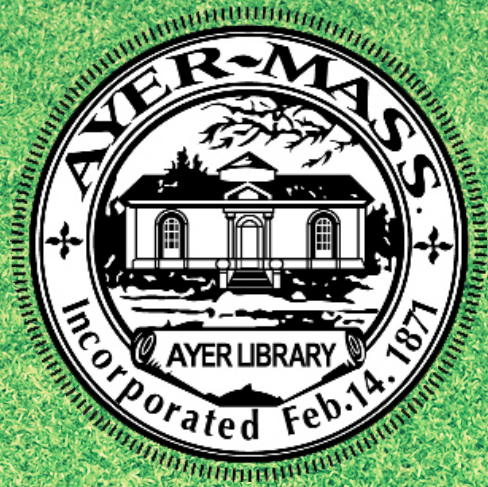


TOWN OF AYER BUDGET BOOK



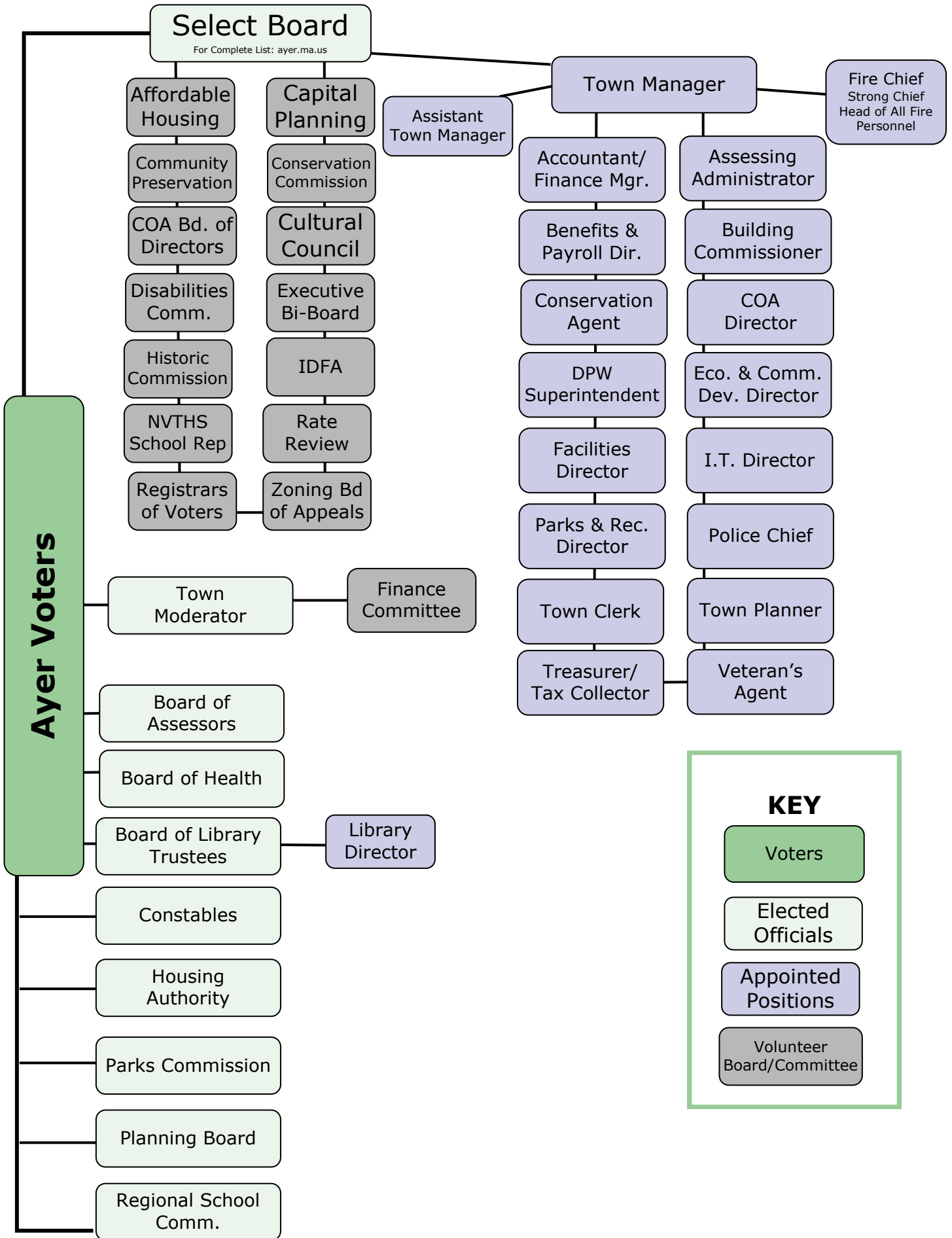
FISCAL YEAR 2023

JULY 1, 2022 - JUNE 30, 2023

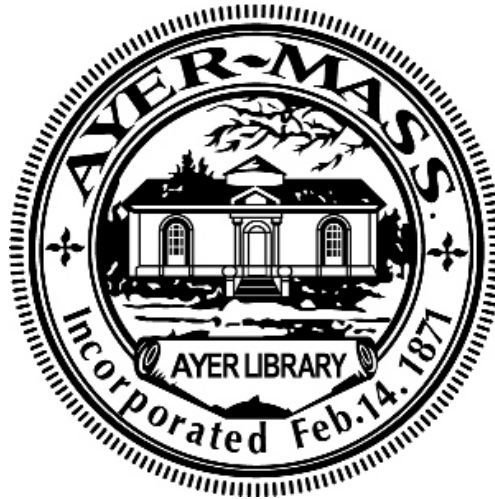


TABLE OF CONTENTS

Organizational Chart	3
Residents Guide to Town Meeting	4
Glossary of Town Meeting Terms	15
Budget Process and Calendar	17
Revenues and Expenditures	18
Omnibus Budget – Revenue	19
Omnibus Budget – Expenses	21
Operating Expenses by Category	23
Omnibus Budget	24
School Assessments	26
Capital Budget Overview	27
Solid Waste Enterprise Fund - DPW	28
Ambulance Enterprise Fund - Fire Dept.	30
Sewer Enterprise Fund - DPW	32
Water Enterprise Fund - DPW	34
Free Cash Allocation	36
Stabilization Funds Balances	36
COVID-19 Funding Summary	37
Debt Service By Department	38
Staffing Counts By Location	39



Town of Ayer



Residents Guide to Town Meetings

An Important Message for all Massachusetts Town Residents

The purest form of democratic governing is practiced in a Town Meeting. In use for over 300 years and still today, it has proven to be a valuable means for many Massachusetts taxpayers to voice their opinions and directly effect change in their communities. Here in this ancient American assembly, you can make your voice heard as you and your neighbors decide the course of the government closest to you. This booklet outlines the forms and procedures used in Massachusetts Town Meetings. As the Commonwealth's information officer, I urge you to read it and make use of it as you engage in the debates and votes that give shape to your Town Government.



William Francis Galvin
Secretary of the Commonwealth

Introduction

Each town has a different way of running its Town Meeting, depending on its bylaws or charter. Sometimes the customs and traditions are written down; sometimes they are not. This guide is a general outline of the Town Meeting Basics, some of the procedures may be used in one town and not another. This guide is not intended to be an all-inclusive text, but a broad overview designed to encourage you to find out more and attend your own Town Meeting. If you have any questions regarding the specific procedures employed by your town, please contact your Town Clerk or Town Meeting Moderator.

A Brief History of Open Town Meeting

All throughout New England, in some thousand small towns, people participate in the oldest and what some call the truest form of local government: the Open Town Meeting. With only slight variations, it is the kind of government that the Massachusetts Bay Colony set up in contrast to European imperialism. It is government of and for the people, but mostly it is government by the people. It is now, as it was hundreds of years ago, true democracy at work. At these meetings, the towns business is conducted by you.

The Practices of Open Town Meeting

The agenda for Town Meeting is set out in a document called a warrant, and each item of business in the warrant is numbered and referred to as an article. There are both financial and non-financial articles that are voted on at Town Meeting.

Financial Articles: The voters can allocate funds to any town department to fund their operating expenses for the following fiscal year by voting on financial articles in the warrant. Requests for the purchase of capital equipment for various departments, such as trucks and police cruisers, are usually separate articles called either "special" or "capital" articles. These types of articles must be voted on individually on their own merits. At the close of Town Meeting, all departments are bound by your votes.

It is a popular misconception that the Select Board or School Committee controls the spending of your tax dollars. This is not true. They only get to spend what you give them at Town Meeting.

Non-Financial Articles: As noted above, non-financial decisions are also reached at Town Meeting. These decisions also affect your day to day living. All zoning by-law proposals and revisions, street acceptances, license fees, and penalties must be approved by your vote at Open Town Meeting.

Questions and Answers about Town Meetings - Town Meeting Basics

What is a Town Meeting?

A Town Meeting is both an event and an entity. As an event, it is a gathering of a town's eligible voters, and is referred to as "the Town Meeting." As an entity, it is the legislative body for towns in Massachusetts, and is referred to simply as "Town Meeting." So you may say, "I went to the Town Meeting. Town Meeting approved the budget."

Do cities have Town Meetings?

No. A city's legislative body is called a city council or a board of aldermen. Citizens do not govern a city directly.

What's the difference between cities and towns? Size?

Municipalities decide whether to have a city or town form of government. Size is one factor in the decision. Towns with less than 12,000 inhabitants cannot adopt a city form of government.

Do all towns have Town Meetings?

Most but not all towns have Town Meetings. A few towns are governed by town councils. In sum, no cities have Town Meetings and most towns do have Town Meetings.

What does Town Meeting decide?

Town Meeting decides three major things: It sets the salaries for the elected officials; it votes to appropriate money to run the town; it votes on the town's local statutes, which are called bylaws.

What's an open Town Meeting?

An open Town Meeting means that all of the town's voters may vote on all matters. The Town of Ayer has an Open Town Meeting.

What is a moderator?

Generally, a moderator's job is to run the Town Meeting. Specifically, the moderator declares the outcome of all voice votes. Some towns have detailed by-laws governing Town Meeting procedure. Other towns leave a lot of discretion to the moderator.

Moderators are usually elected at the Town Election at which voters go to their regular polling places. The term of office is one or three years. When the elected moderator is absent, a temporary moderator may be elected at the Town Meeting.

What's a Select Board Member?

The Select Board are a town's executive officers. Voters elect them to the Select Board, which usually has three or five members. Select Boards are authorized to call a Town Meeting provided that they have posted a warrant. In small towns, the Select Board runs the town and supervises town workers. In larger towns, the Select Board picks and supervises a person, who, in turn, runs the town and supervises town workers. Depending on the town, that person has various authority, duties, and title. That person is known as the town manager, town administrator, executive secretary, or administrative secretary.

What does the town clerk do?

At the Town Meeting, the clerk records all votes and takes minutes. Town clerks are elected or appointed. In the event of all members of the Select Board resigning, the town clerk is authorized to call a town meeting.

What is a town counsel?

The town counsel is a lawyer who either works for the town as an employee, or is a private lawyer who counts the town among his or her clients. The Town Manager in consultation with town counsel often prepares the warrant (the Town Meeting's agenda). During the Town Meeting, the town counsel answers legal questions that come up. He or she is appointed by the Select Board.

What's a select committee?

A select committee is assigned to investigate and report back to the Town Meeting on a certain subject, or to undertake a certain substantive task. The moderator frequently appoints its chairperson and members. Select committees are also called special committees.

What's a standing committee?

A standing committee is a permanent committee. A town might have standing committees for the following areas: public works, planning and zoning, recreation, and personnel. The most important standing committee is the finance committee.

What does the finance committee do?

The finance committee prepares the budget in the months before the annual Town Meeting starts. It also prepares financial articles (which are agenda items). Its recommendations are advisory. In some towns, the committee is known as the warrant committee or the advisory committee.

Depending on a town's bylaws, members of the finance committee are appointed by the Select Board or moderator, or elected by voters or the Town Meeting. In many towns, the finance committee's report is distributed to all residences.

What's the difference between annual and special meetings?

Each town must hold an annual Town Meeting. Additional Town Meetings are called special meetings. They may be called as many times during the year, as necessary.

When are Town Meetings?

The Ayer Annual Town Meeting (ATM) is held on the fourth Monday in April. The Special Fall Town Meeting (STM) is held on the fourth Monday of October. Additional Special Town Meetings may be called throughout the year.

How do I find out when the annual meeting will take place?

Watch your local newspaper. Signs are posted around town. Every household in Ayer is mailed a Town Meeting Warrant at least ten days in advance of the said meeting. Check the Town's Website at www.ayer.ma.us. You may always call Town Hall, ask for the Clerk's office, and ask when the annual meeting will take place.

How do I find out about special meetings?

Special meetings, by their very nature, are not held at the same time every year. Watch your local newspaper and watch for signs posted around town. Currently every household in Ayer is mailed a Town Meeting Warrant at least fourteen days in advance of the said meeting. Check the Town's Website at www.ayer.ma.us website. And you may always call Town Hall, ask for the Clerk's office, and ask when the annual meeting will take place.

Who calls special Town Meetings?

Generally, the Ayer Select Board call Special Town Meetings.

May voters call a special Town Meeting?

Yes, voters may call a special Town Meeting. Two hundred registered voters or 20% of the total number of registered voters, whichever is less in number, may request a special Town Meeting. The special Town Meeting must be held no later than 45 days after the Select Board receive the request.

What's the procedure for voters calling a special Town Meeting?

The requisite number of voters must sign a written request for a special Town Meeting. The format of the written request is flexible. Voters should include their addresses after their signatures.

Voters deliver the written request to the Select Board. The Select Board must then call a special meeting within 45 days.

May a special Town Meeting be called for more than one reason?

Yes, a special Town Meeting may be called for more than one reason. For example, a special Town Meeting could be called to consider amending the zoning code and buying a new fire truck.

What is a warrant?

The warrant lists a meeting's time, place, and agenda. A warrant is also known as a warning. A Town Meeting's action is not valid unless the subject was listed on the warrant.

When is the warrant available?

A warrant is available at least 10 days before an annual meeting, and at least 14 days before a special meeting.

How do I see the warrant?

Warrants are posted in public places (i.e. Town Hall, Ayer Post Office, etc.); mailed to every residence; posted on the Town's Website at www.ayer.ma.us or a combination of all three.

Who issues the warrant?

The Select Board issues the warrant.

What are articles?

Articles are items on the warrant. Appropriations for each town function or department may be in separate articles. Or one article on the warrant may propose appropriations for all necessary town expenses.

May voters place articles on the warrant?

Yes, voters may "insert" articles in the warrant. They have to do it before the Select Board "close" the warrant.

To insert an article in the warrant for an annual Town Meeting, at least 10 registered voters of the town must sign a written request. The Town Clerk has a Citizen's Petition Form available on the Town's website or from the Town Clerk's Office. The written request of registered voters for the insertion of subjects in town meeting warrants shall not be valid unless the required number of registered voters not only sign their names but also state their residence, with street and number, if any. Voters do not have to include their addresses after their signatures, but it is a good idea.

If you want a sample of an article to use to draft your article, go to town hall and ask for a copy of the annual report, or check the Town's Website for the annual report. The annual report will have warrants from the previous year's Town Meeting, which you can use as samples. For further assistance, contact the Town Clerk and/or the Town Manager.

Citizens may insert an article in the warrant for a special Town Meeting. The Select Board shall insert in the warrant for every special town meeting all subjects which shall be requested by 100 registered voters or 10% of the total number of voters, whichever is lesser.

What is the quorum for a Town Meeting?

In an open Town Meeting, the minimum number of voters who may conduct business is established by the individual town's by-laws. For the Town of Ayer the quorum for Open Town Meeting is fifty (50) registered voters in attendance.

Who may attend?

Any member of the public may attend a Town Meeting. Registered Voters attending Town Meeting must sign in upon entrance to the Town Meeting and will be given a voting card. Non-voter's may attend but are required to sit in the non-voting section of Town Meeting. This is to facilitate the process and counting of votes.

Who may speak?

All of a town's registered voters may speak in an Open Town Meeting. Non-voters who are employees of the Town may speak at the discretion of the Town Moderator. Non-voters who are not employees of the Town may only speak by unanimous consent of the Open Town Meeting.

Who may vote?

In an open Town Meeting, the town's voters may vote.

Is the warrant the agenda?

Yes, the warrant generally states the things to be voted on, but the moderator may interpret the articles liberally.

Usually, the Town Meeting considers the warrant's articles in order. However, the moderator or Town Meeting itself may change the order.

How do I know which article the Town Meeting is considering?

The moderator summarizes each article or reads it entirely before starting debate.

How is the budget considered?

The Select Board and/or Finance Committee must print and distribute information regarding appropriations at or before the annual Town Meeting. Different towns handle the budget article (referred to as the Omnibus Budget) differently. Ayer Town Meeting handles it in this manner: The moderator reads each budget item, but doesn't stop for debate. If a voter wants to debate an item, he or she calls out, "PASS" or a similar word, depending on the Town Meeting. The moderator will "lay aside" that item, and get back to it later. After reading all budget items, the moderator calls for a vote on all items that were not laid aside. Then the moderator takes up budget items that were laid aside. The moderator calls for debate, possible amendments, and a vote on each item.

How do I vote?

Voters in open Town Meeting vote by various methods.

Voice vote - Many Town Meeting votes are by voice. The moderator asks that all in favor (everyone voting "yes") say, "Yea" (which is pronounced "yay"). Then the moderator asks that all opposed (everyone voting "no") say, "Nay." The moderator listens and decides which side prevailed. Voters who are unfamiliar with the difference between "yea" and "nay" may find this reminder useful: "Yea" and "yes" both start with "y." "Nay" and "no" both start with "n."

Show of hands - The moderator asks that all in favor raise their hands. Then the moderator asks that all opposed raise their hands. The moderator looks at the number of hands in general and decides which side prevailed. Or hands are counted.

Roll call - Voters are called by name and answer "Yea" or "Nay."

Standing vote or rising vote - All in favor are asked to stand or rise. They are counted. Next, all voters who are opposed are asked to stand. They are counted. This form of vote is also known as dividing the meeting.

Secret ballots - When voters vote by secret ballot is determined by a town's by-laws. In some towns, the moderator can call for a secret ballot. In some towns, if a certain number of voters request it, a vote will be by secret ballot. In other towns, a vote will be by secret ballot if 25 % percent of the voters present and voting ask for it.

Are there votes that cannot be taken by voice?

Yes, there are votes that cannot be taken by voice. Suppose that a town's by-laws require that 2/3 of the voters, not a simple majority, vote to approve the budget for it to pass. Unless the voice vote is unanimous in favor of the budget, the moderator will find it hard to determine if more than 2/3 of the voters said "yea." A vote requiring a super-majority (more than a simple majority) is usually decided by a vote other than voice vote.

What if I think that the moderator did not decide correctly a voice vote or an informal show of hands?

Stand immediately and say "I question the vote." The tradition of Ayer Town Meeting is that only

one voter needs to question the vote in order to require a standing count. The moderator must then verify the vote by polling the voters or by dividing the meeting or by the method provided for by the municipal bylaws.

How do I speak in debate?

If you wish to speak, stand up and wait for the moderator to acknowledge you. When the moderator acknowledges you, proceed to microphone and state your name and your address.

Speak about the topic being discussed. Don't speak about a previous topic (unless there is a motion to rescind or reconsider).

Make your comments to the moderator, not to the Town Meeting or individual Town Meeting Members.

For example, do not say, "I have something to say to the Town Meeting," or "Mr. Smith, you said something as a Town Meeting Member that I want to respond to." Instead, say something like, "Mr. Moderator, these are my thoughts on this article."

You may attack a previous speaker's argument, but do not attack a previous speaker. For example, do not say, "The previous speaker is dead wrong." Instead, say something like, "I disagree with the argument we just heard."

Try to avoid referring to previous speakers by name. For example, try not to say, "I agree with Mr. Jones' argument." Instead, say something like, "I agree with the argument that we can afford this budget item."

Since you make your comments to the moderator, you may not directly debate or ask questions of a previous speaker. For example, do not say, "Mr. Johnson, you say that we should make another exception to the zoning law. I'm asking you: When do we draw the line and stop making exceptions?"

Instead, say something like, "Mr. Moderator, we have heard the argument that we should make just one more exception to the zoning law. But I say it's time to stop making exceptions."

Do I need to know "parliamentary procedure to attend a Town Meeting?

No, you do not need to know "parliamentary" procedure to attend a Town Meeting. The moderator will take care of it.

Are Town Meetings run according to Roberts' Rules of Order?

Some are; some are not. The Town of Ayer uses *Town Meeting Time* for Town Meeting parliamentary procedure.

Does the majority always rule?

No, the majority does not always rule. Sometimes a super-majority (more than a simple majority) is needed for votes on some specific issues. For example, authorizing Select Board to purchase or take land by eminent domain requires a 2/3 vote.

Are a town's by-laws the final word on how the Town Meeting runs?

No, by-laws may be suspended in some circumstances. A town's by-laws themselves explain how to suspend them. It might require a 2/3 vote or a unanimous vote to suspend a provision in the bylaws. Please consult the Town Clerk.

Are the moderator's rulings final?

In some areas, yes, the moderator's rulings are final. In other areas, it is unclear whether a moderator's ruling can be appealed. It depends on the practice of the moderator and Town Meeting. In Ayer Town Meeting the Moderator's rulings are final.

What do the following terms mean?

<u>The term...</u>	<u>means...</u>
Dismiss an article	to defeat it
Postpone an article indefinitely	to defeat it
Take no action on an article	to defeat it
Lay the question on the table	to kill or postpone a measure
Table the question	to kill or postpone a measure
Move the previous question	to cut off debate and vote on the issue at hand

What does a motion to take from the table mean?

Tabling a motion or laying a question on the table generally means to kill it, but it does not mean to kill it finally. To take an issue from the table means to consider an issue that the Town Meeting previously tabled.

If I'm not familiar with making motions, how do I make one?

Rather than make a motion that may require the moderator to untangle and decode it, stand up and ask the moderator from the floor how to make a motion to achieve what you want to do.

How do I call for a vote?

Move the previous question, which means to call for a vote. Under the by-laws of many towns, you must make certain motions, such as those involving money, in writing.

What's the difference between reconsideration and rescission?

A vote to reconsider a previous vote temporarily postpones final action on that vote. A vote to rescind a previous vote cancels it.

What's the difference between adjourning and recessing?

"Adjourning" is an imprecise word. It is sometimes used to mean "recessing"; and sometimes, that one day of the Town Meeting has ended, and that the Town Meeting will resume on a later day.

What does it mean to adjourn without day?

Adjourning without day means that the Town Meeting has dissolved. Adjourning without day is also called adjourning sine day (pronounced "si-nee day" or "si-nee die"). In other words, the Town Meeting has adjourned without setting another day to reconvene. A new warrant is needed to reconvene.

Where do I find the statutes governing Town Meetings?

Massachusetts General Laws, chapters 39 and 43A. Parts of other chapters apply to Town Meetings, but chapters 39 and 43A are the major ones.

Where do I get my town's bylaws?

Call your town hall and ask the clerk's office. When you ask for the bylaws, also ask if the Massachusetts Legislature has passed any law that applies specifically to your town or if your town has accepted any specific Massachusetts General Laws. The bylaws are also on the Town's website.

Where do I get my town's charter?

The Town of Ayer does not have Charter but instead a document called the Articles of Incorporation. Ask the clerk's office or check your town's website.

Can I see a video of a previous Town Meeting?

Yes. Contact the Ayer Select Board Office for assistance. 978-772-8220 x100

Should I check my town's website?

Yes. Your town's website at www.ayer.ma.us will contain the warrant, minutes of past meetings, notices of special meetings, and a primer, such as this one.

GLOSSARY OF TOWN MEETING TERMS

The following is a glossary of terms that are used in conjunction with Town Meeting. Any time someone uses a term at Town Meeting that you do not understand you may rise to a Point of Information and ask for an explanation or definition.

APPROPRIATION: An authorization by Town Meeting to make obligations and payments from the treasury for a specific purpose.

ASSESSED VALUATION: The value set on real or personal property by the Board of Assessors as a basis for setting tax rate.

CAPITAL BUDGET: A multi-year plan of spending for large capital items requested by Town Departments. Most of these items are voted on individually as special or capital warrant articles.

CHERRY SHEET: A form from the Massachusetts Department of Revenue showing all the State and County charges and reimbursements to the Town as certified for the following year.

DEBT SERVICE: Payment of interest and principle to holders of the Town's debt instruments.

ENTERPRISE FUNDS: Enterprise funds allow communities to separately account for the activities by type of operation or service provided. The Town of Ayer has four enterprise funds: solid waste, ambulance, sewer and water. The Town's ultimate objective is to set fees for enterprise services such that each operation is self-supporting. As such, fees are developed based on the related expenses, including a reserve for future capital needs. As operations become self-supported, reliance on general fund subsidies is decreased. This frees up general fund monies for other municipal purposes, such as education, public safety and general government.

ENTERPRISE FUND INDIRECT COSTS: A cost or expense that is not directly or exclusively assigned to the service/activity of the Enterprise Fund. Most oftentimes these costs are part of the General Fund operating budget and allocated to the Enterprise Fund. For example: shared employees, health insurance and other employee benefits, shared expenses.

ENTERPRISE FUND RETAINED EARNINGS: The operating surplus (actual revenues in excess of estimates and appropriations in excess of expenses) earned by the Enterprise Fund and retained (closed to) the Enterprise Fund. Surplus certified by the Director of Accounts as available is called "retained earnings". Retained earnings require appropriation by the community's legislative body.

FISCAL YEAR: A 12-month period, commencing July 1, to the which the Annual Budget applies. The monies appropriated at the April Town Meeting are for the next fiscal year starting July 1st.

FREE CASH: Free cash is neither free nor cash. This is a dollar value, usually certified by the State in late summer that represents unspent and unencumbered income and receivables from the previous year. Once certified, this money may be appropriated at a Town Meeting.

GENERAL FUND: The major town fund created with town receipts and tax revenues from which the majority of town expenses are met.

GROWTH FUND: The amount of property tax revenue that the town can add to its allowable tax levy as a result of new construction in the town. These are tax dollars added to the tax base.

OPERATING BUDGET: A plan of proposed spending and the means of paying for it in the next fiscal year. The towns request of an amount of funds to operate all departments for the next fiscal year.

OVERLAY ACCOUNT: An amount, raised by the assessors, in taxes to be used for potential abatement of property taxes. The Overlay Surplus is the money left unspent from the previous year's account.

RESERVE FUND: A fund appropriated each year to be used by the Select Board and Finance Committee to meet extraordinary or unforeseen expenditures that do not warrant the calling of a Special Town Meeting.

REVOLVING FUND: Monies, usually derived from fees or tuition, that may be used without formal appropriation for special use. The School and the Police Department, among others, maintain revolving funds.

STABILIZATION FUND: A rainy day fund set aside to meet future expenses in the town (example: a fire engine). It must be appropriated at a town meeting by a majority vote and can only be spent from by a 2/3 vote.

BUDGET PROCESS AND BUDGET CALENDAR

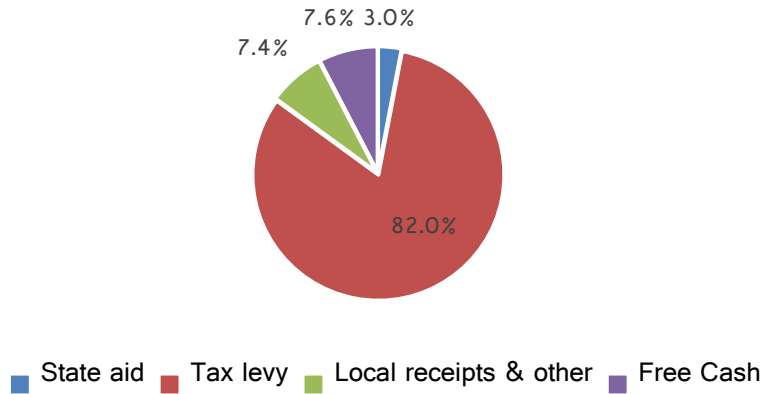
The municipal budget cycle starts on July 1 and ends on June 30. This is referred to as a fiscal year. For example, Fiscal Year '23 begins on July 1, 2022 and runs to June 30, 2023.

The Town of Ayer begins budget preparation in October/November for the following July 1. The major budget activities by month are as follows:

October	November	December	January	February	March	April	May
Town Manager sends out Capital Planning Directive	Capital Budget Request Due	Select Board and Board of Assessors conduct Tax Classification Hearing	Operating Budget DRAFT is sent to Select Board and Finance Committee	Rate Review Committee begins to meet to develop rates for upcoming year	SB holds Public Hearing on Water/Sewer /Transfer Station Rates	SB approves UDAG Economic Development Budget	Annual Election held on the 2 nd Tuesday of May
Begin union negotiations	Town Manager sends Operating Budget Directive	Operating Budget requests are due to Town Manager and Town Accountant for initial review	Town Manager and Town Accountant meet with Department Heads to fine tune budget requests	Major budget drivers such as health insurance, school assessments begin to take shape	Public Information Forum on Budget	Community Preservation Commission Estimated Revenues take shape	
	Capital Planning Committee begins to meet to review Capital Planning Budget Requests	Capital Planning Committee finalizes budget recommendations	Town Accountant begins work on revenue projections, water/sewer/ambulance rate models	Annual Town Meeting Warrant is opened		Annual Town Meeting Warrant is closed	
	Public Hearing on Solid Waste (Transfer Station) Rates		Public Information Forum on Budget	Union negotiations end		SB approves and Finalizes Budget and Annual Town Meeting Warrant	
						Town Meeting is held on the 4 th Monday	

FY '23 REVENUES AND EXPENDITURES

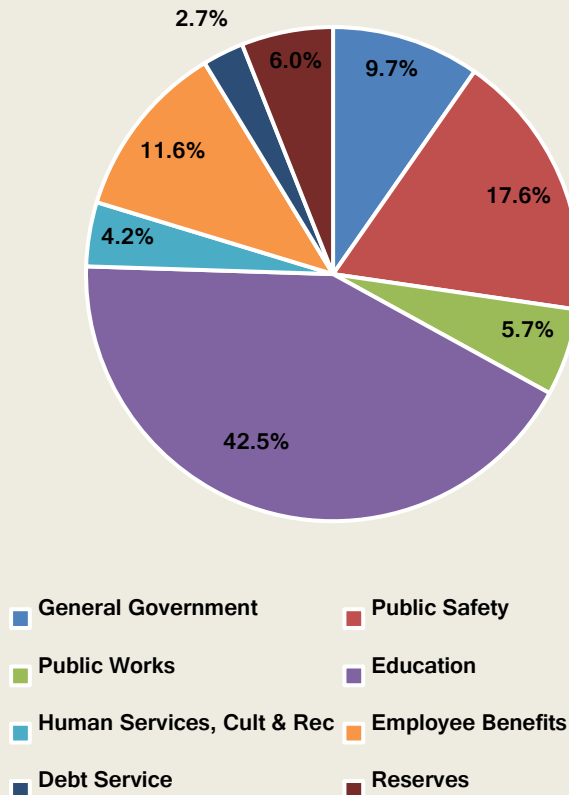
General Fund Revenue



General Fund Revenue

State Aid	\$1,000,392
Tax Levy	\$27,214,881
Local Receipts + Other	\$2,441,808
Free Cash	\$2,528,927
Total Revenues	\$33,186,008

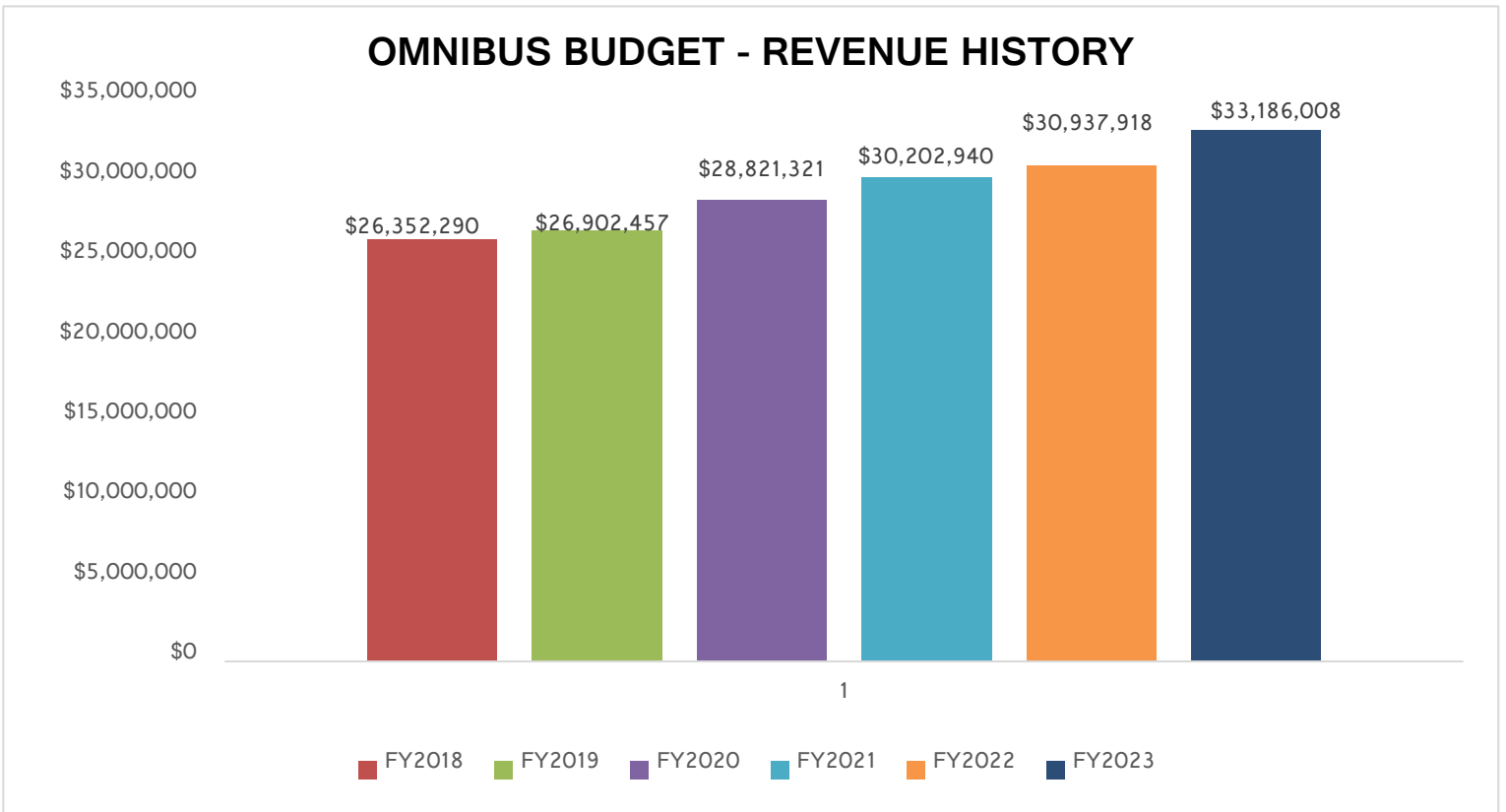
General Fund Expenditures



General Fund Expenditures

Gen. Government	\$3,206,392
Public Safety	\$5,824,825
Public Works	\$1,899,365
Education	\$14,144,303
Human Services	\$1,387,064
Employee Benefits	\$3,853,312
Debt Service	\$887,820
Reserves	\$1,982,927
Total Expenses:	\$33,186,008

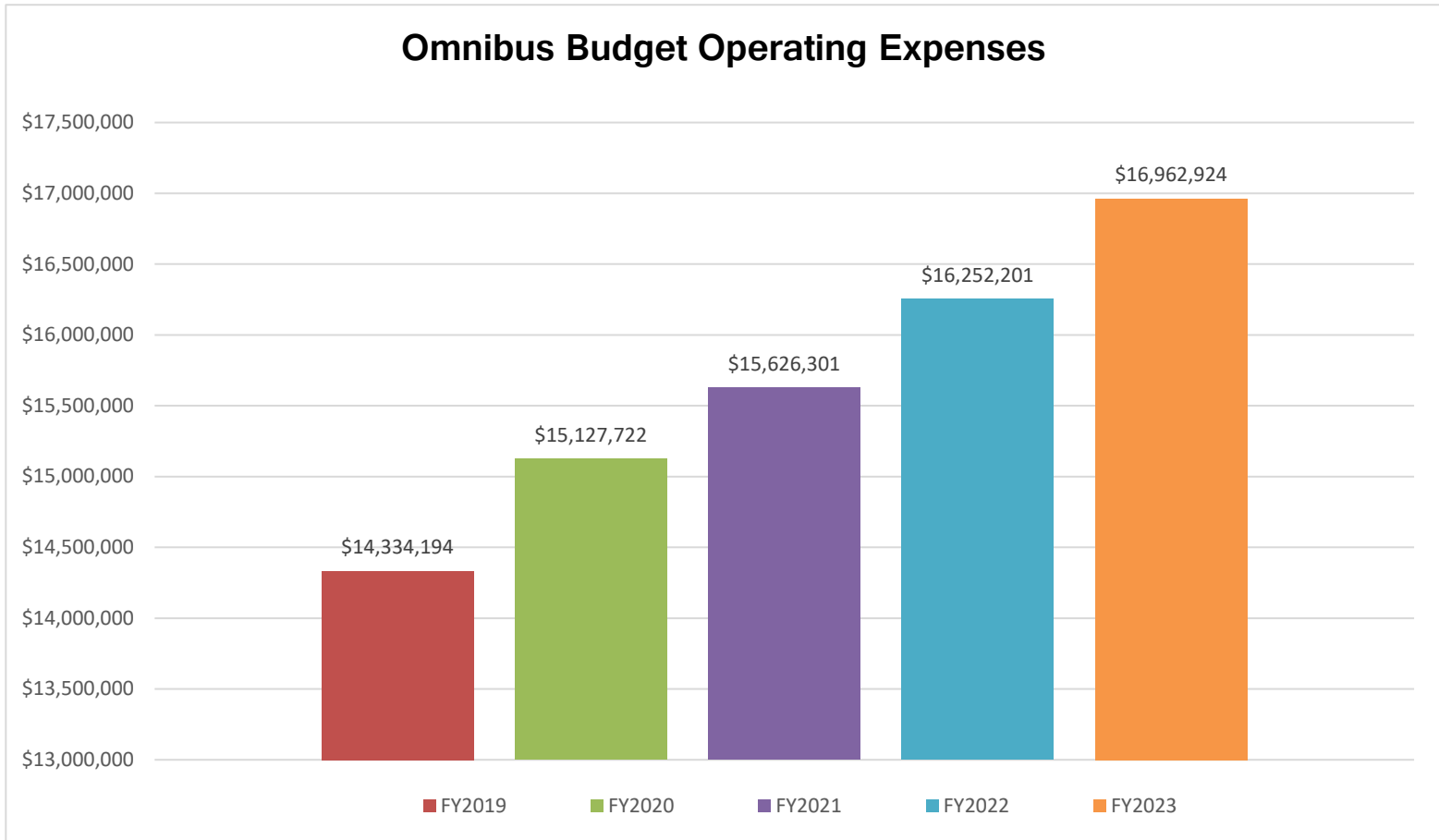
FY '23 OMNIBUS BUDGET – REVENUE



FY '23 OMNIBUS BUDGET – REVENUE

Category	FY '22 Recap	FY '23	Increase/(Decrease)	Percentage
State Aid	990,496	1,000,392	9,896	1%
Tax Base	24,839,409	25,972,047	1,132,638	4.56%
Debt Exclusions	1,499,033	1,242,834	(256,199)	(17.09%)
Local Receipts	2,342,396	2,532,000	189,604	8.09%
Other	115,007	312,696	197,689	171.89%
Free Cash	1,553,607	2,528,927	975,320	62.78%
Cherry Sheet	(102,112)	(102,888)	(776)	.76%
Overlay	(299,918)	(300,000)	(82)	.03%
Total	\$30,937,918	\$33,186,008	\$2,248,090	7.27%

FY '23 OMNIBUS BUDGET OPERATING EXPENSES

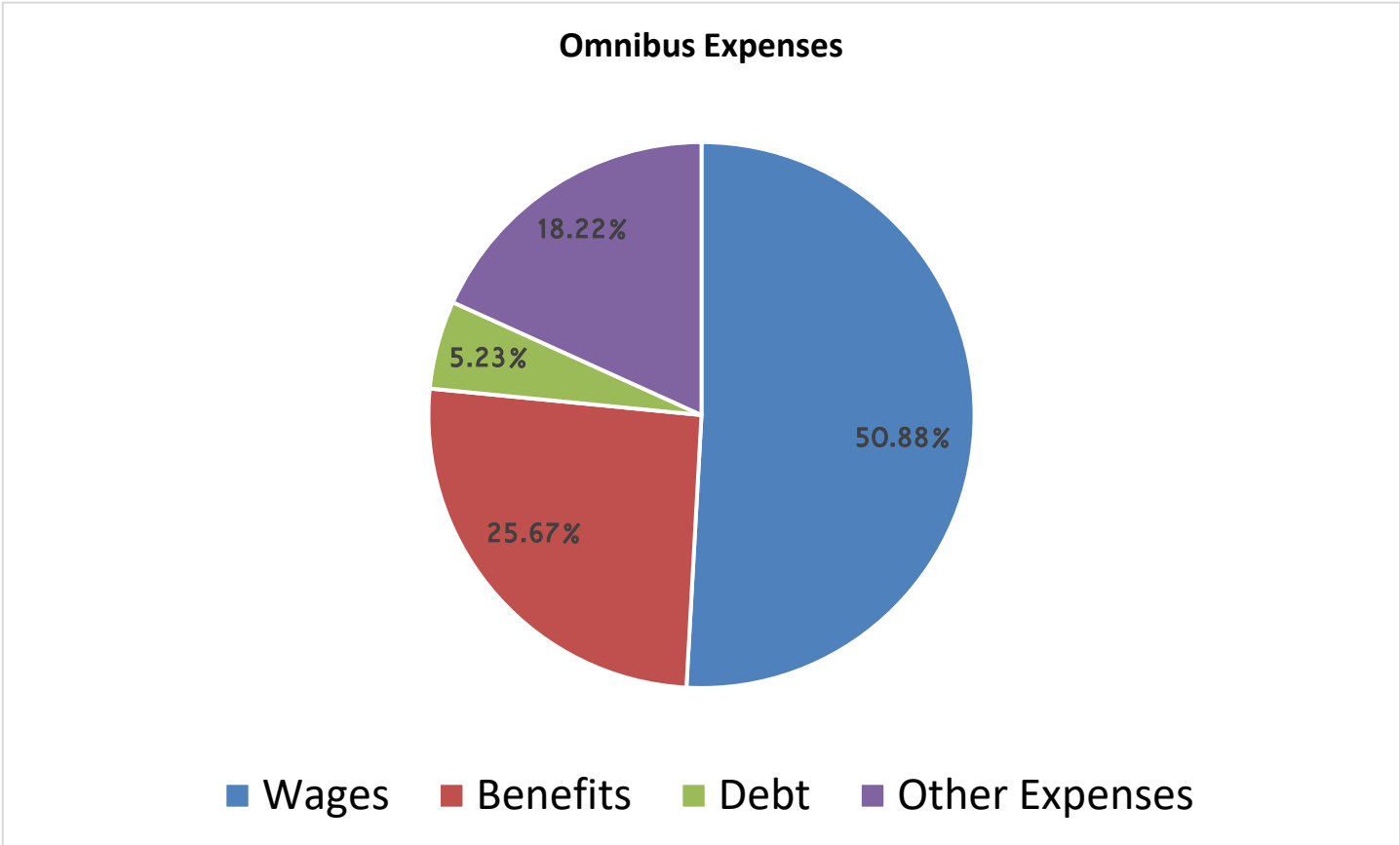


FY '23 OMNIBUS BUDGET – OPERATING EXPENSES

Major Drivers

Category	FY '22	FY '23	Increase/Decrease	Percentage
Education	13,634,904	14,144,303	509,399	3.74%
Fire Department	2,023,471	2,192,432	168,961	8.35%
Health Insurance	1,873,786	2,001,857	128,071	6.83%
Middlesex County Retirement & Pension	1,934,480	2,058,373	123,893	6.4%
Police Department	3,205,887	3,299,703	93,816	2.93%
Debt Service	1,290,111	887,820	(402,291)	(31.18%)
Social Worker	0	67,500	67,500	100%
Select Board	279,896	342,002	62,106	22.19%
Council on Aging	156,410	216,611	60,201	38.49%
Management Support	89,077	140,820	51,743	58.09%

FY '23 OMNIBUS BUDGET – OPERATING EXPENSES
By Category



FY2023 Omnibus Budget

	FY2021 Actual	FY2022 Approved	FY2023 Proposed	Difference		Notes
Department 100 - General Government						
01 Select Board	\$265,397.00	\$279,896.00	\$342,002.00	\$62,106.00	22.19%	includes \$50,000 for new administrative assistant & \$9,402 in personal service contract increases
02 Town Counsel	\$51,197.00	\$80,000.00	\$80,000.00	\$0.00	0.00%	
03 Town Clerk	\$133,464.00	\$141,100.00	\$138,264.00	(\$2,836.00)	-2.01%	decrease due mainly to decrease in pay for replacement of retired assistant
04 Moderator	\$541.00	\$552.00	\$663.00	\$111.00	20.11%	
05 Parking Tickets	\$689.00	\$1,500.00	\$1,250.00	(\$250.00)	-16.67%	
06 Public Buildings & Property Maint.	\$361,262.00	\$373,855.00	\$386,117.00	\$12,262.00	3.28%	includes \$8,212 in personal service contract for Facilities Director
07 Registrations & Elections	\$22,898.00	\$16,296.00	\$26,796.00	\$10,500.00	64.43%	increase due mostly to increase in elections including early voting, state primary, general election and worker training for the new equipment
08 Postage	\$19,812.00	\$21,000.00	\$23,100.00	\$2,100.00	10.00%	
09 American Legion	\$600.00	\$600.00	\$600.00	\$0.00	0.00%	
10 Memorial Day	\$0.00	\$500.00	\$500.00	\$0.00	0.00%	
11 4th of July Celebration	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
12 Holiday Lights	\$15,000.00	\$15,000.00	\$15,000.00	\$0.00	0.00%	
Department 100 Total	\$870,860.00	\$930,299.00	\$1,014,292.00	\$83,993.00	9.03%	
Department 200 - Finance						
01 Town Accountant	\$211,715.00	\$218,197.00	\$218,953.00	\$756.00	0.35%	
02 Benefits & Payroll	\$76,025.00	\$80,146.00	\$89,566.00	\$9,420.00	11.75%	includes \$8,243 for increase in part-time staff wages for payroll backup
03 Computer Support - Financial Systems	\$49,111.00	\$50,213.00	\$51,942.00	\$1,729.00	3.44%	
04 Assessors	\$190,496.00	\$206,786.00	\$205,934.00	(\$852.00)	-0.41%	
05 Treasurer/Tax Collector	\$182,066.00	\$188,444.00	\$208,225.00	\$19,781.00	10.50%	includes \$9,439 for increase in part-time staff hours and \$2,148 for personal service contract impact and step increases
06 Health & Life Insurance	\$1,701,696.00	\$1,873,786.00	\$2,001,857.00	\$128,071.00	6.83%	based on March 2022 enrollments and premium increases of between 8.5% and 11.7%
07 General Insurance	\$246,673.00	\$267,000.00	\$293,700.00	\$26,700.00	10.00%	estimate based on 10%; town is currently awaiting quotes
09 Unemployment Compensation	\$12,831.00	\$11,200.00	\$11,200.00	\$0.00	0.00%	
10 County Retirement Assessment	\$1,787,745.00	\$1,934,480.00	\$2,058,373.00	\$123,893.00	6.40%	per Middlesex Retirement Assessment
11 Notes & Bonds (Principal)	\$969,600.00	\$1,076,000.00	\$706,000.00	(\$370,000.00)	-34.39%	decrease due mainly to \$214,000 paydown of debt exclusion on fire station; also includes \$105,000 paydown of debt on various borrows for equipment authorized in FY2017
12 Interest	\$219,119.00	\$214,111.00	\$181,820.00	(\$32,291.00)	-15.08%	same explanation as Notes & Bonds
13 Tax Title	\$5,530.00	\$15,000.00	\$15,000.00	\$0.00	0.00%	
14 FICA Medicare	\$119,626.00	\$140,000.00	\$158,000.00	\$18,000.00	12.86%	increased to reflect FY 2022 estimated actuals as well as new positions and other wages increases
15 Finance Committee	\$180.00	\$500.00	\$500.00	\$0.00	0.00%	
16 Reserve Fund	\$150,000.00	\$300,000.00	\$300,000.00	\$0.00	0.00%	remains at \$300,000 to provide for unknown potential costs related to ongoing pandemic, supply chain issues and inflation
Department 200 Total	\$5,922,413.00	\$6,575,863.00	\$6,501,070.00	(\$74,793.00)	-1.14%	
Department 300 - Public Safety						
01 Police Department	\$2,755,054.00	\$3,205,887.00	\$3,299,703.00	\$93,816.00	2.93%	includes \$39,948 increase in wages including overtime, \$18,919 increase in maintenance agreements, \$10,600 increase in college reimbursements, \$7,200 for new hire training, clothing and equipment, \$5,100 for vests, plus other increases in expenses
02 Fire Department	\$1,894,205.00	\$2,023,471.00	\$2,192,432.00	\$168,961.00	8.35%	includes \$96,743 of costs related to 4 new firefighters not covered by grant; also includes \$49,997 in wages increases including overtime, \$10,065 increase for college reimbursement and various increases in other expenses
03 Building Department	\$102,197.00	\$109,326.00	\$147,292.00	\$37,966.00	34.73%	includes \$28,800 for increase in assistant building inspector wages to cover zoning enforcement, \$6,166 for increase in wages for building inspector which includes \$1,500 personal services contract impact
04 Emergency Management	\$21,145.00	\$22,482.00	\$23,240.00	\$758.00	3.37%	
05 Animal Control Officer	\$14,480.00	\$16,034.00	\$16,660.00	\$626.00	3.90%	
06 Animal/Barn Inspector	\$2,600.00	\$2,600.00	\$2,652.00	\$52.00	2.00%	
07 Tree Warden	\$48,313.00	\$44,612.00	\$69,424.00	\$24,812.00	55.62%	increase due mostly to additional \$22,600 for tree maintenance plan
Department 300 Total	\$4,837,994.00	\$5,424,412.00	\$5,751,403.00	\$326,991.00	6.03%	
Department 400 - Public Works						
01 Public Works	\$1,073,780.00	\$1,323,229.00	\$1,364,165.00	\$40,936.00	3.09%	includes \$57,232 for new position of Junior Engineer
02 Snow & Ice Removal	\$254,876.00	\$321,000.00	\$321,000.00	\$0.00	0.00%	
03 Public Works - Street Lighting	\$31,918.00	\$44,000.00	\$42,000.00	(\$2,000.00)	-4.55%	
04 Care of Graves	\$3,950.00	\$3,950.00	\$1,200.00	(\$2,750.00)	-69.62%	decrease due to Woodlawn Cemetery now being owned by the town
05 Woodlawn Cemetery	\$0.00	\$41,000.00	\$41,000.00	\$0.00	0.00%	
Department 400 Total	\$1,364,524.00	\$1,733,179.00	\$1,769,365.00	\$36,186.00	2.09%	
Department 500 - Human Services						

FY2023 Omnibus Budget

	FY2021 Actual	FY2022 Approved	FY2023 Proposed	Difference		Notes
01 Council on Aging	\$114,360.00	\$156,410.00	\$216,611.00	\$60,201.00	38.49%	includes replacement of part-time nutrition coordinator totaling \$21,162, \$34,950 increase in food supplies and increases in other expenses
02 Board of Health	\$150.00	\$2,375.00	\$7,300.00	\$4,925.00	207.37%	
03 Nashoba Assoc.. Board of Health	\$30,921.00	\$32,468.00	\$38,579.00	\$6,111.00	18.82%	
04 Social Worker	\$0.00	\$0.00	\$67,500.00	\$67,500.00	100.00%	
05 Parks Department	\$138,487.00	\$173,145.00	\$194,203.00	\$21,058.00	12.16%	
06 Ayer/Shirley Youth Football & Cheer.	\$4,000.00	\$4,000.00	\$4,000.00	\$0.00	0.00%	
07 Little League	\$4,000.00	\$4,000.00	\$4,000.00	\$0.00	0.00%	
08 Veterans Agent	\$20,143.00	\$20,783.00	\$20,991.00	\$208.00	1.00%	
09 Veterans Benefits	\$112,472.00	\$125,000.00	\$125,000.00	\$0.00	0.00%	
10 Library	\$595,156.00	\$625,244.00	\$657,380.00	\$32,136.00	5.14%	
11 Disabilities Comm.	\$0.00	\$500.00	\$3,000.00	\$2,500.00	500.00%	
Department 500 Total	\$1,019,689.00	\$1,143,925.00	\$1,338,564.00	\$194,639.00	17.02%	\$2,500 is stipend for town staff to oversee required updates for ADA
Department 600 - Management Support						
01 Conservation Commission	\$66,145.00	\$71,110.00	\$76,570.00	\$5,460.00	7.68%	includes \$10,000 for added outside services and \$4,540 reduction in wages for vacant agent position moves program manager wages totaling \$37,085 from housing grant to local funding as recommended by the Ayer Affordable Housing Committee in order to provide additional funds for housing needs increase in wages
02 Economic & Community Development	\$40,205.00	\$42,857.00	\$81,879.00	\$39,022.00	91.05%	
03 Town Planner	\$87,186.00	\$93,265.00	\$97,420.00	\$4,155.00	4.46%	
04 Historical Commission	\$0.00	\$750.00	\$750.00	\$0.00	0.00%	
05 Montachusett Reg. Plan. Comm.	\$2,573.00	\$2,638.00	\$2,889.00	\$251.00	9.51%	
06 Management Support	\$77,061.00	\$89,077.00	\$140,820.00	\$51,743.00	58.09%	
07 Information Technology	\$189,270.00	\$185,826.00	\$187,902.00	\$2,076.00	1.12%	
Department 600 Total	\$462,440.00	\$485,523.00	\$588,230.00	\$102,707.00	21.15%	includes \$45,000 for new administrative staff for Conservation and Planning Departments
Total Summary by Department						
Dept 100 - General Government	\$870,860.00	\$930,299.00	\$1,014,292.00	\$83,993.00	9.03%	
Dept 200 - Finance	\$5,922,413.00	\$6,575,863.00	\$6,501,070.00	(\$74,793.00)	-1.14%	
Dept 300 - Public Safety	\$4,837,994.00	\$5,424,412.00	\$5,751,403.00	\$326,991.00	6.03%	
Dept 400 - Public Works	\$1,364,524.00	\$1,733,179.00	\$1,769,365.00	\$36,186.00	2.09%	
Dept 500 - Human Services	\$1,019,689.00	\$1,143,925.00	\$1,338,564.00	\$194,639.00	17.02%	
Dept 600 - Management Support	\$462,440.00	\$485,523.00	\$588,230.00	\$102,707.00	21.15%	
Total Operating Budgets	\$14,477,920.00	\$16,293,201.00	\$16,962,924.00	\$669,723.00	4.11%	

FY '23 SCHOOL ASSESSMENTS



Ayer Shirley
REGIONAL SCHOOL
DISTRICT

Expense	FY '22	FY '23	Increase	Percentage
Assessment	\$11,769,808	\$12,244,196	\$474,388	4.03%
High School Debt Exclusion	\$910,941	\$889,150	(\$21,791)	(2.39%)
Total	\$12,680,749	\$13,133,346	\$452,597	3.57%



NASHOBA VALLEY TECHNICAL HIGH SCHOOL

Expense	FY '22	FY '23	Increase	Percentage
Assessment	\$954,155	\$1,010,957	\$56,802	5.95%

FY '23 CAPITAL BUDGET OVERVIEW



General Fund

DPW – Admin	<i>Hybrid SUV</i>	<i>\$35,000</i>
DPW – Highway	Road Paving (Supplements Ch. 90)	\$85,000
	Barnum Road Bridge Repairs	\$70,000
	1-Ton Pick-Up Truck with Plow	\$60,000
	<i>Sandy Pond Road Sidewalk Design</i>	<i>\$25,000</i>
	<i>Highway Garage Roof Repair</i>	<i>\$20,000</i>
DPW – Stormwater	<i>Stormwater Biofiltration/Outfall Improvements</i>	<i>\$50,000</i>
Facilities	VOIP Phone Upgrades & Wiring	\$65,000
	<i>Town Hall Slate Roof & Gutter Replacement – P. 1</i>	<i>\$30,000</i>
Fire	Fire Department Vehicle	\$65,000
	<i>Office Furniture</i>	<i>\$25,000</i>
	<i>Training Room AV Upgrade</i>	<i>\$16,500</i>
Information Technology	<i>Replace Town Hall Copier</i>	<i>\$13,000</i>
Library	<i>Reading Room Ceiling Repair</i>	<i>\$48,500</i>
Parks	Pirone Park Playground Project	\$320,000
	Redesign Patrol Workspace	\$63,238
Police	<i>Hazardous Materials Gear</i>	<i>\$29,546</i>
Town Clerk	<i>Vault Repairs</i>	<i>\$10,000</i>
	<i>Election Poll Pads</i>	<i>\$10,150</i>

Enterprise Fund

Water	New Well Source	\$120,000
Water	Portable Generator 50% split with Sewer	\$75,000
Sewer	Portable Generator 50% split with Water	\$75,000

Total Capital Planning Projects **\$1,310,934**

Special Capital Planning Items

Fire Fire Engine (Pumper) \$805,000

Green Items are to be borrowed - Article 13

Blue Items are to be purchased from Capital Stabilization – Article 15

Red Item is a Debt Exclusion – Article 14

SOLID WASTE ENTERPRISE - DPW

	FY 2021 Budget	FY 2021 Actual	FY 2022 Budget	FY 2022 Actual 7/1/21 - 2/28/22	FY 2023 Budget
Transfer Station Stickers	\$150,000	\$124,357	\$125,000	\$111,965	\$128,000
Bag Receipts	\$150,000	\$171,317	\$176,740	\$137,000	\$177,000
Recycling Revenue	\$7,500	\$8,782	\$7,500	\$7,260	\$7,500
Recycling Committee	\$1,000	\$646	\$1,000	\$490	\$500
Solar Lease Rent	\$22,800	\$22,837	\$23,142	\$23,180	\$23,180
Miscellaneous		\$43			
Total Charges for Services	\$331,300	\$327,982	\$333,382	\$279,895	\$336,180
Transfer from General Fund - Debt Exclusion	\$52,573	\$52,573	\$0		
General Fund Subsidy	\$160,000	\$160,000	\$160,000	\$160,000	\$197,000
From Retained Earnings	\$35,779	\$1,025	\$35,000		\$37,360
Total Funds Available	\$579,652	\$541,580	\$528,382	\$439,895	\$570,540

Direct Expenses

Wages	\$122,113	\$121,486	\$124,320	\$79,723	\$137,339
Expenses	\$242,400	\$206,355	\$247,400	\$138,630	\$265,400
Capital Purchases					\$10,000
Landfill Monitoring	\$14,000	\$13,600	\$14,000	\$7,000	\$14,300
Regular Debt	\$29,405	\$28,405	\$18,825	\$17,063	\$18,225
Debt Exclusion	\$52,573	\$52,573	\$0	\$0	\$0
Total Direct Expenses	\$460,491	\$422,419	\$404,545	\$242,416	\$445,264

Indirect Expenses

Indirect Expenses	\$119,161	\$119,161	\$123,837	\$82,558	\$125,276
--------------------------	------------------	------------------	------------------	-----------------	------------------

Total of Expenses	\$579,652	\$541,580	\$528,382	\$324,974	\$570,540
--------------------------	------------------	------------------	------------------	------------------	------------------

SOLID WASTE ENTERPRISE - DPW

Article 9 - FY '23 expenses to be appropriated as follows:

Direct Expenses

Solid Waste Revenue	\$336,180
Retained Earnings	\$37,360
Tax Levy	\$71,724
Total Direct Expenses	\$445,264

Indirect Expenses as Appropriated in the General Fund Omnibus Article

From Tax Levy	\$125,276
Total Indirect Expenses	\$125,276

Total of Expenses	\$570,540
--------------------------	------------------

AMBULANCE ENTERPRISE - Fire Dept.

	FY 2021 Budget	FY 2021 Actual	FY 2022 Budget	FY 2022 Actual 7/1/21 - 2/28/22	FY 23 Budget
Ambulance Service	\$456,192	\$409,604	\$390,000	\$292,197	\$438,000
Federal Reimbursement Ambulance Medicare		\$78,887			
General Fund Subsidy	\$86,021	\$86,021	\$209,013	\$209,013	\$63,103
From Retained Earnings	\$50,000				\$42,000
Total Funds Available	\$592,213	\$574,512	\$599,013	\$501,210	\$543,103
<i>Direct Expenses</i>					
Ambulance Supplies	\$43,500	\$27,687	\$43,500	\$22,990	\$43,500
Ambulance Services	\$50,030	\$50,905	\$50,030	\$26,794	\$50,030
Reserve Fund	\$15,000		\$15,000		\$15,000
Regular Debt	\$77,450	\$77,450	\$74,750	\$37,675	\$67,050
Total Direct Expenses	\$185,980	\$156,042	\$183,280	\$87,459	\$175,580
<i>Indirect Expenses</i>					
Indirect Expenses	\$406,233	\$404,675	\$415,733	\$279,361	\$367,523
Total of Expenses	\$592,213	\$560,717	\$599,013	\$366,820	\$543,103

AMBULANCE ENTERPRISE - Fire Dept.

Article 10 - FY '23 expenses to be appropriated as follows:

Direct Expenses From Ambulance Revenue **\$175,580**

*Indirect Expenses as Appropriated in the
General Fund Omnibus Article*

From Ambulance Revenue	\$262,420
From Ambulance Retained Earnings	\$42,000
From Tax Levy	\$63,103
Total Indirect Expenses	\$367,523

Total of Expenses	\$543,103
--------------------------	------------------

SEWER ENTERPRISE - DPW

	FY 2021 Budget	FY 2021 Actual	FY 2022 Budget	FY 2022 Actual 7/1/21 - FY 2023 Budget 2/28/22	FY 2023 Budget
Rate Revenue	\$3,069,612	\$3,430,845	\$3,386,654	\$1,985,448	\$3,471,320
Interest on Past Due	\$13,000	\$9,642	\$12,000	\$10,898	\$12,000
Permits & Fees	\$70,000	\$127,800	\$85,000	\$162,650	\$100,000
Liens & Interest on Liens		\$74,443		\$33,646	
Miscellaneous	\$20,000		\$10,000	\$6,191	
Total Charges for Services	\$3,172,612	\$3,642,730	\$3,493,654	\$2,198,833	\$3,583,320
Transfer from General Fund - Debt Exclusion	\$18,720	\$18,720	\$0		
From Retained Earnings	\$179,904		\$1,000,000	\$1,000,000	
Total Funds Available	\$3,371,236	\$3,661,450	\$4,493,654	\$3,198,833	\$3,583,320

Direct Expenses

Wages	\$503,691	\$486,702	\$574,763	\$302,571	\$556,942
Expenses	\$855,950	\$918,672	\$828,950	\$523,468	\$838,250
Operating Reserve	\$30,000		\$30,000		\$30,000
Devens - Flows	\$158,505	\$199,908	\$125,516	\$246,432	\$120,000
Devens - Additional Assessment	\$9,321	\$9,321	\$9,321	\$4,661	\$9,321
Capital Investment in Devens - Annual Charge	\$124,000	\$121,958	\$120,262	\$60,131	\$120,262
Transfer to Capital (WWTP Improvements)			\$1,000,000	\$1,000,000	
Regular Debt	\$1,191,593	\$987,697	\$1,097,819	\$415,145	\$1,025,489
Short Term Interest & Bond Administrative Fees	\$107,500	\$40,647	\$310,250		\$316,625
Debt Excision - Moore/Washington Street Sewer	\$18,720	\$18,720			
Total Direct Expenses	\$2,999,280	\$2,783,625	\$4,096,881	\$2,552,408	\$3,016,889

Indirect Expenses

Indirect Expenses	\$371,956	\$371,956	\$396,773	\$264,515	\$431,717
--------------------------	------------------	------------------	------------------	------------------	------------------

Total of Expenses	\$3,371,236	\$3,155,581	\$4,493,654	\$2,816,923	\$3,448,606
--------------------------	--------------------	--------------------	--------------------	--------------------	--------------------

SEWER ENTERPRISE - DPW

Article 11 - FY '23 expenses to be appropriated as follows:

Direct Expenses

From Sewer Revenue	\$3,016,889
	\$3,016,889

*Indirect Expenses as Appropriated in the General
Fund Omnibus Article*

From Sewer Revenue	\$431,717
--------------------	-----------

Total of Expenses	\$3,448,606
--------------------------	--------------------

WATER ENTERPRISE - DPW

	FY 2021 Budget	FY 2021 Actual	FY 2022 Budget	FY 2022 Actual	
				7/1/21 - 2/28/22	FY 23 Budget
Rate Revenue	\$2,523,180	\$2,516,095	\$2,586,260	\$1,445,387	\$2,637,985
Interest on Past Due	\$8,000	\$4,187	\$8,000	\$4,603	\$5,000
Permits & Fees	\$80,000	\$111,430	\$90,000	\$114,600	\$100,000
Backflow & Cross Connection Charges	\$21,000	\$20,800	\$18,000	\$12,900	\$18,000
Tax Liens & Foreclosures		\$45,527		\$16,468	
Meter Charges		\$18,270		\$7,350	
Miscellaneous	\$20,000	\$13,435	\$20,000	\$4,598	\$30,000
Total Charges for Services	\$2,652,180	\$2,729,744	\$2,722,260	\$1,605,906	\$2,790,985
From Retained Earnings	\$350,986				
Total Funds Available	\$3,003,166	\$2,729,744	\$2,722,260	\$1,605,906	\$2,790,985
<i>Direct Expenses</i>					
Wages	\$407,725	\$375,960	\$470,340	\$246,219	\$490,540
Expenses	\$573,500	\$611,111	\$571,000	\$329,295	\$577,001
Operating Reserve	\$30,000		\$30,000		\$30,000
Transfer to Capital	\$100,000	\$100,000	\$100,000	\$100,000	\$395,000
<u>Capital Improvements:</u>					
Meter Replacement	\$50,000	\$56,317	\$50,000	\$40,145	\$50,000
Valve and Hydrant Replacement	\$15,000	\$7,789	\$15,000		\$15,000
Regular Debt	\$425,889	\$397,177	\$474,749	\$283,575	\$520,715
Grant Anticipation Note - Grove Pond	\$144,500				
Short Term Interest & Bond Administrative Fees	\$290,236	\$51,261	\$21,250		\$37,825
Total Direct Expenses	\$2,036,850	\$1,599,615	\$1,732,339	\$999,234	\$2,116,081
<i>Indirect Expenses</i>					
Indirect Expenses	\$297,781	\$297,781	\$312,839	\$208,559	\$311,705
Total of Expenses	\$2,334,631	\$1,897,396	\$2,045,178	\$1,207,793	\$2,427,786

WATER ENTERPRISE - DPW

Article 12 - FY '23 expenses to be appropriated as follows:

<i>Direct Expenses and Reserve From Water Revenue</i>	\$2,116,081
---	-------------

\$2,116,081

*Indirect Expenses as Appropriated in the General
Fund Omnibus Article*

<i>From Water Revenue</i>	\$311,705
---------------------------	-----------

\$311,705

Total of Expenses	\$2,427,786
--------------------------	--------------------

FY '23 FREE CASH ALLOCATION

Free cash is neither free nor cash. This is a dollar value, usually certified by the State in late summer that represents unspent and unencumbered income and receivables from the previous year. Once certified, this money may be appropriated at a Town Meeting.

<i>Article Number</i>	<i>Proposed Use</i>	<i>Amount</i>
16	GASB 45 – OPEB	\$181,000
20	Compensated Absences Reserve Fund	\$63,837
21	Forward Funding of Town’s Pension Assessment	\$300,000
22	UDAG Replenishment – Depot Square Final Phase	\$65,000
23	Stabilization Fund	\$1,919,090*
	<i>*\$1,519,090 to Capital Stabilization and \$400,000 to Stabilization</i>	
	Total Free Cash	\$2,528,927

FY '23 STABILIZATION FUNDS BALANCES

	<i>Stabilization Fund</i>	<i>Capital Stabilization Fund</i>
Balance 7/2/2021	\$2,687,322	\$2,787,812
FY 2022 Transfers from Free Cash	\$5,607	\$790,000
FY 2022 Transfers to Capital Projects		(\$115,007)
Investment Earnings 7/1/21-2/28/22	<u>\$11,866</u>	<u>\$13,766</u>
Balance 2/28/2022	\$2,704,795	\$3,476,571
Article 23 FY 2023 Proposed Transfer from Free Cash	<u>\$400,000*</u>	\$1,519,090
Article 15 FY 2023 Proposed Transfers to Capital Projects		(\$312,696)
BALANCE PRIOR TO ADDITIONAL FY 2022 INVESTMENT EARNINGS	\$3,104,795	\$4,682,965
<i>*\$400,000 reserved to cover estimated costs of year 4 for the SAFER Firefighter Grant</i>		

COVID-19 FUNDING SUMMARY

Total CARES Act Allotment	\$719,801
COVID-19 Related Expenses Incurred from March 2020 – October 2022	\$476,008
Total Expenses Covered by FEMA	\$68,054
Total Expenses Covered by CARES ACT	\$407,954
Unused CARES Act Funding – Reassigned by State	\$311,847

FEMA generally covered overtime incurred for sanitation/cleaning of public buildings and shift replacement overtime for 1st responders who were out of work due to COVID-19, personal protection equipment (PPE) and sanitizing/cleaning supplies and equipment.

CARES Act covered similar costs as FEMA plus Information Technology costs related to remote access. In addition, the following costs were allowed under CARES Act:

Protective Clothing	Fire Department	\$142,088
Phone System	Town Hall	\$30,155
Mobile Message Board Trailer	Police Department	\$24,950
Power Load Cot	Fire Department	\$24,881

FY '23 DEBT SERVICE BY DEPARTMENT

<i>General Fund</i>			
Department	Amount	Total Amount	Percent
General Government		29,400	1%
Culture & Recreation			
Park Facilities	74,853		
Other Parks	11,000	85,853	3%
Public Safety			
Police Station	12,562		
Other Police	77,650		
Fire Station	110,120		
Other Fire	40,500		
Other Public Safety	5,500	246,332	9%
Public Works			
DPW Buildings	121,980		
Other Public Works	392,743		
Stormwater Improvements	11,512	526,235	18%
Total General Fund Debt Service		\$887,820	31%
<i>Enterprise Funds</i>			
Department	Amount	Total Amount	Percent
Solid Waste		18,225	1%
Ambulance		67,050	2%
Sewer			
Wastewater Plant Improvements	906,195		
Various Sewer Extensions	54,660		
Pump Station Upgrades	209,075		
Infiltration Inflow Improvement	63,750		
East Main St. Sewer Mains	20,259		
Other Sewer	88,175	1,342,114	47%
Water			
Grove Pond Treatment Plant	119,515		
Grove Pond Treatment Plant Garage	13,225		
Spec Pond PFAS	83,137		
West Main St./Devens Connection	8,500		
Spec Pond Well #3 New Source	10,200		
Various Well Renovations	26,803		
Water Mains	193,885		
Other Water	103,275	558,540	19%
Total Enterprise Fund Debt Service		\$1,985,929	69%
Total FY '23 Debt Service		\$2,873,749	100%

Town Staffing Counts By Location

Town Hall						
	<i>2019</i>	<i>2020</i>	<i>2021</i>	<i>2022</i>	<i>2023</i>	<i>Notes</i>
Full-time	19	19	19	19	22	Includes New Positions for FY '23: Social Worker, Planning/Conservation Admin, & Town Manager/Select Board Admin
Full-time - Elected	0	0	0	0	0	
Part-time - Benefits	1	1	1	1	1	
Part-time - No Benefits	4	4	4	3	3	
Totals	24	24	24	23	26	

Police Department						
	<i>2019</i>	<i>2020</i>	<i>2021</i>	<i>2022</i>	<i>2023</i>	<i>Notes</i>
Administration	4	4	4	4	4	Chief, Dep. Chief, Office Manager, Records Clerk
Sergeants	4	4	4	4	4	
Patrol	13	14	14	14	14	Includes 2 Detectives, 1 School Resource Officer
Communications	6	6	6	6	6	1 Communications Supervisor & 5 911 Communicators
Regional Communications	4	4	4	4	4	4 Regional Communicators
Communications PT – No Benefits	2	2	2	0	0	
PT – No Benefits	1	1	1	1	1	
On-Call	1	2	2	4	4	Prisoner Watch Staff & Per Diem 911 Communicators
Totals	35	37	37	37	37	

Fire Department

	2019	2020	2021	2022	2023	Notes
Full-time	14	14	15	15	19	Chief; Dep. Chief, Fire Prevention Lt.; Captains (4); Lt. (4); FF/Medic (8)
Part-time - Benefits	1	1	1	1	1	Office Manager
On-Call EMT	2	4	4	5	6	
On-Call Fire	23	24	24	22	18	Full Staffing Level is 35 Call FF/EMTs
Totals	40	43	43	43	44	

Department of Public Works

	2019	2020	2021	2022	2023	Notes
Full-time	23	23	23	24	25	Supt.; Engineer; Water/Sewer Supt., Jr. Engineer, Business Mgr.; Office Assistant; Mechanic; Highway (5); Water (5); Wastewater (6); Solid Waste (2)
Part-time – Benefits	0	0	0	1	0	
Part-time – No Benefits	1	1	1	2	2	
Seasonal	0	0	0	1	1	Youthworks Supervisor
On-Call	1	1	1	1	1	Snow Removal
Totals	25	25	25	30	29	

Library

	2019	2020	2021	2022	2023	Notes
Full-time	1	1	1	1	1	
Part-time – Benefits	7	7	7	7	8	
Part-time – No Benefits	4	4	4	4	3	
Part-time – No Benefits On Call	0	0	0	0	1	
Totals	10	12	12	12	13	

Council on Aging

	2019	2020	2021	2022	2023	Notes
Full-time	2	2	2	2	2	
Part-time – Benefits	3	3	1	1	2	
On Call	0	0	0	0	1	
Totals	5	5	3	3	5	Restores COA Position for Center Reopening

Parks Department

	2019	2020	2021	2022	2023	Notes
Full-time	1	1	1	1	1	
Part-time No Benefits Waterfront Director	0	0	0	1	1	
Part-time No Benefits Maintenance	0	0	0	3	3	
Part-time – No Benefits Seasonal	22	22	22	16	16	
Totals	23	23	23	21	21	

Benefits Eligible Employee Totals

	2019	2020	2021	2022	2023	Notes
Totals	103	104	103	105	114	4 SAFER FF/Medics; Social Worker; Admin Town Manager/SB Office; Planning/Conservation Admin; Jr. Engineer; COA Nutrition Coordinator