

**BOARD OF SELECTMEN AND FINANCE COMMITTEE
JOINT MEETING AGENDA**

**FLINT PUBLIC LIBRARY
DOWNSTAIRS CONFERENCE ROOM
APRIL 4, 2019
7:00 PM**

This meeting is being recorded

7:00 PM Approval of the March 21, 2019 minutes of the joint meeting of the Board of Selectmen and Finance Committee Fiscal Year 2020 Capital Budget meeting

7:05 PM Board of Selectmen:

- Vote to exempt selectman Todd Moreschi from the provisions of MGL c. 268A, s. 20, pursuant to c. 268A, s. 20(d).
- Vote to exempt selectman Richard Kassiotis from the provisions of MGL c. 268A, s. 20, pursuant to c. 268A, s. 20(d).

7:15 PM Review and sign purchase and sale agreement and/or fourth extension of offer to purchase Middleton Golf Course at 105 South Main Street and

7:20 PM Joint meeting of the Board of Selectmen and the Finance Committee to continue discussions and deliberations on the FY20 budgets:

- Review the May 14, 2019 Annual Town Meeting Warrant
- Review the Fiscal Year 2020 Operating and Capital Budgets

7:45 PM Discussion of May 14, 2019 Annual Town Meeting and related items; Finance Committee to vote recommendations on remaining warrant articles

8:00 PM Discussion of March 19, 2019 Special Town Meeting and related items

Executive Session under GL c. 30A, s. 21(a)(6), to consider the purchase, acquisition, or value of real property where the Chairman declares discussion in open session would have a detrimental effect on the position of the Town; if necessary

The Boards reserve the right to consider items on the agenda out of order. Not all items listed may in fact be discussed and other items not listed may also be brought up for discussion to the extent permitted by law.



OFFICE OF THE TOWN ADMINISTRATOR

Town of Middleton
Memorial Hall
48 South Main Street
Middleton, MA 01949-2253
978-777-3617
www.middletonma.gov

MEMORANDUM

TO: Board of Selectmen and Finance Committee

FROM: Andrew J. Sheehan, Town Administrator

SUBJ.: FY2020 Operating and Capital Budget Update

DATE: April 4, 2019

Since our meeting on March 21, 2019, Sarah Wood, Tanya Stepasiuk, and I have been fine tuning the budget projection and the operating and capital budgets. As reported on the 21st, we have a balanced operating budget and a capital budget that maintains Free Cash at 3% of prior year operating appropriation. I will address the outstanding items:

Supplemental Requests: As noted previously, we recommend full funding of the supplemental requests and rank them in the following order of priority. The total is \$76,436:

1. Management Information Systems (MIS): \$5,256 for internet speed upgrade
2. Administrative Assessor: \$3,617 for wage adjustment
3. Fire Department: \$33,366 for full time firefighter and part time clerk
4. Town Clerk: \$12,314 for additional hours for archivist/laser fiche
5. Library (Option 2): \$6,690 for wage adjustments for employees
6. Conservation Department: \$15,193 for additional hours

Three Year Projection: Sarah Wood has updated the three year projection. The update includes the most recent data on Masconomet's budget provided by Kosta Prentakis as well as a projected 4% growth in the elementary school budget, per our recent discussions with the administration. Assuming the inclusion of the supplemental requests as recommended, the FY20 operating budget is balanced. Looking out, we project a balanced budget in FY21 and a small deficit in FY22.

Capital Budget: The capital budget remains the same as it was on March 21st. The recommended capital budget maintains Free Cash at 3% of prior year operating appropriation, consistent with our financial management policies. The attached capital budget identifies the several funding sources.

Warrant Articles:

- We have the standard two placeholder appropriation articles: funding the winter operations deficit (Article 2) and transfers to cover anticipated shortfalls in the current year (Article 4). We are not in deficit in winter operations and have not identified any

transfers at this time. If things stay the same we will take no action on these articles. Any surplus in winter operations will close to Free Cash after the close of the fiscal year.

- Article 3 requests funding in the amount of \$25,000 for maintenance of the Middleton Golf Course.

Petition Article 24: As directed by the Board of Selectmen and Finance Committee, we have developed a budget for recording and broadcasting additional board and committee meetings. We project the cost associated with this article to be \$11,952 covering labor and equipment. Funding will be from a transfer from PEG revenues so there is no impact on the general fund.

Presentation Budget: Sarah Wood reworked the presentation budget that is included in the Town Meeting Warrant book. Working from right to left, the presentation budget shows the appropriation recommended by the Board of Selectmen and Finance Committee, the department request, FY19 approved, and FY18 and FY17 actual expended. We agree this gives a better, more accurate budget history.

All of these changes give us a balanced operating budget and a capital budget that meets our policies without drawing our Free Cash below the target balance.

FY20 Supplemental Budget Requests and Adjustments

Supplemental Budget Requests

| Department | Summary of Request | Budget Impact | | | | | |
|--|---|---------------|----------|----------|----------|----------|---------------|
| | | Wages | Benefits | Expenses | Subtotal | Offset | Total |
| Fire Department | Full-time Firefighter and Part-Time Clerk | 79,241 | 35,438 | 15,854 | 130,533 | (97,167) | 33,366 |
| MIS | Internet Speed Upgrade | - | - | 5,256 | 5,256 | - | 5,256 |
| Town Clerk | Additional Hours - Archivist/Laser fiche | 12,314 | - | - | 12,314 | - | 12,314 |
| Subtotal: Supplemental Requests | | | | | | | 50,936 |

Salary Adjustments

| Department | Summary of Request | Budget Impact | | | | | |
|-------------------------------------|--|---------------|----------|----------|----------|-----------|---------------|
| | | Wages | Benefits | Expenses | Subtotal | Offset | Total |
| Admin. Assessor | Salary adjustment to \$53,000 | 53,000 | - | - | 53,000 | (49,383) | 3,617 |
| Conservation | Conservation Agent : Increased hours from 32 to 40 (DPW Budget reduced by \$20,000; will most likely need to be added back in if this is not approved) | 75,960 | - | - | 75,960 | (60,767) | 15,193 |
| Library | Option 1) 9% increase to all staff (excluding pages, including custodians) 4% increase to director salary | 434,463 | - | - | 434,463 | (411,473) | 22,990 |
| Library | Option 2) 4% increase to all staff not including pages (**anticipated additional requests for 3% in 2021 and 2% in FY22**) | 418,163 | - | - | 418,163 | (411,473) | 6,690 |
| Subtotal: Salary Adjustments | | | | | | | 48,490 |
| Total | | | | | | | 99,426 |

Town of Middleton

Summary of Fiscal Year 2019 and Proposed 2020 Operating Budget Totals

| | Fiscal Year 2019 | Fiscal Year 2020 | (Decrease) Increase In Dollars \$ | Percent + or - Change |
|---|---------------------------------|---------------------------------|--|--------------------------------------|
| Town Operating Budgets | \$8,593,328 | \$8,815,241 | \$221,913 | 2.6% |
| | \$2,627,621 | \$2,661,981 | \$34,360 | 1.3% |
| Town Debt Service (offset by CPA funding) | \$1,282,835 | \$1,481,095 | \$198,260 | 15.5% |
| Town General Government Totals | \$12,503,784 | \$12,958,317 | \$454,533 | 3.6% |
| <u>Schools</u> | | | | |
| Local School Budget | \$11,883,149 | \$12,538,943 | \$655,794 | 5.5% |
| Masconomet Budget | \$9,795,231 | \$10,350,504 | \$555,273 | 5.7% |
| Essex Technical High School Budget | \$817,515 | \$777,677 | (\$39,838) | -4.9% |
| All School Totals | \$22,495,895 | \$23,667,124 | \$1,171,229 | 5.2% |
| Operating Budget Totals | \$34,999,679 | \$36,625,441 | \$1,625,762 | 4.6% |

Fiscal Year 2020 Proposed Budget

| Department | FY 2019 Approved | | | FY 2020 Proposed | | | FY19 to FY20 | |
|------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|-------------|
| | Personal Services | Contractual | Total Budget | Personal Services | Contractual | Total Budget | Difference | % Change |
| Moderator | 200 | 0 | \$200 | 200 | 0 | \$200 | \$0 | 0.0% |
| Selectmen | 264,658 | 30,820 | \$295,478 | 269,117 | 31,480 | \$300,597 | \$5,119 | 1.7% |
| Finance Committee | 2,009 | 101,500 | \$103,509 | 2,059 | 101,780 | \$103,839 | \$330 | 0.3% |
| Town Accountant | 127,242 | 36,275 | \$163,517 | 128,177 | 37,775 | \$165,952 | \$2,435 | 1.5% |
| Board of Assessors | 158,081 | 19,940 | \$178,021 | 166,393 | 20,510 | \$186,903 | \$8,882 | 5.0% |
| Treasurer/Collector | 175,056 | 42,750 | \$217,806 | 182,813 | 40,450 | \$223,263 | \$5,457 | 2.5% |
| Custodian of Lands | 2,500 | 0 | \$2,500 | 2,500 | 0 | \$2,500 | \$0 | 0.0% |
| Town Counsel | 0 | 86,500 | \$86,500 | 0 | 90,000 | \$90,000 | \$3,500 | 4.0% |
| Information Technology | 91,029 | 191,080 | \$282,109 | 69,458 | 202,500 | \$271,958 | (\$10,151) | -3.6% |
| Town Clerk | 114,918 | 19,800 | \$134,718 | 121,456 | 25,490 | \$146,946 | \$12,228 | 9.1% |
| Elections | 28,830 | 11,644 | \$40,474 | 26,088 | 13,250 | \$39,338 | (\$1,136) | -2.8% |
| Conservation Comm. | 57,212 | 4,850 | \$62,062 | 59,136 | 4,850 | \$63,986 | \$1,924 | 3.1% |
| Planning Board | 93,967 | 8,680 | \$102,647 | 96,479 | 8,680 | \$105,159 | \$2,512 | 2.4% |
| Board of Appeals | 2,250 | 2,050 | \$4,300 | 2,304 | 2,050 | \$4,354 | \$54 | 1.3% |
| Master Plan Cte. | 1,125 | 100 | \$1,225 | 1,152 | 100 | \$1,252 | \$27 | 2.2% |
| Town Buildings | 39,816 | 69,325 | \$109,141 | 40,811 | 76,825 | \$117,636 | \$8,495 | 7.8% |
| Town Reports | 0 | 5,000 | \$5,000 | 0 | 5,500 | \$5,500 | \$500 | 10.0% |
| Police Department | 1,585,895 | 289,301 | \$1,875,196 | 1,594,130 | 296,443 | \$1,890,573 | \$15,377 | 0.8% |
| Fire Department | 1,686,792 | 223,176 | \$1,909,968 | 1,747,804 | 235,805 | \$1,983,609 | \$73,641 | 3.9% |
| Inspections Dept. | 229,894 | 32,340 | \$262,234 | 236,693 | 32,340 | \$269,033 | \$6,799 | 2.6% |
| Animal Control | 23,438 | 3,200 | \$26,638 | 22,732 | 4,400 | \$27,132 | \$494 | 1.9% |
| Constable | 200 | 0 | \$200 | 200 | 0 | \$200 | \$0 | 0.0% |
| Elementary School | 8,300,801 | 3,582,348 | \$11,883,149 | 8,624,747 | 3,914,196 | \$12,538,943 | \$655,794 | 5.5% |
| No. Shore Voke | 0 | 817,515 | \$817,515 | 0 | 777,677 | \$777,677 | (\$39,838) | -4.9% |
| Masco School | 0 | 9,415,414 | \$9,415,414 | 0 | 9,968,124 | \$9,968,124 | \$552,710 | 5.9% |
| Masco Debt Service | 0 | 379,817 | \$379,817 | 0 | 382,380 | \$382,380 | \$2,563 | 0.7% |
| Public Works | 650,238 | 310,400 | \$960,638 | 674,861 | 319,521 | \$994,382 | \$33,744 | 3.5% |
| Snow and Ice | 60,000 | 189,500 | \$249,500 | 60,000 | 209,500 | \$269,500 | \$20,000 | 8.0% |
| Transfer Station | 125,808 | 278,000 | \$403,808 | 133,322 | 294,276 | \$427,598 | \$23,790 | 5.9% |
| Board of Health | 107,878 | 26,825 | \$134,703 | 110,681 | 28,325 | \$139,006 | \$4,303 | 3.2% |
| Council on Aging | 157,612 | 50,188 | \$207,800 | 169,655 | 59,210 | \$228,865 | \$21,065 | 10.1% |
| Veteran's Agent | 26,948 | 106,750 | \$133,698 | 17,550 | 86,750 | \$104,300 | (\$29,398) | -22.0% |
| Tri-Town Council | 0 | 28,500 | \$28,500 | 0 | 28,500 | \$28,500 | \$0 | 0.0% |
| Garden Club | 0 | 5,000 | \$5,000 | 0 | 5,000 | \$5,000 | \$0 | 0.0% |
| Library | 371,499 | 177,851 | \$549,350 | 381,143 | 179,941 | \$561,084 | \$11,734 | 2.1% |
| Recreation Comm. | 21,538 | 24,350 | \$45,888 | 21,726 | 24,350 | \$46,076 | \$188 | 0.4% |
| Historical Comm. | 0 | 1,000 | \$1,000 | 0 | 1,000 | \$1,000 | \$0 | 0.0% |
| Memorial Day | 0 | 5,000 | \$5,000 | 0 | 5,000 | \$5,000 | \$0 | 0.0% |
| Chief Wills Day | 0 | 5,000 | \$5,000 | 0 | 5,000 | \$5,000 | \$0 | 0.0% |
| Debt Service | 0 | 1,282,835 | \$1,282,835 | 0 | 1,481,095 | \$1,481,095 | \$198,260 | 15.5% |
| Unclassified | 0 | 2,627,621 | \$2,627,621 | 0 | 2,661,981 | \$2,661,981 | \$34,360 | 1.3% |
| Total Budgets | \$14,507,434 | \$20,492,245 | \$34,999,679 | \$14,963,387 | \$21,662,054 | \$36,625,441 | \$1,625,762 | 4.6% |

TOWN OF MIDDLETON

SUMMARY OF PROJECTED REVENUES AND EXPENDITURES

| | FY2019 | FY2020 | FY2021 | FY2022 |
|------------------------------------|-------------------|-------------------|-------------------|-------------------|
| Revenues | | | | |
| Property Tax Levy | 28,714,222 | 30,454,733 | 31,632,430 | 32,780,144 |
| State Aid | 2,329,644 | 2,368,560 | 2,401,749 | 2,435,602 |
| Local Receipts | 3,838,355 | 3,773,355 | 3,782,555 | 3,792,123 |
| Other Available Funds | 1,532,931 | 1,523,788 | 1,453,035 | 1,472,271 |
| Free Cash | 825,093 | 1,278,762 | 1,282,700 | 1,339,335 |
| Total Revenues | 37,240,245 | 39,399,198 | 40,552,469 | 41,819,475 |
| Expenditures | | | | |
| General Government | 1,827,207 | 1,903,763 | 1,939,363 | 1,975,772 |
| Public Safety | 4,074,236 | 4,203,913 | 4,299,796 | 4,398,001 |
| Elementary Education | 11,883,149 | 12,538,943 | 13,040,501 | 13,562,121 |
| Public Works | 1,613,946 | 1,691,480 | 1,721,228 | 1,751,598 |
| Human Services | 509,701 | 505,671 | 515,181 | 524,898 |
| Culture & Recreation | 606,238 | 623,219 | 635,570 | 648,198 |
| Debt Service- GF Non-Exempt | 46,375 | 205,250 | 44,625 | 43,750 |
| Debt Service- GF Prop 2 1/2 Exempt | 1,236,460 | 1,275,845 | 1,651,768 | 1,633,998 |
| Employee Benefits | 2,381,371 | 2,412,976 | 2,600,904 | 2,813,407 |
| Salary Reserve | 40,000 | 40,000 | 40,000 | 40,000 |
| Prop/Liability Insurances | 206,250 | 207,000 | 216,800 | 227,090 |
| Regional School Assessments & Debt | 10,612,746 | 11,128,181 | 11,379,174 | 11,937,253 |
| Water | 191,155 | 239,853 | 243,310 | 246,848 |
| Other Amounts to be Raised | 280,712 | 287,730 | 294,923 | 302,296 |
| State and County Assessments | 438,091 | 299,633 | 305,147 | 310,799 |
| Article from Available Funds | 467,515 | 367,827 | 190,000 | 190,000 |
| Articles from Free Cash | 75,000 | 200,000 | 150,000 | 150,000 |
| Capital Articles from Free Cash | 750,093 | 1,078,762 | 1,132,700 | 1,189,335 |
| Total Expenditures | 37,240,245 | 39,210,046 | 40,400,990 | 41,945,363 |
| Surplus/(Deficit) | 0 | 189,152 | 151,479 | -125,888 |

TOWN OF MIDDLETON FIVE YEAR REVENUE PROJECTION

| Revenue Projections | FY2019 Budget | FY2020 Projected | FY2021 Projected | FY2022 Projected | Projection Percent |
|--|-------------------|---------------------|---------------------|---------------------|-----------------------|
| PROPERTY TAX LEVY | | | | | |
| Prior Year Tax Levy Limit | 26,764,835 | 28,006,842 | 29,132,013 | 30,285,313 | |
| 2.5% Increase | 669,121 | 700,171 | 728,300 | 757,133 | |
| Certified New Growth | 572,886 | 425,000 | 425,000 | 425,000 | See Growth |
| TAX Levy Limit Total | 28,006,842 | 29,132,013 | 30,285,313 | 31,467,446 | |
| Debt Exclusions | 1,703,958 | 1,692,980 | 1,730,916 | 1,711,282 | See Debt |
| Maximum Allowable Levy | 29,710,800 | 30,824,993 | 32,016,229 | 33,178,728 | 0.00% |
| Excess Tax Levy Capacity | (996,578) | (996,578) | (996,578) | (996,578) | 0.00% |
| Useable Excess Levy Capacity | 0 | 626,318 | 612,780 | 597,994 | |
| TOTAL Actual Tax Levy | 28,714,222 | 30,454,733 | 31,632,430 | 32,780,144 | |
| STATE AID CHERRY SHEET | | | | | |
| Chapter 70 Education Aid | 1,646,051 | 1,659,451 | 1,692,640 | 1,726,493 | 2.00% |
| Unrestricted General Government Aid | 565,735 | 581,010 | 581,010 | 581,010 | 0.00% |
| Veterans Benefits | 56,788 | 55,218 | 55,218 | 55,218 | 0.00% |
| Exemptions VBS and Elderly | 41,811 | 51,742 | 51,742 | 51,742 | 0.00% |
| State Owned Land | 19,259 | 21,139 | 21,139 | 21,139 | 0.00% |
| TOTAL Cherry Sheet | 2,329,644 | 2,368,560 | 2,401,749 | 2,435,602 | |
| ESTIMATED LOCAL RECEIPTS | | | | | |
| Motor Vehicle Excise | 1,950,000 | 1,975,000 | 1,975,000 | 1,975,000 | 0.00% |
| Other Excise- Room | 215,000 | 215,000 | 215,000 | 215,000 | 0.00% |
| Other Excise - Meals | 215,000 | 230,000 | 239,200 | 248,768 | 4.00% |
| Penalties/Interest on Taxes and Excise | 80,000 | 80,000 | 80,000 | 80,000 | 0.00% |
| Payments in Lieu of Taxes | 130,000 | 130,000 | 130,000 | 130,000 | 0.00% |
| Other Charge for Services - TSS | 200,000 | 200,000 | 200,000 | 200,000 | 0.00% |
| Fees | 115,000 | 115,000 | 115,000 | 115,000 | 0.00% |
| Departmental Revenue - Libraries | 3,500 | 3,500 | 3,500 | 3,500 | 0.00% |
| Departmental Revenue - Cemeteries | 48,000 | 48,000 | 48,000 | 48,000 | 0.00% |
| Other Departmental Revenue | 140,000 | 140,000 | 140,000 | 140,000 | 0.00% |
| Licenses/Permits | 605,000 | 500,000 | 500,000 | 500,000 | 0.00% |
| Fines and Forfeits | 12,000 | 12,000 | 12,000 | 12,000 | 0.00% |
| Investment Income | 70,000 | 70,000 | 70,000 | 70,000 | 0.00% |
| Medicaid Reimbursement | 30,000 | 30,000 | 30,000 | 30,000 | 0.00% |
| HM Bond Premium Offset | 24,855 | 24,855 | 24,855 | 24,855 | 0.00% |
| TOTAL Local Receipts | 3,838,355 | 3,773,355 | 3,782,555 | 3,792,123 | |
| AVAILABLE FUNDS/OTHER FINANCING | | | | | |
| For Water Enterprise Fund Budget | 191,155 | 239,853 | 243,310 | 246,848 | see expenditure proj |
| For Water Warrant Articles | 118,000 | 0 | 0 | 0 | see expenditure proj |
| Transfers in | 661,186 | 714,198 | 728,482 | 743,052 | 2.00% |
| Ambulance Warrant Articles | 141,750 | 55,300 | 56,406 | 57,534 | |
| Overlay Surplus | 192,765 | 199,027 | 199,027 | 199,027 | |
| MELD | 223,000 | 176,100 | 200,000 | 200,000 | |
| SESD Indirect Costs | 5,075 | 4,861 | 4,861 | 4,861 | |
| Water Enterprise Indirect Costs | 0 | 20,949 | 20,949 | 20,949 | |
| CPA Warrant Articles | 0 | 113,500 | 0 | 0 | |
| TOTAL Other Available Funds | 1,532,931 | 1,523,788 | 1,453,035 | 1,472,271 | |
| FREE CASH | | | | | |
| Free Cash for Fiduciary Funds | 75,000 | 200,000 | 150,000 | 150,000 | |
| Free Cash for Capital Warrant Articles | 750,093 | 1,078,762 | 1,132,700 | 1,189,335 | see expenditure proj |
| TOTAL Free cash | 825,093 | 1,278,762 | 1,282,700 | 1,339,335 | |
| TOTAL REVENUES | 37,240,245 | 39,399,198 | 40,552,469 | 41,819,475 | |

TOWN OF MIDDLETON FIVE YEAR EXPENDITURE PROJECTION

| Expenditure Projections | FY2019 Budget | FY2020 Projected | FY2021 Projected | FY2022 Projected | Projection Percent |
|---|-------------------|---------------------|---------------------|---------------------|-----------------------|
| A. APPROPRIATIONS | | | | | |
| GENERAL GOVERNMENT | | | | | |
| Salaries & Wages | 1,158,893 | 1,168,143 | 1,197,347 | 1,227,280 | 2.50% |
| Finance Committee Reserve Fund | 100,000 | 100,000 | 100,000 | 100,000 | |
| Tax Title | 38,000 | 38,000 | 38,000 | 38,000 | |
| Other Expenses | 523,314 | 548,740 | 554,227 | 559,770 | 1.00% |
| Capital Outlay | 7,000 | 12,500 | 12,500 | 12,500 | 0.00% |
| Supplemental Request | 0 | 36,380 | 37,290 | 38,222 | 2.50% |
| TOTAL | 1,827,207 | 1,903,763 | 1,939,363 | 1,975,772 | |
| PUBLIC SAFETY | | | | | |
| Salaries & Wages | 3,526,219 | 3,601,559 | 3,691,598 | 3,783,888 | 2.50% |
| Other Expenses | 480,017 | 500,988 | 505,998 | 511,058 | 1.00% |
| Capital Outlay | 68,000 | 68,000 | 68,000 | 68,000 | 0.00% |
| Supplemental Request | 0 | 33,366 | 34,200 | 35,055 | 2.50% |
| TOTAL | 4,074,236 | 4,203,913 | 4,299,796 | 4,398,001 | |
| EDUCATION | | | | | |
| Salaries & Wages | 8,300,801 | 8,607,540 | 8,951,842 | 9,309,915 | 4.00% |
| Other Expenses | 3,582,348 | 3,931,403 | 4,088,659 | 4,252,205 | 4.00% |
| TOTAL | 11,883,149 | 12,538,943 | 13,040,501 | 13,562,121 | |
| PUBLIC WORKS & FACILITIES | | | | | |
| Salaries & Wages | 836,046 | 868,183 | 889,888 | 912,135 | 2.50% |
| Other Expenses | 758,900 | 804,297 | 812,340 | 820,463 | 1.00% |
| Capital Outlay | 19,000 | 19,000 | 19,000 | 19,000 | 0.00% |
| TOTAL | 1,613,946 | 1,691,480 | 1,721,228 | 1,751,598 | |
| HUMAN SERVICES | | | | | |
| Salaries & Wages | 292,438 | 297,886 | 305,333 | 312,966 | 2.50% |
| Other Expenses | 215,763 | 206,285 | 208,348 | 210,431 | 1.00% |
| Capital Outlay | 1,500 | 1,500 | 1,500 | 1,500 | 0.00% |
| TOTAL | 509,701 | 505,671 | 515,181 | 524,898 | |
| CULTURE and RECREATION | | | | | |
| Salaries & Wages | 393,037 | 402,869 | 412,941 | 423,264 | 2.50% |
| Other Expenses | 213,201 | 215,291 | 217,444 | 219,618 | 1.00% |
| Supplemental Request | 0 | 5,059 | 5,185 | 5,315 | 2.50% |
| TOTAL | 606,238 | 623,219 | 635,570 | 648,198 | |
| Debt Service- GF Prop 2 1/2 Exempt | | | | | |
| Existing General Fund Debt- Exempt | 1,236,460 | 1,275,845 | 1,319,518 | 1,308,498 | See Debt Tab |
| Future General Fund Debt - Exempt (land purchase) | 0 | 0 | 332,250 | 325,500 | |
| TOTAL | 1,236,460 | 1,275,845 | 1,651,768 | 1,633,998 | |
| Debt Service- GF Non-Exempt | | | | | |
| Existing General Fund Debt- Non Exempt | 46,375 | 45,500 | 44,625 | 43,750 | See Debt Tab |
| BAN Interest - Non-Exempt | 0 | 159,750 | 0 | 0 | will bond in 2020 |
| TOTAL | 46,375 | 205,250 | 44,625 | 43,750 | |
| EMPLOYEE BENEFITS | | | | | |
| Retirement | 1,776,890 | 1,853,564 | 1,956,153 | 2,101,104 | see Retirement |
| Less: Early Discount | (33,773) | (33,212) | (35,211) | (37,820) | 1.80% |
| Less: MELD Share | (333,781) | (360,343) | (361,329) | (388,104) | 18.81% |
| Unemployment | 10,000 | 10,000 | 10,000 | 10,000 | 0.00% |
| Health Insurance | 869,035 | 846,972 | 931,669 | 1,024,836 | 10.00% |
| Life insurance | 3,000 | 3,000 | 3,000 | 3,000 | 0.00% |
| Medicare (1.45%) | 90,000 | 92,995 | 96,622 | 100,390 | 3.90% |
| TOTAL | 2,381,371 | 2,412,976 | 2,600,904 | 2,813,407 | |
| SALARY RESERVE | | | | | |
| Salary Reserve | 40,000 | 40,000 | 40,000 | 40,000 | 0.00% |
| TOTAL | 40,000 | 40,000 | 40,000 | 40,000 | |

| Expenditure Projections | FY2019 Budget | FY2020 Projected | FY2021 Projected | FY2022 Projected | Projection Percent |
|---|-------------------|---------------------|---------------------|---------------------|-----------------------|
| PROPERTY/LIABILITY INSURANCES | | | | | |
| Workers Comp | 110,000 | 100,000 | 105,000 | 110,250 | 5.00% |
| Property/Liability/endorsement changes | 157,000 | 160,000 | 168,000 | 176,400 | 5.00% |
| Accident-Police | 55,000 | 65,000 | 68,250 | 71,663 | 5.00% |
| Surety Bonds | 9,250 | 11,000 | 11,000 | 11,000 | 0.00% |
| Less: School and MELD Share | (125,000) | (129,000) | (135,450) | (142,223) | 5.00% |
| TOTAL | 206,250 | 207,000 | 216,800 | 227,090 | |
| REGIONAL SCHOOL ASSESSMENTS | | | | | |
| Masconomet Assessment | 9,415,414 | 9,968,124 | 10,466,530 | 10,989,857 | 5.00% |
| Masconomet Debt | 379,817 | 382,380 | 104,992 | 103,128 | See Debt Tab |
| Essex Tech Assessment | 731,689 | 699,698 | 734,683 | 771,417 | 5.00% |
| Essex Tech Debt | 85,826 | 77,979 | 72,969 | 72,851 | See Debt Tab |
| TOTAL | 10,612,746 | 11,128,181 | 11,379,174 | 11,937,253 | |
| WATER ENTERPRISE | | | | | |
| Salaries & Wages | 107,530 | 110,768 | 113,537 | 116,376 | see cola tab |
| Other Expenses | 71,850 | 117,800 | 118,978 | 120,168 | 1.00% |
| Existing Debt Service | 11,775 | 11,285 | 10,795 | 10,305 | See Debt tab |
| TOTAL | 191,155 | 239,853 | 243,310 | 246,848 | |
| OTHER AMOUNTS TO BE RAISED | | | | | |
| Overlay | 280,712 | 287,730 | 294,923 | 302,296 | 2.50% |
| TOTAL | 280,712 | 287,730 | 294,923 | 302,296 | |
| STATE and COUNTY ASSESSMENTS | | | | | |
| Essex County Regional Communications Center | 158,340 | 0 | 0 | 0 | 0.00% |
| Mosquito Control | 50,467 | 51,296 | 51,296 | 51,296 | 0.00% |
| Air Pollution | 3,615 | 3,694 | 3,694 | 3,694 | 0.00% |
| Metropolitan Area Planning Council | 5,073 | 4,501 | 4,501 | 4,501 | 0.00% |
| RMV Non-Renewal Surcharge | 6,000 | 6,000 | 6,000 | 6,000 | 0.00% |
| MBTA | 214,596 | 220,570 | 226,084 | 231,736 | 2.50% |
| School Choice Sending Tuition | 0 | 13,572 | 13,572 | 13,572 | 0.00% |
| TOTAL | 438,091 | 299,633 | 305,147 | 310,799 | |
| ARTICLES FROM OTHER AVAILABLE FUNDS | | | | | |
| Articles from SRF's | 274,750 | 168,800 | 0 | 0 | |
| Articles from overlay reserves | 192,765 | 199,027 | 190,000 | 190,000 | |
| TOTAL | 467,515 | 367,827 | 190,000 | 190,000 | |
| ARTICLES FROM FREE CASH | | | | | |
| General Stabilization Fund | 0 | 50,000 | 50,000 | 50,000 | |
| Capital Stabilization Fund | 0 | 50,000 | 50,000 | 50,000 | |
| Retirement Stabilization Fund | 0 | 0 | 0 | 0 | |
| OPEB Fund | 75,000 | 50,000 | 50,000 | 50,000 | |
| SPED Stabilization Fund | 0 | 50,000 | 0 | 0 | |
| SPED Reserve Fund | 0 | 0 | 0 | 0 | |
| TOTAL | 75,000 | 200,000 | 150,000 | 150,000 | |
| CAPITAL ARTICLES FROM FREE CASH | | | | | |
| Capital Outlay | 750,093 | 1,078,762 | 1,132,700 | 1,189,335 | 5.00% |
| TOTAL | 750,093 | 1,078,762 | 1,132,700 | 1,189,335 | |
| CAPITAL ARTICLES FROM TAX LEVY | | | | | |
| Capital Outlay | 0 | 0 | 0 | 0 | |
| TOTAL | 0 | 0 | 0 | 0 | |
| TOTAL EXPENDITURES | 37,240,245 | 39,210,046 | 40,400,990 | 41,945,363 | |

Warrant Article - Televised Hearings**Budget for Recording and Broadcast of Additional Board and Committee Meetings**

| Board | Meeting Frequency | | Not | |
|-----------------------------|--------------------|--------------------|-----|--|
| | (per year) | | | |
| | Currently Recorded | Currently Recorded | | |
| Board of Assessors | | 24 | | |
| Board of Selectmen | 26 | | | |
| Board of Health | | 6 | | |
| Conservation Commission | | 12 | | |
| Elementary School Committee | 16 | | | |
| Regional School Committee | 30 | | | |
| Finance Committee | | 15 | | |
| Master Plan Committee | | 5 | | |
| Planning Board | 15 | | | |
| Zoning Board of Appeals | 15 | | | |
| | <hr/> TOTAL | 102 | 62 | |

STAFF

Average cost per meeting (time of meeting and editing and posting recording)

| hours | rate | hourly |
|-------|---------|------------------------|
| 5 | \$23.07 | = \$115.35 per meeting |

Total cost to record and broadcast

| meetings | cost per meeting |
|----------|-----------------------|
| 62 | \$115.35 = \$7,151.70 |

EQUIPMENT

| | | | | |
|-----------------------------|---|---|-------------|---------|
| videocamera and accessories | 2 | x | \$1,200 | \$2,400 |
| laptop computer | 2 | x | \$1,200 | \$2,400 |
| | | | <hr/> TOTAL | \$4,800 |

TOTAL BUDGET

| | |
|------------|------------------------|
| Staff | Equipment |
| \$7,151.70 | +\$4,800 = \$11,951.70 |

| | Actual FY 2017 | Actual FY 2018 | Approved FY 2019 | Department Requested FY 2020 | Selectmen Finance Committee Recommendation FY 2020 |
|--|-------------------|-------------------|---------------------|------------------------------------|---|
| FUND: 01 GENERAL FUND | | | | | |
| FUNCTION 100: GENERAL GOVERNMENT | | | | | |
| Department #114 TOWN MODERATOR | | | | | |
| 5100 Personal Services | 200 | 200 | 200 | 200 | 200 |
| DEPARTMENT TOTAL | \$200 | \$200 | \$200 | \$200 | \$200 |
| Department #122 SELECTMEN/ADMINISTRATOR | | | | | |
| 5100 Personal Services | 256,493 | 253,437 | 264,658 | 269,177 | 269,117 |
| 5200 Purchase of Services/Supplies | 19,106 | 36,229 | 30,820 | 31,480 | 31,480 |
| DEPARTMENT TOTAL | \$275,599 | \$289,666 | \$295,478 | \$300,657 | \$300,597 |
| Department #131 FINANCE COMMITTEE | | | | | |
| 5100 Personal Services | 1,190 | 1,220 | 2,009 | 2,059 | 2,059 |
| 5200 Purchase of Service/Supplies | 1,680 | 1,535 | 1,500 | 1,780 | 1,780 |
| 5200 Reserve fund (Budget Shown) | 30,000 | 70,000 | 100,000 | 100,000 | 100,000 |
| DEPARTMENT TOTAL | \$32,870 | \$72,755 | \$103,509 | \$103,839 | \$103,839 |
| Department #135 TOWN ACCOUNTANT | | | | | |
| 5100 Personal Services | 113,710 | 116,919 | 127,242 | 128,177 | 128,177 |
| 5200 Purchase of Services/Supplies | 32,229 | 23,670 | 36,275 | 37,775 | 37,775 |
| 5800 Capital Outlay | 0 | 788 | 0 | 0 | 0 |
| DEPARTMENT TOTAL | \$145,939 | \$141,377 | \$163,517 | \$165,952 | \$165,952 |
| Department #141 ASSESSORS | | | | | |
| 5100 Personal Services | 150,092 | 153,738 | 158,081 | 170,010 | 166,393 |
| 5200 Purchase of Services/Supplies | 17,758 | 16,577 | 19,940 | 19,940 | 20,510 |
| DEPARTMENT TOTAL | \$167,850 | \$170,315 | \$178,021 | \$189,950 | \$186,903 |
| Department #145 TREASURER/COLLECTOR | | | | | |
| 5100 Personal Services | 169,899 | 181,460 | 175,056 | 182,813 | 182,813 |
| 5200 Purchase of Services/Supplies | 37,710 | 30,273 | 42,750 | 40,450 | 40,450 |
| DEPARTMENT TOTAL | \$207,609 | \$211,733 | \$217,806 | \$223,263 | \$223,263 |

| | Actual FY 2017 | Actual FY 2018 | Approved FY 2019 | Department Requested FY 2020 | Selectmen Finance Committee Recommendation FY 2020 |
|---|-------------------|-------------------|---------------------|------------------------------------|---|
| Department #146 CUSTODIAN OF TOWN LANDS | | | | | |
| 5100 Personal Services | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| DEPARTMENT TOTAL | \$2,500 | \$2,500 | \$2,500 | \$2,500 | \$2,500 |
| Department #151 TOWN COUNSEL | | | | | |
| 5200 Purchase of Services | 60,000 | 85,458 | 86,500 | 90,000 | 90,000 |
| DEPARTMENT TOTAL | \$60,000 | \$85,458 | \$86,500 | \$90,000 | \$90,000 |
| Department #155 INFORMATION TECHNOLOGY | | | | | |
| 5100 Personal Services | 50,523 | 46,811 | 91,029 | 69,458 | 69,458 |
| 5200 Purchase of Services/Supplies | 99,801 | 141,207 | 191,080 | 207,056 | 202,500 |
| DEPARTMENT TOTAL | \$150,325 | \$188,018 | \$282,109 | \$276,514 | \$271,958 |
| Department #161 TOWN CLERK | | | | | |
| 5100 Personal Services | 109,269 | 109,629 | 114,918 | 138,520 | 121,456 |
| 5200 Purchase of Services/Supplies | 7,581 | 6,442 | 12,800 | 12,990 | 12,990 |
| 5800 Capital Outlay | 3,510 | 3,075 | 7,000 | 12,500 | 12,500 |
| DEPARTMENT TOTAL | \$120,359 | \$119,146 | \$134,718 | \$164,010 | \$146,946 |
| Department #162 ELECTIONS/ REGISTRATIONS | | | | | |
| 5100 Personal Services | 17,027 | 8,953 | 28,830 | 26,488 | 26,088 |
| 5200 Purchase of Services/Supplies | 6,769 | 5,510 | 11,644 | 13,250 | 13,250 |
| DEPARTMENT TOTAL | \$23,796 | \$14,463 | \$40,474 | \$39,738 | \$39,338 |
| Department #171 CONSERVATION COMMISSION | | | | | |
| 5100 Personal Services | 34,489 | 47,449 | 57,212 | 74,329 | 59,136 |
| 5200 Purchase of Services/Supplies | 2,105 | 2,164 | 4,850 | 4,850 | 4,850 |
| DEPARTMENT TOTAL | \$36,594 | \$49,613 | \$62,062 | \$79,179 | \$63,986 |

| | Actual FY 2017 | Actual FY 2018 | Approved FY 2019 | Department Requested FY 2020 | Selectmen Finance Committee Recommendation FY 2020 |
|---|--------------------|--------------------|---------------------|------------------------------------|---|
| Department #175 PLANNING BOARD | | | | | |
| 5100 Personal Services | 70,773 | 89,824 | 93,967 | 96,479 | 96,479 |
| 5200 Purchase of Services/Supplies | 5,984 | 5,455 | 8,680 | 8,680 | 8,680 |
| DEPARTMENT TOTAL | \$76,758 | \$95,279 | \$102,647 | \$105,159 | \$105,159 |
| Department #176 BOARD OF APPEALS | | | | | |
| 5100 Personal Services | 1,377 | 1,220 | 2,250 | 2,304 | 2,304 |
| 5200 Purchase of Services/Supplies | 937 | 1,917 | 2,050 | 2,050 | 2,050 |
| DEPARTMENT TOTAL | \$2,315 | \$3,137 | \$4,300 | \$4,354 | \$4,354 |
| Department #181 MASTER PLAN COMMITTEE/LAND ACQUISITION | | | | | |
| 5100 Personal Services | 714 | 610 | 1,125 | 1,152 | 1,152 |
| 5200 Purchase of Services/Supplies | 0 | 0 | 100 | 100 | 100 |
| DEPARTMENT TOTAL | \$714 | \$610 | \$1,225 | \$1,252 | \$1,252 |
| Department #192 TOWN BUILDINGS | | | | | |
| 5100 Personal Services | 35,991 | 38,225 | 39,816 | 40,811 | 40,811 |
| 5200 Purchase of Services/Supplies | 61,862 | 64,222 | 69,325 | 76,825 | 76,825 |
| DEPARTMENT TOTAL | \$97,854 | \$102,447 | \$109,141 | \$117,636 | \$117,636 |
| Department #195 TOWN REPORTS | | | | | |
| 195 Town Warrants/Reports | 2,412 | 2,383 | 5,000 | 5,500 | 5,500 |
| DEPARTMENT TOTAL | \$2,412 | \$2,383 | \$5,000 | \$5,500 | \$5,500 |
| TOTAL GEN. GOVERNMENT FUNCTION 100 | \$1,403,694 | \$1,549,099 | \$1,789,207 | \$1,869,703 | \$1,829,383 |

FUND: 01 GENERAL FUND

| | Actual FY 2017 | Actual FY 2018 | Approved FY 2019 | Department Requested FY 2020 | Selectmen Finance Committee Recommendation FY 2020 |
|---|--------------------|--------------------|---------------------|------------------------------------|---|
| FUNCTION 200: PUBLIC SAFETY | | | | | |
| Department #210 POLICE DEPARTMENT | | | | | |
| 5100 Personal Services | 1,403,629 | 1,442,884 | 1,585,895 | 1,621,528 | 1,594,130 |
| 5200 Purchase of Services/Supplies | 203,581 | 189,142 | 239,301 | 246,443 | 246,443 |
| 5800 Capital Outlay | 5,950 | 17,000 | 50,000 | 50,000 | 50,000 |
| DEPARTMENT TOTAL | \$1,613,161 | \$1,649,027 | \$1,875,196 | \$1,917,971 | \$1,890,573 |
| Department #220 FIRE DEPARTMENT | | | | | |
| 5100 Personal Services | 1,452,224 | 1,511,158 | 1,686,792 | 1,781,170 | 1,747,804 |
| 5200 Purchase of Services/Supplies | 165,830 | 175,990 | 205,176 | 217,805 | 217,805 |
| 5800 Capital Outlay | 13,857 | 18,000 | 18,000 | 18,000 | 18,000 |
| DEPARTMENT TOTAL | \$1,631,910 | \$1,705,148 | \$1,909,968 | \$2,016,975 | \$1,983,609 |
| Department #241 INSPECTIONS DEPARTMENT | | | | | |
| 5100 Personal Services | 204,715 | 214,346 | 229,894 | 236,693 | 236,693 |
| 5200 Purchase of Services/Supplies | 25,559 | 23,056 | 32,340 | 32,340 | 32,340 |
| DEPARTMENT TOTAL | \$230,274 | \$237,402 | \$262,234 | \$269,033 | \$269,033 |
| Department #292 ANIMAL CONTROL | | | | | |
| 5100 Personal Services | 22,442 | 19,957 | 23,438 | 22,732 | 22,732 |
| 5200 Purchase of Services/Supplies | 1,541 | 1,457 | 3,200 | 4,400 | 4,400 |
| DEPARTMENT TOTAL | \$23,983 | \$21,414 | \$26,638 | \$27,132 | \$27,132 |
| Department #296 TOWN CONSTABLE | | | | | |
| 5100 Personal Services | 200 | 200 | 200 | 200 | 200 |
| DEPARTMENT TOTAL | \$200 | \$200 | \$200 | \$200 | \$200 |
| TOTAL PUBLIC SAFETY FUNCTION 200 | \$3,499,528 | \$3,613,191 | \$4,074,236 | \$4,231,311 | \$4,170,547 |

| | Actual FY 2017 | Actual FY 2018 | Approved FY 2019 | Department Requested FY 2020 | Selectmen Finance Committee Recommendation FY 2020 |
|--|---------------------|---------------------|---------------------|------------------------------------|---|
| FUND: 01 GENERAL FUND | | | | | |
| FUNCTION: 300: EDUCATION | | | | | |
| Department #301 MIDDLETON SCHOOL DEPARTMENT | | | | | |
| 5100 Personal Services | 7,396,852 | 7,802,416 | 8,300,801 | 8,760,308 | 8,624,747 |
| 5200 Purchase of Services /Supplies | 3,015,809 | 3,358,161 | 3,582,348 | 4,192,616 | 3,914,196 |
| DEPARTMENT TOTAL | \$10,412,661 | \$11,160,577 | \$11,883,149 | \$12,952,924 | \$12,538,943 |
| Department #314 MASCONOMET SCHOOL DISTRICT | | | | | |
| 5600 Intergovernmental Payments (Middleton's Assessment) | 9,116,409 | 9,241,983 | 9,415,414 | 9,968,124 | 9,968,124 |
| 5900 Masconomet Debt Service | 387,861 | 384,138 | 379,817 | 382,380 | 382,380 |
| DEPARTMENT TOTAL | \$9,504,270 | \$9,626,121 | \$9,795,231 | \$10,350,504 | \$10,350,504 |
| Department #315 NORTH SHORE ESSEX AGRICULTURAL AND VOCATIONAL SCHOOL DISTRICT | | | | | |
| 5600 Intergovernmental Payments (Middleton's Assessment) | 536,848 | 539,119 | 731,689 | 699,698 | 699,698 |
| 5900 NSEAVSD Debt Service | 61,910 | 69,732 | 85,826 | 77,979 | 77,979 |
| DEPARTMENT TOTAL | \$598,758 | \$608,851 | \$817,515 | \$777,677 | \$777,677 |
| TOTAL SCHOOL DEPARTMENT | \$20,515,689 | \$21,395,549 | \$22,495,895 | \$24,081,105 | \$23,667,124 |
| FUNCTION 300: EDUCATION | | | | | |

| | Actual FY 2017 | Actual FY 2018 | Approved FY 2019 | Department Requested FY 2020 | Selectmen Finance Committee Recommendation FY 2020 |
|--|--------------------|--------------------|---------------------|------------------------------------|---|
| FUND: 01 GENERAL FUND | | | | | |
| FUNCTION 400: PUBLIC WORKS | | | | | |
| Department #420 PUBLIC WORKS DEPARTMENT | | | | | |
| 5100 Personal Services | 544,658 | 573,221 | 650,238 | 674,861 | 674,861 |
| 5200 Purchase of Services/Supplies | 284,883 | 277,587 | 291,400 | 320,521 | 300,521 |
| 5800 Capital Outlay | 19,000 | 18,830 | 19,000 | 19,000 | 19,000 |
| DEPARTMENT TOTAL | \$848,541 | \$869,637 | \$960,638 | \$1,014,382 | \$994,382 |
| Department #423 SNOW AND ICE | | | | | |
| 5100 Personal Services | 46,299 | 43,544 | 60,000 | 60,000 | 60,000 |
| 5200 Purchase of Services/Supplies | 281,621 | 255,344 | 189,500 | 209,500 | 209,500 |
| DEPARTMENT TOTAL | \$327,920 | \$298,888 | \$249,500 | \$269,500 | \$269,500 |
| Department #425 TRANSFER STA./SOLID WASTE | | | | | |
| 5100 Personal Services | 103,387 | 102,000 | 125,808 | 133,322 | 133,322 |
| 5200 Purchase of Services/Supplies | 254,790 | 254,193 | 278,000 | 294,276 | 294,276 |
| DEPARTMENT TOTAL | \$358,177 | \$356,193 | \$403,808 | \$427,598 | \$427,598 |
| TOTAL PUBLIC WORKS | \$1,534,639 | \$1,524,719 | \$1,613,946 | \$1,711,480 | \$1,691,480 |

| | Actual FY 2017 | Actual FY 2018 | Approved FY 2019 | Department Requested FY 2020 | Selectmen Finance Committee Recommendation FY 2020 |
|--|-------------------|-------------------|---------------------|------------------------------------|---|
| FUND: 01 GENERAL FUND | | | | | |
| FUNCTION 500: HUMAN SERVICES | | | | | |
| Department #511 BOARD OF HEALTH | | | | | |
| 5100 Personal Services | 100,405 | 104,616 | 107,878 | 110,681 | 110,681 |
| 5200 Purchase of Services/Supplies | 22,993 | 21,700 | 26,825 | 28,325 | 28,325 |
| DEPARTMENT TOTAL | \$123,398 | \$126,316 | \$134,703 | \$139,006 | \$139,006 |
| Department #541 COUNCIL ON AGING | | | | | |
| 5100 Personal Services | 150,471 | 145,875 | 157,612 | 169,655 | 169,655 |
| 5200 Purchase of Services/Supplies | 38,780 | 45,631 | 48,688 | 57,710 | 57,710 |
| 5800 Capital Outlay | 1,325 | 1,500 | 1,500 | 1,500 | 1,500 |
| DEPARTMENT TOTAL | \$190,576 | \$193,006 | \$207,800 | \$228,865 | \$228,865 |
| Department #543 VETERAN SERVICE OFFICER | | | | | |
| 5100 Personal Services | 14,471 | 27,097 | 26,948 | 17,550 | 17,550 |
| 5200 Purchase of Services/Supplies | 97,007 | 78,522 | 106,750 | 106,750 | 86,750 |
| DEPARTMENT TOTAL | \$111,477 | \$105,619 | \$133,698 | \$124,300 | \$104,300 |
| Department #545 TRI-TOWN COUNCIL | | | | | |
| 5200 Purchase of Services | 28,500 | 28,500 | 28,500 | 28,500 | 28,500 |
| DEPARTMENT TOTAL | \$28,500 | \$28,500 | \$28,500 | \$28,500 | \$28,500 |
| Department #548 MIDDLETON GARDEN CLUB | | | | | |
| 5200 Purchase of Services | 3,213 | 2,777 | 5,000 | 5,000 | 5,000 |
| DEPARTMENT TOTAL | \$3,213 | \$2,777 | \$5,000 | \$5,000 | \$5,000 |
| TOTAL HUMAN SERVICES FUNCTION 500 | \$457,165 | \$456,218 | \$509,701 | \$525,671 | \$505,671 |

| | Actual FY 2017 | Actual FY 2018 | Approved FY 2019 | Department Requested FY 2020 | Selectmen Finance Committee Recommendation FY 2020 |
|--|-------------------|-------------------|---------------------|------------------------------------|---|
| FUND: 01 GENERAL FUND | | | | | |
| FUNCTION 600: CULTURE & RECREATION | | | | | |
| Department #610 FLINT PUBLIC LIBRARY | | | | | |
| 5100 Personal Services | 317,773 | 342,490 | 371,499 | 404,133 | 381,143 |
| 5200 Purchase of Services/Supplies | 165,776 | 165,269 | 177,851 | 179,941 | 179,941 |
| DEPARTMENT TOTAL | \$483,549 | \$507,760 | \$549,350 | \$584,074 | \$561,084 |
| Department #630 RECREATION COMMISSION | | | | | |
| 5100 Personal Services | 16,010 | 18,255 | 21,538 | 21,726 | 21,726 |
| 5200 Purchase of Services/Supplies | 14,385 | 19,126 | 24,350 | 24,350 | 24,350 |
| DEPARTMENT TOTAL | \$30,395 | \$37,381 | \$45,888 | \$46,076 | \$46,076 |
| Department #691 HISTORICAL COMMISSION | | | | | |
| 5200 Purchase of Services | 542 | 85 | 1,000 | 1,000 | 1,000 |
| DEPARTMENT TOTAL | \$542 | \$85 | \$1,000 | \$1,000 | \$1,000 |
| Department #692 MEMORIAL DAY | | | | | |
| 5200 Purchase of Services | 4,017 | 5,928 | 5,000 | 5,000 | 5,000 |
| DEPARTMENT TOTAL | \$4,017 | \$5,928 | \$5,000 | \$5,000 | \$5,000 |
| Department #693 CHIEF WILLS DAY FAMILY FESTIVAL | | | | | |
| 5200 Purchase of Services | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| DEPARTMENT TOTAL | \$5,000 | \$5,000 | \$5,000 | \$5,000 | \$5,000 |
| TOTAL CULTURE & REC. FUNCTION 600 | \$523,504 | \$556,154 | \$606,238 | \$641,150 | \$618,160 |

| | Actual FY 2017 | Actual FY 2018 | Approved FY 2019 | Department Requested FY 2020 | Selectmen Finance Committee Recommendation FY 2020 |
|--|---------------------|---------------------|---------------------|------------------------------------|---|
| FUND: 01 GENERAL FUND | | | | | |
| FUNCTION 700: DEBT SERVICE | | | | | |
| Department #710 DEBT SERVICE | | | | | |
| 5801 Principal | 742,314 | 863,640 | 819,475 | 887,250 | 887,250 |
| 5915 Interest | 507,147 | 495,287 | 463,360 | 434,095 | 593,845 |
| TOTAL DEBT SERVICE FUNCTION 700 | \$1,249,461 | \$1,358,927 | \$1,282,835 | \$1,321,345 | \$1,481,095 |
| FUND: 01 GENERAL FUND | | | | | |
| FUNCTION 900: UNCLASSIFIED | | | | | |
| Department: UNCLASSIFIED | | | | | |
| 910 Compensation Reserve | 7,155 | 8,685 | 40,000 | 40,000 | 40,000 |
| 911 Retirement | 1,188,311 | 1,300,187 | 1,409,336 | 1,475,022 | 1,460,009 |
| 913 Unemployment | 772 | 6,638 | 10,000 | 10,000 | 10,000 |
| 914 Health Insurance | 694,249 | 765,596 | 869,035 | 886,972 | 846,972 |
| 915 Group Insurance | 1,794 | 2,521 | 3,000 | 3,000 | 3,000 |
| 916 Medicare | 78,378 | 84,945 | 90,000 | 95,000 | 95,000 |
| 945 All Other Insurance | 146,016 | 166,691 | 206,250 | 216,200 | 207,000 |
| DEPARTMENT TOTAL | \$2,116,674 | \$2,335,264 | \$2,627,621 | \$2,726,194 | \$2,661,981 |
| TOTAL OPERATING BUDGET | \$31,300,354 | \$32,789,121 | \$34,999,679 | \$37,107,959 | \$36,625,441 |
| GENERAL FUND 01 | | | | | |

| | Tax Levy | Overlay Reserve | Community Preservation Fund | Ambulance Fund | Proposed Free Cash Contribution | Stabilization Fund | Debt Service | Other |
|--|------------|------------------|-----------------------------|----------------|---------------------------------|--------------------|--------------|------------------|
| Public Works | | | | | | | | |
| Parks & Recreation - Rubchinuk Park Irrigation(Phase1) | | | 24,500 | | | | | |
| Highway Division - Bobcat Skid Steer Replacement | | | | | 55,000 | | | |
| Highway Division - F250 Pickup Replacement | | | | | 40,000 | | | |
| Highway Division - Asphalt Hot Box | | | | | 22,000 | | | |
| Highway Division - Asphalt Roller/Trailer | | | | | 21,000 | | | |
| Highway Division - Chapter 90 | | | | | | | | 300,000 |
| Highway Division - Complete Streets | | | | | | | | 172,000 |
| Highway Division - North Liberty Culvert | | | | | | | | 500,000 |
| Highway Division - Additional Chapter 90 | | 100,000 | | | | | | |
| Highway Division - Brigadoon Tre/Sidewalk (phase 1) | | 75,000 | | | | | | |
| Transfer Station - New Roll off Containers (2) | | | | | 17,000 | | | |
| Transfer Station - Repair Roll off Containers (1) | | | | | 3,500 | | | |
| Cemetery - Replace Scag 52" Mower | | | | | 10,500 | | | |
| Total Public Works | \$0 | \$175,000 | \$24,500 | \$0 | \$169,000 | \$0 | \$0 | \$972,000 |
| Police | | | | | | | | |
| Patrol Rifles Upgrades | | | | | 1,400 | | | |
| Taser Replacements | | | | | 18,750 | | | |
| Three Replacement Patrol Vehicles | | | | | 102,000 | | | |
| Office Shredder/Copier | | | | | 2,800 | | | |
| Outfit and Train 2 New Reserve Officers | | | | | 11,180 | | | |
| Total Police | \$0 | \$0 | \$0 | \$0 | \$136,130 | \$0 | \$0 | \$0 |

| | Tax Levy | Overlay Reserve | Community Preservation Fund | Ambulance Fund | Proposed Free Cash Contribution | Stabilization Fund | Debt Service | Other |
|--|------------|-----------------|-----------------------------|-----------------|---------------------------------|--------------------|--------------|------------|
| Fire | | | | | | | | |
| Equipment - Replace self-contained breathing apparatus gear (SCBA) | | | | | 9,000 | | | |
| Replace Squad 5 Pump | | | | | 9,000 | | | |
| Replace air bags | | | | | 2,250 | | | |
| Replace Ladder 1 Lighting | | | | | 5,700 | | | |
| Ballistic Vests & Helmets | | | | | 8,300 | | | |
| Replace 4 AED's | | | | | 10,000 | | | |
| Ambulance Load System | | | | | 34,000 | | | |
| Replace Stair Chairs | | | | | 8,600 | | | |
| CPR Mannequin | | | | | 2,700 | | | |
| Training Costs for New Firefighter/Paramedic | | | | | 20,045 | | | |
| Total Fire | \$0 | \$0 | \$0 | \$55,300 | \$54,295 | \$0 | \$0 | \$0 |
| Elementary Schools | | | | | | | | |
| Fuller Meadow School - End-user technology | | | | | 34,198 | | | |
| Fuller Meadow School - Technology infrastructure | | | | | 15,000 | | | |
| Fuller Meadow School - Building Interior | | | | | 22,500 | | | |
| Fuller Meadow School - Playground Eqpt/Parking Lot | | | | | 15,000 | | | |
| Howe Manning School - End-user technology | | | | | 84,249 | | | |
| Howe Manning School - Technology infrastructure | | | | | 15,000 | | | |
| Elementary Schools Total | \$0 | \$0 | \$0 | \$0 | \$185,947 | \$0 | \$0 | \$0 |
| Masconomet Regional School | | | | | | | | |
| Contribution to Stabilization Fund for interim repairs | | | | | 450,000 | | | |
| Masconomet Regional School - Middleton Assessment | | | | | | | | |
| at 35.51% | \$0 | \$0 | \$0 | \$0 | \$159,795 | \$0 | \$0 | \$0 |

| | Tax Levy | Overlay Reserve | Community Preservation Fund | Ambulance Fund | Proposed Free Cash Contribution | Stabilization Fund | Debt Service | Other |
|---|------------|-----------------|-----------------------------|----------------|---------------------------------|--------------------|--------------|------------|
| Town Buildings - Memorial Hall | | | | | | | | |
| Replace Memorial Hall Sign | | | | | 6,500 | | | |
| Paint Exterior Trim and Front Door Surface Maintenance | | | | | 4,000 | | | |
| Replace Shed | | | | | 5,000 | | | |
| Reset front Steps | | | | | 1,800 | | | |
| Upgrade Town Hall Lighting to LED | | | | | 22,000 | | | |
| Town Buildings - Memorial Hall | \$0 | \$0 | \$0 | \$0 | \$39,300 | \$0 | \$0 | \$0 |
| Town Buildings - Old Town Hall | | | | | | | | |
| Refinish Hardwood Flooring | | | | | 7,500 | | | |
| Town Buildings - Old Town Hall Total | \$0 | \$0 | \$0 | \$0 | \$7,500 | \$0 | \$0 | \$0 |
| Flint Public Library | | | | | | | | |
| Building system upgrades | | | | | | | | |
| Technology updates | | | | | | | | |
| Total Flint Public Library | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Information Technology | | | | | | | | |
| IT - Five year replacement protocol file/print server at fire station | | | | | 4,000 | | | |
| IT- Replace network switches at Town Hall | | | | | 2,000 | | | |
| IT - NAS Device to store backup date at Town Hall | | | | | 1,500 | | | |
| IT - New network switch at Fire Station | | | | | 1,000 | | | |
| IT- Photocopy Machine with Managed Printer Services - Town Hall/COA/Police Dept | | | | | 19,000 | | | |
| Total Information Technology | \$0 | \$0 | \$0 | \$0 | \$27,500 | \$0 | \$0 | \$0 |
| Administration | | | | | | | | |
| Purchase New Ford Escape for Board of Health | | | | | 25,430 | | | |
| Purchase New Ford F-150 for Building Department | | | | | 29,100 | | | |
| Purchase of ClearGov Budget Module | 9,300 | | | | | | | |
| Purchase of LaserFiche Licensing | | 89,000 | | | | | | |
| Maintenance of Golf Course (FY19) | | | | | 25,000 | | | |
| IT - Remaining Purchase of HR Software (\$25,000 grant already received) | 14,727 | | | | | | | |
| Total Administration | \$0 | \$24,027 | \$89,000 | \$0 | \$79,530 | \$0 | \$0 | \$0 |

| | Tax Levy | Overlay Reserve | Community Preservation Fund | Ambulance Fund | Proposed Free Cash Contribution | Stabilization Fund | Debt Service | Other |
|---|------------|------------------|-----------------------------|-----------------|---------------------------------|--------------------|--------------|------------------|
| Financial Transfers | | | | | | | | |
| Free Cash transfer to reduce the tax rate | | | | | 0 | | | |
| Capital Stabilization | | | | | 50,000 | | | |
| Sped Stabilization | | | | | 50,000 | | | |
| Funding for GASB 45 (Other Post Employment Benefits Stabilization Fund) | | | | | 50,000 | | | |
| Appropriation to Stabilization Fund | | | | | 50,000 | | | |
| Financial Transfers | \$0 | \$0 | \$0 | \$0 | \$200,000 | \$0 | \$0 | \$0 |
| Other Warrant Articles | | | | | | | | |
| Essex Tech Capital contribution | | | | | 19,765 | | | |
| Total Other | \$0 | \$0 | \$0 | \$0 | \$19,765 | \$0 | \$0 | \$0 |
| Capital Budget Total | \$0 | \$199,027 | \$113,500 | \$55,300 | \$1,078,762 | \$0 | \$0 | \$972,000 |
| Available amount from Free Cash to fund Fiscal Year 2020 capital projects/warrant articles | | | | | | | | |
| | | | | | 1,144,945 | | | |
| Fiscal Year 2019 surplus/(deficit) | | | | | \$66,183 | | | |