

Budget Book

FISCAL YEAR 2021
JULY 1, 2020 - JUNE 30, 2021

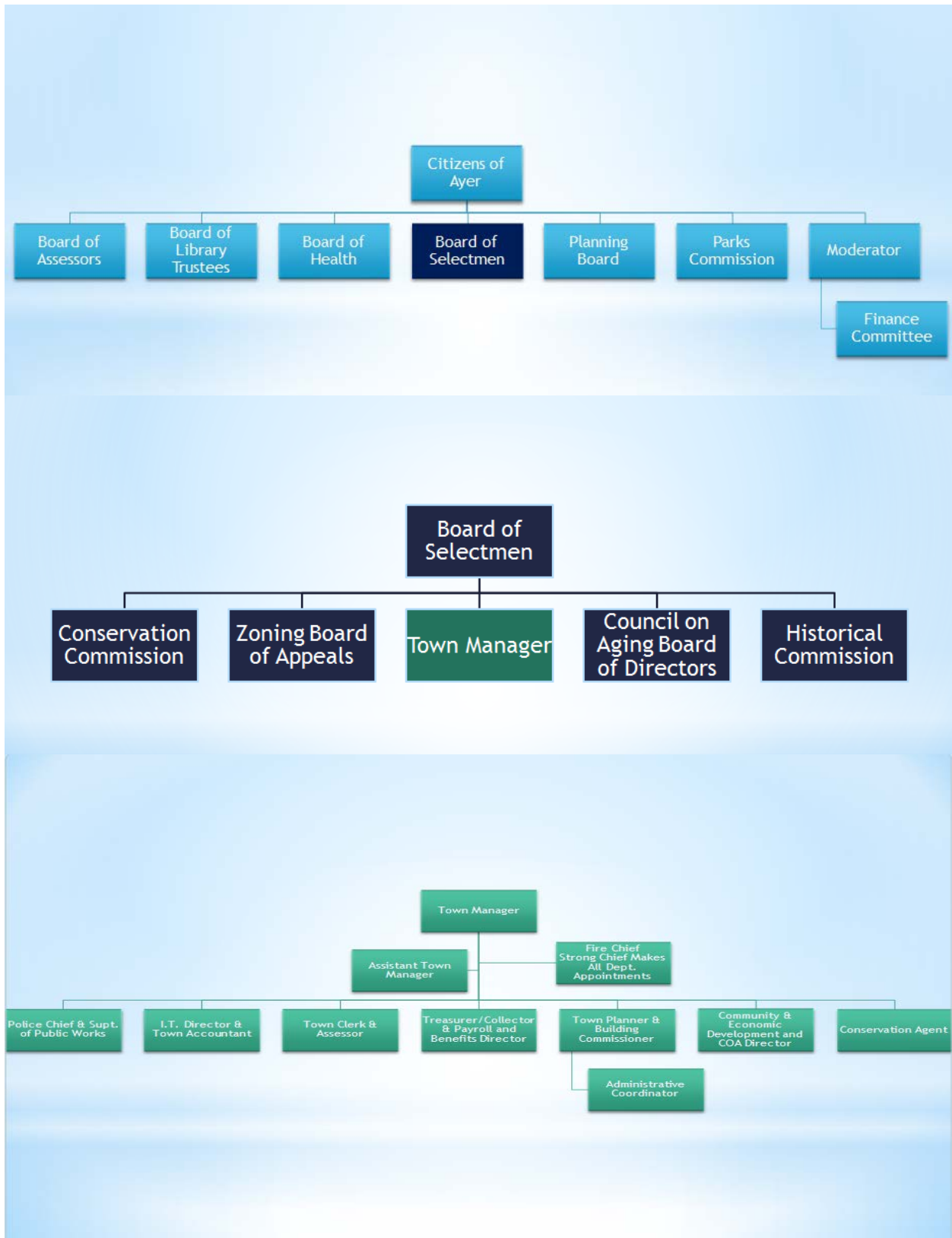


TOWN OF AYER

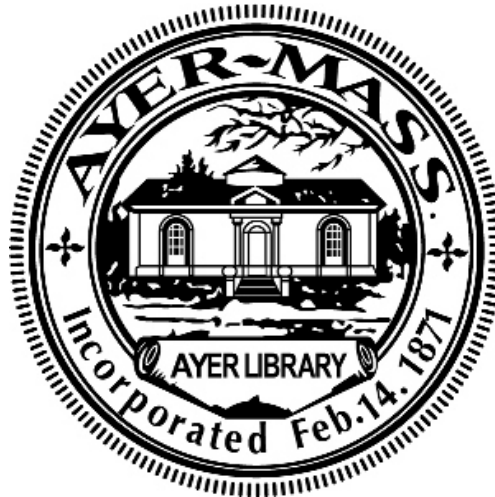
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ORGANIZATIONAL CHART



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.

A handwritten signature in dark ink, reading "William Francis Galvin". The signature is fluid and cursive, with the first name "William" being the most prominent.

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 Selectmen 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 selectman or selectwoman?

Selectmen are a town's executive officers. Voters elect them to the Board of Selectmen, which usually has three or five members. Selectmen are authorized to call a Town Meeting provided that they have posted a warrant. In small towns, the Board of Selectmen runs the town and supervises town workers. In larger towns, the Board of Selectmen 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 of the selectman/selectwomen 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 selectmen.

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 selectmen 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 first Monday in May after the Town Elections. The Special Fall Town Meeting (STM) is currently 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 website. 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 Board of Selectmen 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 Board of Selectmen 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 Board of Selectmen. The Board of Selectmen 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 Board of Selectmen 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 selectmen "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. Selectmen 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 selectmen 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 recently announced, per direction of the Town Moderator, that the Town of Ayer will use *Town Meeting Time*.

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 selectmen 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?

The term... means...

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 Board of Selectmen's Office for assistance.

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 May 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 Advisory Board 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 '20 begins on July 1, 2019 and runs to June 30, 2020.

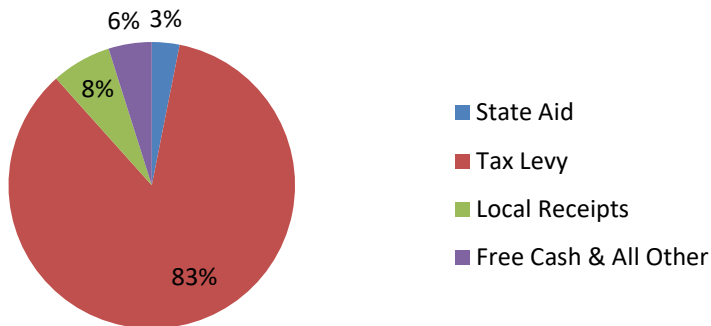
The Town of Ayer begins budget preparation in October/November for the following July 1. The major budget activities by month are as follows:

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

- The FY '21 Budget Process was impacted due to the unforeseen Covid-19 pandemic.
- Per recent Bylaw change, beginning in calendar year 2021, the Annual Town Meeting will be held on the 4th Monday in April and the Annual Town Election will be held on the 2nd Tuesday of May.

FY '21 REVENUES AND EXPENDITURES

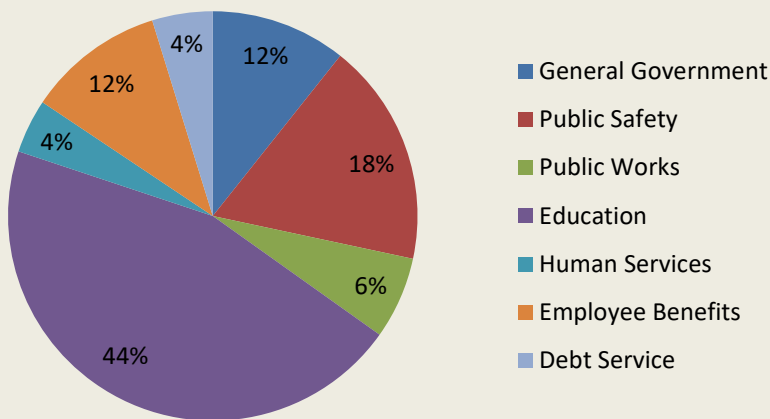
General Fund Revenues



General Fund Revenues

State Aid	\$894,979
Tax Levy	\$25,147,024
Local Receipts	\$2,262,500
Free Cash & All Other	\$1,898,437
Total Revenues	\$30,202,940

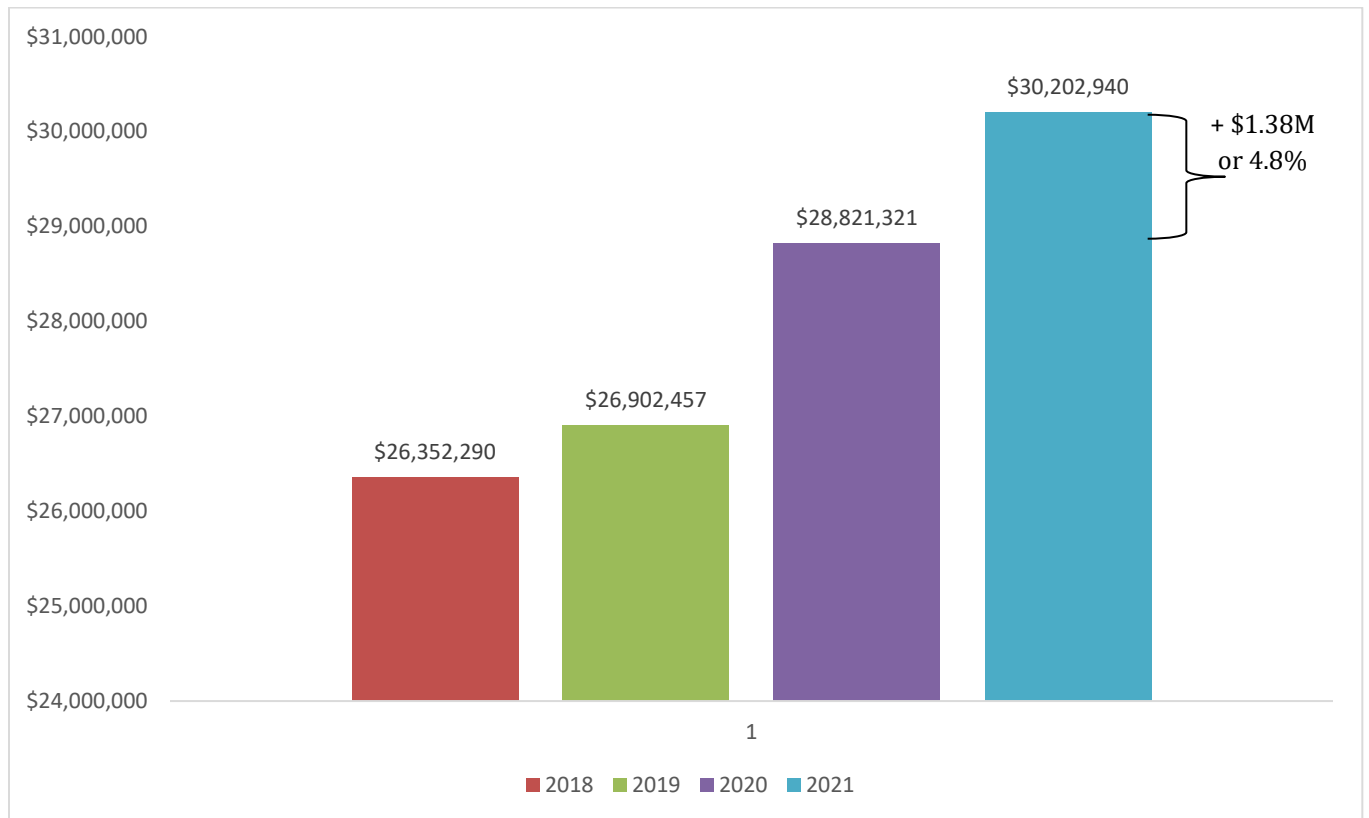
General Fund Expenditures



General Fund Expenditures

General Government	\$3,773,342
Public Safety	\$5,344,998
Public Works	\$1,727,248
Education	\$13,329,642
Human Services	\$1,204,269
Employee Benefits	\$3,573,946
Debt Service	\$1,249,495
Total Expenses	\$30,202,940

FY '21 OMNIBUS BUDGET – REVENUE

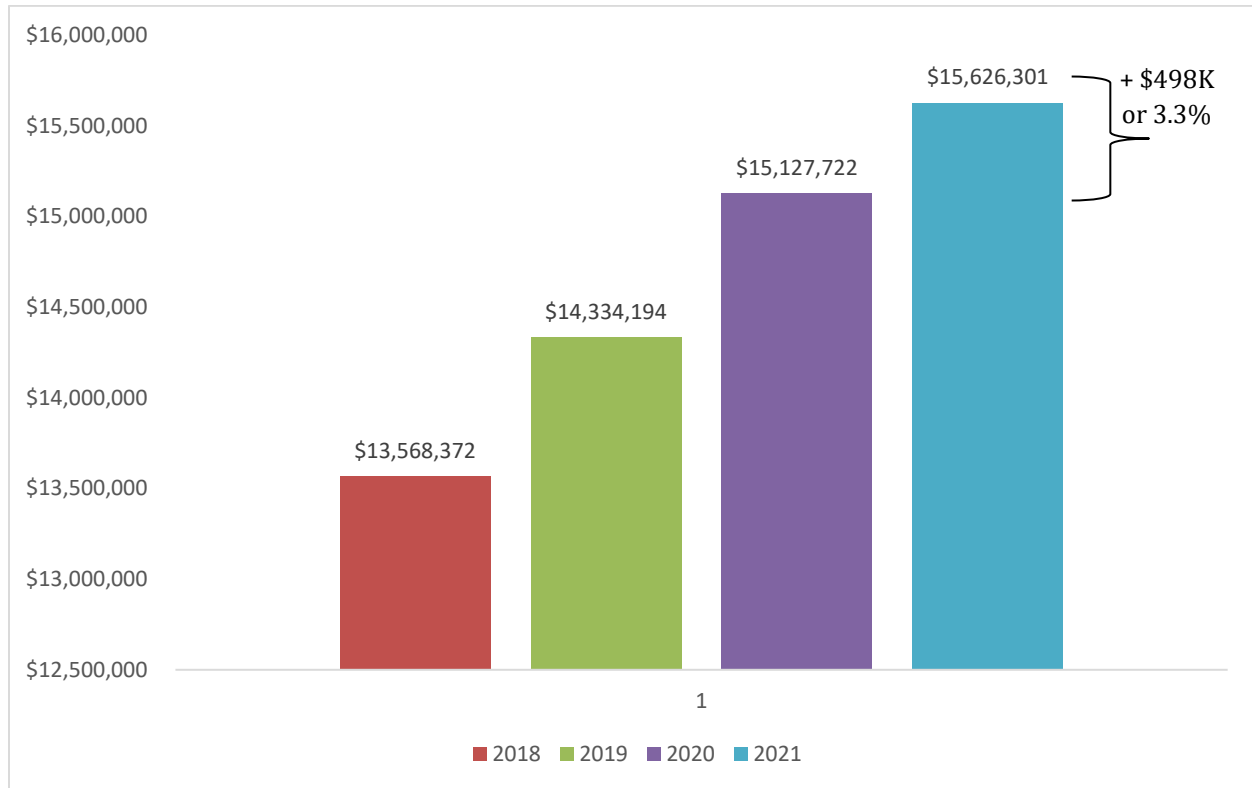


FY '21 OMNIBUS BUDGET – REVENUE

Category	FY '20	FY '21	Increase/Decrease	Percentage	
State Aid	\$984,685	\$995,810	\$11,125	1.12%	↑
Tax Base ¹	\$22,674,299	\$23,704,251	\$1,029,952	4.54%	↑
Debt Exclusions	\$2,311,451	\$1,742,773	(\$568,678)	(24.6%)	↓
Local Receipts	\$1,915,608	\$2,262,500	\$346,892	18.1%	↑
Other	\$419,644	\$171,000	(\$242,644)	(59.25%)	↓
Free Cash	\$960,232	\$1,727,437	\$767,205	79.89%	↑
Cherry Sheet	(\$99,195)	(\$100,831)	(\$1,636)	1.64%	↑
Overlay	(\$304,141)	(\$300,000)	\$4,141	(1.36%)	↑
Deficits	(\$41,262)	\$0	\$41,262	(100%)	↓
Total	\$28,821,321	\$30,202,940	\$1,381,619		

1 Tax base increased on 2.5% levy increase and property valuation increase

FY '21 OMNIBUS BUDGET – OPERATING EXPENSES



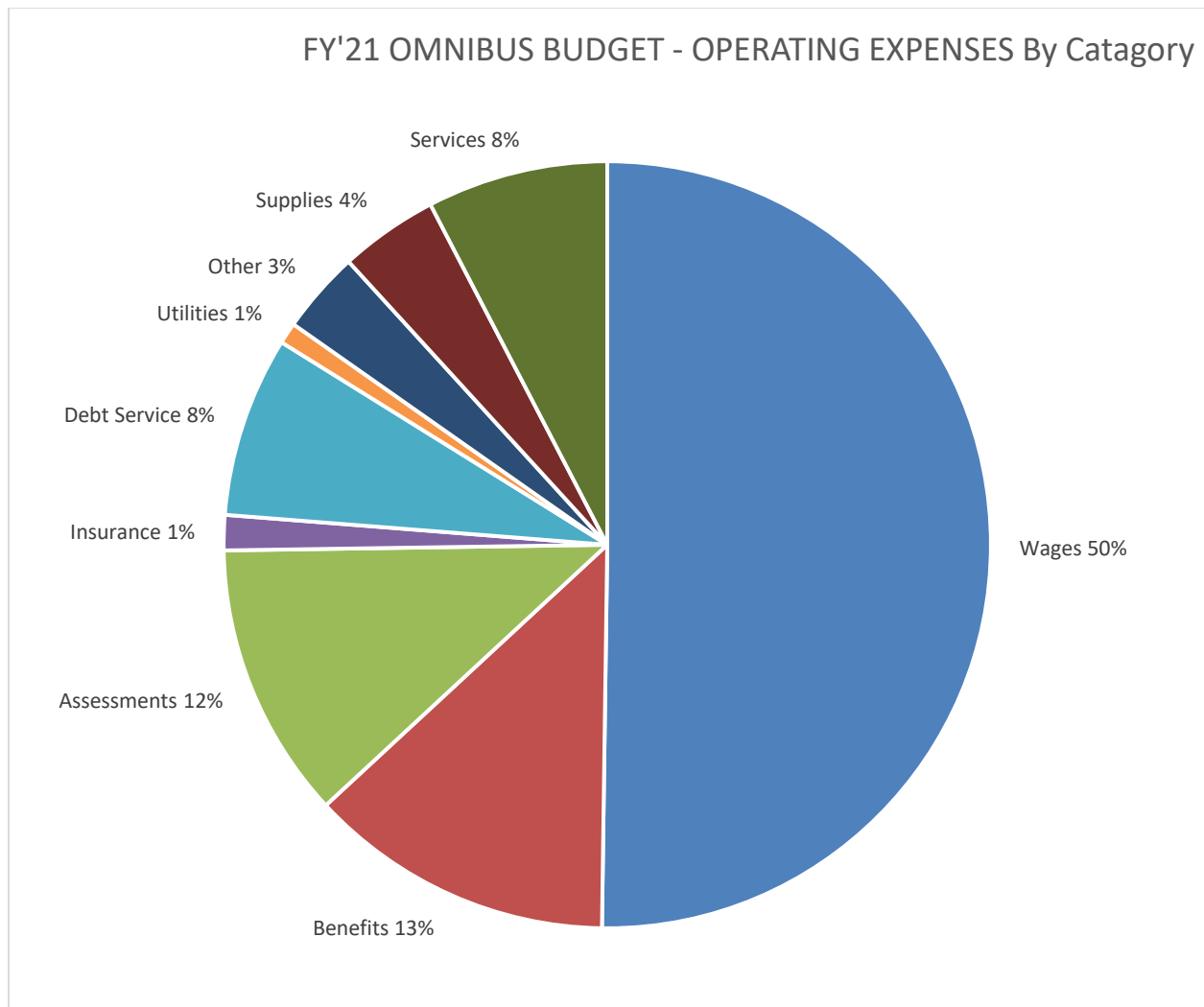
FY '21 OMNIBUS BUDGET – OPERATING EXPENSES

Major Drivers

Category	FY '20	FY '21	Increase/Decrease	Percentage	
Health Insurance	\$1,774,672	\$1,873,418	\$98,746	5.56%	↑
Middlesex County Retirement & Pension	\$1,687,582	\$1,787,745	\$100,163	5.94%	↑
Debt Service	\$1,355.203	\$1,188,720	(\$166,483)	(12.28%)	↓
Police Department	\$2,939,222	\$3,082,499	\$143,277	4.87%	↑
Fire Department	\$1,846,103	\$1,987,926	\$141,823	7.68%	↑
Public Works	\$1,275,100	\$1,311,798	\$36,698	2.88%	↑

FY '21 OMNIBUS BUDGET – OPERATING EXPENSES

By Category



FY2021 Omnibus Budget

	FY2019 Actual	FY2020 Approved	FY2021 Proposed	Difference		Notes
Department 100 - General Government						
01 Selectmen	\$244,431.00	\$261,760.00	\$272,434.00	\$10,674.00	4.08%	wage increases only
02 Town Counsel	\$60,863.00	\$110,000.00	\$100,000.00	(\$10,000.00)	-9.09%	reduced to reflect past 2 years actual expense
03 Town Clerk	\$123,543.00	\$129,730.00	\$137,323.00	\$7,593.00	5.85%	includes \$6,093 in wage increases and \$1,500 increase in expenses
04 Moderator	\$520.00	\$530.00	\$541.00	\$11.00	2.08%	
05 Parking Tickets	\$1,197.00	\$1,500.00	\$1,500.00	\$0.00	0.00%	includes \$5,282 in wage increases and reductions in one-time expenses
06 Public Buildings & Property Maintenance	\$340,162.00	\$359,669.00	\$362,536.00	\$2,867.00	0.80%	
07 Registrations & Elections	\$20,946.00	\$20,946.00	\$25,396.00	\$4,450.00	21.25%	includes \$3,000 increase in election worker wages and increases in expenses
08 Postage	\$19,814.00	\$20,000.00	\$20,000.00	\$0.00	0.00%	
09 American Legion	\$600.00	\$600.00	\$600.00	\$0.00	0.00%	
10 Memorial Day	\$457.00	\$1,000.00	\$1,000.00	\$0.00	0.00%	
11 4th of July Celebration	\$10,000.00	\$10,000.00	\$5,000.00	(\$5,000.00)	-50.00%	no fireworks July 4, 2020 (FY2021)
12 Holiday Lights	\$10,000.00	\$10,000.00	\$15,000.00	\$5,000.00	50.00%	additional lighting at rotary due to new trees/plantings
Department 100 Total	\$832,533.00	\$925,735.00	\$941,330.00	\$15,595.00	1.68%	
Department 200 - Finance						
01 Town Accountant	\$195,249.00	\$207,317.00	\$212,916.00	\$5,599.00	2.70%	includes \$8,299 in wage increases and \$2,700 reduction in
02 Benefits & Payroll	\$69,943.00	\$77,138.00	\$78,731.00	\$1,593.00	2.07%	wage increase only
03 Computer Support - Financial Systems	\$44,240.00	\$48,713.00	\$49,903.00	\$1,190.00	2.44%	increased mostly due to increase in financial application services
04 Assessors	\$180,439.00	\$186,778.00	\$194,334.00	\$7,556.00	4.05%	includes \$4,756 in wage increases and \$2,800 increase cost of map update
05 Treasurer/Tax Collector	\$150,983.00	\$176,984.00	\$187,119.00	\$10,135.00	5.73%	includes \$7,135 in wage increases plus \$6,000 for office renovations/furniture and \$3,000 reduction in services to reflect actual cost
06 Health & Life Insurance	\$1,651,949.00	\$1,774,672.00	\$1,873,418.00	\$98,746.00	5.56%	increased mostly due to increase in health insurance premiums and participation
07 General Insurance	\$191,912.00	\$212,837.00	\$231,478.00	\$18,641.00	8.76%	includes 5% premium increase and \$8,000 for add'l workers comp exposure
09 Unemployment Compensation	\$2,719.00	\$5,600.00	\$5,600.00	\$0.00	0.00%	
10 County Retirement Assessment	\$1,450,939.00	\$1,687,582.00	\$1,787,745.00	\$100,163.00	5.94%	increase in assessment
11 Notes & Bonds (Principal)	\$879,800.00	\$1,105,909.00	\$969,600.00	(\$136,309.00)	-12.33%	
12 Interest	\$131,758.00	\$249,294.00	\$219,120.00	(\$30,174.00)	-12.10%	
13 Tax Title	\$13,140.00	\$15,000.00	\$15,000.00	\$0.00	0.00%	
14 FICA Medicare	\$112,188.00	\$122,500.00	\$135,000.00	\$12,500.00	10.20%	
15 Finance Committee	\$280.00	\$500.00	\$500.00	\$0.00	0.00%	
16 Reserve Fund	\$150,000.00	\$150,000.00	\$150,000.00	\$0.00	0.00%	
Department 200 Total	\$5,225,539.00	\$6,020,824.00	\$6,110,464.00	\$89,640.00	1.49%	
Department 300 - Public Safety						
01 Police Department	\$2,529,357.00	\$2,939,222.00	\$3,082,499.00	\$143,277.00	4.87%	includes \$116,637 in wage increases, \$20,701 increases in service maintenance agreements, \$4,039 increase in expenses and \$1,900 increase in college reimbursements
02 Fire Department	\$1,703,133.00	\$1,846,103.00	\$1,987,926.00	\$141,823.00	7.68%	includes \$38,040 in wage increases, \$101,392 for new Deputy Fire Chief position and \$2,391 increases in expenses
03 Building Department	\$94,267.00	\$107,537.00	\$105,087.00	(\$2,450.00)	-2.28%	includes \$4,050 increase in wages and \$6,500 reduction in expenses to reflect actual
04 Emergency Management	\$21,073.00	\$22,605.00	\$22,856.00	\$251.00	1.11%	
05 Animal Control Officer (Dog Officer)	\$13,460.00	\$14,799.00	\$15,626.00	\$827.00	5.59%	wage increase only
06 Animal/Barn Inspector	\$2,600.00	\$2,600.00	\$2,600.00	\$0.00	0.00%	
07 Tree Warden	\$47,196.00	\$44,901.00	\$54,904.00	\$10,003.00	22.28%	increase due mostly to \$10,000 for tree management study/report
Department 300 Total	\$4,411,086.00	\$4,977,767.00	\$5,271,498.00	\$293,731.00	5.90%	
Department 400 - Public Works						
01 Public Works	\$1,093,370.00	\$1,275,100.00	\$1,311,798.00	\$36,698.00	2.88%	includes \$22,998 in wage increases; increase of \$21,000 in professional services; \$11,000 for oversight of Mass DOT - E. Main St and \$10,000 for stormwater discharge evaluation and net reduction of \$7,300 in expenses
02 Snow & Ice Removal	\$276,428.00	\$320,000.00	\$320,000.00	\$0.00	0.00%	
03 Public Works - Street Lighting	\$10,631.00	\$40,000.00	\$36,500.00	(\$3,500.00)	-8.75%	
04 Care of Graves	\$2,500.00	\$3,750.00	\$3,950.00	\$200.00	5.33%	increase requested by St. Mary's Cemetery
Department 400 Total	\$1,382,929.00	\$1,638,850.00	\$1,672,248.00	\$33,398.00	2.04%	
Department 500 - Human Services						
01 Council on Aging	\$165,343.00	\$175,715.00	\$190,481.00	\$14,766.00	8.40%	includes \$15,166 increase in wages
02 Board of Health	\$11,859.00	\$2,375.00	\$2,375.00	\$0.00	0.00%	the duties of the BOH admin staff were absorbed by the Management Support staff in late FY19
03 Nashoba Assoc. Board of Health	\$28,047.00	\$29,449.00	\$30,921.00	\$1,472.00	5.00%	FY2021 assessment
04 Parks Department	\$148,039.00	\$159,151.00	\$166,164.00	\$7,013.00	4.41%	wage increases only
05 Ayer/Shirley Youth Football & Cheerleading	\$4,000.00	\$4,000.00	\$4,000.00	\$0.00	0.00%	
06 Little League	\$4,000.00	\$4,000.00	\$4,000.00	\$0.00	0.00%	

FY2021 Omnibus Budget

	FY2019 Actual	FY2020 Approved	FY2021 Proposed	Difference		Notes
07 Veterans Agent	\$19,183.00	\$19,893.00	\$20,284.00	\$391.00	1.97%	reduced to reflect FY2019 and FY2020 actual costs includes \$10,000 increase to services to cover HVAC service, janitorial and IT services and \$1,825 net decrease in wages and other expenses to reflect actual costs
08 Veterans Benefits	\$120,181.00	\$140,000.00	\$125,000.00	(\$15,000.00)	-10.71%	
09 Library						
10 Disabilities Comm.	\$595,277.00	\$607,369.00	\$615,544.00	\$8,175.00	1.35%	
	\$461.00	\$500.00	\$500.00	\$0.00	0.00%	
Department 500 Total	\$1,096,390.00	\$1,142,452.00	\$1,159,269.00	\$16,817.00	1.47%	
Department 600 - Management Support						
01 Conservation Commission	\$57,303.00	\$61,219.00	\$68,563.00	\$7,344.00	12.00%	includes \$4,164 in wage increases and \$3,180 for new beaver deceiver related costs
02 Economic & Community Development	\$37,089.00	\$39,180.00	\$41,015.00	\$1,835.00	4.68%	includes \$1,885 in wage increases
03 Town Planner	\$82,676.00	\$85,540.00	\$89,319.00	\$3,779.00	4.42%	wage increases only
04 Historical Commission	\$127.00	\$750.00	\$750.00	\$0.00	0.00%	
05 Montachusett Reg. Plan. Comm.	\$2,449.00	\$2,511.00	\$2,573.00	\$62.00	2.47%	FY2021 assessment
06 Mgmt. Support (printing & reporting)	\$57,366.00	\$66,083.00	\$85,418.00	\$19,335.00	29.26%	includes \$3,335 in wage increases, \$3,500 increased printing costs and new charges of \$5,500 for Clear Gov budget book, \$5,000 for general code annual maintenance and \$2,000 for training
07 Information Technology	\$152,296.00	\$166,811.00	\$183,854.00	\$17,043.00	10.22%	includes \$4,331 in wage increases; \$8,200 for digitizing town records and \$4,512 for increase in expenses
Department 600 Total	\$389,306.00	\$422,094.00	\$471,492.00	\$49,398.00	11.70%	
Total Summary by Department						
Dept 100 - General Government	\$832,533.00	\$925,735.00	\$941,330.00	\$15,595.00	1.68%	
Dept 200 - Finance	\$5,225,539.00	\$6,020,824.00	\$6,110,464.00	\$89,640.00	1.49%	
Dept 300 - Public Safety	\$4,411,086.00	\$4,977,767.00	\$5,271,498.00	\$293,731.00	5.90%	
Dept 400 - Public Works	\$1,382,929.00	\$1,638,850.00	\$1,672,248.00	\$33,398.00	2.04%	
Dept 500 - Human Services	\$1,096,390.00	\$1,142,452.00	\$1,159,269.00	\$16,817.00	1.47%	
Dept 600 - Management Support	\$389,306.00	\$422,094.00	\$471,492.00	\$49,398.00	11.70%	
Total Operating Budgets	\$13,337,783.00	\$15,127,722.00	\$15,626,301.00	\$498,579.00	3.30%	

FY '21 SCHOOL ASSESSMENTS



Ayer Shirley
REGIONAL SCHOOL
DISTRICT

Expense	FY '20	FY '21	Increase	Percentage
Assessment	11,113,083	11,525,813	412,730	3.7%
High School Debt Exclusion	952,315	933,512	(18,803)	(1.97%)
Total	12,065,398	12,459,325	393,927	3.26%



NASHOBA VALLEY TECHNICAL HIGH SCHOOL

Expense	FY '20	FY '21	Increase	Percentage
Assessment	764,256	870,317	106,061	13.8%

FY '21 CAPITAL BUDGET OVERVIEW



General Fund

Facilities	Town Hall Boiler/HVAC replacement	\$20,000
Information Technology	Town-wide server upgrades	\$45,000
Parks	Pickup truck with plow, purchase and equip	\$40,000
Parks	Landscape trailer	\$15,000
Parks	Remediation study Kiddie Junction	\$20,000
Police	Replace detective vehicle, purchase and equip	\$30,000
Fire	Thermal camera replacement	\$15,000
Fire	CO monitors	\$16,000
DPW - Admin	Main & Columbia design engineering phase 2	\$250,000
DPW - Highway	Road paving	\$150,000
DPW - Highway	Front end loader, purchase and equip	\$230,000
DPW - Highway	Barnum Rd bridge repairs	\$30,000
DPW - Stormwater	Stormwater utility implementation	\$25,000

Enterprise Fund

Water	Spectacle Pond PFAS improvements	\$2,630,000
Water	Groton Shirley Rd water main loop	\$575,000
Water	Water main replacements	\$150,000
Water	Spectacle Pond filter media replacement	\$350,000
Sewer	Infiltration/Inflow repairs	\$500,000
Sewer	Groton Shirley Rd low pressure sewer	\$500,000
Sewer	1-ton utility truck with plow, purchase and equip	\$75,000

Total Capital Planning Projects **\$5,666,000**

SOLID WASTE ENTERPRISE - DPW

	FY 2019 Budget	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual 7/1/19 - 3/31/20	FY 21 Budget
Transfer Station Stickers	\$125,350	\$129,366	\$142,990	\$134,579	\$150,000
Bag Receipts	\$154,620	\$133,800	\$142,852	\$123,100	\$150,000
Recycling Revenue	\$13,320	\$8,591	\$10,000	\$5,505	\$7,500
Recycling Committee	\$1,500	\$582	\$1,000	\$1,140	\$1,000
Solar Lease Rent				\$22,500	\$22,800
Recycling Grant - SMRP		\$5,950			
Recycling Donations		\$2,670			
Miscellaneous		\$10,000			
Total Charges for Services	\$294,790	\$290,959	\$296,842	\$286,824	\$331,300
Transfer from General Fund - Debt Exclusion	\$57,540	\$57,540	\$54,595	\$54,595	\$52,573
General Fund Subsidy	\$175,000	\$225,000	\$175,000	\$175,000	\$160,000
From Retained Earnings	\$12,489		\$22,915		\$35,779
Total Funds Available	\$539,819	\$573,499	\$549,352	\$516,419	\$579,652

Direct Expenses

Wages	\$120,971	\$119,110	\$119,949	\$87,675	\$122,113
Expenses	\$162,000	\$209,400	\$212,921	\$145,608	\$238,200
Landfill Monitoring	\$12,000	\$16,850	\$12,000	\$6,800	\$14,000
Household Hazardous Waste Facility	\$4,400	\$3,999	\$4,200	\$3,999	\$4,200
Regular Debt	\$37,208	\$37,208	\$31,885	\$17,962	\$29,405
Debt Exclusion	\$57,540	\$57,540	\$54,595	\$54,595	\$52,573
Total Direct Expenses	\$394,119	\$444,107	\$435,550	\$316,639	\$460,491

Indirect Expenses

Indirect Expenses	\$115,067	\$109,284	\$113,802	\$85,356	\$119,161
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Total of Expenses	\$509,186	\$553,391	\$549,352	\$401,995	\$579,652
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SOLID WASTE ENTERPRISE - DPW

Article 7 - FY '21 expenses to be appropriated as follows:

Direct Expenses

Solid Waste Revenue	\$331,300
Retained Earnings	\$35,779
Tax Levy	\$93,412
Total Direct Expenses	\$460,491

Indirect Expenses as Appropriated in the General Fund Omnibus Article

From Tax Levy	\$119,161
Total Indirect Expenses	\$119,161

Total of Expenses	\$579,652
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AMBULANCE ENTERPRISE - Fire Dept.

	FY 2019 Budget	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual 7/1/19 - 3/31/20	FY 21 Budget
Ambulance Service	\$469,296	\$423,614	\$454,900	\$336,221	\$456,192
Federal Reimbursement Ambulance		\$28,821			
Medicare					
Miscellaneous		\$3,000			
General Fund Subsidy			\$67,349	\$67,349	\$86,021
From Retained Earnings	\$91,967	\$36,605	\$65,000	\$0	\$50,000
Total Funds Available	\$561,263	\$492,040	\$587,249	\$403,570	\$592,213
<i>Direct Expenses</i>					
Ambulance Supplies	\$41,500	\$31,342	\$43,500	\$22,905	\$43,500
Ambulance Services	\$50,030	\$38,786	\$50,030	\$32,955	\$50,030
Reserve Fund	\$15,000		\$15,000		\$15,000
Short-term Interest and Bond					
Administrative Fees	\$25,500	\$878			
Regular Debt	\$58,442	\$51,242	\$90,065	\$45,477	\$77,450
Total Direct Expenses	\$190,472	\$122,248	\$198,595	\$101,337	\$185,980
<i>Indirect Expenses</i>					
Indirect Expenses	\$370,791	\$278,836	\$388,654	\$293,044	\$406,233
Total of Expenses	\$561,263	\$401,084	\$587,249	\$394,381	\$592,213

AMBULANCE ENTERPRISE - Fire Dept.

Article 8 - FY '21 expenses to be appropriated as follows:

Direct Expenses From Ambulance Revenue **\$185,980**

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

From Ambulance Revenue \$270,212

From Retained Earnings \$50,000

From Tax Levy \$86,021

Total Indirect Expenses **\$406,233**

Total of Expenses **\$592,213**

SEWER ENTERPRISE - DPW

FY 2020

	FY 2019 Budget	FY 2019 Actual	FY 2020 Budget	Actual 7/1/19 · FY 21 Budget 3/31/20	
Rate Revenue	\$2,948,596	\$2,930,505	\$2,972,990	\$2,308,253	\$3,069,612
Interest on Past Due	\$20,000	\$24,638	\$13,000	\$11,884	\$13,000
Permits & Fees	\$50,000	\$111,000	\$70,000	\$59,700	\$70,000
Sewer Revolving Fund Subsidy		\$6,052		\$5,509	
Liens & Interest on Liens		\$100,955		\$64,448	
USDA Grant		\$95,955			
Miscellaneous	\$20,000	\$4,095	\$20,000	\$8,014	\$20,000
Total Charges for Services	\$3,038,596	\$3,273,200	\$3,075,990	\$2,457,808	\$3,172,612
Transfer from General Fund - Debt Exclusion	\$20,940	\$20,940	\$19,440		\$18,720
From Retained Earnings			\$220,056		\$179,904
Total Funds Available	\$3,059,536	\$3,294,140	\$3,315,486	\$2,457,808	\$3,371,236

Direct Expenses

Wages	\$481,207	\$468,859	\$494,791	\$364,383	\$503,691
Expenses	\$750,227	\$719,948	\$768,950	\$531,366	\$855,950
Operating Reserve	\$20,000		\$20,000		\$30,000
Devens - Flows	\$132,183	\$150,942	\$158,505	\$60,631	\$158,505
Devens - Additional Assessment	\$9,320	\$9,321	\$9,321	\$4,661	\$9,321
Capital Investment in Devens - Annual Charge	\$124,727	\$124,727	\$123,882	\$61,941	\$124,000
Capital Stabilization		\$321,592			
Regular Debt	\$1,000,805	\$834,697	\$1,191,938	\$638,776	\$1,191,593
Short Term Interest & Bond Administrative Fees	\$182,750	\$75,642	\$178,235		\$107,500
Debt Excision - Moore/Washington Street Sewer	\$20,940	\$20,940	\$19,440		\$18,720
Total Direct Expenses	\$2,722,159	\$2,726,668	\$2,965,062	\$1,661,758	\$2,999,280

Indirect Expenses

Indirect Expenses	\$337,377	\$332,868	\$350,424	\$262,818	\$371,956
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Total of Expenses	\$3,059,536	\$3,059,536	\$3,315,486	\$1,924,576	\$3,371,236
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SEWER ENTERPRISE - DPW

Article 9 - FY '21 expenses to be appropriated as follows:

Direct Expenses

From Sewer Revenue	\$2,980,560
From Tax Levy	\$18,720
	<hr/>
	\$2,999,280

Indirect Expenses as Appropriated in the General

Fund Omnibus Article

From Sewer Revenue	\$192,052
From Sewer Retained Earnings	\$179,904
	<hr/>
	\$371,956

Total of Expenses	\$3,371,236
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WATER ENTERPRISE - DPW

	FY 2019 Budget	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual 7/1/19 - 3/31/20	FY 21 Budget
Rate Revenue	\$1,553,843	\$2,210,444	\$2,293,800	\$1,642,098	\$2,523,180
Interest on Past Due	\$8,000	\$10,500	\$8,000	\$4,498	\$8,000
Permits & Fees	\$80,000	\$100,206	\$80,000	\$67,783	\$80,000
Backflow & Cross Connection Charges	\$21,000	\$18,000	\$21,000	\$6,800	\$21,000
Tax Liens & Foreclosures		\$48,843		\$32,637	
Meter Charges		\$22,696		\$6,352	
USDA Grant		\$231,845			
Miscellaneous	\$20,000	\$11,213	\$20,000	\$5,443	\$20,000
Total Charges for Services	\$1,682,843	\$2,653,747	\$2,422,800	\$1,765,611	\$2,652,180
From Retained Earnings	\$500,000				\$350,986
Total Funds Available	\$2,182,843	\$2,653,747	\$2,422,800	\$1,765,611	\$3,003,166
<i>Direct Expenses</i>					
Wages	\$373,063	\$373,859	\$389,815	\$265,545	\$407,725
Expenses	\$521,100	\$525,728	\$527,500	\$336,449	\$573,500
Operating Reserve	\$30,000		\$30,000		\$30,000
Transfer to Capital	\$100,000	\$100,000	\$310,000		\$100,000
<u>Capital Improvements:</u>					
Meter Replacement	\$35,000	\$47,736	\$50,000	\$36,388	\$50,000
Valve and Hydrant Replacement	\$5,000	\$14,051	\$9,000	\$12,120	\$15,000
Capital Stabilization		\$368,161	\$219,588		\$668,535
Regular Debt	\$458,851	\$455,207	\$571,719	\$220,681	\$425,889
Grant Anticipation Note - Grove Pond					\$144,500
Short Term Interest & Bond Administrative Fees	\$381,225	\$31,048	\$35,712		\$290,236
Total Direct Expenses	\$1,904,239	\$1,915,790	\$2,143,334	\$871,183	\$2,705,385
<i>Indirect Expenses</i>					
Indirect Expenses	\$270,009	\$261,892	\$278,604	\$208,953	\$279,466
Total of Expenses	\$2,174,248	\$2,177,682	\$2,421,938	\$1,080,136	\$2,984,851

WATER ENTERPRISE - DPW

Article 10 - FY '21 expenses to be appropriated as follows:

<i>Direct Expenses and Reserve From Water Revenue</i>	\$2,652,180
<i>Indirect Expenses From Water Revenue</i>	\$53,205
	<hr/>
	\$2,705,385

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

From Sewer Retained Earnings	\$297,781
	<hr/>
	\$297,781

Total of Expenses	\$3,003,166
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FY '21 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.

Proposed Use	FY '21
FY '21 Omnibus	\$27,998
UDAG Replenishment	\$230,000
GASB 45 – OPEB	\$170,300
Forward Funding Pension	\$300,000
Compensated Absences Reserve Fund	\$50,000
Capital Stabilization Funding	\$940,000
Stabilization Funding	\$9,139
CERTIFIED FREE CASH	\$1,727,437

FY '21 DEBT SERVICE BY DEPARTMENT

<i>General Fund</i>			
Department	Amount	Total Amount	Percent
General Government			
Town Hall Renovations	111,280		
Other General Government	11,500	122,780	4%
Culture & Recreation			
Park Facilities		57,197	2%
Public Safety			
Police Station	13,363		
Other Police	89,000		
Fire Station	370,240		
Other Fire	98,430		
Other Public Safety	6,000	577,033	19%
Public Works			
DPW Buildings	128,980		
Other Public Works	302,730	431,710	14%
Total General Fund Debt Service		\$1,188,720	39%
<i>Enterprise Funds</i>			
Department	Amount	Total Amount	Percent
Solid Waste			
Landfill Closure	52,573		
Other Solid Waste	28,405	80,978	3%
Ambulance			
Ambulance		77,450	3%
Sewer			
Wastewater Plant Improvements	822,985		
Various Sewer Extensions	42,776		
Pump Station Upgrades	239,679		
East Main St. Sewer Mains	20,857		
Other Sewer	84,016	1,210,313	41%
Water			
Grove Pond Treatment Plant	80,606		
Grove Pond Treatment PFAS Improvements	51,915		
Grove Pond Treatment Plant Garage	14,025		
Grove Pond Well #3	5,331		
Various Well Renovations	54,433		
Water Mains	159,354		
Other Water	60,225	425,889	14%
Total Enterprise Fund Debt Service		\$1,794,630	61%
Total FY '21 Debt Service		\$2,983,350	100%

Town Staffing Counts By Location

Town Hall						
	<i>2016</i>	<i>2017</i>	<i>2018</i>	<i>2019</i>	<i>2020</i>	<i>Notes</i>
Full-time	16	16	17	19	19	
Full-time - Elected	2	1	1	0	0	
Part-time - Benefits	1	1	1	1	1	Community Development Program Manager (35 hours/week)
Part-time - No Benefits	5	6	6	4	4	
Totals	24	24	25	24	24	

Police Department						
	<i>2016</i>	<i>2017</i>	<i>2018</i>	<i>2019</i>	<i>2020</i>	<i>Notes</i>
Administration	4	4	4	4	4	Chief, Dep. Chief, Office Manager, Records Clerk
Sergeants	4	4	4	4	4	
Patrol	12	13	13	13	14	Includes 2 Detectives, 1 School Resource Officer
Dispatch	4	6	6	6	6	1 Dispatch Supervisor & 5 Local Dispatch
Regional Dispatch	0	0	4	4	4	4 Regional Dispatch
Dispatch PT – No Benefits	3	2	2	2	2	
PT – No Benefits	1	1	1	1	1	
On-Call	1	1	1	1	2	Prisoner Watch Staff
Totals	29	31	35	35	37	

Fire Department

	<i>2016</i>	<i>2017</i>	<i>2018</i>	<i>2019</i>	<i>2020</i>	<i>Notes</i>
Full-time	14	14	14	14	14*	Chief; Fire Prevention Lt.; Captains (4); Lt. (4); FF/EMT (4) * Deputy Chief position included in FY '21 budget; would make total 44
Part-time - Benefits	1	1	1	1	1	Admin Assistant
On-Call EMT	2	2	3	2	4	
On-Call Fire	27	27	22	23	24	Full Staffing Level is 35 Call FF/EMTs
Totals	44	44	40	40	43	

Department of Public Works

	<i>2016</i>	<i>2017</i>	<i>2018</i>	<i>2019</i>	<i>2020</i>	<i>Notes</i>
Full-time	23	23	23	23	23	Supt.; Engineer; Business Mgr.; Office Assistant; Mechanic; Highway (5); Water (5); Wastewater (6); Solid Waste (2)
Part-time – No Benefits	1	1	1	1	1	GIS Intern
On-Call	0	1	1	1	1	Snow Removal
Totals	24	25	25	25	25	

Library

	<i>2016</i>	<i>2017</i>	<i>2018</i>	<i>2019</i>	<i>2020</i>	<i>Notes</i>
Full-time	3	3	2	1	1	
Part-time – Benefits	4	4	6	7	7	
Part-time – No Benefits	1	3	2	4	4	
Totals	8	10	10	12	12	

Council on Aging

	2016	2017	2018	2019	2020	Notes
Full-time	1	2	2	2	2	
Part-time – Benefits	4	3	3	3	3	
Totals	5	5	5	5	5	

Parks Department

	2016	2017	2018	2019	2020	Notes
Full-time	1	1	1	1	1	
Part-time – No Benefits (Summer)	18	20	21	22	22	
Totals	19	21	22	23	23	

Benefits Eligible Employee Totals

	2016	2017	2018	2019	2020	Notes
Totals	91	96	102	103	104*	Fire Dept. Deputy Chief as of 7/1/20 will make total 105

2019-2020 Benefits Eligible Staff Addition

Fire Department - Deputy Fire Chief (1)