April 1, 2019

	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	FY2020 Recommended
<i>Personnel Services</i>	\$5,187,436	\$5,683,014	\$5,582,718	\$5,736,988	\$5,914,901	\$6,043,604
<i>Expenses</i>	\$763,326	\$741,071	\$740,359	\$752,187	\$746,050	\$775,050
TOTAL BUDGET	\$5,950,762	\$6,424,085	\$6,323,076	\$6,489,175	\$6,660,951	\$6,818,654

128,703 2.18%
29,000 3.89%
157,703 2.37%

POLICE DEPARTMENT SUMMARY

Personnel

Position	FY2015 FTE	FY2016 FTE	FY2017 FTE	FY2018 FTE	FY2019 FTE	FY2020 FTE
Police Chief	1	1	1	1	1	1
Deputy Chief	1	1	1	1	1	1
Lieutenant	5	5	7	7	7	7
Captains						
Sergeant	10	10	7	7	7	8
Patrol Officers	37	37	37	37	37	37
Mechanic	1	1	1	1	1	1
Department Assistant	1	1	2	2	2	2
Principal Clerk	2	2	1	1	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						
Animal Control Officer	1	1	1	2	2	2
	69.00	69.00	68.00	69.00	69.00	70.00

1 1.45%

Town of Chelmsford
FY2020
Town Manager's
Final Recommendation
April 1, 2019

POLICE DEPARTMENT 012100

Personnel Services

	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	FY2020 Recommended	
51020 Clerical	\$133,054	\$135,473	\$125,143	\$131,073	\$139,148	\$143,518	4,370
51110 Full Time	\$2,695,749	\$3,035,383	\$2,981,536	\$3,077,802	\$3,297,987	\$3,354,178	56,591
51120 Part Time		\$579	\$3,161				
51220 Mechanic		\$49,530	\$51,698	\$50,940	\$50,776	\$52,190	1,414
51240 Matron							
51260 Dispatch	\$288,603	\$325,920	\$215,123	\$320,550	\$413,255	\$422,604	9,349
51270 Custodial	\$43,609	\$46,430	\$46,011	\$48,031	\$51,550	\$54,311	2,761
51290 Shoot Days							
51310 Overtime Regular	\$562,426	\$635,855	\$575,009	\$628,548	\$400,000	\$400,000	
51320 Overtime FLSA	\$1,981	\$5,132	\$4,592	\$4,282	\$7,500	\$7,500	
Extra Day							
51400 Staff Education	\$60						
51410 Education Incentive	\$40,081	\$44,432	\$46,670	\$56,039	\$59,521	\$78,289	18,768
51415 Quinn Bill	\$442,941	\$482,119	\$476,778	\$458,197	\$463,414	\$456,679	3,265
51420 Holiday 11 Day	\$125,362	\$128,130	\$132,876	\$139,183	\$170,634	\$169,250	-1,384
51430 Longevity	\$122,393	\$159,677	\$148,510	\$146,007	\$151,558	\$158,587	7,029
51510 Vacation	\$247,868	\$235,983	\$239,039	\$224,179	\$241,430	\$253,775	12,345
51515 PTO - Paid Time Off	\$130,516	\$157,290	\$163,171	\$165,237	\$167,097	\$172,145	5,048
51520 Holidays							
51530 Personal Days	\$27,321	\$30,759	\$32,361	\$33,492	\$33,024	\$35,293	2,269
51540 Sick Leave	\$104,548	\$89,276	\$140,978	\$75,877	\$71,553	\$76,469	4,916
51550 Court Leave	\$43,285	\$30,194	\$16,052	\$21,325	\$50,000	\$50,000	
51560 Military Leave							
51570 Funeral Leave	\$4,604	\$5,601	\$4,008	\$5,740	\$5,000	\$5,000	
51580 Injured Leave	\$52,500	\$7,995	\$84,247	\$44,161	\$15,000	\$15,000	
51590 Wellness Bonus	\$10,059	\$10,270	\$8,542	\$13,788	\$12,000	\$12,000	
51595 Physical Training Incentive	\$8,500	\$10,000	\$11,500	\$11,000	\$18,000	\$18,000	
51630 Signing Bonus			\$8,250				
51610 Jury Duty							
51000 Total	\$5,133,769	\$5,626,027	\$5,515,255	\$5,655,454	\$5,808,047	\$5,934,788	126,741
							2.18%

Town of Chelmsford
FY2020
Town Manager's
Final Recommendation
April 1, 2019

	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	FY2020 Recommended	
POLICE DEPARTMENT (cont'd)							
<i>Expenses</i>							
52110 Electricity	\$44,887	\$43,269	\$40,946	\$37,411	\$65,000	\$50,000	
52130 Gas Heat	\$17,776	\$5,074	\$19,302	\$22,477	\$25,000	\$25,000	-15,000 -23.08%
52400 Rent Space	\$12	\$8		\$15			
52410 Building Maintenance	\$25,547	\$60,542	\$51,359	\$38,074	\$18,000	\$40,000	22,000 122.22%
52460 Equipment Repair	\$3,781	\$1,346	\$1,930	\$3,843	\$8,500	\$8,500	
52470 Computer Maintenance	\$6,192	\$19,699	\$19,607	\$4,150	\$8,500	\$8,500	
52490 Vehicle Maintenance	\$55,225	\$53,175	\$56,817	\$67,070	\$52,000	\$60,000	8,000 15.38%
53170 Consultant	\$98						
53290 Medical Injury	\$3,202		\$350		\$5,000	\$5,000	
53300 Pre-Medical	\$2,251	\$5,991	\$2,755	\$6,902			
53410 Telephone	\$53,886	\$39,907	\$44,173	\$45,761	\$55,000	\$47,500	-7,500 -13.64%
53420 Postage	\$3,563	\$3,314	\$3,658	\$2,620	\$5,000	\$4,000	-1,000 -20.00%
53990 Contracted Services	\$22,489	\$19,845	\$27,479	\$38,259	\$33,000	\$28,000	-5,000 -15.15%
54190 Gasoline	\$110,599	\$67,358	\$79,952	\$92,468	\$105,200	\$105,600	400 0.38%
54200 Office Supplies	\$16,404	\$13,472	\$11,388	\$18,192	\$15,000	\$15,000	
54400 Prisoner Meals	\$72	\$878	\$1,061	\$875	\$400	\$500	100 25.00%
55810 Auxiliary Expense	\$1,059	\$178	\$1,880	\$1,561	\$1,500	\$1,500	
55950 Recruit Equipment	\$9,758	\$8,513	\$4,971	\$16,038	\$6,500	\$6,500	
55960 Uniform Allowance	\$66,370	\$62,884	\$65,219	\$72,826	\$62,400	\$62,400	
57100 In State Travel	\$976	\$361	\$260	\$424			
57200 Out of State Travel			\$1,079				
57310 Dues & Subscriptions	\$24,968	\$19,800	\$27,541	\$22,293	\$19,000	\$19,000	
57320 Police Health Club Membership	\$1,620	\$1,392	\$1,170	\$1,474	\$1,500	\$1,500	
57810 Staff Education	\$21,312	\$24,074	\$26,845	\$24,285	\$23,000	\$25,000	2,000 8.70%
58000 Outlay	\$35,066	\$26,363	\$26,363	\$40,212	\$36,000	\$36,000	
58510 Equipment	\$91,395	\$67,746	\$81,552	\$46,533	\$37,500	\$37,500	
58710 Replacement Equipment/ Vehicles	\$138,391	\$179,282	\$136,036	\$142,035	\$155,000	\$180,000	25,000 16.13%
54000 Total	\$756,899	\$724,471	\$733,691	\$745,796	\$738,000	\$767,000	29,000 3.93%
TOTAL BUDGET	\$5,890,668	\$6,350,498	\$6,248,946	\$6,401,250	\$6,546,047	\$6,701,788	155,741 2.38%

Town of Chelmsford
FY2020
Town Manager's
Final Recommendation
April 1, 2019

ANIMAL CONTROL 012920

Personnel Services

	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	FY2020 Recommended	
51110 Full Time	\$45,226	\$47,927	\$47,633	\$48,382	\$94,383	\$95,939	1,556
51120 Part Time				\$18,940			
51310 Overtime Regular	\$4,286	\$4,516	\$11,882	\$1,050	\$1,000	\$1,000	
51430 Longevity Extra Day		\$648	\$1,619	\$1,645	\$1,678	\$1,725	47
51510 Vacation Leave							
51515 PTO - Paid Time Off	\$4,156	\$3,897	\$6,328	\$7,044	\$9,793	\$10,152	359
51520 Holidays							
51530 Personal Days							
51540 Sick Days				\$4,473			
51570 Funeral Leave							
51590 Wellness bonus							
51000 Total	\$53,667	\$56,988	\$67,462	\$81,535	\$106,854	\$108,816	1,962

Expenses

52110 Electricity	\$304	\$1,775	\$1,681	\$1,560	\$2,000	\$2,000	
52130 Gas Heat	\$2,215	\$1,226	\$1,526	\$1,227	\$1,800	\$1,800	
52410 Building Maintenance	\$677	\$10,667	\$56		\$1,000	\$1,000	
52490 Vehicle Maintenance			\$246				
53410 Telephone	\$651	\$664	\$503	\$768	\$1,000	\$1,000	
53830 Care of Animals	\$1,385	\$989	\$1,544	\$1,067	\$1,000	\$1,000	
54190 Gasoline	\$841	\$1,113	\$1,077	\$1,268	\$1,250	\$1,250	
54200 Office Supplies	\$354	\$156	\$35				
57810 Staff Education				\$500			
54000 Total	\$6,427	\$16,600	\$6,668	\$6,391	\$8,050	\$8,050	
TOTAL BUDGET	\$60,095	\$73,587	\$74,130	\$87,925	\$114,904	\$116,866	1,962

1.65%

2.80%

3.67%

1.84%

1.71%

Town of Chelmsford
FY2020
Town Manager's
Final Recommendation
April 1, 2019

FIRE DEPARTMENT SUMMARY

	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	FY2020 Recommended	
<i>Personnel Services</i>	\$5,000,629	\$4,940,022	\$4,966,828	\$5,481,980	\$6,170,275	\$6,266,792	1.56%
<i>Expenses</i>	\$330,282	\$337,687	\$338,996	\$351,014	\$373,100	\$389,110	4.29%
TOTAL BUDGET	\$5,330,910	\$5,277,708	\$5,305,824	\$5,832,993	\$6,543,375	\$6,655,902	1.72%

Personnel

Position	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020
	FTE	FTE	FTE	FTE	FTE	FTE
Fire Chief	1	1	1	1	1	1
Deputy Chief	1	1	1	1	1	1
Deputy Chief / Fire Prevention	1	1	1	1	1	1
Fire Prevention Captain	1	1	2	2	2	2
Training Captain	1	1	1	1	1	1
Captains Unit	4	4	4	4	4	4
Firefighters	51	52	52	52	52	52
Mechanic	1	1	1	1	1	1
Department Assistant	1	1	1	1	1	1
PT Clerk/Fire Prevention	0.5	0.5	0.5	0.5	0.5	0.5
	62.5	63.5	63.5	63.5	63.5	63.5

Town of Chelmsford
FY2020
Town Manager's
Final Recommendation
April 1, 2019

FIRE DEPARTMENT 012200

Personnel Services

	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	FY2020 Recommended	
51020 Clerical	\$59,707	\$63,362	\$65,320	\$67,321	\$72,287	\$76,401	4,114
51120 Full Time	\$3,070,060	\$3,021,585	\$3,057,056	\$3,214,035	\$4,163,824	\$3,948,115	-215,709
51220 Mechanic	\$60,734	\$57,342	\$55,918	\$64,189	\$66,818	\$69,147	2,329
51310 Overtime Regular	\$409,806	\$451,001	\$362,062	\$497,781	\$416,780	\$500,000	83,220
51330 OT Labor Fires	\$56,468	\$31,012	\$22,590	\$26,916	\$45,000	\$45,000	5,000
51400 Staff Education	\$54,539	\$57,132	\$63,851	\$57,053	\$52,000	\$57,000	41,590
51410 Education Incentive	\$374,080	\$370,524	\$379,047	\$520,431	\$428,321	\$469,911	2,131
51420 Holiday 11 Day	\$189,350	\$183,403	\$190,014	\$202,253	\$215,461	\$217,592	11,136
51430 Longevity	\$137,421	\$128,214	\$133,149	\$142,919	\$147,397	\$158,533	11,076
51450 Vacation Leave	\$247,347	\$248,515	\$268,487	\$321,588	\$331,642	\$342,718	5,000
51515 PTO - Paid Time Off	\$39,343	\$31,616	\$24,825	\$16,294	\$40,000	\$40,000	41,590
51530 Personal Days	\$47,989	\$45,751	\$54,679	\$58,212	\$58,489	\$58,489	2,131
51540 Sick Days	\$251,551	\$249,758	\$287,409	\$292,987	\$131,256	\$281,221	11,076
51570 Funeral Leave							
51580 Injured Leave	\$2,234	\$807	\$1,920		\$1,000	\$1,000	149,965
51590 Wellness Bonus							
51610 Jury Duty							
51630 Signing Bonus			\$500				
51620 Union Duties							
51000 Total	\$5,000,629	\$4,940,022	\$4,966,828	\$5,481,980	\$6,170,275	\$6,266,792	96,517
							1.56%

Town of Chelmsford
FY2020

Town Manager's

FY2015 ACTUAL FY2016 ACTUAL FY2017 ACTUAL FY2018 ACTUAL FY2019 BUDGET FY2020 Recommended

FIRE DEPARTMENT (cont'd)

	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	FY2020 Recommended	
Expenses							
52110 Electricity	\$27,541	\$23,308	\$23,661	\$24,838	\$26,000	\$26,000	
52120 Oil Heat							
52130 Gas Heat	\$24,286	\$15,788	\$15,566	\$18,623	\$25,000	\$22,000	-3,000 -12.00%
52310 Water Bills	\$1,000	\$1,000	\$250	\$1,000	\$1,000	\$1,000	-1,000 -100.00%
52410 Building Maintenance	\$23,535	\$17,318	\$22,278	\$47,300	\$20,000	\$30,000	10,000 50.00%
52420 Fire Equipment Repairs	\$32,287	\$56,471	\$54,239	\$34,768	\$55,000	\$55,000	
52490 Vehicle Maintenance	\$47,779	\$85,133	\$61,191	\$91,947	\$55,000	\$61,000	
53290 Medical Injury	\$4,123	\$7,906	\$2,693	\$10,373	\$5,000	\$5,000	6,000 10.91%
53410 Telephone	\$22,561	\$11,335	\$9,970	\$10,765	\$12,000	\$10,010	
54100 Diesel Fuel	\$18,775	\$15,039	\$19,160	\$22,049	\$19,000	\$22,000	-1,990 -16.58%
54190 Gasoline	\$13,109	\$8,823	\$15,099	\$8,959	\$17,000	\$17,000	3,000 15.79%
54250 Office Supplies	\$9,358	\$12,627	\$12,463	\$8,466	\$12,000	\$12,000	
54200 Supplies- Departmental	\$270						
54260 Communications	\$3,791	\$4,372	\$2,791	\$3,760	\$5,000	\$5,000	
55960 Uniform Allowance	\$66,204	\$57,608	\$61,983	\$51,171	\$62,000	\$65,000	
55970 Turnout Gear					\$20,000	\$20,000	
57100 In State Travel	\$480	\$184	\$425	\$169	\$500	\$500	
57200 Out of State Travel	\$1,182	\$257	\$24	\$24	\$1,000	\$1,000	
57310 Dues & Subscriptions	\$3,811	\$10,742	\$8,375	\$11,144	\$9,000	\$9,000	
57805 Recruit Reimbursement							
57810 Staff Education	\$6,723	\$3,668	\$6,104	\$5,488	\$4,500	\$4,500	
58000 Outlay	\$22,083	\$926	\$21,589		\$21,000	\$21,000	
54000 Total	\$328,897	\$335,899	\$337,837	\$349,844	\$370,000	\$386,010	16,010 4.33%
TOTAL BUDGET	\$5,329,526	\$5,275,921	\$5,304,665	\$5,831,823	\$6,540,275	\$6,652,802	112,527 1.72%

EMERGENCY MANAGEMENT 012910

	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	FY2020 Recommended
Expenses						
52460 Equipment Repair	\$900	\$1,128	\$912	\$785	\$1,000	\$1,000
53410 Telephone		\$33			\$100	\$100
54200 Office Supplies	\$207	\$626	\$248	\$385	\$1,000	\$1,000
57800 Other Charges/Expenses	\$277				\$1,000	\$1,000
58000 Outlay						
54000 Total	\$1,384	\$1,787	\$1,160	\$1,170	\$3,100	\$3,100
TOTAL BUDGET	\$1,384	\$1,787	\$1,160	\$1,170	\$3,100	\$3,100

Town of Chelmsford
FY2020
Town Manager's
Final Recommendation
April 1, 2019

	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	FY2020 Recommended	
<i>Personnel Services</i>	\$262,092	\$288,981	\$264,923	\$280,188	\$319,823	\$299,304	-6.42%
<i>Expenses</i>	\$28,473	\$26,132	\$22,105	\$22,471	\$29,580	\$29,370	-0.71%
TOTAL BUDGET	\$290,565	\$295,113	\$287,028	\$302,659	\$349,403	\$328,674	-5.93%

INSPECTIONS AND ENFORCEMENT

Position	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	
	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	1.16	0.66	
P.T. Wire Inspector	0.66	0.66	0.66	0.66	0.66	0.66	
P.T. Plumbing & Gas Inspector	0.66	0.66	0.66	0.66	0.66	0.66	
Departmental Assistant	1.00	1.00	1.00	1.00	1.00	1.00	
Principal Clerk							
Sealer of Wgts & Meas.							
Animal Inspector							
	3.98	3.98	3.98	3.98	4.48	3.98	
							-0.5
							-43.10%
							-11.16%

Town of Chelmsford
FY2020
Town Manager's
Final Recommendation
April 1, 2019

	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	FY2020 Recommended
--	------------------	------------------	------------------	------------------	------------------	-----------------------

INSPECTIONS AND CODE ENFORCEMENT 012500

Personnel Services

51100 Full Time	\$128,982	\$127,065	\$131,545	\$136,564	\$180,079	\$150,427	-29,652	-16.47%
51120 Part Time	\$105,999	\$109,183	\$109,593	\$120,183	\$136,148	\$140,281	4,133	3.04%
51310 Overtime		\$300	\$3,300	\$3,600		\$5,000	5,000	
51430 Longevity Extra Day	\$7,063	\$5,848	\$2,504	\$2,544	\$2,596			
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$20,048	\$26,585	\$17,981	\$17,298				
51520 Holidays								
51530 Personal Days								
51540 Sick Days								
51570 Funeral Leave								
51590 Wellness Bonus								
51000 Total	\$262,092	\$268,981	\$264,923	\$280,188	\$318,823	\$298,304	-20,519	-6.44%

Expenses

53410 Telephone	\$1,682	\$1,499	\$1,516	\$1,437	\$1,650	\$240		
53420 Postage	\$490	\$480	\$196	\$196	\$450	\$450		
53990 Contracted Services					\$1,000	\$1,000		
54190 Gasoline					\$300	\$300		
54200 Office Supplies	\$2,307	\$3,044	\$1,176	\$2,740	\$2,000	\$2,000		
57100 In State Travel	\$76							
57120 Expense Allowance	\$16,980	\$15,940	\$13,500	\$13,200	\$16,800	\$16,800		
57200 Out of State Travel	\$162	\$141			\$750	\$200	200	100.00%
57310 Dues & Subscriptions	\$467	\$423	\$856	\$3,503	\$750	\$1,500	750	100.00%
58100 Staff Education	\$5,604	\$4,137	\$4,537	\$1,147	\$6,250	\$6,500	250	4.00%
54000 Total	\$27,768	\$25,662	\$21,780	\$22,224	\$29,200	\$28,990	-210	-0.72%
TOTAL BUDGET	\$289,860	\$294,643	\$286,703	\$302,412	\$348,023	\$327,294	-20,729	-5.96%

Town of Chelmsford
 FY2020
 Town Manager's
 Final Recommendation
 April 1, 2019

	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	FY2020 Recommended
ANIMAL INSPECTOR 012570						
<i>Personnel Services</i>						
51120 Salaries					\$1,000	\$1,000
<i>Expenses</i>						
57800 Other Charges/Expenses	\$705	\$470	\$325	\$247	\$380	\$380
TOTAL BUDGET	\$705	\$470	\$325	\$247	\$1,380	\$1,380

E: Public Works

Town of Chelmsford
FY2020
Town Manager's
Final Recommendation
April 1, 2019

	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	FY2020 Recommended	
SUMMARY							
PUBLIC WORKS FUNCTIONS*							
<i>Personnel Services</i>	\$1,988,477	\$2,050,052	\$2,113,451	\$2,138,586	\$2,231,142	\$2,420,769	189,627 8.50%
<i>Expenses</i>	\$3,464,718	\$3,451,149	\$3,441,837	\$3,512,614	\$3,794,390	\$3,792,420	-1,970 -0.05%
<i>Snow and Ice</i>	\$1,596,198	\$859,183	\$1,440,667	\$1,435,500	\$1,500,000	\$1,500,000	
TOTAL BUDGET	\$7,049,392	\$6,360,383	\$6,995,955	\$7,086,701	\$7,525,532	\$7,713,189	187,657 2.49%

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

Town of Chelmsford
FY2020
Town Manager's
Final Recommendation
April 1, 2019

DEPT OF PUBLIC WORKS

	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	FY2020 Recommended	
<i>Personnel Services</i>	\$1,721,892	\$1,793,461	\$1,835,095	\$1,864,542	\$1,931,020	\$2,118,252	187,232
<i>Expenses</i>	\$3,413,989	\$3,411,497	\$3,388,936	\$3,459,627	\$3,730,890	\$3,728,520	-2,370
<i>Snow and Ice</i>	\$1,596,198	\$859,183	\$1,440,667	\$1,435,500	\$1,500,000	\$1,500,000	
TOTAL BUDGET	\$6,732,078	\$6,064,140	\$6,664,698	\$6,759,670	\$7,161,910	\$7,346,772	184,862
							9.70%
							-0.06%
							2.58%

Town of Chelmsford
FY2020
Town Manager's
Final Recommendation
April 1, 2019

Personnel

Position	FY2015 FTE	FY2016 FTE	FY2017 FTE	FY2018 FTE	FY2019 FTE	FY2020 FTE
<u>Engineering Division</u>						
Director of Public Works	1	1	1	1	1	1
Assistant DPW Director	1	1	1	1	1	1
Town Engineer	0.5	0.5	0.5	0.5	0.5	0.5
Project Engineer	1	1	1	1	1	1
OSHA Safety Specialist						1
Business Manager	1	1	1	1	1	1
<u>Highway Division</u>						
Hqwy Superintendent	1	1	1	1	1	1
Asst. Superintendent	1	1	1	1	1	1
Working Foreman	1	1	1	1	1	1
Mechanics	2	2	2	2	2	2
Equip. Operators	5	5	5	5	5	5
Tr. Driver/Laborer	10	10	10	10	10	11
Departmental Assistant	1	1	1	1	1	1
<u>Sewer Division (Enterprise Fund)</u>						
Sewer Operations Supervisor	1	1	1	1	1	1
Sewer Inspect	1	1	1	1	1	1
Sewer Maintenance Technician	6	6	6	6	6	6
Sewer Maintenance Laborer	1	1	1	1	3	3
Sewer Mechanic	1	1	1	1	1	1
Departmental Assistant	1	1	1	1	1	1
Principal Clerk	1	1	1	1	1	1
Town Engineer	0.5	0.5	0.5	0.5	0.5	0.5
<u>Stormwater Division (Enterprise Fund)</u>						
Stormwater Engineer						1
GIS Manager						1
Foreman						1
Equipment Operator						2
Driver/Laborer						4
<u>Parks Division</u>						
Groundskeeper	1	1	1	1	1	1
<u>Public Buildings Division</u>						
Building Attendant	0.50	0.50	0.50	0.50	0.50	0.50
<u>Recycling/Waste</u>						
Recycling/Waste Coordinator	0.50	0.50	0.50	0.50	0.50	0.50
	40.00	40.00	40.00	40.00	48.00	52.00
					4	8.33%

Town of Chelmsford
FY2020
Town Manager's
Final Recommendation
April 1, 2019

FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	FY2020 Recommended
------------------	------------------	------------------	------------------	------------------	-----------------------

ADMIN & ENGINEERING 014110

<i>Personnel Services</i>					
51110 Full Time	\$353,398	\$385,052	\$386,727	\$393,454	\$411,795
51120 Part Time		\$44	\$559		\$43,623
51310 Overtime Reg. Extra Day					
51430 Longevity	\$8,354	\$10,688	\$14,225	\$15,698	\$16,232
51510 Vacation Leave		\$40,930	\$32,730	\$41,616	\$22,960
51515 PTO - Paid Time Off					
51520 Holidays					
51530 Personal Days					
51540 Sick Days					
51570 Funeral Leave					
51590 Wellness Bonus					
51000 Total	\$397,083	\$416,714	\$434,241	\$450,769	\$471,650
					\$571,259

90,546 21.99%
2,335 5.35%
6,728 41.45%

99,609 21.12%

Expenses

52460 Equipment Repair	\$4,024	\$910	\$910	\$960	\$1,000
52470 Computer Maintenance	\$6,638	\$7,099	\$7,356	\$8,676	\$9,180
53410 Telephone	\$2,175	\$3,462	\$2,739	\$3,459	\$3,460
53420 Postage	\$70	\$88	\$91	\$8	\$100
54190 Gasoline	\$2,078	\$3,219	\$3,205	\$2,926	\$3,500
54200 Office Supplies	\$2,399	\$3,106	\$3,727	\$1,802	\$2,200
57310 Dues & Subscriptions	\$218	\$1,222	\$230	\$915	\$600
57810 Staff Education	\$498	\$1,393	\$1,561	\$1,599	\$2,000
54000 Total	\$18,100	\$20,500	\$19,819	\$20,345	\$21,410
TOTAL BUDGET	\$415,183	\$437,214	\$454,060	\$471,114	\$493,060
					\$592,949

500 50.00%
630 7.37%
-1,150 -33.24%

300 50.00%

280 1.31%

99,889 20.26%

PUBLIC TREES 014790

<i>Expenses</i>					
57800 Other Charges/Expenses	\$67,000	\$67,000	\$67,000	\$66,203	\$70,000
59580 TSF Grant					
TOTAL BUDGET	\$67,000	\$67,000	\$67,000	\$66,203	\$70,000

Town of Chelmsford
FY2020
Town Manager's
Final Recommendation
April 1, 2019

	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	FY2020 Recommended
--	------------------	------------------	------------------	------------------	------------------	-----------------------

STREETLIGHTING 014240						
<i>Expenses</i>						
52110 Electricity	\$102,000	\$100,665	\$90,000	\$65,421	\$80,000	\$80,000
TOTAL BUDGET	\$102,000	\$100,665	\$90,000	\$65,421	\$80,000	\$80,000

	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	FY2020 Recommended
--	------------------	------------------	------------------	------------------	------------------	-----------------------

WASTE COLLECTION 014330						
<i>Personnel Services</i>						
51120 Part Time	\$16,096	\$18,832	\$18,950	\$24,579	\$25,098	\$32,215
51310 Overtime Reg. Extra Day	\$2,119	\$1,253	\$753	\$5,775	\$5,863	\$6,180
51510 Vacation Leave						
51515 PTO - Paid Time Off	\$2,665	\$2,529	\$3,156	\$1,620		
51520 Holidays						
51530 Personal Days						
51540 Sick Days						
51590 Wellness Bonus						
51000 Total	\$20,881	\$22,614	\$22,858	\$31,973	\$30,961	\$38,395

<i>Expenses</i>						
53410 Telephone	\$881	\$200				
53810 Waste Disposal	\$828,763	\$867,637	\$843,997	\$826,633	\$921,408	\$865,000
53820 Waste Collection Contract	\$1,496,295	\$1,484,101	\$1,492,244	\$1,612,131	\$1,725,095	\$1,780,000
54200 Office Supplies	\$5,363	\$6,893	\$10,165	\$7,946	\$5,400	\$8,000
54220 Waste Bins/Containers	\$7,429	\$7,247	\$9,872	\$12,893	\$7,500	\$7,500
54860 Newspaper Advertisements	\$158			\$250		
57800 Other Charges/Expenses						
54000 Total	\$2,338,889	\$2,366,078	\$2,356,278	\$2,459,853	\$2,659,403	\$2,660,500
TOTAL BUDGET	\$2,359,770	\$2,388,692	\$2,379,136	\$2,491,826	\$2,690,364	\$2,698,895

	7,117	28.36%
	317	5.41%
	7,434	24.01%
	-56,408	-6.12%
	54,905	3.18%
	2,600	48.15%
	1,097	0.04%
	8,531	0.32%

Town of Chelmsford
FY2020
Town Manager's
Final Recommendation
April 1, 2019

	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	FY2020 Recommended
	\$168,908	\$182,209	\$187,611	\$189,853	\$1,254,276	\$1,328,761
	\$849,381	\$874,569	\$855,587	\$874,864		
	\$48,016	\$49,370	\$34,560	\$44,854	\$40,000	\$40,000
	\$7,000	\$9,000	\$7,000			
	\$41,417	\$44,500	\$42,020	\$38,408	\$40,629	\$42,738
	\$109,379	\$114,118	\$118,854	\$130,307		
			\$46,159	\$13,900		
	\$42					
	\$1,224,142	\$1,273,766	\$1,291,791	\$1,292,322	\$1,334,905	\$1,411,499

HIGHWAY DIVISION 014220

Personnel Services

51090 Administration						
51110 Full Time						74,485
51120 Part Time						
51310 Overtime Regular						
51360 Signing Bonus						
51430 Longevity						2,109
51510 Vacation Leave						
51515 PTO - Paid Time Off						
51520 Holidays						
51540 Sick Days						
51590 Wellness Bonus						
51000 Total						76,594

5.74%

	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	FY2020 Recommended
	\$33,060	\$31,569	\$28,598	\$36,318	\$35,000	\$37,000
	\$57,184	\$37,583	\$43,669	\$46,382	\$50,000	\$50,000
	\$1,886	\$1,725	\$645		\$1,600	\$1,600
	\$30,201	\$68,556	\$72,796	\$29,472	\$10,000	\$30,000
	\$2,613	\$2,911	\$3,038	\$160	\$3,000	\$3,000
	\$122,712	\$134,882	\$176,903	\$144,194	\$145,000	\$145,000
	\$4,507	\$3,150	\$2,809	\$11,221	\$4,000	\$5,000
	\$5,673	\$6,028	\$6,413	\$6,554	\$6,500	\$2,530
		\$61		\$70	\$200	\$200
			\$25,103	\$57,400	\$65,000	
	\$91,448	\$54,899	\$60,740	\$83,866	\$70,000	\$80,000
	\$17,635	\$10,055	\$10,823	\$16,788	\$10,000	\$17,000
	\$2,577	\$4,512	\$4,891	\$3,636	\$4,800	\$4,800
	\$194,326	\$130,199	\$81,437	\$118,795	\$95,000	\$100,000
	\$96,333	\$127,341	\$65,605	\$44,744	\$110,000	\$100,000
	\$18,866	\$21,732	\$22,461	\$11,474	\$22,000	\$22,000
	\$5,092	\$19,129	\$21,096	\$53,012	\$35,000	\$50,000
	\$7,049	\$7,340	\$14,797	\$4,637	\$10,000	\$10,000
	\$1,418	\$400	\$1,684	\$430	\$1,700	\$1,500
	\$11,144	\$9,824	\$12,101	\$8,934	\$10,500	\$10,500
	\$675		\$981	\$22	\$5,000	\$5,000
		\$7,655	\$22,546	\$775	\$20,000	\$20,000
	\$704,400	\$679,550	\$679,137	\$680,094	\$714,300	\$695,130

5.71%

	2,000					
	20,000					
	1,000					
	-3,970					
	-65,000					
	10,000					
	7,000					
	5,000					
	-10,000					
	15,000					
	-200					
	-19,170					
	57,424					

2.80%

Sub-Total Highway

Town of Chelemsford
FY2020
Town Manager's
Final Recommendation
April 1, 2019

SNOW & ICE 014230

	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	FY2020 Recommended	
51250 Special Labor	\$84,256						
51310 Salaries Overtime	\$395,150	\$146,896	\$326,897	\$317,738	\$325,000	\$350,000	25,000
52460 Equipment Repair	\$140,629	\$111,771	\$120,376	\$130,089	\$119,500	\$119,500	
53990 Contract Services	\$254,917	\$89,429	\$293,331	\$407,906	\$290,500	\$290,500	
55830 Snow Salt	\$672,567	\$498,276	\$652,308	\$533,341	\$740,000	\$690,000	-50,000
57800 Other Charges/Expenses	\$48,679	\$12,810	\$47,756	\$46,426	\$25,000	\$50,000	25,000
58510 New Equipment							
54000 Total	\$1,596,198	\$859,183	\$1,440,667	\$1,435,500	\$1,500,000	\$1,500,000	
TOTAL BUDGET: Highway/ Snow & Ice	\$3,524,739	\$2,812,499	\$3,411,595	\$3,407,917	\$3,549,205	\$3,606,629	57,424
							1.62%

Town of Chelmsford
FY2020
Town Manager's
Final Recommendation
April 1, 2019

	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	FY2020 Recommended	
PUBLIC BUILDINGS 014700							
<i>Personnel Services</i>							
51110 Full Time	\$17,494	\$20,003	\$20,774	\$23,210	\$26,686	\$28,420	
51120 Part Time							
51310 Overtime	\$1,423	\$1,161	\$1,344	\$598			1,734 6.50%
51430 Longevity							
51515 PTO - Paid Time Off		\$1,046	\$1,320	\$890			
51520 Holidays		\$933	\$1,405	\$1,017			
51570 Funeral Leave							
51590 Wellness Bonus							
51000 Total	\$18,917	\$23,144	\$24,843	\$25,716	\$26,686	\$28,420	1,734 6.50%
<i>Expenses</i>							
52110 Electricity	\$32,842	\$37,679	\$28,545	\$26,202	\$25,000	\$26,200	1,200 4.80%
52130 Gas Heat	\$19,764	\$20,488	\$16,576	\$16,739	\$25,000	\$20,000	-5,000 -20.00%
52310 Water Bills				\$134			
52410 Building Maintenance	\$44,813	\$38,462	\$44,582	\$37,343	\$35,000	\$35,000	
52490 Vehicle Maintenance	\$511	\$1,069	\$2,181	\$6,704	\$2,000	\$2,000	
52500 Custodial Maintenance	\$5,366	\$4,503	\$3,464	\$4,589	\$5,000	\$5,000	
52510 Custodial Services Contract	\$22,126	\$22,087	\$22,000	\$21,996	\$31,877	\$32,500	623 1.95%
53140 Copier Expense	\$8,513	\$7,926	\$7,757	\$4,469	\$8,000	\$8,000	
53410 Telephone	\$2,990	\$499	\$527	\$885	\$700	\$900	200 28.57%
58000 Outlay	\$1,975		\$3,100	\$2,394	\$1,200	\$2,400	1,200 100.00%
54000 Total	\$138,900	\$132,714	\$128,732	\$121,453	\$133,777	\$132,000	-1,777 -1.33%
TOTAL BUDGET	\$157,817	\$155,858	\$153,575	\$147,170	\$160,463	\$160,420	-43 -0.03%

BLDGs - OLD/NORTH/AUXILIARY 014710

	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	FY2020 Recommended
<i>Expenses</i>						
52110 Electricity	\$145	\$12	\$113	\$1,539		
52130 Gas Heat		\$66	\$395	\$2,247		
53410 Telephone	\$3,067	\$2,710	\$2,455	\$2,489		
52410 Building Maintenance	\$26,787	\$25,520	\$27,644	\$20,974	\$30,000	\$30,000
TOTAL BUDGET	\$30,000	\$28,307	\$30,607	\$27,249	\$30,000	\$30,000

Town of Chelmsford
FY2020
Town Manager's
Final Recommendation
April 1, 2019

CEMETERY COMMISSION 014910

	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	FY2020 Recommended	
<i>Personnel Services</i>	\$266,585	\$256,591	\$278,356	\$274,044	\$300,122	\$302,517	2,395
<i>Expenses</i>	\$50,729	\$39,652	\$52,900	\$52,987	\$63,500	\$63,900	400
TOTAL BUDGET	\$317,314	\$296,243	\$331,256	\$327,031	\$363,622	\$366,417	0.77%

Personnel

Position	FY2015 FTE	FY2016 FTE	FY2017 FTE	FY2018 FTE	FY2019 FTE	FY2020 FTE
Superintendent	1	1	1	1	1	1
P.T. Clerk	0.40	0.40	0.40	0.40	0.40	0.40
Working Foreman	1.00	1.00	1.00	1.00	1.00	1.00
Truck Driver/Laborer	1	1	1	1	1	1
Senior Laborer	1	1	1	1	1	1
	4.40	4.40	4.40	4.40	4.40	4.40

Town of Chelmsford
FY2020
Town Manager's
Final Recommendation
April 1, 2019

	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	FY2020 Recommended
<i>Personnel Services</i>	\$728,410	\$745,202	\$797,826	\$848,627	\$868,340	\$897,755
<i>Expenses</i>	\$686,985	\$695,829	\$784,450	\$804,910	\$803,165	\$839,580
TOTAL BUDGET	\$1,415,395	\$1,441,031	\$1,582,276	\$1,653,537	\$1,671,505	\$1,737,335

29,415 3.39%
36,415 4.53%
65,830 3.94%

MUNICIPAL FACILITIES

Position	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020
	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	0.50	0.50	0.50	0.50
Energy Manager	0.40	0.40	0.40	0.40	0.40	0.40
Summer Support						
	13.90	13.90	14.50	14.50	14.50	14.50

Town of Chelmsford
FY2020
Town Manager's
Final Recommendation
April 1, 2019

FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	FY2020 Recommended
------------------	------------------	------------------	------------------	------------------	-----------------------

MUNICIPAL FACILITIES

Personnel Services

51110 Full Time	\$587,742	\$622,929	\$658,938	\$731,979	\$801,129	\$807,213	
51120 Part Time	\$9,379	\$4,610	\$7,141		\$21,961	\$28,192	0.76%
51210 Salaries - Seasonal				\$11,687	\$12,000	\$27,600	28.37%
51310 Overtime-Regular	\$32,406	\$23,045	\$25,430	\$27,873	\$23,500	\$25,000	130.00%
						1,500	6.36%
51430 Longevity	\$12,000	\$9,750	\$15,188	\$9,750	\$9,750		
51510 Vacation Leave	\$36,996	\$29,613	\$24,197				
51515 PTO - Paid Time Off	\$17,830	\$10,090	\$42,658	\$67,100			
51520 Holidays							
51530 Personal Days	\$5,954	\$5,946	\$3,819				
51540 Sick Days	\$26,103	\$37,686	\$19,782				
51570 Funeral Leave		\$501		\$238			
51590 Wellness Bonus		\$1,033	\$672				
51000 Total	\$728,410	\$745,202	\$797,826	\$848,627	\$868,340	\$897,755	3.39%

Expenses

52110 Electricity		\$24					
52420 Fire Equipment Repair	\$7,408	\$35,104	\$35,188	\$44,310	\$36,000	\$45,000	25.00%
52440 Building Safety Maintenance	\$309,273	\$146,285	\$147,086	\$237,833	\$250,000	\$250,000	
52410 Building Maintenance	\$12,772	\$16,183	\$18,564	\$19,927	\$25,000	\$27,500	10.00%
52430 Playground Maintenance		\$53,843	\$49,710	\$51,795	\$51,345	\$53,000	3.22%
52450 Solar Array Maintenance	\$220,811	\$276,535	\$374,114	\$333,669	\$300,000	\$320,000	6.67%
52460 Equipment Repair	\$17,735	\$15,689	\$13,514	\$15,760	\$15,000	\$16,000	6.67%
52490 Vehicle Maintenance	\$6,460	\$7,306	\$7,443	\$8,014	\$9,000	\$6,980	-22.44%
53410 Telephone		\$372					
53420 Postage							
54000 Supplies	\$16,699	\$17,029	\$19,382	\$21,326	\$20,000	\$22,000	10.00%
54190 Gasoline	\$3,525	\$2,493	\$3,037	\$2,336	\$2,500	\$2,500	
54200 Office Supplies	\$13,715	\$21,318	\$20,361	\$16,420	\$8,000	\$20,000	150.00%
54250 Supplies Departmental	\$54,036	\$80,000	\$28,565	\$37,952	\$60,000	\$50,000	-16.67%
54610 Grounds Maintenance	\$1,620	\$140	\$894	\$241	\$350	\$350	
54860 Newspaper Advertisement	\$9,962	\$14,436	\$12,295	\$13,827	\$13,470	\$14,250	5.79%
55960 Uniform Allowance	\$2,969	\$1,383	\$5,085	\$1,500	\$2,500	\$2,000	-20.00%
57310 Dues & Subscriptions	\$10,000	\$7,690	\$49,214		\$10,000	\$10,000	
58000 Outlay							
58530 Trucks							
54000 Total	\$686,985	\$695,829	\$784,450	\$804,910	\$803,165	\$839,580	4.53%
TOTAL BUDGET	\$1,415,395	\$1,441,031	\$1,582,276	\$1,653,537	\$1,671,505	\$1,737,335	3.94%

F: Community Services

Town of Chelmsford
 FY2020
 Town Manager's
 Final Recommendation
 April 1, 2019

	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	FY2020 Recommended	
SUMMARY							
COMMUNITY SERVICES							
Personnel Services	\$1,958,816	\$2,053,013	\$2,103,547	\$2,175,775	\$2,315,971	\$2,479,248	163,277 7.05%
Expenses	\$874,300	\$832,185	\$814,788	\$823,259	\$878,780	\$882,780	4,000 0.46%
TOTAL BUDGET	\$2,833,116	\$2,885,198	\$2,918,334	\$2,999,034	\$3,194,751	\$3,362,028	167,277 5.24%

Town of Cheimsford
FY2020
Town Manager's
Final Recommendation
April 1, 2019

	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	FY2020 Recommended
<i>Personnel Services</i>	\$308,572	\$343,471	\$371,447	\$384,763	\$403,767	\$423,794
<i>Expenses</i>	\$375,295	\$327,456	\$300,376	\$275,514	\$328,162	\$306,770
TOTAL BUDGET	\$683,867	\$670,927	\$671,824	\$660,277	\$731,929	\$730,564

20,027 4.96%
-21,392 -6.52%
-1,365 -0.19%

DEPARTMENT OF HUMAN SERVICES

Personnel

Position	FY2015 FTE	FY2016 FTE	FY2017 FTE	FY2018 FTE	FY2019 FTE	FY2020 FTE
Senior Center Director	1	1	1	1	1	1
Department Assistant	1	1	1	1	1	1
Assistant Veterans Agent						
Social Services Coordinator		1.00	1.00	1.00	1.00	1.00
Program Coordinator		1	1	1	1	1
Building Manager & Custodian		1.50	1.50	1.50	1.50	1.50
Van Driver	1	1	1	1	1	1
Part Time Substitute Van Driver	0.15	0.15				
Veterans Services Director	1.00	1.00	1.00	1.00	1.00	1.00
Community Services Coordinator						
	5.15	6.65	7.50	7.50	7.50	8.50
						1
						1
						13.33%

Town of Chelmsford
FY2020
Town Manager's
Final Recommendation
April 1, 2019

	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	FY2020 Recommended	
VETERANS 015430							
<i>Personnel Services</i>							
51110 Full Time	\$54,983	\$57,969	\$59,939	\$63,199	\$75,232	\$79,260	5.35%
51120 Part Time	\$2,764	\$2,985	\$3,930	\$4,317	\$4,513	\$4,756	5.38%
51230 Longevity Extra Day							
51510 Vacation Leave	\$6,702	\$8,356	\$9,150	\$8,761			
51515 PTO - Paid Time Off							
51520 Holidays							
51530 Personal Days							
51540 Sick Days							
51570 Funeral Leave							
51590 Wellness Bonus							
51000 Total	\$64,450	\$69,310	\$73,019	\$76,277	\$79,745	\$84,016	5.36%
<i>Expenses</i>							
53410 Telephone	\$686	\$414	\$408	\$438	\$700	\$420	
53420 Postage	\$444	\$287	\$218	\$221	\$450	\$450	
54200 Office Supplies	\$1,569	\$3,185	\$2,682	\$2,640	\$3,500	\$3,500	
57100 In State Travel	\$1,609	\$1,907	\$1,918	\$2,152	\$2,100	\$2,100	
57810 Staff Education	\$55	\$260	\$50	\$135	\$250	\$250	
58000 Outlay							
54000 Total	\$4,364	\$6,053	\$5,276	\$5,586	\$7,000	\$6,720	-4.00%
<i>Cash & Material Grants</i>							
57710 Veterans Benefits	\$221,977	\$184,664	\$146,824	\$122,384	\$165,000	\$145,000	-12.12%
TOTAL BUDGET	\$290,790	\$280,026	\$225,118	\$204,247	\$251,745	\$235,736	-6.36%

Town of Chelemsford
FY2020
Town Manager's
Final Recommendation
April 1, 2019

	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	FY2020 Recommended
--	------------------	------------------	------------------	------------------	------------------	-----------------------

COUNCIL ON AGING 015410

Personnel Services

51110 Full Time	\$185,652	\$225,034	\$237,339	\$256,575	\$296,862	\$311,814	14,952	5.04%
51120 Part Time	\$30,317	\$16,226	\$27,101	\$14,965	\$22,183	\$22,801	618	2.79%
51310 Overtime Regular	\$887	\$729	\$230	\$2,430				
51430 Longevity Extra Day	\$4,637	\$5,218	\$5,760	\$3,109	\$2,597	\$2,736	139	5.35%
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$22,629	\$26,805	\$27,999	\$30,837	\$2,380	\$2,427	47	1.97%
51520 Holidays		\$149		\$571				
51530 Personal Days								
51540 Sick Days								
51570 Funeral Leave								
51590 Wellness Bonus								
51000 Total	\$244,122	\$274,162	\$298,429	\$308,487	\$324,022	\$339,778	15,756	4.86%

Expenses

52110 Electricity	\$23,507	\$27,121	\$25,585	\$23,819	\$28,500	\$26,000	-2,500	-8.77%
52130 Gas Heat	\$11,648	\$7,783	\$6,511	\$6,720	\$8,500	\$8,000	-500	-5.88%
52310 Water Bills				\$1,611		\$1,800		
52410 Building Maintenance	\$19,420	\$20,360	\$21,932	\$22,270	\$22,000	\$22,000		
52490 Vehicle Maintenance	\$3,521	\$5,577	\$4,306	\$5,407	\$5,000	\$6,000	1,000	20.00%
53310 Newsletter	\$9,129	\$5,485	\$4,953	\$4,421	\$6,600	\$5,600	-1,000	-15.15%
53410 Telephone	\$6,471	\$4,853	\$6,933	\$6,395	\$6,216	\$2,800	-3,416	-54.95%
53420 Postage	\$400	\$6	\$98	\$350	\$350	\$400	50	14.29%
53990 Contract Services	\$19,302	\$10,078	\$13,618	\$13,481	\$12,496	\$15,000	2,504	20.04%
54190 Gasoline	\$6,093	\$8,708	\$9,989	\$10,682	\$10,800	\$11,000	200	1.85%
54200 Office Supplies	\$1,893	\$1,683	\$2,426	\$3,163	\$2,500	\$2,750	250	10.00%
54250 Supplies-Departmental	\$4,076	\$3,845	\$3,663	\$3,970	\$3,700	\$4,000	300	8.11%
54300 Meals on Wheels /Sr. Nutrition	\$27,106	\$26,455	\$32,000	\$32,000	\$32,000	\$32,000		
57100 In State Travel	\$1,174	\$1,302	\$1,208	\$1,028	\$1,550	\$1,300	-250	-16.13%
57310 Dues & Subscriptions	\$1,323	\$1,208	\$1,359	\$1,629	\$1,450	\$1,900	450	31.03%
57800 Other Charges/Expenses	\$3,792	\$3,150	\$2,946	\$875	\$2,000	\$2,000		
57810 Staff Education	\$927	\$1,045	\$1,015	\$1,345	\$1,500	\$1,500		
58000 Outlay	\$9,172	\$8,081	\$9,733	\$8,379	\$11,000	\$11,000		
54000 Total	\$148,955	\$136,739	\$148,277	\$147,543	\$156,162	\$155,050	-1,112	-0.71%
TOTAL BUDGET	\$393,077	\$410,901	\$446,705	\$456,030	\$480,184	\$494,828	14,644	3.05%

Town of Chelmsford
FY2020
Town Manager's
Final Recommendation
April 1, 2019

COMMUNITY ENRICHMENT

	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	FY2020 Recommended
<i>Personnel Services</i>	\$615	\$148			\$650	\$70,650
<i>Expenses</i>	\$36,568	\$42,045	\$44,172	\$50,941	\$46,550	\$56,550
TOTAL BUDGET	\$37,184	\$42,193	\$44,172	\$50,941	\$47,200	\$127,200

70,000 10769.23%
 10,000 21.48%
 80,000 169.49%

Personnel

Position	FY2015 FTE	FY2016 FTE	FY2017 FTE	FY2018 FTE	FY2019 FTE	FY2020 FTE
Community Services Director						1.00
Part-time Clerk						
Youth Services Coordinator						
						1
						1

Town of Chelmsford
FY2020
Town Manager's
Final Recommendation
April 1, 2019

FY2015 ACTUAL FY2016 ACTUAL FY2017 ACTUAL FY2018 ACTUAL FY2019 BUDGET FY2020 Recommended

	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	FY2020 Recommended
COMMUNITY SERVICES 016300						
<i>Personnel Services</i>						70,000
51110 Full Time						\$70,000
51120 Part Time						
51430 Longevity						
51510 Vacation Leave						
51520 Holidays						
51530 Personal Days						
51540 Sick Days						
51590 Wellness Bonus						
51000 51000 Total						\$70,000

<i>Expenses</i>						
52110 Electricity				\$43,666	\$32,000	\$32,000
54540 Recreational Program	\$29,569	\$27,829	\$36,380	\$2,631		
54610 Grounds Maintenance	\$2,301	\$1,587	\$2,221			
Pond Weed Control		\$7,866			\$8,000	\$8,000
57800 Other Charges/Expenses			\$682	\$781		\$10,000
54000 Total	\$31,870	\$37,282	\$39,282	\$47,078	\$40,000	\$50,000
TOTAL BUDGET	\$31,870	\$37,282	\$39,282	\$47,078	\$40,000	\$120,000

10,000
10,000 25.00%
80,000 200.00%

FY2015 ACTUAL FY2016 ACTUAL FY2017 ACTUAL FY2018 ACTUAL FY2019 BUDGET FY2020 Recommended

CULTURAL COUNCIL 016960						
<i>Expenses</i>						
57800 Other Charges/Expenses	\$2,348	\$2,340	\$2,350	\$2,350	\$2,350	\$2,350
TOTAL BUDGET	\$2,348	\$2,340	\$2,350	\$2,350	\$2,350	\$2,350

Town of Cheimtsford
FY2020
Town Manager's
Final Recommendation
April 1, 2019

	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	FY2020 Recommended
--	------------------	------------------	------------------	------------------	------------------	-----------------------

PUBLIC CELEBRATIONS

<i>Expenses</i>						
016930 57800 Town Celebration	\$1,148	\$1,072	\$1,139	\$1,325	\$2,050	\$2,050
016940 57800 Memorial Day	\$634	\$667			\$750	\$750
TOTAL BUDGET	\$1,782	\$1,739	\$1,139	\$1,325	\$2,800	\$2,800

HISTORICAL COMMISSION 016910

<i>Personnel Services</i>						
51120 Part Time	\$615	\$148			\$650	\$650
51000 Total	\$615	\$148			\$650	\$650
<i>Expenses</i>						
57800 Other Charges/Expenses	\$569	\$684	\$1,400	\$188	\$1,400	\$1,400
54000 Total	\$569	\$684	\$1,400	\$188	\$1,400	\$1,400
TOTAL BUDGET	\$1,184	\$832	\$1,400	\$188	\$2,050	\$2,050

Town of Chelmsford
FY2020
Town Manager's
Final Recommendation
April 1, 2019

	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	FY2020 Recommended
Personnel Services	\$281,852	\$290,214	\$312,322	\$307,530	\$359,131	\$391,058
Expenses	\$21,650	\$21,112	\$21,513	\$22,715	\$26,600	\$30,850
TOTAL BUDGET	\$303,502	\$311,326	\$333,835	\$330,245	\$385,731	\$421,908

31,927 8.89%
4,250 15.98%
36,177 9.38%

Personnel

Position	FY2015 FTE	FY2016 FTE	FY2017 FTE	FY2018 FTE	FY2019 FTE	FY2020 FTE
Director	1.00	1.00	1.00	1.00	1.00	1.00
Director/ Nursemanager				0.40	0.20	0.20
Deputy Director				1.00	1.50	2.00
Health 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	0.80
Dept. Assistant	0.80	0.80	0.80	0.53	0.53	0.80
Healthcare Manager	0.50	0.50	0.50	0.40	0.40	0.40
Part-Time Nurse						
Substance Abuse Prevention Coordinator						
Health Educator						
	4.10	4.10	4.30	4.33	5.63	6.20

-0.2 -100.00%
0.5 33.33%
0 50.94%
0.6 10.12%

Town of Chelmsford
FY2020
Town Manager's
Final Recommendation
April 1, 2019

BOARD OF HEALTH 015100

Personnel Services

	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	FY2020 Recommended	
51100 Salaries-Elected	\$209,754	\$203,023	\$197,836	\$165,432	\$257,402	\$296,172	38,770
51110 Full Time	\$34,219	\$39,458	\$68,957	\$109,093	\$92,597	\$85,368	-7,229
51120 Part Time	\$9,297	\$10,576	\$8,751	\$6,980	\$9,132	\$9,518	386
51430 Longevity Extra Day							
51510 Vacation Leave							
51515 PTO - Paid Time Off	\$28,581	\$35,558	\$36,778	\$26,024			
51520 Holidays							
51530 Personal Days							
51540 Sick Days		\$1,599					
51570 Funeral Leave							
51590 Wellness Bonus							
51000 Total	\$281,852	\$290,214	\$312,322	\$307,530	\$359,131	\$391,058	31,927

Expenses

52490 Vehicle Maintenance	\$120	\$106	\$246	\$701	\$400	\$1,500	1,100
53410 Telephone	\$2,204	\$1,926	\$1,778	\$1,663	\$3,400	\$3,200	-200
53420 Postage		\$490	\$245	\$349	\$400	\$400	
54190 Gasoline	\$1,138	\$1,165	\$1,020	\$838	\$1,800	\$1,800	
54200 Office Supplies	\$1,544	\$1,565	\$1,656	\$1,726	\$1,550	\$1,700	150
54250 Supplies-Departmental	\$1,125	\$956	\$1,274	\$1,791	\$1,300	\$1,800	500
54520 Mosquito Control	\$9,934	\$9,934	\$10,192	\$10,140	\$10,600	\$10,600	
54860 Newspaper Advertisement	\$2,077	\$1,058	\$116	\$86	\$800	\$800	
57100 In State Travel	\$307	\$334	\$765	\$1,587	\$700	\$2,000	1,300
57310 Dues & Subscriptions	\$824	\$1,354	\$659	\$877	\$800	\$1,200	400
57800 Other Charges/Expenses	\$1,962	\$1,999	\$2,745	\$2,041	\$1,650	\$1,650	
57810 Staff Education	\$415	\$225	\$618	\$916	\$3,200	\$4,200	1,000
54000 Total	\$21,650	\$21,112	\$21,513	\$22,715	\$26,600	\$30,850	4,250
TOTAL BUDGET	\$303,502	\$311,326	\$333,835	\$330,245	\$385,731	\$421,908	36,177

Town of Chelmsford
FY2020
Town Manager's
Final Recommendation
April 1, 2019

	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	FY2020 Recommended
Personnel Services	\$1,367,777	\$1,419,179	\$1,419,777	\$1,483,481	\$1,552,423	\$1,593,746
Expenses	\$440,787	\$441,573	\$448,727	\$474,089	\$477,468	\$488,610
TOTAL BUDGET	\$1,808,564	\$1,860,752	\$1,868,504	\$1,957,571	\$2,029,891	\$2,082,356
					41,323	2.66%
					11,142	2.33%
					52,465	2.58%

LIBRARY

Position	FY2015 FTE	FY2016 FTE	FY2017 FTE	FY2018 FTE	FY2019 FTE	FY2020 FTE
Director	1	1	1	1	1	1
Asst. Director/ Support Services	1	1	1	1	1	1
Asst. Director	1	1	1	1	1	1
Office/Facility Manager	1	1	1	1	1	1
Technology/ Facility Manager	1	1	1	1	1	1
Division Head-Reader Services	1	1	1	1	1	1
Division Head-Youth Services	1	1	1	1	1	1
Division Head-Tech Services	1	1	1	1	1	1
Division Head-Reference	1	1	1	1	1	1
Division Head - Circulation Services	1	1	1	1	1	1
Adult Services Librarian*	1	1	1	1	1	1
Marketing Specialist	1	1	1	1	1	1
Division Head-Teen Services	1	1	1	1	1	1
Youth Services MLS Specialist	1	1	1	1	1	1
Children's MLS Specialist	1	1	1	1	1	1
Payroll/ Accounting Clerk	1	1	1	1	1	1
F.T. Library Asst.	5.60	5.60	4.97	5.08	2.49	2.49
P.T. Library Asst.	1.73	1.73	1.54	1.54	1.89	1.89
P.T. Children's Specialist	0.67	0.67	0.67	0.67	0.67	0.67
P.T. Technical Services Asst	0.67	0.67	0.67	0.67	0.80	0.80
P.T. Tech Services Acquisitions	2.38	2.38	2.46	2.46	1.65	1.65
P.T. Adult Services Specialist	1.48	1.48	1.35	1.35	1.30	1.30
Pages	2.37	2.37	2.37	2.37	2.37	2.37
Custodians						
TOTAL	25.43	25.43	25.09	25.20	25.70	25.70

Personnel

Position	FY2015 FTE	FY2016 FTE	FY2017 FTE	FY2018 FTE	FY2019 FTE	FY2020 FTE
Director	1	1	1	1	1	1
Asst. Director/ Support Services	1	1	1	1	1	1
Asst. Director	1	1	1	1	1	1
Office/Facility Manager	1	1	1	1	1	1
Technology/ Facility Manager	1	1	1	1	1	1
Division Head-Reader Services	1	1	1	1	1	1
Division Head-Youth Services	1	1	1	1	1	1
Division Head-Tech Services	1	1	1	1	1	1
Division Head-Reference	1	1	1	1	1	1
Division Head - Circulation Services	1	1	1	1	1	1
Adult Services Librarian*	1	1	1	1	1	1
Marketing Specialist	1	1	1	1	1	1
Division Head-Teen Services	1	1	1	1	1	1
Youth Services MLS Specialist	1	1	1	1	1	1
Children's MLS Specialist	1	1	1	1	1	1
Payroll/ Accounting Clerk	1	1	1	1	1	1
F.T. Library Asst.	5.60	5.60	4.97	5.08	2.49	2.49
P.T. Library Asst.	1.73	1.73	1.54	1.54	1.89	1.89
P.T. Children's Specialist	0.67	0.67	0.67	0.67	0.67	0.67
P.T. Technical Services Asst	0.67	0.67	0.67	0.67	0.80	0.80
P.T. Tech Services Acquisitions	2.38	2.38	2.46	2.46	1.65	1.65
P.T. Adult Services Specialist	1.48	1.48	1.35	1.35	1.30	1.30
Pages	2.37	2.37	2.37	2.37	2.37	2.37
Custodians						
TOTAL	25.43	25.43	25.09	25.20	25.70	25.70

* Funded by State Aid for FY14 - FY15

Town of Cheimsford
FY2020
Town Manager's
Final Recommendation
April 1, 2019

	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	FY2020 Recommended
--	------------------	------------------	------------------	------------------	------------------	-----------------------

LIBRARY 016100

Personnel Services

51110 Full Time	\$595,965	\$620,825	\$609,033	\$683,808	\$683,316	\$948,037	114,721	13.77%
51120 Part Time	\$416,648	\$439,732	\$447,253	\$436,377	\$536,228	\$449,688	-86,540	-16.14%
51270 Custodial Salaries	\$83,239	\$88,755	\$90,990	\$96,634	\$114,331	\$117,362	3,031	2.65%
51310 Overtime	\$28,295	\$27,475	\$30,251	\$33,378	\$30,000	\$31,500	1,500	5.00%
Sunday Hours								
51430 Longevity	\$39,679	\$40,826	\$37,895	\$36,752	\$37,248	\$39,359	2,111	5.67%
Shift Differential								
51510 Vacation Leave	\$55,375	\$46,179	\$50,557	\$53,810		\$6,500		
51515 PTO - Paid Time Off	\$46,615	\$55,700	\$52,357	\$48,473				
51520 Holidays	\$59,846	\$58,536	\$56,424	\$53,253				
51530 Personal Days	\$8,790	\$7,061	\$8,941	\$8,925				
51540 Sick Days	\$29,493	\$28,218	\$33,801	\$30,006				
51570 Funeral Leave	\$2,046	\$2,288	\$799	\$1,301				
51590 Wellness Bonus	\$1,786	\$3,583	\$1,477	\$763	\$1,300	\$1,300		
51000 Total	\$1,367,777	\$1,419,179	\$1,419,777	\$1,483,481	\$1,552,423	\$1,593,746	41,323	2.66%

Expenses

52110 Electricity	\$32,582	\$39,497	\$30,846	\$28,716	\$33,000	\$33,000		
52130 Gas Heat	\$23,826	\$22,291	\$19,584	\$20,836	\$20,000	\$20,000		
52310 Water Bills	\$270	\$270	\$156		\$300	\$300		
52410 Building Maintenance	\$43,825	\$48,655	\$61,811	\$53,958	\$58,500	\$58,500		
52460 Equipment Repair				\$290	\$2,000	\$2,000		
52470 Computer Maintenance	\$2,272	\$1,339	\$1,390	\$2,736	\$2,500	\$2,500		
52490 Vehicle Maintenance	\$1,325	\$58	\$619					
53140 Copier Expenses	\$5,746	\$3,356	\$3,064	\$3,033	\$3,200	\$3,200		
53410 Telephone	\$6,495	\$448	\$3,462	\$2,484	\$9,800	\$8,000		
53420 Postage					\$3,000	\$3,000		
53990 Contract Services					\$8,000	\$8,000		
53991 Programs & Events					\$10,000	\$15,000		
54200 Office Supplies	\$32,413	\$26,295	\$26,877	\$21,532	\$23,000	\$23,000		
54610 Grounds Maintenance				\$10,204	\$8,288	\$10,000		
54860 Newspaper Advertisement			\$138	\$3				
56020 MVLC	\$63,742	\$66,894	\$68,418	\$70,580	\$72,580	\$77,360	4,780	6.59%
57100 In State Travel				\$579	\$2,300	\$750		
57200 Out of State Travel				\$2,922		\$3,000		
57800 Other Charges/ Expenses	\$27,312	\$22,015	\$13,737	\$25,185	\$10,000	\$10,000		
57810 Staff Education			\$5,000	\$9,190	\$5,000	\$5,000		
58000 Outlay	\$6,000							
54000 Total	\$245,808	\$231,118	\$245,316	\$268,398	\$269,468	\$280,610	11,142	4.13%

Books & Periodicals

54010 Books & Periodicals	\$194,979	\$210,455	\$203,411	\$205,691	\$208,000	\$208,000		
TOTAL BUDGET	\$1,808,564	\$1,860,752	\$1,868,504	\$1,957,571	\$2,029,891	\$2,082,356	52,465	2.56%

G: Miscellaneous

Town of Chelmsford
 FY2020
 Town Manager's
 Final Recommendation
 April 1, 2019

	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	FY2020 Recommended	
SUMMARY							
BENEFITS & INSURANCE							
<i>Expenses</i>	\$18,674,361	\$20,065,163	\$21,564,781	\$22,857,504	\$23,425,114	\$24,707,742	1,282,628 5.48%
TOTAL BUDGET	\$18,674,361	\$20,065,163	\$21,564,781	\$22,857,504	\$23,425,114	\$24,707,742	1,282,628 5.48%

Town of Chelmsford
FY2020
Town Manager's
Final Recommendation
April 1, 2019

INSURANCE 019450

Expenses

	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	FY2020 Recommended	
57741 Buildings/General Liability	\$283,886	\$309,546	\$343,042	\$331,979	\$335,000	\$370,000	35,000
57742 Motor Vehicle	\$8,056	\$4,632	-\$2,429	-\$3,029			
57745 Workers Compensation	\$313,442	\$233,691	\$300,343	\$376,710	\$350,000	\$410,000	60,000
57746 Injured in Line of Duty							
TOTAL BUDGET	\$605,384	\$607,869	\$640,956	\$705,660	\$685,000	\$780,000	95,000

EMPLOYEE BENEFITS 019100

Expenses

	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	FY2020 Recommended	
51721 Middlesex Retirement	\$6,483,706	\$7,096,040	\$7,752,208	\$8,081,283	\$8,329,114	\$8,872,242	543,128
51723 Unemployment Compensation	\$141,836	\$54,419	\$60,419	\$32,221	\$100,000	\$50,000	-\$50,000
51724 Medicare Tax	\$783,933	\$831,151	\$850,502	\$912,560	\$941,000	\$985,000	44,000
51725 Medical Insurance Chapter 32B	\$6,751,004	\$7,532,520	\$8,188,092	\$8,506,961	\$9,385,000	\$9,375,500	-\$9,500
51722 Medical Insurance Retirees Ch. 32B	\$2,768,366	\$2,833,393	\$2,902,646	\$3,148,147	\$2,840,000	\$3,000,000	160,000
51726 IOD Insurance Retirees	\$725	\$867	\$1,469	\$870	\$5,000	\$5,000	
51727 IOD Insurance	\$139,407	\$108,904	\$142,901	\$219,803	\$140,000	\$140,000	
51729 Sick Leave Buy Back	\$1,000,000	\$1,000,000	\$1,025,588	\$1,250,000	\$1,000,000	\$1,500,000	500,000
TOTAL BUDGET	\$18,068,977	\$19,457,294	\$20,923,825	\$22,151,844	\$22,740,114	\$23,927,742	1,187,628

Town of Chelmsford
 FY2020
 Town Manager's
 Final Recommendation
 April 1, 2019

	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	FY2020 Recommended	
SUMMARY							
DEBT & INTEREST							
<i>Non-Excluded</i>	\$6,989,977	\$6,907,653	\$7,204,690	\$7,594,855	\$7,551,478	\$7,543,192	-8,286 -0.11%
<i>Betterment - Funded</i>	\$2,417,249	\$2,409,166	\$2,401,036	\$2,392,857	\$2,377,727	\$2,367,748	-9,979 -0.42%
<i>Excluded</i>	\$5,072,373	\$4,570,409	\$4,460,715	\$4,379,032	\$4,317,183	\$4,233,005	-84,178 -1.95%
TOTAL BUDGET	\$14,479,598	\$13,887,228	\$14,066,441	\$14,366,743	\$14,246,388	\$14,143,945	-102,443 -0.72%

Town of Chelmsford
FY2020
Town Manager's
Final Recommendation
April 1, 2019

DEBT NON-EXCLUDED

	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	FY2020 Recommended	
Imp-04, Est. 04/01/05	\$122,408	\$659,277	\$535,266	\$508,266	\$493,366	\$468,166	-25,200
Issued 2007, Series A	\$717,390	\$692,590	\$648,190	\$614,190			
Refunded Series B, 04/01/05		\$556,943	\$538,625	\$519,825	\$385,725	\$362,525	-23,200
Issued 2008	\$288,975	\$221,475	\$215,775	\$209,125	\$197,475	\$156,000	-41,475
Imp-2010, Iss. 7/01/09	\$449,615	\$247,142	\$186,593	\$181,080	\$171,683	\$159,440	-12,243
Imp-2011, Iss. 7/01/10	\$490,897	\$479,669	\$368,441	\$81,213	\$79,095	\$76,976	-2,119
Imp-2012, Iss. 7/1/11	\$90,199	\$83,802	\$82,530	\$94,758	\$92,827	\$90,896	-1,931
School Gr. Repair MSBA - Iss 7/1/11	\$274,660	\$269,707	\$264,755	\$166,053	\$101,717	\$99,865	-1,852
Imp-2013, Proj, Iss. 7/01/12	\$542,715	\$535,168	\$527,620	\$538,821	\$527,158	\$519,310	-7,848
Iss. 7/1/12 Center Fire Station	\$204,600	\$194,200	\$188,950	\$183,700	\$11,700	\$11,300	-400
Iss. 2/1/13 FY13 CIP Ph. 2	\$589,260	\$566,500	\$542,700	\$524,100	\$340,500	\$198,500	-142,000
Iss. 8/6/13 FY14 CIP	\$1,666,952	\$1,626,563	\$1,587,563	\$1,523,563	\$1,485,563	\$1,447,563	-38,000
Iss. 8/6/13 ESCO	\$52,913	\$52,213	\$51,163	\$49,763	\$48,363	\$46,963	-1,400
Iss. 2/14 Ctr. Fire	\$129,364	\$625,254	\$601,494	\$576,869	\$552,244	\$302,619	-249,625
Iss. 7/8/14 FY15 CIP/ Varney Pk.		\$77,851	\$646,518	\$617,800	\$607,000	\$585,400	-21,600
Iss. 8/15 FY16 CIP			\$102,583	\$669,184	\$651,800	\$629,400	-22,400
Iss. 7/16 FY17 CIP				\$161,677	\$700,514	\$676,894	-23,620
Iss. 7/17 FY18 CIP				\$241,515	\$740,748	\$716,534	-24,214
Iss. 7/17 Modular Classrooms					\$229,000	\$620,841	391,841
Iss. 7/18 FY19 CIP						\$229,000	229,000
Proj, Iss. 7/19 FY20 CIP	\$52,947	\$29,300	\$115,926	\$58,352	\$135,000	\$145,000	10,000
Temporary Loans & Costs							
Total	\$6,989,977	\$6,907,653	\$7,204,690	\$7,519,855	\$7,551,478	\$7,543,192	-8,286
							-0.11%
							-5.11%
							-6.01%
							-21.00%
							-7.13%
							-2.68%
							-2.08%
							-1.82%
							-1.49%
							-3.42%
							-4.170%
							-2.56%
							-2.89%
							-45.20%
							-3.56%
							-3.44%
							-3.37%
							171.11%
							7.41%

Town of Chelmsford
FY2020
Town Manager's
Final Recommendation
April 1, 2019

	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	FY2020 Recommended	
DEBT EXCLUDED							
Sewer Phase I	\$2,448,778	\$2,036,041	\$2,001,466	\$1,962,266	\$1,925,366	\$1,890,716	-1.80%
MWPAT	\$1,010,017	\$1,011,367	\$1,006,518	\$1,011,418	\$1,027,067	\$1,024,539	-0.25%
School Construction	\$1,230,900	\$1,162,650	\$1,132,450	\$1,094,050	\$1,060,850	\$1,027,650	-3.13%
DPW Alpha Rd. Iss. 7/1/10	\$382,678	\$360,352	\$320,281	\$311,298	\$303,900	\$290,100	-4.54%
Bond Anticipation Notes							
Total	\$5,072,373	\$4,570,409	\$4,460,715	\$4,379,032	\$4,317,183	\$4,233,005	-1.95%

	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	FY2020 Recommended	
DEBT BETTERMENT - FUNDED							
MWPAT	\$2,074,253	\$2,074,253	\$2,074,253	\$2,074,254	\$2,074,253	\$2,074,254	0.00%
Proj. Iss. 07/11	\$305,350	\$299,650	\$293,950	\$288,250	\$275,650	\$268,250	-2.68%
Bett. Funded Borrowing Exp.	\$37,646	\$35,263	\$32,833	\$30,353	\$27,824	\$25,244	-9.27%
Total	\$2,417,249	\$2,409,166	\$2,401,036	\$2,392,857	\$2,377,727	\$2,367,748	-0.42%

Town of Chelmsford
 FY2020
 Town Manager's
 Final Recommendation
 April 1, 2019

STATE ASSESSMENTS & OVERLAY

	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	FY2020 Recommended	
Expenses	\$3,194,673	\$3,786,941	\$3,422,397	\$3,170,565	\$3,814,880	\$3,665,855	-149,025
TOTAL BUDGET	\$3,194,673	\$3,786,941	\$3,422,397	\$3,170,565	\$3,814,880	\$3,665,855	-149,025
							-3.91%
							-3.91%

Town of Chelmsford
FY2020
Town Manager's
Final Recommendation
April 1, 2019

STATE & COUNTY ASSESSMENTS

	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	FY2020 Recommended	
State Assessments 018200							
56310 Special Education	\$25,320	\$25,320	\$14,216	\$14,784	\$25,460	\$1,084	
56460 Motor Vehicle Non-Renewal Surcharge	\$1,641,795	\$1,786,461	\$1,769,239	\$1,863,269	\$2,115,953	\$2,038,640	-3.65%
56680 Tuition Assessments	\$75,473	\$68,898	\$79,871	\$94,966	\$83,999	\$89,630	6.70%
56390 Mosquito Control Projects	\$10,732	\$10,704	\$10,972	\$11,319	\$11,588	\$11,606	0.16%
56400 Air Pollution Districts							
MBTA							
56630 Regional Transit Authority	\$229,588	\$235,328	\$241,211	\$247,241	\$253,422	\$259,758	2.50%
Total	\$1,982,908	\$2,126,711	\$2,140,969	\$2,247,039	\$2,490,422	\$2,426,178	-2.58%
Other Expenses							
N/A Underassessments	\$285,004	\$376,433	\$474,646	\$415,572	\$428,469	\$339,677	-20.72%
N/A Cherry Sheet Offsets				\$148,606			
57600 Court Settlements							
Total	\$285,004	\$376,433	\$474,646	\$564,178	\$428,469	\$339,677	-20.72%
TOTAL BUDGET	\$2,267,912	\$2,503,144	\$2,615,615	\$2,811,217	\$2,918,891	\$2,765,855	-5.24%

Town of Chelmsford
FY2020
Town Manager's
Final Recommendation
April 1, 2019

ASSESSORS

	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	FY2020 Recommended	
Overlay	\$926,761	\$831,099	\$806,782	\$352,236	\$895,989	\$900,000	
Overlay Deficit-Prior Year	\$0	\$0	\$0	\$0	\$0	\$0	4,011 0.45%
TOTAL BUDGET	\$926,761	\$831,099	\$806,782	\$352,236	\$895,989	\$900,000	4,011 0.45%

DEPARTMENTAL OVERDRAFTS

Snow and Ice Deficit -Prior Yr.						
Other				\$7,112		
TOTAL BUDGET		\$452,698		\$7,112		

Town of Chelmsford
FY2020
Town Manager's
Final Recommendation
April 1, 2019

	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	FY2020 Recommended
Prior Year Bills						
* Finance Comm. Reserve Fund	\$400,000	\$400,000	\$400,000	\$400,000	\$155,000	\$400,000
DPW Facility - Alpha Rd			\$2,314,000			
Gen. Stabilization Fund	\$1,243,436	\$681,046	\$747,861	\$1,041,382	\$767,880	
Sewer Construction Stabilization	\$257,697	\$191,421	\$303,367			
School Facilities Assmt		\$200,000				
MSBA - Stmt. Of Interest			\$40,000			
Fire Station Demolition	\$150,000					
Sr. Center ADA Doors			\$28,000			
Wayfinding Signage		\$10,000				
Chelmsford Forum		\$15,000				
Comm. Action Prog.	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
101 Mill Rd. Assessment		\$7,000				
Rt. 129 Marketing			\$55,880	\$50,000		
Collective Bargaining Settlements		\$213,543				
Vinal Sq. Improvements					\$37,500	
Center for the Arts					\$30,000	
COSS					\$3,000	
School E-Rate Reimbursement	\$56,945	\$79,076	\$62,053	\$35,035		
Misc Small Articles						
TOTAL BUDGET	\$2,118,078	\$1,807,086	\$3,961,161	\$1,536,417	\$1,003,380	\$410,000

245,000 158.06%

-767,880

-37,500

-593,380 -59.14%

WARRANT ARTICLES

Sewer Enterprise Fund

FY 2020 Sewer Enterprise Statement of Revenues and Expenditures

FY 2020 SEWER ENTERPRISE EXPENSE

		<u>EXPENSES</u>
LABOR	Labor (direct)	\$1,100,407
	Overhead (indirect)	
	Administration	\$283,349
	Employee Benefits	<u>\$369,356</u>
	SUBTOTAL	\$652,705
EXPENSES	Lowell User Fee	\$1,700,000
	General Direct Exp	\$752,715
	Grinder Pumps	\$150,000
	Capital Outlay	<u>\$220,000</u>
	SUBTOTAL	\$2,822,715
	Total Enterprise Budget	\$4,575,827
ADDITIONAL COSTS	Chelmsford Capital Cost (\$1.05 Capital Construction Fee)	\$1,073,096
	Total Sewer Enterprise Expense	<u><u>\$5,648,923</u></u>

FY 2020 SEWER ENTERPRISE REVENUE PROJECTION

				<u>REVENUE</u>
SEWER USER FEES		<u>Base Rate</u>	<u>Rate incl.</u>	
			<u>Cap. Con. Fee</u>	
Residential	\$	4.41	\$ 5.46	\$3,928,296
Commercial	\$	5.23	\$ 6.28	\$1,115,664
Industrial	\$	5.67	\$ 6.72	\$358,783
			SUBTOTAL	\$5,402,743
TYNGSBORO FLOW				\$200,000
MISCELLANEOUS				
Licensing/ Inspection Fees				\$13,730
Interest				\$32,450
			Total Sewer Enterprise Revenue	<u><u>\$5,648,923</u></u>
			Revenue Surplus/(Deficit)	\$0

Town of Chelemsford
FY2020
Town Manager's
Final Recommendation
April 1, 2019

	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	FY2020 BUDGET	\$ Change	% Change
--	------------------	------------------	------------------	------------------	------------------	-----------	----------

SEWER ENTERPRISE 606000

	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	FY2020 BUDGET	\$ Change	% Change
<i>Personnel Services</i>							
51110 Full Time	\$715,416	\$685,192	\$736,245	\$972,977	\$985,482	\$12,505	1.29%
51120 Part Time			\$2,520	\$43,623	\$45,958	\$2,335	5.35%
51310 Overtime Regular	\$35,052	\$26,434	\$38,397	\$35,000	\$35,000		
51430 Longevity	\$26,289	\$28,849	\$28,996	\$33,556	\$33,967	\$411	1.22%
51510 Vacation Leave							
51515 PTO - Paid Time Off	\$94,385	\$83,096	\$86,714				
51520 Holidays	\$440						
51579 Funeral Leave			\$844				
51540 Sick Days	\$3,530	\$23,154	\$21,979				
51000 Total	\$875,114	\$846,725	\$915,695	\$1,085,156	\$1,100,407	\$15,251	1.41%

Direct Expenses

52110 Electricity	\$106,501	\$123,960	\$127,492	\$135,000	\$135,000		
52130 Gas Heat	\$8,220	\$8,647	\$13,735	\$12,000	\$12,000		
52400 Major Maintenance		\$18,245		\$50,000	\$50,000		
52460 Equipment Repair	\$392,760	\$241,042	\$292,954	\$280,000	\$300,000	\$20,000	7.14%
52470 Computer Maintenance	\$1,761	\$4,371	\$4,631	\$2,000	\$3,500	\$1,500	75.00%
53040 Legal Expense	\$1,382	\$10,880		\$2,500	\$1,500	(\$1,000)	-40.00%
53165 Traffic Duty	\$2,560	\$3,177	\$4,711	\$2,500	\$2,500		
53410 Telephone	\$16,712	\$15,643	\$15,942	\$16,000	\$13,480	(\$2,520)	-15.75%
53420 Postage	\$8,920	\$9,034	\$9,079	\$11,000	\$11,000		
53990 Contract Services	\$45,086	\$104,849	\$114,955	\$51,650	\$90,000	\$38,350	74.25%
54190 Gasoline	\$18,874	\$21,848	\$22,941	\$22,000	\$23,000	\$1,000	4.55%
54200 Office Supplies	\$3,859	\$3,494	\$3,752	\$3,500	\$3,500		
54860 Newspaper Ads	\$42		\$750			(\$750)	-100.00%
56010 User Fee-Lowell	\$1,457,667	\$1,651,566	\$1,392,983	\$1,772,505	\$1,700,000	(\$72,505)	-4.09%
58100 Grinder Pumps	\$303,634	\$141,286	\$131,724	\$185,000	\$150,000	(\$35,000)	-18.92%
57200 Out of State	\$27,000						
57310 Dues & Subscriptions	\$231	\$15	\$125	\$800	\$500	(\$300)	-37.50%
58000 Outlay	\$209,935	\$292,694	\$184,216	\$160,000	\$220,000	\$60,000	37.50%
51730 OPEB Liability	\$45,270	\$57,500	\$49,358	\$22,000	\$22,000		
57810 Staff Education	\$3,636	\$1,013	\$1,223	\$3,000	\$3,000		
Debt Service	\$82,110	\$85,985	\$84,735	\$83,235	\$81,735	(\$1,500)	-1.80%
54000 Total: Direct Expenses	\$2,709,161	\$2,782,247	\$2,454,457	\$2,815,440	\$2,822,715	\$7,275	0.26%
TOTAL BUDGET	\$3,584,275	\$3,628,973	\$3,370,152	\$3,900,596	\$3,923,122	\$22,526	0.58%

Indirect Expenses

Administrative/ Other Charges	\$278,304	\$287,354	\$295,975	\$313,508	\$283,349	(\$30,159)	-9.62%
Employee Benefits	\$268,549	\$276,871	\$285,177	\$322,682	\$369,356	\$46,674	14.46%
54000 Total: Indirect Expenses	\$546,853	\$564,225	\$581,152	\$636,190	\$652,705	\$16,515	2.60%
Total: Enterprise Fund	\$4,131,128	\$4,193,198	\$3,951,304	\$4,536,786	\$4,575,827	\$39,041	0.86%



This Page Intentionally Blank

**Stormwater
Enterprise Fund**

FY2020 Town Manager's
Final Recommendation
April 1, 2019

FY2019 BUDGET FY2020 BUDGET \$ Change % Change

STORMWATER ENTERPRISE

Revenue

Stormwater User Fees	\$508,656	\$1,215,500	\$706,844	138.96%
----------------------	-----------	-------------	-----------	---------

Personnel Services

51110 Full Time	\$116,360	\$513,509	\$397,149	341.31%
51120 Part Time	\$0	\$11,200	\$11,200	
51310 Overtime Regular	\$0	\$0	\$0	
51515 PTO - Paid Time Off	\$0	\$0	\$0	
51000 Total	\$116,360	\$524,709	\$408,349	350.94%

Direct Expenses

52460 Equipment Repair	\$5,000	\$10,000	\$5,000	100.00%
52470 Computer Maintenance	\$11,250	\$22,500	\$11,250	100.00%
53160 Mgmt Assessment Plan	\$300,000		(\$300,000)	-100.00%
53410 Telephone	\$1,750	\$2,000	\$250	14.29%
53990 Contract Services	\$35,000	\$100,000	\$65,000	185.71%
54190 Gasoline	\$1,500	\$3,000	\$1,500	100.00%
54200 Office Supplies	\$2,500	\$5,000	\$2,500	100.00%
54250 Supplies - Departmental	\$1,000	\$2,000	\$1,000	100.00%
54600 Stormwater Maintenance	\$14,886	\$30,000	\$15,114	101.53%
54860 Newspaper Ads	\$250	\$500	\$250	100.00%
57310 Dues & Subscriptions	\$375	\$750	\$375	100.00%
Major Projects-Drainage		\$20,000	\$20,000	
58500 Misc. Equipment	\$8,750	\$17,500	\$8,750	100.00%
58530 Trucks	\$0	\$0	\$0	
51730 OPEB Liability	\$5,500	\$11,000	\$5,500	100.00%
57810 Staff Education	\$1,250	\$2,500	\$1,250	100.00%
59245 Debt Service	\$3,285	\$246,990	\$243,705	7418.72%
54000 Total: Direct Expenses	\$392,296	\$473,740	\$81,444	20.76%

TOTAL BUDGET

	\$508,656	\$998,449	\$489,793	96.29%
--	-----------	-----------	-----------	--------

Indirect Expenses

Administrative/ Other Charges
Employee Benefits

		\$26,235	\$26,235	
		\$102,877	\$102,877	

54000 Total: Indirect Expenses

	\$0	\$129,112	\$129,112	
--	-----	-----------	-----------	--

Total: Enterprise Fund

	\$508,656	\$1,127,561	\$618,905	121.67%
--	-----------	-------------	-----------	---------

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

**FY2020 Town Manager's
Final Recommendation
April 1, 2019**

	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	FY2020 BUDGET	\$ Change	% Change
--	------------------	------------------	------------------	------------------	-----------	----------

PEG ACCESS CABLE TELEVISION ENTERPRISE

Revenues

46420 PEG - Access Fees
48128 PEG - Capital Grant
48422 PEG - Access Misc. Rev.
49720 Transfer From Spec. Rev.

\$740,802	\$785,468	\$712,280	\$534,210			
\$88,800	\$46,800	\$88,800	\$88,800	(\$178,070)		-25.00%
\$5,460	\$265	\$0	\$0			
\$39,042		\$0	\$0			
\$874,104	\$832,533	\$801,080	\$623,010	(\$178,070)		-22.23%

Total Revenues

**FY2020 Town Manager's
Final Recommendation
April 1, 2019**

	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	FY2020 BUDGET	\$ Change	% Change
--	------------------	------------------	------------------	------------------	-----------	----------

PEG ACCESS CABLE TELEVISION ENTERPRISE

	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	FY2020 BUDGET	\$ Change	% Change
<i>Personnel Services</i>						
51110 Full Time	\$305,910	\$317,130	\$380,495	\$391,249	\$10,754	2.83%
51120 Part-Time	\$7,252	\$7,211				
51430 Longevity	\$12,811	\$13,965				
51515 PTO - Paid Time Off	\$21,805	\$23,929				
51000 Total	\$347,778	\$362,235	\$380,495	\$391,249	\$10,754	2.83%

Direct Expenses

52150 Utilities	\$7,807	\$2,434	\$6,500	\$1,250	(\$5,250)	-80.77%
52471 Equipment Maintenance	\$3,930	\$15,816	\$3,500	\$13,000	\$9,500	271.43%
52490 Vehicle Maintenance	\$2,128	\$1,464	\$3,500	\$2,000	(\$1,500)	-42.86%
53340 Archiving	\$0	\$0	\$500	\$0	(\$500)	-100.00%
53420 Postage	\$249	\$555	\$800	\$650	(\$150)	-18.75%
53990 Contracted Services	\$28,141	\$33,956	\$45,000	\$30,000	(\$15,000)	-33.33%
54000 Supplies	\$35,997	\$21,800	\$35,000	\$20,000	(\$15,000)	-42.86%
57100 In State Travel	\$7,287	\$0	\$5,000	\$0	(\$5,000)	-100.00%
57310 Dues & Subscriptions	\$2,609	\$9,100	\$13,000	\$9,500	(\$3,500)	-26.92%
57400 Insurance General	\$1,350	\$1,045	\$1,350	\$1,200	(\$150)	-11.11%
57800 Other Charges/ Expenses	\$9,323	\$7,712	\$9,000	\$8,000	(\$1,000)	-11.11%
57810 Staff Education	\$1,141	\$9,795	\$4,000	\$0	(\$4,000)	-100.00%
OPEB Liability		\$27,251	\$25,000	\$25,000	\$0	0.00%
58000 Outlay	\$171,720	\$259,957	\$200,000	\$41,000	(\$159,000)	-79.50%
58904 Capital Proj.- Tel.	\$0	\$65,248	\$0	\$0	\$0	
54000 Total: Direct Expenses	\$271,682	\$456,133	\$352,150	\$151,600	(\$200,550)	-56.95%
TOTAL BUDGET	\$619,459	\$818,368	\$732,645	\$542,849	(\$189,796)	-25.91%

Indirect Expenses

Administrative/ Other Charges	\$18,125	\$19,025	\$19,562	\$19,562	\$537	2.82%
Employee Benefits	\$95,063	\$49,140	\$49,410	\$49,410	\$0	0.00%
54000 Total: Indirect Expenses	\$95,063	\$67,265	\$68,435	\$68,972	\$537	0.78%
Total: Enterprise Fund	\$714,522	\$885,633	\$801,080	\$611,821	(\$189,259)	-23.63%



This Page Intentionally Blank

Golf Course Enterprise Fund

FY 2020 Golf Course Enterprise Statement of Revenues and Expenditures

Chelmsford Country Club

FY 2020 Golf Course Enterprise Expenses

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

FY 2020 Golf Course Enterprise Revenue Projection

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

**Forum Ice Arena
Enterprise Fund**

H: Capital Projects



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

Paul E. Cohen
Town Manager

Office of the Town Manager
50 Billerica Road
Chelmsford, MA 01824-2777

To: Board of Selectmen
Finance Committee
Town Meeting Representatives

Submitted herewith is the proposed FY2020-2024 Capital Improvement Program, the first year of which constitutes the proposed FY2020 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 FY2020 are not authorized at Town Meeting. Projects in these "out years" serve mainly as a guide for future planning and are subject to further review before incorporation into a future capital budget. Both the Capital Improvement Program (CIP) and the Capital Budget are developed annually in accordance with Section 6-4 of the Chelmsford Home Rule Charter. Although the detail for proposed projects appears as Section H within the Annual Budget document, funding for these projects requires Town Meeting approval of Capital Article 9 on the April 29, 2018 Town Meeting Warrant. The adoption of the

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

FY2020 Capital Budget

The process of preparing the CIP and the FY2020 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 \$3.2 million as determined by our updated Five-Year Financial Plan.

The proposed \$3.47M Capital Budget has a total cost that is slightly higher than the planned target of \$3.2 million. The requested authorization will be funded through \$3.4M of General Obligation Bonds, \$58,261 of bond premiums, and \$12,090 of unexpended funds recaptured from capital projects funded during previous years.

A total of \$718,960 of the budget is devoted to Public Safety,

which will fund the replacement of Fire Engine 4.

Capital improvements for Public Works totals \$1,014,724. \$675,000 will fund public infrastructure projects including sidewalk construction and roadway improvements. \$283,724 will be used to replace a 10-wheel heavy-duty dump truck and one-ton pickup for the Highway Division. A Cemetery Dept. one-ton dump truck will be replaced for \$56,000.

A total of \$592,350 is being set aside for school facilities improvements. \$285,644 will fund kitchen code compliance upgrades at school locations including Byam, Harrington, Parker, South Row, and the Westlands Community Education Center. The upgrades include the replacement of wood preparation surfaces with stainless steel and the installation of washable ceiling materials. School kitchen air-handling and ventilation upgrades totaling \$101,706 will be performed at the Byam, Harrington, and South Row Elementary Schools. \$205,000 will fund the construction of additional parking spaces at Harrington Elementary School.

\$440,000 is included for upgrades to existing security and surveillance systems at the McCarthy Middle School, Parker Middle School, and Central Administration offices.

Municipal Facilities projects totaling \$499,165 will fund the replacement of the Town Offices roof at a cost of \$425,000, \$45,240 for the purchase of a ¾ ton pickup truck, and \$28,925 for the replacement of athletic field striping and grooming equipment.

The remaining \$207,819 of the budget will address needs in Municipal Technology, Municipal Administration and Community Services. \$100,000 will fund a security camera network upgrade for Information Technology. \$57,819 is

budgeted for the second phase of upgrades in two record archive storage areas at Town Offices including lighting and shelving improvements. Finally, \$50,000 will fund the second phase of carpet replacement at the Adams Library.

Other FY2020 Capital Projects

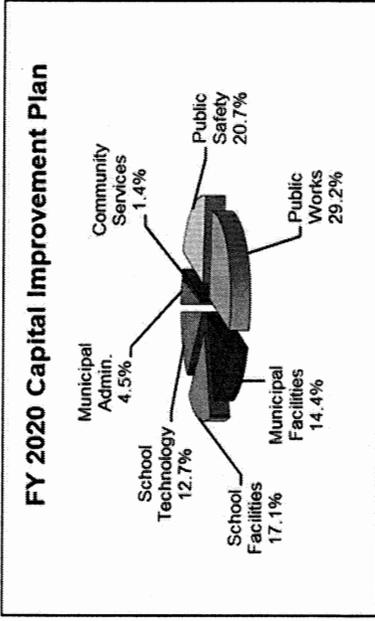
In addition to qualifying capital projects (\$25,000 with at least a five-year life) there are many minor capital investments funded through the annual operating budget. This level is more appropriate for projects to be funded with borrowing. Smaller capital items and those relating more with recurring 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 patrol vehicles, 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 FY2020 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.

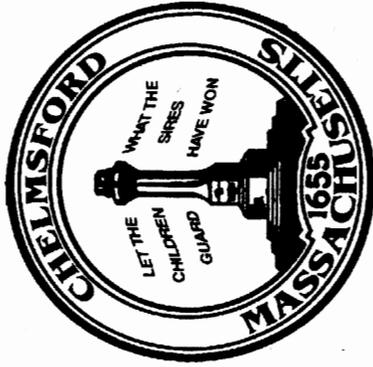
FY2020 PROPOSED CAPITAL BUDGET

Function	Department /Location	Project	Expenditure
Administration/ Community Services	Information Technology	Security Camera Network Upgrade	\$100,000
	<i>Information Technology Subtotal</i>		<i>\$100,000</i>
	Administration/Library	Vault & Records Storage	\$57,819
	Town Clerk Adams Library	Carpet Replacement	\$50,000
<i>Administration/ Library Subtotal</i>			<i>\$107,819</i>
Public Safety	Fire	Replace Engine 4	\$718,960
	<i>Public Safety Subtotal</i>		<i>\$718,960</i>
Public Works	Highway	Sidewalk Construction	\$325,000
		Roadway Improvements	\$350,000
		Heavy Duty 10-Wheel Truck	\$213,724
		One Ton Pickup Truck	\$70,000
		One Ton Dump Truck	\$56,000
<i>Public Works Subtotal</i>			<i>\$1,014,724</i>
Public Facilities	Municipal Facilities	3/4 Ton Pickup Truck	\$45,240
		Athletic Field Stripper/Groomer	\$28,925
		Town Offices Roof	\$425,000
	<i>Municipal Facilities Subtotal</i>		<i>\$499,165</i>
	Byam, Harrington, So. Row	Kitchen Upgrades	\$101,706
	Byam, Harrington, So. Row, Westlands & Parker Schools	Kitchen Code Compliance Upgrades	\$285,644
	Harrington School	Parking Lot Expansion	\$205,000
<i>School Facilities Subtotal</i>			<i>\$592,350</i>
Public Education	School Technology	Security System Upgrades	\$440,000
	<i>School Technology Subtotal</i>		<i>\$440,000</i>
CAPITAL PROJECTS TOTAL			\$3,473,018



Capital Improvement Program

Working Documents



2020 - 2024

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 FY20 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 FY2020-2024 Capital Improvement Program and its associated FY2020 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*—Departments update project cost estimates, prioritize their Capital project requests, and submit those projects to the Capital Planning Committee for funding consideration.
- *Late Autumn*—The comprehensive Five-Year Financial Plan is updated which provides a Capital Budget target for the next five years.
- *Early Winter*—The Capital Planning Committee and the Town Manager begin to meet to determine needs of specific Departments and the overall Town organization. This is intended to narrow the list of projects to meet the established target for funding.

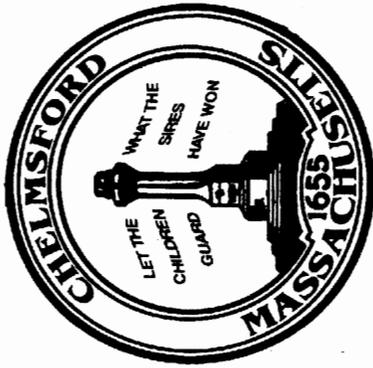
- *January/February*—The Capital Budget is finalized within the parameters of the established funding target plus any available funds such as free cash or previously approved but unexpended bond proceeds. In making final decisions, the process includes a determination of actual needs and the prioritization 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 Improvement Program
Requests*



2020 - 2024

Town of Chelmsford, Massachusetts

Dept. Requests
D indicates the project was deferred

4/01/2019

Town of Chelmsford						
Capital Improvement Program Summary						
Fiscal Years 2020-2024						
Projects by Functional Category	FY2020	FY2021	FY2022	FY2023	FY2024	Total
Detail Sheet						
Municipal Administration						
Information Technology						
H-20 Security Camera Network Upgrade	\$100,000					
Security Door Swipe System		\$75,000				\$75,000
Upgrade - FMC - Energy Mgmt.		\$30,000				\$30,000
Upgrade Cameras - Town Offices		\$25,000				\$25,000
Microsystems Update Police & Fire			\$75,000			\$75,000
Switch Replacement D2's				\$70,000		\$70,000
Town Clerk						
H-21 Vault/ Storage Upgrade & Records Mgmt./ Preservation	\$57,819	\$48,921	\$47,045	\$25,000	\$0	\$178,785
Municipal Administration Subtotal	\$157,819	\$178,921	\$122,045	\$95,000	\$0	\$553,785
Community Services						
Council on Aging						
LED Electronic Sign		\$26,900				\$26,900
Parking Lot Repaving						\$0
Kitchen Renovation		\$232,200				\$232,200
Hybrid Car		\$30,000				\$30,000
Dining Room Renovation			\$85,300			\$85,300
Bathroom Upgrades (6)				TBD		\$0
Garage Storage Area					\$35,750	\$35,750
Reception Area Upgrades					\$95,287	\$95,287
Council on Aging Subtotal	\$0	\$289,100	\$85,300	\$0	\$131,037	\$505,437
Library						
Carpet Replacement - Adams	\$50,000	\$50,000				\$100,000
Computer Replacement		\$31,207	\$37,920			\$69,127
Library Subtotal	\$50,000	\$81,207	\$37,920	\$0	\$0	\$169,127
Community Services Subtotal	\$50,000	\$370,307	\$123,220	\$0	\$131,037	\$674,564

Dept. Requests
 D indicates the project was deferred

Town of Chelmsford						
Capital Improvement Program Summary						
Fiscal Years 2020-2024						
Projects by Functional Category	FY2020	FY2021	FY2022	FY2023	FY2024	Total
Detail Sheet						
Public Safety						
Police Department						
Car Port Roof Repl. - Cruiser Parking		\$30,400				\$30,400
Repace Rear Parking Lot				\$75,000	\$196,900	\$75,000
Replace Police Station Roof						\$196,900
Police Department Subtotal	\$0	\$30,400	\$0	\$75,000	\$196,900	\$302,300
Fire Department						
H-23 Replace Engine 4	\$718,960					\$718,960
Replace Service 2 Plow Truck		\$70,534				\$70,534
Mobile & Portable Radio System Upgr.		\$263,521				\$263,521
Replace Staff Vehicles (2) SUV Type		\$66,636				\$66,636
Replace Engine 3			\$785,122			\$785,122
Replace Engine 5				\$820,452		\$820,452
Replace Rescue 1					\$857,373	\$857,373
Fire Department Subtotal	\$718,960	\$400,691	\$785,122	\$820,452	\$857,373	\$3,582,598
Public Safety Subtotal	\$718,960	\$431,091	\$785,122	\$895,452	\$1,054,273	\$3,884,898
Public Works						
Highway Division						
H-24 DPW Sidewalk Construction	\$325,000	\$325,000	\$350,000	\$350,000	\$350,000	\$1,700,000
H-25 Road Improvements	\$350,000	\$400,000	\$400,000	\$400,000	\$400,000	\$1,950,000
H-26 Heavy Duty Truck (10-wheel)	\$213,724					\$213,724
H-27 Medium Duty Dump (1-Ton) Truck	\$70,000					\$70,000
Medium Duty Pickup (1-Ton) Truck		\$70,000				\$70,000
Mini Excavator		\$117,495				\$117,495
Sidewalk Machine			\$165,000			\$165,000
6-Wheel Sander				\$150,000		\$150,000
Roadside Mower				\$130,000		\$130,000
Fueling System/ Wash Bay		\$1,300,000				\$1,300,000
Salt Storage Addition			\$350,000			\$350,000
DPW Final Office Renovations				\$750,000		\$750,000

Dept. Requests
 D indicates the project was deferred

Town of Chelmsford						
Capital Improvement Program Summary						
Fiscal Years 2020-2024						
Projects by Functional Category	FY2020	FY2021	FY2022	FY2023	FY2024	Total
Detail Sheet						
Engineering Division						
GIS Update		\$550,000				\$550,000
Parks Division						
Med. Duty Truck (1-Ton)		\$62,500				\$62,500
Cemetery						
H-28 Replace Dump/Plow Truck	\$56,000					\$56,000
Public Works Subtotal	\$1,014,724	\$2,824,995	\$1,265,000	\$1,780,000	\$750,000	\$7,634,719
Municipal Facilities						
Maintenance/ Misc.						
H-29 Pick-Up Truck	\$45,240					\$45,240
Box Truck				\$65,000		\$65,000
Electrical/Plumbing Vans (2)		\$30,000		\$30,000		\$60,000
H-30 Athletic Field Stripper/ Groomer	\$28,925					\$28,925
						\$0
Town Wide						
Replace 3 Vehicles with Hybrids		\$165,000				\$165,000
All Town Buildings						
Fire Station - East						
Mackay Library						
Senior Center						
Sr. Center Elevator			\$240,000			\$240,000
Town Offices						
H-31 Roof Replacement	\$425,000					\$425,000

Dept. Requests
 D indicates the project was deferred

4/01/2019

Town of Chelmsford						
Capital Improvement Program Summary						
Fiscal Years 2020-2024						
Projects by Functional Category	FY2020	FY2021	FY2022	FY2023	FY2024	Total
Detail Sheet						
Elevator				\$350,000		\$350,000
Non-School Facilities Subtotal	\$499,165	\$195,000	\$240,000	\$445,000	\$0	\$1,379,165
Public Education Facilities						
Multi-School Projects						
H-32 Kitchen Upgrade	\$101,706					
H-33 Kitchen Code Compliance Upgrade	\$285,644					
HVAC Ductwork & AHU Repair/ Service		\$156,354				
Flooring Repair/ Replacement		\$32,600				
Stair Treads -Byam & Harrington				\$55,218		
School Administration Offices						
Byam School						
Door Hardware Upgrade	\$0		\$199,052			\$199,052
Security System Upgrade			\$139,358			\$139,358
Byam School Subtotal	\$0	\$0	\$338,410	\$0	\$0	\$338,410
Harrington School						
Parking Lot Expansion	\$205,000					
Door Hardware Upgrade	\$0		\$199,052			\$199,052
Security System Upgrade			\$143,031			\$143,031
Harrington School Subtotal	\$205,000	\$0	\$342,083	\$0	\$0	\$547,083

Dept. Requests
 D indicates the project was deferred

Town of Chelmsford						
Capital Improvement Program Summary						
Fiscal Years 2020-2024						
Projects by Functional Category	FY2020	FY2021	FY2022	FY2023	FY2024	Total
Detail Sheet						
Center School						
Clock System Upgrade		\$37,950				
Student Restroom Partitions			\$30,360			
Security System Upgrade			\$174,735			
Gymnasium Repairs					\$31,726	\$31,726
HVAC Upgrade					\$37,950	\$37,950
Center School Subtotal	\$0	\$37,950	\$205,095	\$0	\$69,676	\$312,721
Westlands Community Ed. Center						
Door Hardware Upgrade			\$235,484			\$235,484
Kitchen Remodel			\$227,700			
Restroom Renovation				\$455,400		
HVAC Ductwork & AHU Upgrades					\$189,750	\$189,750
Westlands Com. Ed. Ctr. Subtotal	\$0	\$0	\$463,184	\$455,400	\$189,750	\$1,108,334
South Row School						
Security System Upgrade			\$141,634			
Kitchen Ventilation			\$75,900			
Gymnasium Wall Upgrade				\$72,108		\$72,108
HVAC Upgrade - DDC Controls				\$321,816		\$321,816
South Row School Subtotal	\$0	\$0	\$217,534	\$393,924	\$0	\$611,458

Dept. Requests
 D indicates the project was deferred

Town of Chelmsford						
Capital Improvement Program Summary						
Fiscal Years 2020-2024						
Projects by Functional Category	FY2020	FY2021	FY2022	FY2023	FY2024	Total
Detail Sheet						
Parker School						
Kitchen Upgrade		\$764,283				\$764,283
Stairwells - Rubber Treads				\$80,000		\$80,000
Parker School Subtotal	\$0	\$764,283	\$0	\$80,000	\$0	\$844,283
McCarthy School						
Auditorium Upgrade		\$669,332				\$669,332
Renovate Lecture Hall		\$110,200				\$110,200
Kitchen Remodel				\$641,355		\$641,355
Stairwell Renovation					\$85,000	\$85,000
Kitchen Ventilation, Floor Tiles					\$37,950	\$37,950
McCarthy School Subtotal	\$0	\$779,532	\$0	\$641,355	\$122,950	\$1,543,837

Dept. Requests
 D indicates the project was deferred

Town of Chelmsford						
Capital Improvement Program Summary						
Fiscal Years 2020-2024						
Projects by Functional Category	FY2020	FY2021	FY2022	FY2023	FY2024	Total
Detail Sheet						
High School						
Kitchen Upgrade					\$641,355	\$641,355
Parking Lot, Curbs, Sidewalks		\$500,000				\$500,000
Renovate Tennis Courts	D		\$450,000			\$450,000
LED Lighting Upgrade				\$13,662		\$13,662
Art Classroom Upgrade					\$450,000	\$450,000
High School Subtotal	\$0	\$500,000	\$450,000	\$13,662	\$1,091,355	\$2,055,017
School Facilities Subtotal	\$592,350	\$2,270,719	\$2,016,306	\$1,639,559	\$1,473,731	\$7,992,665
Municipal Facilities Total	\$1,091,515	\$2,465,719	\$2,256,306	\$2,084,559	\$1,473,731	\$9,371,830

Dept. Requests
 D indicates the project was deferred

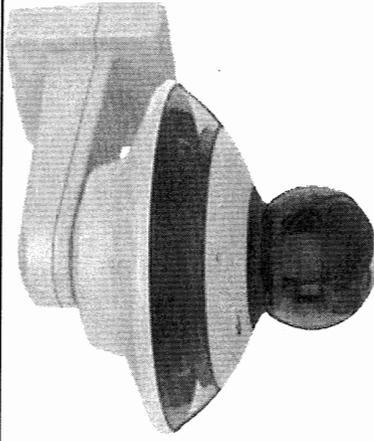
Town of Chelmsford						
Capital Improvement Program Summary						
Fiscal Years 2020-2024						
Projects by Functional Category	FY2020	FY2021	FY2022	FY2023	FY2024	Total
Detail Sheet						
Public Education						
System Wide Technology						
Classroom Technology		\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$300,000
Security/ Surveillance Upgrades	\$ 440,000	\$ 270,837	\$ 598,758			\$1,309,595
Firewall Replacement		\$ 100,000				\$100,000
Technology Subtotal	\$ 440,000	\$ 445,837	\$ 673,758	\$ 75,000	\$ 75,000	\$1,709,595
Total Capital Improvement Program:	\$ 3,473,018	\$ 6,716,870	\$ 5,225,451	\$ 4,930,011	\$ 3,484,041	\$23,829,391

Municipal Administration

Project Detail Sheets

*Town of Chelmsford, Massachusetts
Capital Improvement Program*

PROJECT DETAIL

Project Title:	Security - Camera Network	
Department:	Information Technology	Category:
Description and Purpose:	<p>Add additional camera server, firewalls and switches to expand and enhance camera network, and add redundancy. Current server will not support the addition of any more cameras.</p>	
		

RECOMMENDED FINANCING

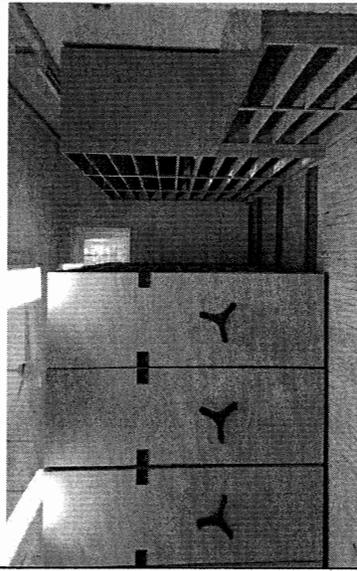
	Source of Funds	Total Five Year Cost in FY19 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
A. Planning and Engineering								
B. Land & ROW								
C. Construction								
D. Equipment	2,8	\$150,000	\$100,000	\$50,000				\$150,000
E. Other Costs								
TOTAL		\$150,000	\$100,000	\$50,000				\$150,000
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

Project Title:	Vault and Records Archive Upgrades and Records Management/Preservation Plan
Department:	Town Clerk
Description and Purpose:	<p>Category: Municipal Administration</p> <p>Install Humidity/Climate Control in Permanent Records Storage areas to halt continued deterioration. Maximize archival storage space for long term storage of permanent records by purchasing storage systems designed to protect the integrity of documents required to be kept in perpetuity. Records Management Plan: Inventory, purge obsolete records, set up filing/indexing plans. Establish policies/procedures manual and Disaster/Business Continuity Plan.</p> <p>2020 - Treasurer's Vault - Stationary Units - 326 cf, LED lighting & Dry Fire Suppression- All storage areas, Storage SB04 - Legal & Board / Committee Files - Stationary Units - 1058 of Storage, climate control, plotter/scanner for LL03</p> <p>2021 - SB03 - Accounting/Assessors/Treasurers-Stationary Units- 672 cf, climate control</p> <p>2022 - Town Clerk LL Vault - Additional Sliding Units to replace old metal shelving</p>



RECOMMENDED FINANCING

	Source of Funds	Total Five Year Cost in FY2019 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
A. Planning and Engineering		\$30,500	\$6,500	\$6,000	\$8,000	\$10,000		\$30,500
B. Land & ROW								
C. Construction		\$10,962	\$4,225	\$5,691	\$1,045			\$10,962
D. Equipment	2,8	\$85,922	\$35,692	\$17,230	\$18,000	\$15,000		\$85,922
E. Other Costs		\$76,402	\$36,402	\$20,000	\$20,000			\$76,402
TOTAL		\$203,786	\$82,819	\$48,921	\$47,045	\$25,000		\$203,786
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		

Community Services

Project Detail

*Town of Chelmsford, Massachusetts
Capital Improvement Program*

PROJECT DETAIL

Project Title:	Carpet Replacement	
Department:	Library	Category: Public Services
Description and Purpose:	<p>In any building, the floors and carpeting get the most wear. The library's carpeting in the majority of the building will be 20 years old in FY20. In many places it is worn and faded. Overall it does not give a good impression. The library is in the middle of a 3 year phased-project to refresh the carpeting as follows:</p> <p>Phase I - Main Area (\$50,000 approved in FY19) Phase II - Children's Room and lower level public areas Phase III - Admin offices</p> <p>This project requires moving furniture, cubicles, shelving and books to clear space, scraping up and disposing of the existing carpet, installation of new carpet tile, and then finally, moving the furniture, cubicles, etc back to their original locations.</p>	

RECOMMENDED FINANCING

	Source of Funds	Total Five Year Cost in FY19 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
A. Planning and Engineering								
B. Land & ROW								
C. Construction	2,8	\$100,000	\$50,000	\$50,000				\$100,000
D. Equipment								
E. Other Costs - Movers								
TOTAL		\$100,000	\$50,000	\$50,000				\$100,000
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				

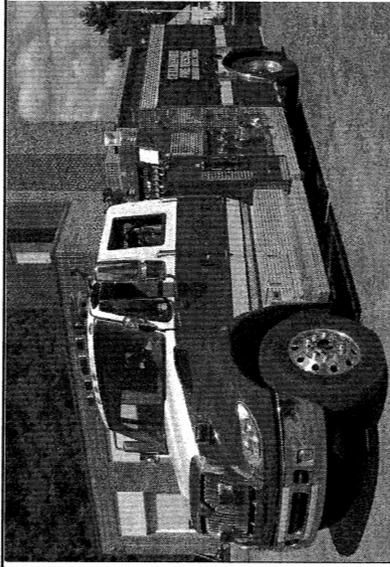
Public Safety

Project Detail Sheets

*Town of Chelmsford, Massachusetts
Capital Improvement Program*

PROJECT DETAIL

Project Title:	Purchase New Fire Engine 4
Department:	Fire Department
Description and Purpose:	<p>Category: Public Safety</p> <p>This project proposes to purchase a new Fire Engine. This acquisition will provide the Department with seven engines. Five engines in front line service and two engines in reserve status. With the complexity of modern fire apparatus and the integration of VMUX electrical systems many replacement parts are special order causing an extended out of service time. With this engine the department will then have two reliable spare engines; a 2007 and a 1998. The current Engine 4 which has 75,382 miles and 6557 hours will be Reserve Engine 6. The current Reserve Engine 6 will become Reserve Engine 7.</p>



RECOMMENDED FINANCING

	Source of Funds	Total Five Year Cost in FY19 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
A. Planning and Engineering								
B. Land & ROW								
C. Construction								
D. Equipment	2,8	\$718,960	\$718,960					\$718,960
E. Other Costs								
TOTAL		\$718,960	\$718,960					\$718,960
F. Annual Maintenance & Repair								

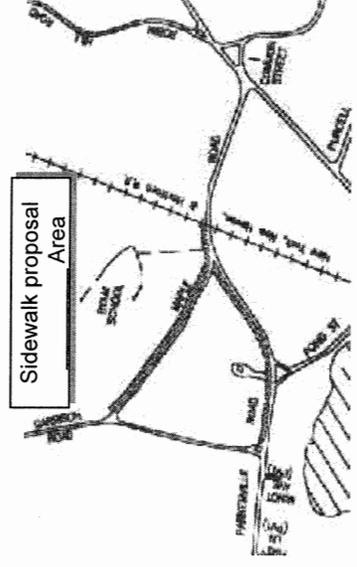
(1) Operating Revenues	(5) State Aid	(7) Special Assessments
(2) Municipal GO Bonds	(6) Federal Aid	(8) Free Cash/Other Funding

Public Works

Project Detail Sheets

*Town of Chelmsford, Massachusetts
Capital Improvement Program*

PROJECT DETAIL

Project Title:	DPW/School Sidewalk Construction		
Department:	Department of Public Works -- Engineering/Highway Division	Category:	Construction
Description and Purpose:	<p>This is a continuous program designed to provide safe pedestrian access to school and community areas. As part of the pavement management updates, we will be requesting a module for sidewalks in order to better develop a plan.</p> <p>One area in particular that will be improved is Davis Road which is in need of repair.</p>		
			

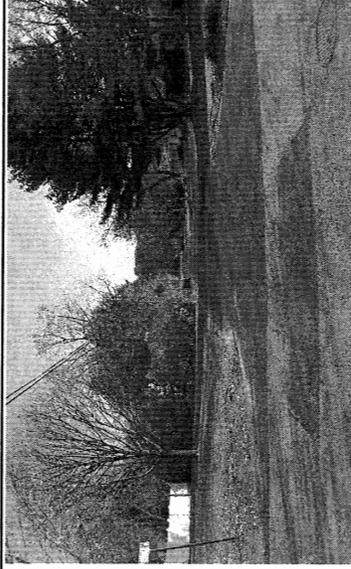
RECOMMENDED FINANCING

	Source of Funds	Total Five Year Cost in FY19 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
A. Planning and Engineering	2,8	\$75,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$75,000
B. Land & ROW	2,8	\$50,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000
C. Construction	2,8	\$1,575,000	\$300,000	\$300,000	\$325,000	\$325,000	\$325,000	\$1,575,000
D. Equipment								
E. Other Costs								
TOTAL		\$1,700,000	\$325,000	\$325,000	\$350,000	\$350,000	\$350,000	\$1,700,000
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) Other Funding

*Town of Chelmsford, Massachusetts
Capital Improvement Program*

PROJECT DETAIL

Project Title:	Road Improvements	
Department:	Department of Public Works -- Highway Division	Category: Construction
Description and Purpose:	<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). Included in this request is an update to the Pavement Management Survey for \$52,000.</p> <p>Possible roads to be paved: Parkerville; Arbutus; Walnut; Chestnut; Spruce; Maple Road (Garrison to Parkerville).</p>	



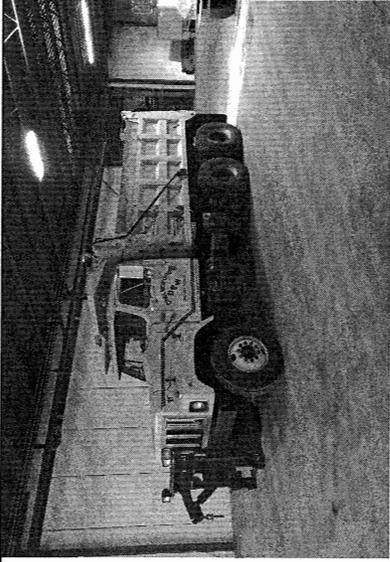
RECOMMENDED FINANCING

	Source of Funds	Total Five Year Cost in FY19 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
A. Planning and Engineering	2,8	\$125,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$125,000
B. Land & ROW								
C. Construction	2,8	\$1,825,000	\$325,000	\$375,000	\$375,000	\$375,000	\$375,000	\$1,825,000
D. Equipment								
E. Other Costs								
TOTAL		\$1,950,000	\$350,000	\$400,000	\$400,000	\$400,000	\$400,000	\$1,950,000
F. Annual Maintenance & Repair								

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

*Town of Chelmsford, Massachusetts
Capital Improvement Program*

PROJECT DETAIL

Project Title:	Heavy-Duty Truck (10-wheel)	
Department:	Department of Public Works -- Highway Division	Category: Equipment
Description and Purpose:	<p>Replace heavy-duty truck (10-wheel) to be used on various sidewalk/road improvement projects around Town.</p> <p>We propose replacing the 1999 International Dump Truck in FY20.</p>	
		

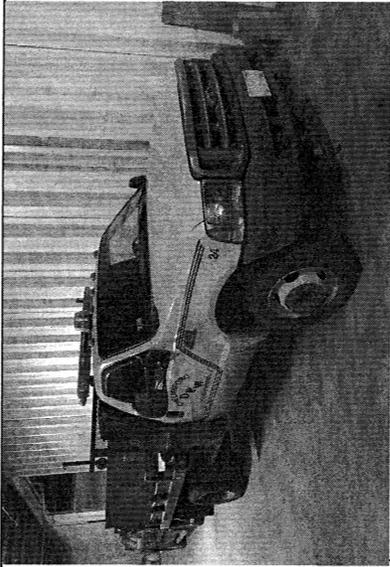
RECOMMENDED FINANCING

	Source of Funds	Total Five Year Cost in FY19 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
A. Planning and Engineering								
B. Land & ROW								
C. Construction								
D. Equipment	2.8	\$213,724	\$213,724					\$213,724
E. Other Costs								
TOTAL		\$213,724	\$213,724					\$213,724
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

Project Title:	One-Ton Pick Up
Department:	DPW -- Highway
Description and Purpose:	<p style="text-align: right;">Category: <u>Equipment</u></p> <p>We propose replacing a one-ton vehicle to be used for various road construction projects around town. Current vehicle has approximately 120,000 miles and is in poor condition.</p>
	

RECOMMENDED FINANCING

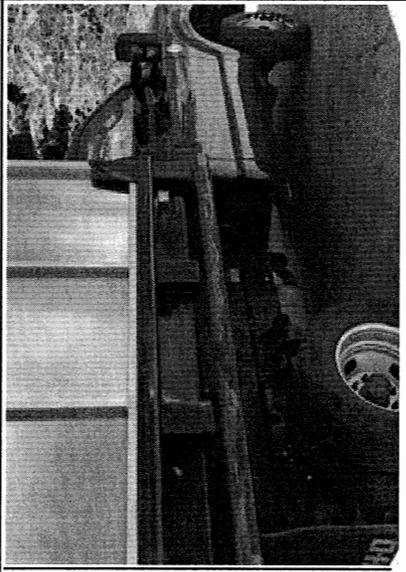
	Source of Funds	Total Five Year Cost in FY19 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
A. Planning and Engineering								
B. Land & ROW								
C. Construction								
D. Equipment	2.8	\$70,000	\$70,000					\$70,000
E. Other Costs								
TOTAL		\$70,000	\$70,000					\$70,000
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

Project Title:	Replacement Dump Truck/Snow Plow
Department:	Cemetery
Description and Purpose:	Category: Public Works



The objective of this project is to replace the 2010 Ford 1 Ton Dump Truck with Snow Plow as a package that are currently in service with a new model truck & snow plow. This truck is used for hauling bulk materials and equipment to and from all Six Town owned Cemeteries, as well as Snowplowing operations during the Winter season. for both the Cemetery and DPW when needed. Replacement will significantly reduce rising maintenance costs associated with this truck.

RECOMMENDED FINANCING

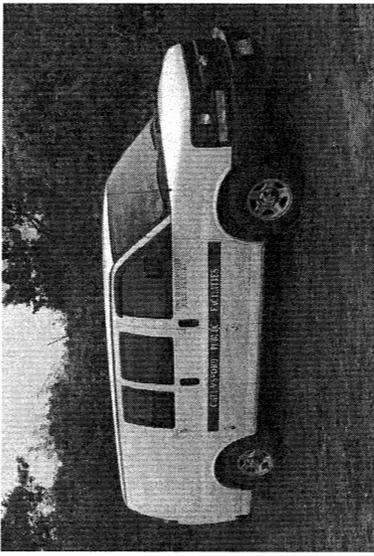
	Source of Funds	Total Five Year Cost in FY20	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
A. Planning and Engineering								
B. Land & ROW								
C. Construction								
D. Equipment	2 & 8	\$56,000	56,000					56,000
E. Other Costs								
TOTAL		\$56,000	\$56,000					\$56,000
F. Annual Maintenance & Repair								
(1) Operating Revenues								(7) Special Assessments
(2) Municipal GO Bonds								(8) Free Cash/Other Funding
				(5) State Aid				
				(6) Federal Aid				

Municipal Facilities

Project Detail Sheets

*Town of Chelmsford, Massachusetts
Capital Improvement Program*

PROJECT DETAIL

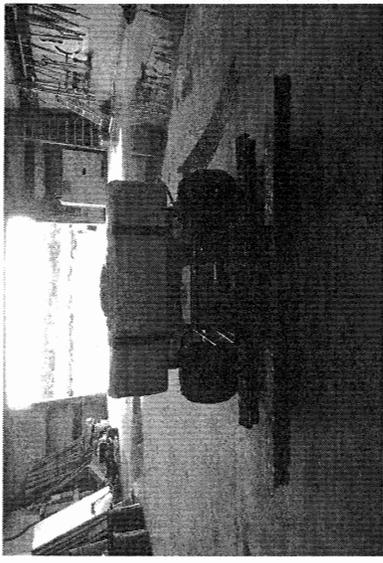
Project Title:	3/4 Ton Pickup		
Department:	Department of Public Works -- Facilities Division		Category: Equipment
Description and Purpose:	<p>We are requesting that a van be replaced with a pick-up truck which is a more versatile vehicle.</p> <p>The van currently has over 90,000 miles and is in poor mechanical condition.</p>		
			

RECOMMENDED FINANCING

	Source of Funds	Total Five Year Cost in FY19 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
A. Planning and Engineering								
B. Land & ROW								
C. Construction								
D. Equipment	2,8	\$45,240	\$45,240					\$45,240
E. Other Costs								
TOTAL		\$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

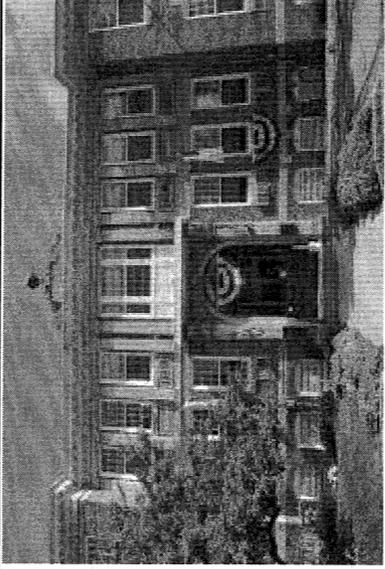
Project Title:	Replace Kromer Athletic Field Stripper/ Groomer		
Department:	DPW -- Facilities Division	Category:	Equipment
Description and Purpose:	<p>We request the replacement of the Kromer athletic field grooming equipment which is used for striping the fields and dragging infields. This machine has clocked 1900 hours of use.</p>		
			

RECOMMENDED FINANCING

	Source of Funds	Total Five Year Cost in FY19 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
A. Planning and Engineering								
B. Land & ROW								
C. Construction								
D. Equipment	2,8	\$28,925	\$28,925					\$28,925
E. Other Costs								
TOTAL		\$28,925	\$28,925					\$28,925
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

Project Title:	Roof Replacement -- Town Offices	
Department:	Department of Public Works -- Facilities Division	Category: Planning & Engineering
Description and Purpose:	<p>We propose replacing the roof at Town Offices which is currently 23 years old. The roof is approaching the end of its' expected useful life and sustained storm damage during 2017-2018.</p>	
		

RECOMMENDED FINANCING

	Source of Funds	Total Five Year Cost in FY19 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
A. Planning and Engineering								
B. Land & ROW								
C. Construction	2.8	\$425,000	\$425,000					\$425,000
D. Equipment								
E. Other Costs								
TOTAL		\$425,000	\$425,000					\$425,000
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

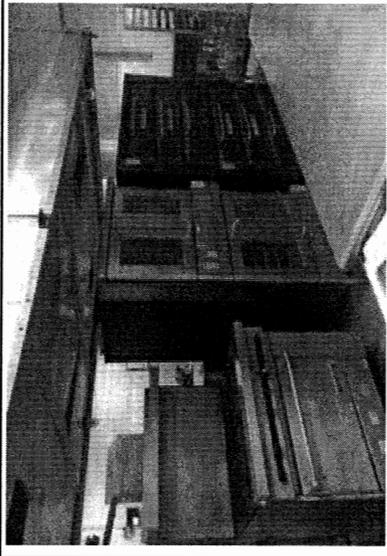
Public Education

Project Detail Sheets

*Town of Chelmsford, Massachusetts
Capital Improvement Program*

PROJECT DETAIL

Project Title:	School Kitchen Upgrade	
Department:	Schools	Category: Building Infrastructure
Description and Purpose:	<p>Funding is sought to remodel and upgrade the kitchen and food service preparation areas to include new equipment, code compliant non-slip flooring, student serving lines, and furnishings in the schools.</p> <p>FY2020 Byam, Harrington & South Row Elementary Schools FY2021 Parker Middle School FY2022 Westlands School FY2023 McCarthy Middle School FY2024 Chelmsford High School</p> <p>Funding is also sought to install a code compliant energy saving variable speed demand control kitchen hood system (McCarthy & Parker) and to replace the HVAC unit providing service to the student cafeteria and kitchen</p>	

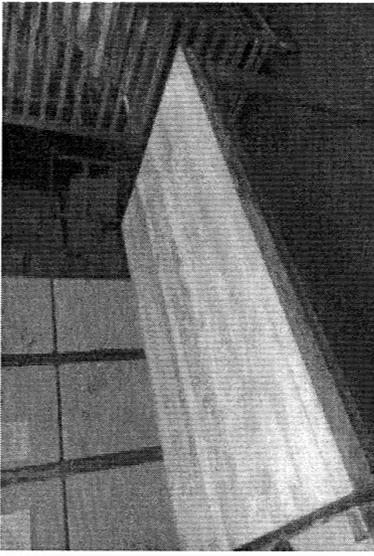


RECOMMENDED FINANCING

	Source of Funds	Total Five Year Cost in FY19 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
A. Planning and Engineering								
B. Land & ROW								
C. Construction								
D. Equipment	2,8	\$2,426,432	\$101,706	\$723,236	\$303,600	\$641,355	\$656,535	\$2,426,432
E. Other Costs								
	TOTAL	\$2,426,432	\$101,706	\$723,236	\$303,600	\$641,355	\$656,535	\$2,426,432
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

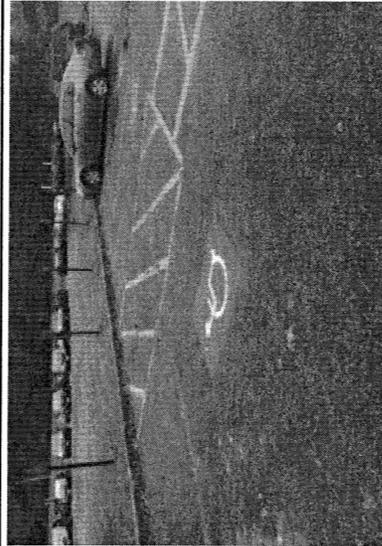
Project Title:	School Kitchen Code Compliance Upgrade		
Department:	Schools	Category:	Building Infrastructure
Description and Purpose:	<p>Funding is sought to 1) eliminate all non-code compliant wood food preparation work surfaces and replace them with code compliant stainless steel food preparation work surfaces (mobile and/or stationary) in the school kitchens, 2) install code compliant washable ceilings with additional lighting in the school kitchens, 3) replace an existing exhaust hood with a code compliant exhaust hood, 4) remove obsolete dish room equipment to provide a code compliant storage room, 5) install code compliant sneeze shields at a serving counter, and 6) install code compliant pot sinks and hand washing sinks in the school kitchens.</p>		
			

RECOMMENDED FINANCING

	Source of Funds	Total Five Year Cost in FY19 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
A. Planning and Engineering								
B. Land & ROW								
C. Construction								
D. Equipment	2,8	\$326,691	\$285,644	\$41,047				\$326,691
E. Other Costs								
TOTAL		\$326,691	\$285,644	\$41,047				\$326,691
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

Project Title:	School Parking Lot Expansion - Harrington	
Department:	Schools	Category: Building Infrastructure
Description and Purpose:	 <p>Funding is sought to expand the existing parking lot to add parking spaces for parents and staff at the Harrington Elementary School in FY2020. In the Spring of 2018, the Town issued an Invitation for Bids to add additional parking spaces for students and staff at Center and Harrington Elementary Schools utilizing remaining funds from the modular classroom construction project. Unfortunately, the bids for the two school projects came in over budget. Sufficient funds were available to accomplish one of the projects, Center, however not the other, Harrington. Therefore, funding in the amount of the previous Harrington bid has been included on the FY20 capital plan to expand the existing parent and staff parking (number of spaces) at Harrington Elementary School. This will alleviate the parent and staff parking that occurs on the front islands and public streets/ways in front of the school.</p>	

RECOMMENDED FINANCING

	Source of Funds	Total Five Year Cost in FY19 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
A. Planning and Engineering								
B. Land & ROW								
C. Construction								
D. Equipment	2,8	\$205,000	\$205,000					\$205,000
E. Other Costs								
TOTAL		\$205,000	\$205,000					\$205,000
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

Project Title:	School Security Upgrade	
Department:	Schools	Category: Building Technology
Description and Purpose:	<p>Funding is sought to upgrade and expand the existing security and surveillance systems in the Chelmsford Public Schools. Securing our buildings to the best of our ability is something we must do to ensure a safe and secure learning environment for our students and staff. Now that we have an infrastructure that will support enhanced security measures, it is time to detail a plan aimed at making our buildings as safe as possible.</p> <p>The upgrade/expansion includes access control/door monitoring upgrades (including door forced and hold open alarms), panic and lockdown alarms with integrated annunciation over school audio system with direct notification to police dispatch, CCTV surveillance system to integrate with existing interior/exterior cameras (new NVR to record cameras in each school - lessen network traffic), and new building intrusion system integrated with access control system.</p> <p>FY2020 CPS Central Office, CPD Dispatch, McCarthy & Parker Middle Schools FY2021 Chelmsford High School</p>	



RECOMMENDED FINANCING

	Source of Funds	Total Five Year Cost in FY19 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
A. Planning and Engineering								
B. Land & ROW								
C. Construction								
D. Equipment	2,8	\$1,321,804	\$452,209	\$270,837	\$598,758			\$1,321,804
E. Other Costs								
TOTAL		\$1,321,804	\$452,209	\$270,837	\$598,758			\$1,321,804
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				

I: Appendices



This Page Intentionally Blank

APPENDIX A

FINANCIAL POLICIES AND OBJECTIVES



This Page Intentionally Blank

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.



This Page Intentionally Blank

APPENDIX B

FIVE YEAR FINANCIAL SUMMARY PROJECTIONS

STABILIZATION FUND PLAN

AND

DEBT MANAGEMENT

**Town of Chelmsford
Five-Year Financial Forecast
FY2020 – 2024
Assumptions**

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

Revenues

1. **Property Tax:**
 - a. Tax up to levy capacity
 - b. New Growth estimated at \$1.6M for FY20,\$1.5M for FY21-FY24.
 - c. Excluded debt declines each year during FY20-24 per existing schedule.

2. **State Aid:**
 - a. State Aid estimates assume Unrestricted General Government Aid increases \$150K annually for FY20 – FY24.
 - b. Chapter 70 is projected to increase \$150K for FY20 – FY24. 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 FY20 – FY24.

3. **Available Funds:**
 - a. Sewer Fees Offset in accordance with actual cost of covering Indirect Costs.
 - b. Childcare Revolving Fund reimbursement increases 5% annually for FY20 – FY24 to cover cost of employee benefits.

4. **Local Receipts:**
 - a. Motor Vehicle Excise is budgeted at \$5.4M for FY20, increases \$50,000 annually for FY21 – FY24.
 - b. Permit revenue is budgeted at \$1.15M for FY20, increase 25K during FY21-24.
 - 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 FY20 – FY24: Includes step increases for eligible employees and 2.0% COLA.
2. General Government Expenses are projected to increase 2.0% for FY20 – FY24, unless specified below.
3. **Public Education** exceptions include:
 - a. Total School cost projections for personnel and expenses are based on: FY21 – FY22: \$2.1M increase, FY23 – FY24: \$2.2M increase.
 - b. Nashoba Assessment increase estimated at 5% annually for FY20- FY24.
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 FY20 –FY24.
 - b. 2.5% for FY20 – FY24 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 FY20 – FY24. 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 5% for FY20 – FY24.
7. **Debt Service** includes:
 - a. Principal and interest payments according to existing schedules.
 - b. Excluded debt declines FY20 – FY24 per schedule for outstanding debt.
 - c. Assumes continuation of our annual \$3.2M Capital Improvement Program.
8. **State Assessments & Overlay** include:
 - a. Charter School Assessment increases 10% annually.

Five Year Financial Forecast

4/17/2019

	<u>FY20</u>	<u>FY21</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>
REVENUE					
Local Taxes					
Base Factor	\$97,520,294	\$101,558,301	\$105,597,259	\$109,737,190	\$113,980,620
2 1/2% Increase	\$2,438,007	\$2,538,958	\$2,639,931	\$2,743,430	\$2,849,516
New Growth	\$1,600,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000
Override	\$0	\$0	\$0	\$0	\$0
Excluded Debt	<u>\$4,233,005</u>	<u>\$3,650,908</u>	<u>\$3,191,312</u>	<u>\$2,079,709</u>	<u>\$1,679,443</u>
Max. Allowable Levy	\$105,791,306	\$109,248,167	\$112,928,502	\$116,060,329	\$120,009,579
Levy Used	\$105,791,306	\$109,248,167	\$112,928,502	\$116,060,329	\$120,009,579
State Aid					
Chapter 70	\$11,200,000	\$11,350,000	\$11,500,000	\$11,650,000	\$11,800,000
School Choice-Offset	\$287,682	\$293,436	\$299,304	\$305,290	\$311,396
Charter Tuition Reimbursements	\$107,490	\$109,640	\$111,833	\$114,069	\$116,351
Libraries-Offset	\$51,995	\$53,035	\$54,096	\$55,178	\$56,281
Veterans Benefits	\$137,454	\$137,454	\$137,454	\$137,454	\$137,454
General Municipal Aid (Lottery)	\$5,389,609	\$5,539,609	\$5,689,609	\$5,839,609	\$5,989,609
Exemption Reimbursement	\$268,730	\$282,167	\$296,275	\$311,089	\$326,643
State Land-PILOT	<u>\$7,316</u>	<u>\$7,462</u>	<u>\$7,612</u>	<u>\$7,764</u>	<u>\$7,919</u>
Sub-Total	\$17,450,276	\$17,772,802	\$18,096,182	\$18,420,453	\$18,745,653
Available Funds					
Wetland Protection Act	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
Sewer User Fees-Offset	\$652,705	\$675,550	\$699,194	\$723,666	\$748,994
Sewer Betterments/ Cap. Impr. Fund	\$2,367,748	\$2,357,712	\$2,347,627	\$2,339,104	\$2,330,297
Childcare Revolving Fund Benefits	\$159,260	\$167,223	\$175,584	\$184,363	\$193,582
PEG CATV Enterprise - Offsets	\$68,972	\$71,041	\$73,172	\$75,368	\$77,629
Stormwater Enterprise - Offsets	\$129,112	\$135,568	\$142,346	\$149,463	\$156,936
Excluded Debt Bond Premiums	\$46,476	\$46,476	\$46,476	\$46,476	\$46,476
Stabilization	\$0	\$0	\$0	\$0	\$0
Free Cash					
Sub-Total	\$3,430,273	\$3,459,569	\$3,490,399	\$3,524,440	\$3,559,914
Local Receipts					
Motor Vehicle Excise	\$5,400,000	\$5,450,000	\$5,500,000	\$5,550,000	\$5,600,000
Meals Tax (.75%)	\$645,000	\$657,900	\$671,058	\$684,479	\$698,169
Interest on Taxes	\$450,000	\$450,000	\$450,000	\$450,000	\$450,000
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	\$145,000	\$147,900	\$150,858	\$153,875	\$156,953
Dept. Revenue- Other	\$209,000	\$213,180	\$217,444	\$221,792	\$226,228
Alcoholic Licenses	\$100,000	\$102,000	\$104,040	\$106,121	\$108,243
Other Licenses	\$80,000	\$81,600	\$83,232	\$84,897	\$86,595
Permits	\$1,150,000	\$1,175,000	\$1,200,000	\$1,225,000	\$1,250,000
Fines and Forfeits	\$170,000	\$173,400	\$176,868	\$180,405	\$184,013
Interest on Investments	\$150,000	\$153,000	\$156,060	\$159,181	\$162,365
Miscellaneous, Recurring	\$470,393	\$479,801	\$489,397	\$499,185	\$509,169
Hotel Tax	\$425,000	\$433,500	\$442,170	\$451,013	\$460,034
Solar Net Metering	\$526,407	\$526,407	\$526,407	\$526,407	\$526,407
Miscellaneous, Non-Recurring	\$24,000	\$24,480	\$24,970	\$25,469	\$25,978
LRTA	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
Sub-Total	\$10,425,000	\$10,555,968	\$10,688,055	\$10,821,284	\$10,955,678
TOTAL	\$137,096,855	\$141,036,506	\$145,203,139	\$148,826,506	\$153,270,823

Appendix B

Five Year Financial Forecast

4/17/2019

<u>EXPENDITURES</u>	<u>FY20</u>	<u>FY21</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>
MUNICIPAL ADMINISTRATION					
<u>Personnel Costs</u>					
Executive Office					
Selectmen	\$74,179	\$77,146	\$80,232	\$83,441	\$86,779
Town Manager	\$409,180	\$425,547	\$442,569	\$460,272	\$478,683
Human Resources	\$110,236	\$114,645	\$119,231	\$124,001	\$128,961
Finance Office					
Treasurer/Collector	\$342,625	\$356,330	\$370,583	\$385,407	\$400,823
Info. Technology	\$212,541	\$221,043	\$229,884	\$239,080	\$248,643
Assessors	\$303,454	\$315,592	\$328,216	\$341,344	\$354,998
Accounting	\$331,830	\$345,103	\$358,907	\$373,264	\$388,194
Town Clerk					
Town Clerk	\$285,058	\$296,460	\$308,319	\$320,651	\$333,478
Registrars	\$4,000	\$4,160	\$4,326	\$4,499	\$4,679
Administrative Support	\$3,050	\$3,172	\$3,299	\$3,431	\$3,568
Planning and Development					
Community Development	\$114,305	\$118,877	\$123,632	\$128,578	\$133,721
Historic District	\$1,500	\$1,560	\$1,622	\$1,687	\$1,755
Comm. On Disabilities	\$0	\$0	\$0	\$0	\$0
Conservation	\$57,495	\$59,795	\$62,187	\$64,674	\$67,261
Board of Appeals	\$1,000	\$1,045	\$1,092	\$1,141	\$1,193
Planning Board	\$51,441	\$53,499	\$55,639	\$57,864	\$60,179
<u>Expenses</u>					
Executive Office					
Selectmen	\$11,000	\$11,220	\$11,444	\$11,673	\$11,907
Town Manager	\$55,650	\$58,154	\$60,771	\$63,506	\$66,364
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	\$219,800	\$224,196	\$228,680	\$233,254	\$237,919
Info. Technology	\$261,600	\$266,832	\$272,169	\$277,612	\$283,164
Assessors	\$151,700	\$154,734	\$157,829	\$160,985	\$164,205
Accounting	\$50,100	\$65,500	\$55,592	\$66,000	\$66,000
Town Clerk					
Town Clerk	\$33,300	\$33,966	\$34,645	\$35,338	\$36,045
Registrars	\$0	\$0	\$0	\$0	\$0
Elections	\$128,000	\$125,000	\$75,000	\$125,000	\$125,001
Administrative Support					
Moderator/FinCom/Constable	\$865	\$882	\$900	\$918	\$936
Legal Services	\$195,000	\$200,850	\$206,876	\$213,082	\$219,474
Planning and Development					
Community Development	\$20,500	\$20,910	\$21,328	\$21,755	\$22,190
NMCOG	\$10,690	\$10,904	\$11,122	\$11,344	\$11,571
Board of Appeals	\$1,000	\$1,020	\$1,040	\$1,061	\$1,082
Historic District	\$100	\$102	\$104	\$106	\$108
Comm. On Disabilities	\$300	\$306	\$312	\$318	\$325
Conservation	\$2,815	\$2,871	\$2,929	\$2,987	\$3,047
Planning Board	<u>\$2,200</u>	<u>\$2,244</u>	<u>\$2,289</u>	<u>\$2,335</u>	<u>\$2,381</u>
Sub-Total	\$3,452,514	\$3,579,786	\$3,639,011	\$3,822,976	\$3,951,127

Five Year Financial Forecast

4/17/2019

	<u>FY20</u>	<u>FY21</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>
PUBLIC EDUCATION					
Chelmsford Public Schools	\$61,000,000	\$63,100,000	\$65,200,000	\$67,400,000	\$69,600,000
Nashoba Technical H.S.	\$3,101,017	\$3,256,068	\$3,418,871	\$3,589,815	\$3,769,306
Out of District Tuition	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Sub-Total	\$64,101,017	\$66,356,068	\$68,618,871	\$70,989,815	\$73,369,306
 PUBLIC SAFETY					
<u>Personnel Costs</u>					
Police Department	\$5,934,788	\$6,172,180	\$6,419,067	\$6,675,829	\$6,942,863
Animal Control	\$108,816	\$113,169	\$117,695	\$122,403	\$127,299
Fire Department	\$6,266,792	\$6,517,464	\$6,778,162	\$7,049,289	\$7,331,260
Animal Inspector	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Inspections	\$298,304	\$310,236	\$322,646	\$335,551	\$348,973
<u>Expenses</u>					
Police Department	\$767,000	\$782,340	\$797,987	\$813,947	\$830,225
Animal Control	\$8,050	\$8,211	\$8,375	\$8,543	\$8,714
Fire Department	\$386,010	\$393,730	\$401,605	\$409,637	\$417,830
Emergency Management	\$3,100	\$3,162	\$3,225	\$3,290	\$3,356
Animal Inspector	\$380	\$388	\$395	\$403	\$411
Inspections	<u>\$28,990</u>	<u>\$30,295</u>	<u>\$31,658</u>	<u>\$33,082</u>	<u>\$34,571</u>
Sub-Total	\$13,803,230	\$14,332,173	\$14,881,815	\$15,452,974	\$16,046,502
 PUBLIC WORKS					
<u>Personnel Costs</u>					
DPW					
Engineer/Administration	\$571,259	\$594,109	\$617,874	\$642,589	\$668,292
Solid Waste	\$38,395	\$39,931	\$41,528	\$43,189	\$44,917
Highway	\$1,411,499	\$1,467,959	\$1,526,677	\$1,587,744	\$1,651,254
Snow and Ice	\$350,000	\$358,750	\$367,719	\$376,912	\$386,335
Parks	\$68,679	\$71,426	\$74,283	\$77,255	\$80,345
Public Buildings	\$28,420	\$29,557	\$30,739	\$31,969	\$33,247
Facilities	\$897,755	\$933,665	\$971,012	\$1,009,852	\$1,050,246
Cemetery	\$302,517	\$314,618	\$327,202	\$340,290	\$353,902
<u>Expenses</u>					
DPW					
Engineer/Administration	\$21,690	\$22,124	\$22,566	\$23,018	\$23,478
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	\$2,660,500	\$2,727,013	\$2,795,188	\$2,865,068	\$2,936,694
Highway	\$695,130	\$712,508	\$730,321	\$748,579	\$767,293
Snow and Ice	\$1,150,000	\$1,178,750	\$1,208,219	\$1,238,424	\$1,269,385
Parks	\$39,200	\$39,984	\$40,784	\$41,599	\$42,431
Public Buildings	\$162,000	\$165,240	\$168,545	\$171,916	\$175,354
Facilities	\$839,580	\$856,372	\$873,499	\$890,969	\$908,788
Cemetery	<u>\$63,900</u>	<u>\$65,178</u>	<u>\$66,482</u>	<u>\$67,811</u>	<u>\$69,167</u>
Sub-Total	\$9,450,524	\$9,730,183	\$10,018,697	\$10,316,365	\$10,623,495

Five Year Financial Forecast

4/17/2019

	<u>FY20</u>	<u>FY21</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>
COMMUNITY SERVICES					
<u>Personnel Costs</u>					
Human Services					
Veterans	\$84,016	\$87,377	\$90,872	\$94,507	\$98,287
Council on Aging	\$339,778	\$353,369	\$367,504	\$382,204	\$397,492
Community Enrichment					
Community Services	\$70,000	\$72,800	\$75,712	\$78,740	\$81,890
Historical Commission	\$650	\$676	\$703	\$731	\$760
Board of Health	\$391,058	\$406,700	\$422,968	\$439,887	\$457,483
Library	\$1,593,746	\$1,657,496	\$1,723,796	\$1,792,748	\$1,864,457
<u>Expenses</u>					
Human Services					
Veterans	\$151,720	\$154,754	\$157,849	\$161,006	\$164,227
Council on Aging	\$155,050	\$158,151	\$161,314	\$164,540	\$167,831
Community Enrichment					
Com. Services/ Recreation	\$50,000	\$52,250	\$54,601	\$57,058	\$59,626
Cultural Council	\$2,350	\$2,397	\$2,445	\$2,494	\$2,544
Public Celebrations	\$2,800	\$2,856	\$2,913	\$2,971	\$3,031
Historical Commission	\$1,400	\$1,428	\$1,457	\$1,486	\$1,515
Board of Health	\$30,850	\$31,467	\$32,096	\$32,738	\$33,393
Library	<u>\$488,610</u>	<u>\$498,382</u>	<u>\$508,350</u>	<u>\$518,517</u>	<u>\$528,887</u>
Sub-Total	\$3,362,028	\$3,480,104	\$3,602,580	\$3,729,628	\$3,861,423
BENEFITS & INSURANCE					
<u>Insurance</u>					
Buildings/Auto/ Liability	\$370,000	\$388,500	\$407,925	\$428,321	\$449,737
Workers Compensation	\$410,000	\$430,500	\$452,025	\$474,626	\$498,358
<u>Employee Benefits</u>					
Middlesex Retirement	\$8,872,242	\$9,511,562	\$10,129,814	\$10,788,251	\$11,489,488
Unemployment	\$50,000	\$51,000	\$52,020	\$53,060	\$54,122
Medicare Tax	\$985,000	\$1,024,400	\$1,065,376	\$1,107,991	\$1,152,311
Health Insurance	\$12,375,500	\$12,994,275	\$13,643,989	\$14,326,188	\$15,042,498
IOD- Retirees	\$5,000	\$5,100	\$5,202	\$5,306	\$5,412
IOD Insurance	\$140,000	\$143,500	\$147,088	\$150,765	\$154,534
OPEB Liability Trust	<u>\$1,500,000</u>	<u>\$1,545,000</u>	<u>\$1,591,350</u>	<u>\$1,639,091</u>	<u>\$1,688,263</u>
Sub-Total	\$24,707,742	\$26,093,837	\$27,494,788	\$28,973,600	\$30,534,721

Five Year Financial Forecast

4/17/2019

	<u>FY20</u>	<u>FY21</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>
DEBT SERVICE					
Excluded Debt	\$4,233,005	\$3,650,908	\$3,191,312	\$2,079,709	\$1,679,443
Betterment Funded	\$2,367,748	\$2,357,712	\$2,347,627	\$2,339,104	\$2,330,297
Non-Excluded Debt	<u>\$7,543,192</u>	<u>\$7,150,766</u>	<u>\$6,907,392</u>	<u>\$6,591,462</u>	<u>\$6,371,503</u>
Sub-Total	\$14,143,945	\$13,159,386	\$12,446,331	\$11,010,275	\$10,381,243
STATE ASSESSMENTS & OVERLAY					
Assessments					
Special Education	\$1,084				
State & Transportation Authorities	\$386,454	\$405,777	\$426,066	\$447,369	\$469,737
Charter School & School Choice	\$2,038,640	\$2,242,504	\$2,466,754	\$2,713,430	\$2,984,773
Cherry Sheet Offsets	\$339,677	\$346,471	\$353,400	\$360,468	\$367,677
Prior Year Deficit- Snow & Ice					
Other					
Prior Year Deficit- Tax Title					
Overlay	<u>\$900,000</u>	<u>\$1,000,000</u>	<u>\$1,000,000</u>	<u>\$1,100,000</u>	<u>\$1,100,000</u>
Sub-Total	\$3,665,855	\$3,994,751	\$4,246,220	\$4,621,267	\$4,922,187
WARRANT ARTICLES					
Prior Year Unpaid Bills					
Reserve Fund	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000
Collective Bargaining Settlements					
E-Rate Reimbursement					
Out of Dist. Tuition					
Misc. Financial Warrant Articles	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Sub-Total	<u>\$410,000</u>	<u>\$410,000</u>	<u>\$410,000</u>	<u>\$410,000</u>	<u>\$410,000</u>
Total Expenditures	\$137,096,855	\$141,136,288	\$145,358,314	\$149,326,899	\$154,100,005

Summary General Fund					
Revenues-Total	\$137,096,855	\$141,036,506	\$145,203,139	\$148,826,506	\$153,270,823
Expenditures-Total	<u>\$137,096,855</u>	<u>\$141,136,288</u>	<u>\$145,358,314</u>	<u>\$149,326,899</u>	<u>\$154,100,005</u>
Balance	\$0	-\$99,782	-\$155,175	-\$500,394	-\$829,182
Exp. Percent Incr. Over PY	3.15%	2.95%	2.99%	2.73%	3.20%

Summary Sewer Enterprise Fund					
Sewer User Fee Revenue	\$4,575,827	\$4,689,352	\$4,806,027	\$4,925,952	\$5,049,227
Personnel	\$1,100,407	\$1,144,423	\$1,190,200	\$1,237,808	\$1,287,321
Expenses	\$3,475,420	\$3,544,928	\$3,615,827	\$3,688,144	\$3,761,906
Sewer Expenditure-Totals	<u>\$4,575,827</u>	<u>\$4,689,352</u>	<u>\$4,806,027</u>	<u>\$4,925,952</u>	<u>\$5,049,227</u>
Balance	\$0	\$0	\$0	\$0	\$0
Exp. Percent Incr. Over PY	0.86%	2.48%	2.49%	2.50%	2.50%

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 February 2019, the stabilization fund balance was just over \$10.7M which equals approximately 8.0% of current year budgeted operating revenues. Our long-term goal is to maintain the Stabilization Fund balance at a minimum of 7.5% of budgeted operating revenues. This is the midpoint of our Town Financial Policy which requires that reserves be maintained between 5% and 10% of general operating revenues.

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

General Stabilization Fund History & 5-Year Plan					
Fiscal				Fund	% Budgeted
Year	Transfer Out	Transfer In	Interest	Balance	Operating Revenues
2009	\$1,469,541	\$2,212,005	\$155,427	\$2,150,714	2.0%
2010	\$361,111	\$1,245,184	\$95,057	\$3,129,844	3.2%
2011		\$676,791	\$33,635	\$3,840,271	3.8%
2012		\$3,957,862	\$166,545	\$7,964,678	7.6%
2013	\$1,500,000	\$535,323	\$19,631	\$7,019,632	6.5%
2014			\$247,617	\$7,267,249	6.5%
2015	\$0	\$1,243,436	\$169,297	\$8,679,982	7.5%
2016	\$920,695	\$681,046	\$309,841	\$8,750,174	7.3%
2017	\$729,954	\$747,861	\$172,206	\$8,940,287	7.1%
2018	\$180,000	\$1,041,382	-\$53,902	\$9,747,767	7.6%
*2019	\$250,000	\$767,880	\$307,791	\$10,573,437	8.0%
*2020	\$500,000	\$500,000	\$327,203	\$10,900,640	8.0%
*2021	\$500,000	\$500,000	\$337,019	\$11,237,660	8.0%
*2022	\$500,000	\$500,000	\$347,130	\$11,584,789	8.0%
*2023	\$500,000	\$500,000	\$357,544	\$11,942,333	8.1%
*2024	\$500,000	\$500,000	\$368,270	\$12,310,603	8.1%

* Projected years assume annual transfers in from free cash upon availability, operating budget increases based upon 5-Year Financial Forecast projections, and 3.0% investment earnings. FY19 Fund Balance is projected.

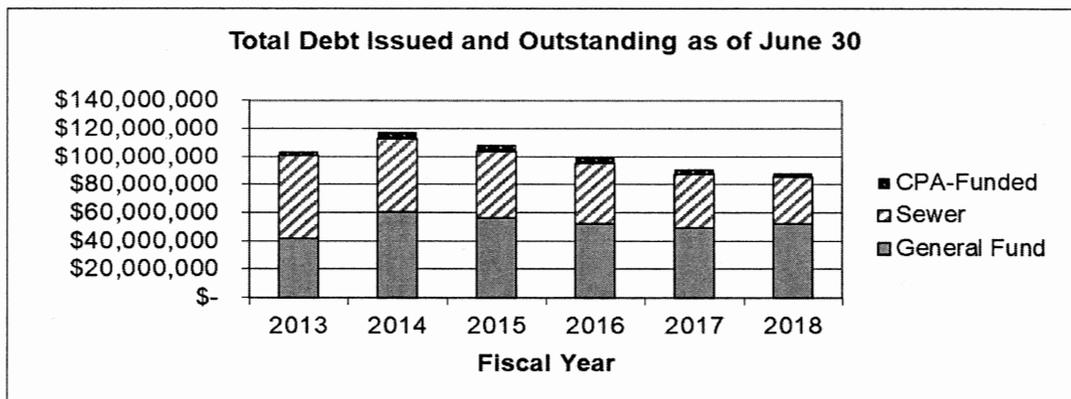
DEBT MANAGEMENT

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

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

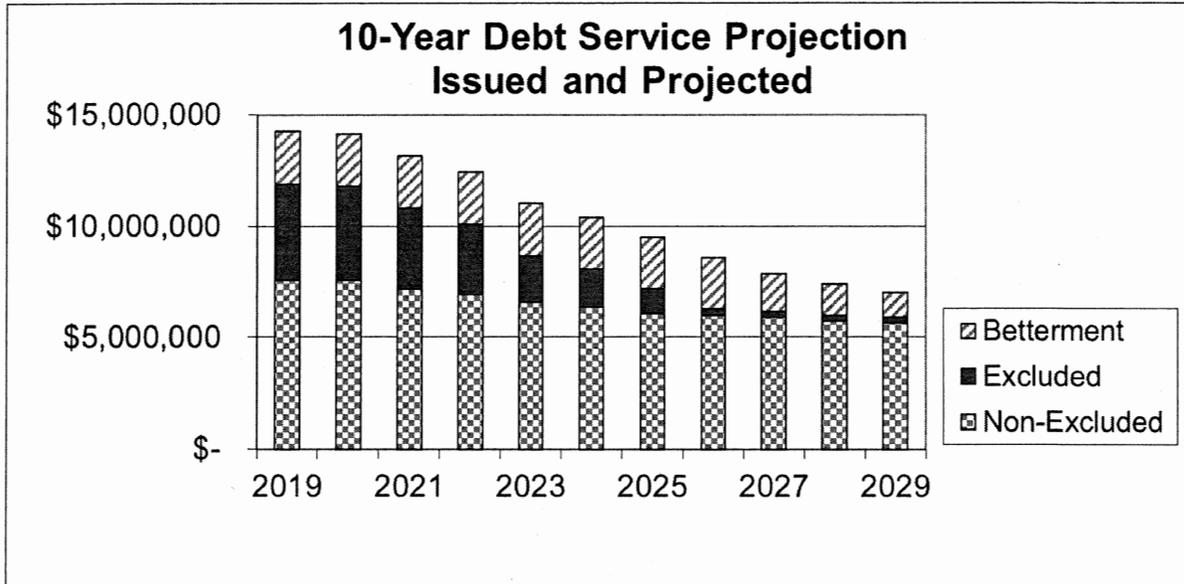
All debt is issued as general obligation debt. This means that the full faith and credit of the Town is pledged to the bondholder. Debt issued on behalf of the Town's sewer construction project approved prior to 2003 is exempt from Proposition 2 ½ as is debt issued on behalf of the public works facility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

Standard & Poor's affirmed the Town's credit rating at an unprecedented AA+ with a Stable Outlook at our last review in June 2018. 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	2013	2014	2015	2016	2017	2018
CPA-Funded	\$ 3,025,000	\$ 5,395,985	\$ 4,745,000	\$ 4,291,783	\$ 3,739,284	\$ 3,186,784
General Fund	\$ 41,841,743	\$ 60,212,870	\$ 55,831,667	\$ 52,283,685	\$ 49,509,598	\$ 52,251,531
Sewer	\$ 58,885,337	\$ 52,161,296	\$ 47,672,570	\$ 43,238,494	\$ 37,712,012	\$ 33,112,470
Total	\$ 103,752,080	\$ 117,770,151	\$ 108,249,237	\$ 99,813,962	\$ 90,960,894	\$ 88,550,785

10-YEAR DEBT SERVICE PROJECTION



Fiscal Yr.	Non-Excluded	Excluded	Betterment Funded	Total
2019	\$ 7,551,478	\$ 4,317,183	\$ 2,377,727	\$ 14,246,388
2020	\$ 7,543,192	\$ 4,233,005	\$ 2,367,748	\$ 14,143,945
2021	\$ 7,150,766	\$ 3,650,908	\$ 2,357,712	\$ 13,159,386
2022	\$ 6,907,392	\$ 3,191,312	\$ 2,347,627	\$ 12,446,331
2023	\$ 6,591,462	\$ 2,079,709	\$ 2,339,104	\$ 11,010,275
2024	\$ 6,371,503	\$ 1,679,443	\$ 2,330,297	\$ 10,381,243
2025	\$ 6,068,662	\$ 1,107,250	\$ 2,321,202	\$ 9,497,114
2026	\$ 5,995,383	\$ 273,100	\$ 2,311,818	\$ 8,580,301
2027	\$ 5,901,184	\$ 258,100	\$ 1,673,991	\$ 7,833,275
2028	\$ 5,718,709	\$ 248,300	\$ 1,404,541	\$ 7,371,550
2029	\$ 5,654,227	\$ 238,600	\$ 1,109,623	\$ 7,002,450



This Page Intentionally Blank

APPENDIX C

FUND BALANCES AND DESCRIPTIONS



This Page Intentionally Blank

Fund Descriptions

The financial operations of the Town are organized into funds and account groups, each of which is a separate fiscal and accounting entity. 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.



This Page Intentionally Blank

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

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

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

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

Glossary of Terms

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

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

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

Default: Failure to pay principal or interest when due.

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

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

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

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

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

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

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

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

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

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

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

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

Glossary of Terms

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

Fiscal Year: The Commonwealth and municipalities operate on a fiscal year that begins on July 1 and ends on June 30. The number of the fiscal year is that of the calendar year in which the fiscal year ends; e.g., the 2020 fiscal year, July 1, 2019, to June 30, 2020, is usually written as FY20. 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

Glossary of Terms

governmental unit including the school committee of a municipality.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Glossary of Terms

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, FY19 new growth is determined by multiplying the value of new construction in calendar 2017 (as valued on January 1, 2018) by the FY18 tax rate.

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

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

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

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

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

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

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

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

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

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

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

Glossary of Terms

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

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

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

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

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

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

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

Program: A combination of activities to accomplish an end.

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

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

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

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

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

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

Reserve for Abatements and Exemptions: See Overlay.

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

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

Glossary of Terms

the accuracy of existing property record information.

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

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

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

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

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

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

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

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

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

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

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

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

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

Glossary of Terms

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

Special Assessments: See Betterments.

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

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

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

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

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

Tax Rate: The amount of tax stated in terms of a unit of the tax base; for example, \$16.35 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.

Glossary of Terms

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



This Page Intentionally Blank