

# Town of Chelmsford Massachusetts



## Proposed Fiscal Year 2022 Budget and Capital Improvement Plan

**Paul E. Cohen**  
**Town Manager**

June 1, 2021

# C H E E L M S T E R O R D

## A READER'S GUIDE TO THE BUDGET

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

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

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

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

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

Fifth, Section G contains information on **Miscellaneous Expense Categories** such as Employee Benefits, Insurance, Debt Service, Non-Appropriated Expenses and the FY2022 Warrant Articles. Lastly, Section H details the FY2022 **Capital Projects Budget** and contains detailed information on the Town's Annual **Capital Improvement Program**.

# ***TOWN OF CHELMSFORD MASSACHUSETTS***



Town Manager's Recommended Annual Budget  
For the Fiscal Year  
Beginning July 1, 2021 and ending June 30, 2022

## **Select Board**

*Virginia Crocker Timmins, Chair*

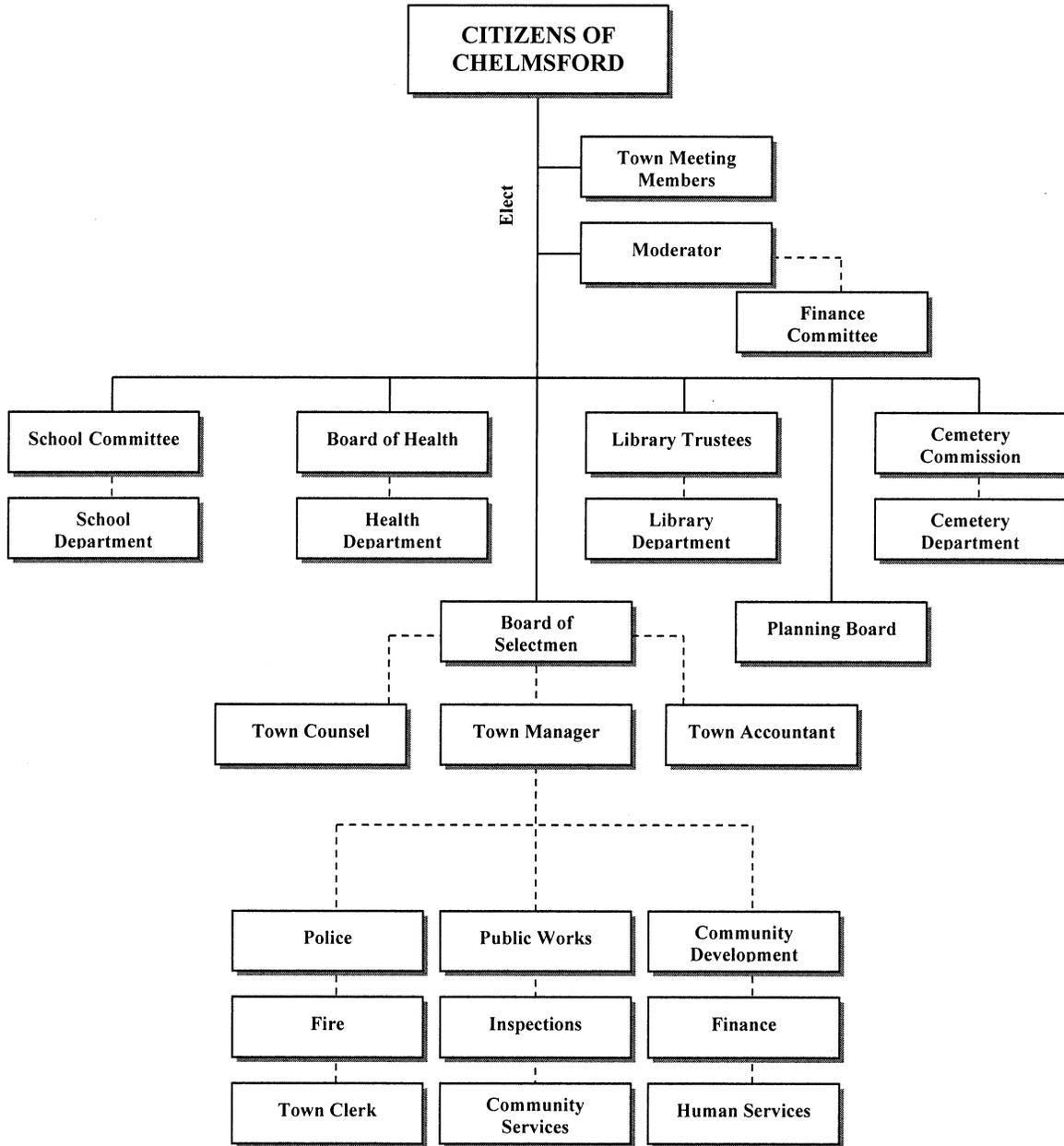
*Kenneth M. Lefebvre, Vice Chair*

*Mark C. Carota, Clerk*

*George R. Dixon, Jr.*

*Patricia Wojtas*

# Town Organizational Chart



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



**Fiscal Year 2022 Annual Budget**

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Town Manager

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June 1, 2021

To the Select Board, Finance Committee,  
Town Meeting Representatives, Town Officials,  
and Chelmsford Residents:

In accordance with the provisions of the Massachusetts General Laws and the Town of Chelmsford Home Rule Charter, I hereby present the Town of Chelmsford's proposed Fiscal Year 2022 Operating Budget and Capital Improvement Plan. This year's operating budget totals \$144M. The Town's capital expenditure request amounts to \$3.9M.

The proposed operating and capital budgets will enable the Town to responsibly emerge from the COVID-19 pandemic. The development of the vaccine, followed by the widespread efforts to vaccinate the population, are expected to allow for an economic recovery in the upcoming fiscal year. The federal moneys available to the Town through the American Rescue Plan Act are expected to boost employment and economic activity during the year ahead.

The proposed FY22 budget will maintain governmental operations for the upcoming fiscal year. The Town's limited staffing levels will continue to provide essential governmental operations and services. The Town has an outstanding collective bargaining agreement with its Police Superior Officers (Sergeants) union going back to June 30, 2016 and with the public safety dispatchers union that goes back to June 30, 2019. All of the other General Government collective bargaining agreements expire at the end of Fiscal Year 2022. In accordance with the Town's bylaws, the

proposed operating budget does not contain funding in anticipation of future General Government labor agreements. Funding has been included in the Chelmsford School Department's budget to fund its labor contracts, all of which expire on June 30, 2022 or later. State law and the Town Charter require that labor agreements for non-School Department employees be brought before Town Meeting for ratification and funding.

The economic expansion came to a dramatic halt in February 2020 as a result of the COVID-19 pandemic. The town's unemployment rate, which had fallen to historic lows of approximately 2.3%, dramatically increased to over 14% during the early months of the pandemic, before dropping to approximately 6% when COVID-19 restrictions were relaxed. Despite the shock to the general economy, the average single-family assessed home valuation increased by 5.20% during the past year to a record high of \$470,835.

Governor Charlie Baker's proposed FY22 State budget was submitted at the end of January. The State Legislature then adopted a Fiscal Year 2022 Local Aid resolution that provides specific Chapter 70 education aid and Unrestricted General Government Aid to municipalities. The federal government has provided financial assistance to state and local governments for COVID-19 related expenditures. These monies



are available to alleviate the loss of local revenue.

The proposed Town operating budget incorporates a 2.73% increase (\$474K) in Local Aid from the State. The Town would receive a total of \$17.83M in local aid revenue, along with local aid assessments of \$2.76M, for a net total of \$15.07M.

Local receipts, such as motor vehicle excise taxes, meals taxes, and hotel/room occupancy taxes are projected to increase by over 7% (\$632K) for the upcoming fiscal year. Slightly more than half of this revenue would come from the motor vehicle excise tax, which appears to have plateaued as a result of the economic contraction.

### **Budget Principle**

This year's budget continues to be based upon the fundamental principle that the **Town's recurring revenues shall equal its recurring expenses**. Clearly, revenue projections are uncertain during this historic pandemic, the likes of which has not occurred within the past 100 years. The Great Recession of 2008 provides an indicator of revenue loss, but this economic impact is vastly more widespread, along with an uncertain duration of the pandemic.

At the end of the fiscal year on June 30, the Town will generate Free Cash from unexpended balances in departmental budgets and from actual revenues exceeding the budgetary estimates for the current fiscal year. At the Fall Annual Town Meeting, the Town may decide to adjust the FY22 operating budget based upon the latest available information. The allocation of the Town's Free Cash for the close of Fiscal Year 2021 may include a transfer of monies into the Stabilization Fund, funding for additional capital and planning efforts, and a reduction in the property tax levy.

As of May 1, 2021, the Town had a balance of \$10.77M in the General Stabilization Fund. The Stabilization Fund, as the name suggests, is a rainy day fund to meet unexpected fiscal challenges. The proposed Fiscal Year 2022 operating budget does not include an appropriation from the General Stabilization Fund. A sound financial practice for a community to maintain a fund balance of approximately 5 – 10% of its operating budget. The proposed Town operating budget is approximately \$144M. Therefore, the Town would have a General Stabilization Fund balance of approximately 7.5% of the Town's budget, which is the midpoint of the targeted range. A low fund balance contributed to the downgrade in the Town's bond rating in June 2007. In June 2012, Standard & Poor's restored the Town's AA bond rating. This rating was increased to AA+ in January 2014. This was the first time the Town had attained this bond rating, which is a step below the highest rating of AAA. The Town's bond rating has remained at this level for the past seven years.

### **Budget Summary**

The proposed \$144M FY22 operating budget would fund all Town operations within the property tax limitations of Proposition 2 ½. The major sources of funding for the budget are \$113.5M from the property tax levy, \$17.8M in State aid, \$9.6M in local receipts, and \$3.6M in available funds.

This year's budget maintains the current service levels of governmental operations. The budget contains a 2% increase to the non-union employee General Government and School Department pay schedules. Funding will be provided at a future town meeting for the two outstanding General Government collective bargaining agreements (police sergeants and public safety dispatchers), once such agreements are reached.



The budget provides a \$3.3M increase in funding for the Chelmsford Public Schools. The proposed School Department operating budget totals \$65,000,000. This funding amount is 5.40% above the current fiscal year funding level for the School Department budget.

The Town's assessment for Nashoba Valley Technical High School increases by \$276,207 (8.02%). This increased assessment reflects the enrollment of 12 additional Chelmsford students at the vocational high school. As of October 1, 2020, Chelmsford had a total of 212 students (31.78%) of the district members' 667 student enrollment. The Town's \$3,721,402 assessment includes \$206,692 for debt service.

Health insurance costs continue to comprise a significant share of the Town's budget. The Town's adoption of the 2011 municipal health insurance reform law altered the employee and retiree health plan benefits to adjust to a level that is equivalent to those provided under the most-subscribed plans under the Massachusetts Group Insurance Commission. The premiums for active employees and non-Medicare retiree health plans have increased by 4.73%. The proposed budget for health insurance equals \$13.6M, which means that approximately one out of every 11 dollars in the Town's operating budget is expended on health care premiums.

An additional \$371,547 (3.91%) is budgeted to fund the Town's assessment to the Middlesex County Retirement System. The Town's assessment for the upcoming fiscal year is \$9,883,109. Approximately \$8.33M of this assessment is payment towards the Town's unfunded \$116.2M pension liability. The unfunded pension liability is scheduled to be paid off in the year 2035, but this target date is expected to be pushed out further as a result of a recent revised actuarial assessment.

The proposed FY22 operating budget provides \$1.1M funding level towards the Town's \$52M unfunded Other Post-Employment Benefits

(OPEB) liability. The proposed funding level is an increase of \$100K from the current operating budget. Today's improved economic realities warrant a slight increase in funding. Thus far, the State Legislature has not enacted any OPEB reform legislation.

### **Capital Expenditure Plan**

To meet the Town's ongoing capital expenditure needs, the budget provides a \$3.82M capital improvements program. Funds would be allocated to install security cameras and equipment at the four elementary school buildings, purchase a replacement mechanic's hydraulic lift for the Fire Department, resurface the parking lot at the Senior Center, install an emergency generator at the Adams Library, perform roadway and sidewalk construction, and renovate the Westlands School kitchen.

### **Property Tax Revenue**

The proposed Fiscal Year 2022 operating budget amounts to \$144M. Property taxes comprise 79% of the Town's revenue for its operating budget. The Town's property tax levy is projected to increase by \$6.71M (6.28%) to a total of \$113.5M. This includes the allowed \$2.65M increase in the property tax levy available under the provisions of Proposition 2½. It also includes an estimated increase of \$1.6M of new growth in the property tax base and the use of \$2.46M in unused levy capacity.

The amount of excluded debt to fund the debt service for the sewer expansion, the high school and middle school renovation projects, and the new DPW facility decreases by \$460K (12.59%). The projected excluded debt service for the upcoming fiscal year is reduced to \$3.2M.

During this difficult period of limited State aid, the Town has experienced continued growth in its property tax assessment. During the past five



years (FY16 – FY21), the average single-family property tax bill in the Town of Chelmsford has increased from \$6,540 to \$7,411. This is a 13.32% increase of \$871, which is approximately equal to an annual compounded increase of 2.5%. This has occurred during a period where residential property values have appreciated at a significantly greater rate than commercial property values.

**The fact that Chelmsford's statewide ranking in the amount of the average single-family property tax bill has remained stable at 71<sup>st</sup> in FY16 to 72<sup>nd</sup> in FY21 indicates that the growth in the Town's property tax levy is in line with the overall increase in property taxes across the Commonwealth. Moreover, this ranking is significantly better than the Town's 63<sup>rd</sup> place ranking from sixteen years ago.**

#### State Aid

The COVID-19 pandemic's economic impact has significantly reduced State revenue. Fortunately, the federal government has provided financial support to Massachusetts and to other states. The State's fiscal limitations, including the ongoing operational increases in health care programs such as MassHealth/Medicaid, have legislative leaders confronting the difficult challenges in the growth of entitlement programs; the increased costs of health care; the cost of educational reform, the necessary investment to repairs state bridges, highways, and other infrastructure; and the increased operating costs for the MBTA. This limits the amount of assistance that the State can provide to municipalities.

The proposed \$148,680 increase (1.33%) in Chapter 70 education aid at a projected funding level of \$11.35M would comprise approximately 2/3<sup>rds</sup> of local aid for the upcoming fiscal year. Unrestricted General Government Aid is projected at \$5.6M, which is a 3.50% increase of \$189K. The balance of local

aid is largely comprised of School Choice receiving tuition (\$266K), charter school tuition reimbursement (\$245K) and the reimbursement for exemptions for elderly and veterans property tax relief programs (\$222K).

The projected \$17.83M funding level in local aid will be significantly offset by approximately \$2.76M in local aid assessments. State assessments for charter school and school choice tuitions are estimated to total \$2M. This is an increase of \$142K (7.60%) over the current fiscal year.

#### OPEB Liability Trust Fund

Providing \$1.1M towards the Town's OPEB liability would continue to address the significant growing unfunded liability that is being passed on to future generations. For the past five fiscal years, Town Meeting has deposited funds into the OPEB Liability Trust Fund. The balance in the trust fund is approximately \$15.6M.

The Town's unfunded OPEB liability is approximately \$52M. Chelmsford would need to appropriate \$1.5M, increasing by 3% annually, over the next 30 years to eliminate this liability. Hopefully, the Town will be able in future years to increase its appropriation for the Town's OPEB liability. The State Legislature has not enacted any OPEB reform legislation. Reforms could reduce the Town's liability by one-third.

#### General Stabilization Fund

The current General Stabilization Fund balance is \$10.77M. Sound financial practice and the Town's fiscal policy provide that the Town should maintain combined Free Cash and Stabilization Fund balances that total between 5% and 10% of the Town's operating expenditures. Consideration of the use of Free Cash and/or the General Stabilization Fund at the Fall Annual Town Meeting may be



warranted given the historic economic challenge that is confronting the Town's residents. A reduced transfer from Free Cash and/or the General Stabilization Fund may be appropriate for the following fiscal year (Fiscal Year 2023) in order to provide a gradual elimination of the use of such funding as the community moves away from the pandemic's economic impact. The Town should also consider appropriating Free Cash from the current fiscal year's operating budget that ends on June 30 into the Stabilization Fund at the Fall Annual Town Meeting. The Free Cash amount is expected to be certified by the Massachusetts Department of Revenue in August after the Town Accountant submits the balance sheet from the close of this fiscal year.

### **Local Receipts**

The FY22 budget includes a projection of \$9.58M in local receipts. This forecast is approximately 7.1% greater (\$632K) than the budget for the current fiscal year.

Motor vehicle excise taxes totaling \$5 million account for more than half of the Town's estimate of \$9.58M in FY22 local receipts. This funding amount is \$100K (2.04%) greater than the current budget amount. Motor vehicle purchases and leases are expected to rebound once the global shortage of computer chips that are used in the automobile manufacturing process is eliminated during the pandemic economic recovery. Local meals taxes are projected to increase by \$175K (53.85%) due to the elimination of the State's public health social distancing guidelines. Local room excise taxes are forecast to rebound by \$175K, an increase of 140% from the return in business and vacation travel. Permit fees are projected to increase by 13% (\$125K) from the increased investment in commercial and residential construction.

### **Expenditure Distribution**

The Fiscal Year 2022 operating budget maintains the current service level of operations for all town departments including education, public safety, public works, and general administration.

The proposed operating budget honors the collective bargaining agreements that are in place with almost all of the Town's unionized employees. These agreements provide for a 2% increase in the pay scales. The Town's non-union employee compensation plan will also increase by 2% for the upcoming fiscal year. Those employees who are not at the top step of their pay scale will receive a step increase to reflect the value of an additional year of work experience.

The appropriation to the Chelmsford Public Schools increases by \$3.33M (5.40%) to a total amount of \$65M. Details regarding the School Department's proposed FY22 budget are available in the School Department's budget document.

The Town of Chelmsford's assessment to Nashoba Valley Technical High School increases by \$276K (8.02%) to a total amount of \$3.72M in FY22. The assessment accounts for the increase in enrollment of 12 students from Chelmsford. The Town's enrollment has increased to a total of 212 students currently attending Nashoba Tech. The average cost to educate a student at Nashoba Tech exceeds \$20K.

Funding for the Town's General Government (non-School Department) departmental operations would increase by \$1.1M (3.43%) for the upcoming fiscal year. Municipal Administration expenses are rising to account for collective bargaining agreements and non-union employee cost of living salary increases, solid waste and recycling collection and disposal, and facility maintenance. The Town



will continue to operate with a staffing level of 250 employees.

The budget continues funding for a Community Services Coordinator. This person serves as a resource and advocate for the growing number of residents in our community who are currently underserved when confronted by the challenges associated with job loss; behavioral and physical health issues such as abusive relationships, depression, substance abuse, dementia, hoarding, physical disability; homelessness; and hunger.

Public safety expenditures would increase by \$274K (1.91%). Existing personnel levels are maintained in the budget. Overtime funding is essentially level-funded. A total of 36,979 calls were responded to by the police during the last calendar year, while the Town's firefighters responded to 5,475 calls for service.

Limited funding for overtime coverage means that the Fire Department will occasionally operate with a compliment of only 11 firefighters on duty. The number of Fire Department response calls decreased by over 1,100 (17%) during the past calendar year. The pandemic has resulted in fewer calls for medical assistance and automobile accidents. This is likely the result of the decline in travel and the fact that many feared traveling to hospitals, which were treating COVID-19 patients.

The Department of Public Works expense budget receives an increase of 8.34% or \$597K for an ongoing total of \$7.75M. Most of this funding increase (\$472K) is required for solid waste and recycling collection and disposal costs. There has been a 21% increase in solid waste tipping fees from \$74.48 to \$90/ton, accompanied by an increase in solid waste disposal tonnage as a result of residents increasing their time spent at home for work and leisure during the pandemic. The Snow and Ice budget is level-funded at a total of \$1M. Hopefully, the Town will experience another

mild winter as it has for the past three fiscal years. Funding for a full-time town wide OSHA (Occupational Safety and Health Administration) Compliance Officer remains in the Municipal Administration operating budget. This position serves all Town departments. Compliance for OSHA workplace safety regulations requires ongoing training and detailed record keeping. The Public Works budget maintains the funding for public tree care at \$70,000.

The Municipal Facilities Department \$1.97M budget includes funding for all current maintenance employees. This is an increase of \$35K (1.81%). Facilities maintains 26 buildings across the community, as well as park and non-conservation common lands. Maintenance needs for the Town's aging municipal buildings stresses this budget.

The Community Services budget increases by \$37K for the upcoming fiscal year. An overall budget of 2.86% will maintain the staffing levels and operations of the Senior Center, Veterans Agent, and Board of Health. The budget also continues funding for the Community Services Coordinator. As described earlier in this budget message, this person coordinates with police, health, school, non-profit, and other municipal/regional resources to assist those who confront physical and mental health challenges. Veterans' benefits have been level-funded at \$125,000. The State reimburses the Town for 75% of these benefit costs a year after the costs are incurred.

The FY22 operating budget will fund Library operations at a level that is 3.89% greater (\$84K) than the current fiscal year. This proposed funding level for library operations maintains Sunday hours at the Adams library and exceeds the certification funding levels required by the State Board of Library Commissioners.

The cost of employee benefits continues to strain the Town's budget. The Town's assessment



from the Middlesex Retirement system will increase by \$372K (3.91%) to a total of \$9.88M. This increase is the result of an updated actuarial assessment of the Town's funding obligation that is necessary to eliminate the unfunded pension liability by the year 2035. The Town's health insurance premiums will increase by 4.73% for the upcoming fiscal year. The budget for the Town's share of active employee and retiree health care plan premiums is \$13.6M. The annual total cost for an employee enrolled in the Town's HMO family plan will increase to \$26,646. The Town pays 75% of this premium, an amount that will equal \$19,985. As noted earlier, the Town's contribution to the Other Post-Employment Benefits (OPEB) trust fund increases by \$100K to a level of \$1.1M. The long-term goal is to fully-fund this retiree health insurance obligation by 2050.

The Town's non-excluded debt service is forecast to decrease by \$312,558 (-4.19%) to a total of \$7.15M in Fiscal Year 2022. The Town's excluded debt service for the DPW, school, and sewer projects is projected to decrease by \$459,594 (-12.59%) as the Town continues its level-principal annual debt service payments.

### **Looking Ahead**

The arrival of the COVID-19 pandemic in February 2020 resulted in a State of Emergency that temporarily closed schools, municipal offices, businesses, and other non-essential societal activities. The pandemic remains across the globe as vaccine production and distribution increases. The recent full re-opening of business and community activities may have to be rolled back as the winter flu season arrives. The projections for Local Aid from the State and Local Receipts from motor vehicle excise taxes, meals taxes, hotel taxes, and permit fees will need to be closely monitored during the upcoming fiscal year. The Town's reliance on the property tax increases in order to support municipal operations.

Once further information is known at the time of the Fall Annual Town Meeting, adjustments to the proposed FY22 operating budget may be necessary.

This budget retains the Town's limited staffing levels and recognizes the important role that Chelmsford's employees contribute to the quality of public safety, education, and other municipal services. Many of our employees are Chelmsford residents who confront the same challenges as their neighbors in making ends meet during this economic crisis.

The Town made considerable strides in maintaining its investment in its buildings, roadways, and other infrastructure during the prolonged slow-growth economic period that preceded this pandemic. However, more investment will be required in order to maintain the Town's 26 aging buildings. The comprehensive facilities assessment of the School Department's nine buildings details the significant investment that will be needed even beyond the possible funding for a new school project. The Town has resubmitted a Statement of Interest to the Massachusetts School Building Authority to explore a building project at the high school level. This would relieve the crowded conditions at the elementary and middle schools and help to prepare all students for tomorrow's work force. The current economic conditions with low interest rates offer an opportunity to preserve and modernize older school buildings for use by the next generation.

This year's budget process has been another cooperative effort by members of the Select Board, School Committee, Finance Committee, and Town employees. All of us have worked together during this COVID-19 pandemic. We strive to explore cost efficiencies and to present clear information to the community. We will continue to work together to address the challenges that lie ahead.



Please contact my office if you need any additional information regarding the proposed FY22 operational budget and capital expenditure plan. Please attend Town Meeting, which is scheduled to begin on Thursday, June 17, to participate in the governance of our community.

Respectfully submitted,

Paul E. Cohen  
Town Manager

### **BUDGET PROCESS TIMELINE**

#### **August/September**

- Identify Goals & Strategic Needs
- Update Five-Year Financial Plan Forecasts
- Capital Budget Manual distributed to all Departments.

#### **October**

- Operating Budget Manual sent out to Departments
- Updated Five-Year Financial Forecast presented to Town Meeting

#### **November**

- Capital Requests Submitted & Reviewed by Capital Planning Committee
- Final Tax Rate set.

#### **December/January**

- Town Manager Reviews Requests and Develops Operating Budget
- Town Manager & Capital Planning Committee Develop Capital Budget

#### **January**

- Proposed Operating and Capital Budgets Presented to the Select Board and Finance Committee

#### **February/March**

- Finance Committee Holds Public Budget Hearings

#### **April**

- Proposed Operating and Capital Budgets Presented to Town Meeting

#### **June/July**

- June 30 Current Fiscal Year 2021 Ends
- July 1 Fiscal Year 2022 Begins
- State Budget typically passed with Final State Aid numbers (aka "Cherry Sheets")

#### **October**

- Fall Town Meeting makes adjustment to FY2022 Budget as needed.



## COMMUNITY VISION & VALUES STATEMENTS



**VISION:** *The Town of Chelmsford will be a livable, inclusive, diverse, welcoming, multigenerational community. Mindful of our historic past, we are adaptive and responsive to our dynamic environment. Our residents enjoy excellence in education, access to open space, and a vibrant, sustainable quality of life.*

*Adopted by the Select Board  
July 27, 2020*

### **VALUES:**

Inclusiveness and Diversity

Stewardship

Civic and Community Engagement

Fiscal Responsibility

Transparency, Honesty and Integrity

Sustainability

Respect and Empathy

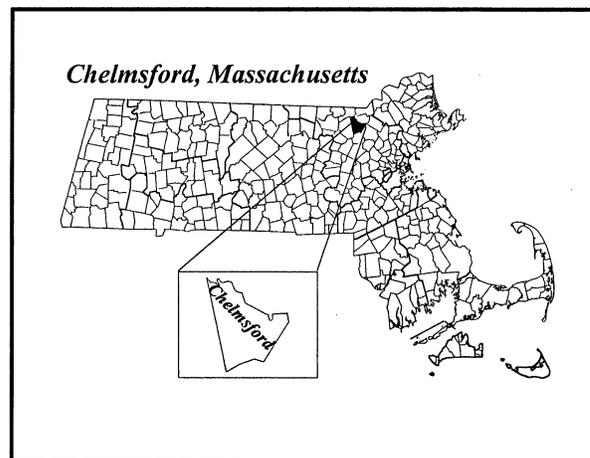
Innovation, Adaptability, and  
Creativity

Accountability

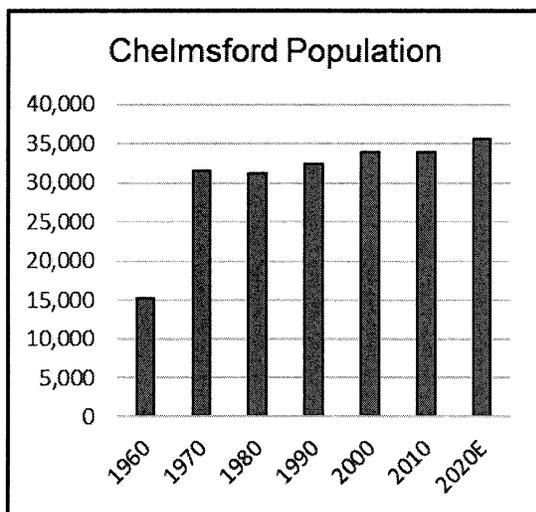
## COMMUNITY PROFILE

Chelmsford is a suburban community which offers country-like charm and atmosphere while providing access to modern infrastructure, abundant educational and cultural opportunities, a mix of retail establishments and restaurants, a variety of housing options, and a stable and prospering business environment. These attributes make Chelmsford an attractive community in which to live, shop and work.

Chelmsford was incorporated in 1655, and over its long history, the Town has naturally experienced numerous changes. As the fastest growing Massachusetts community during the 1960's, Chelmsford was transformed from a quiet, rural agriculturally oriented community of 9,407 persons in 1950 to that of a thriving residential suburban town of 31,432 by 1970. Between 1970 – 2010, the Town population remained relatively steady. The 2020 census estimates indicate that the current population has increased by 1,686 persons from 33,802 in 2010 to 35,488.



Occupying a land area of approximately 22.54 square miles, the Town is primarily a residential community with an increasing amount of commercial and industrial activity. Based on fiscal year 2021 assessed valuations, approximately 79% of the property was residential while 21% was commercial and industrial. Retail trade is concentrated in several areas of the Town within commercial malls and urbanized centers with historically significant buildings. Situated in northern Middlesex County approximately 24 miles north of Boston and part of the Merrimack Valley, Chelmsford is adjacent to the city of Lowell, just south of the New Hampshire border.



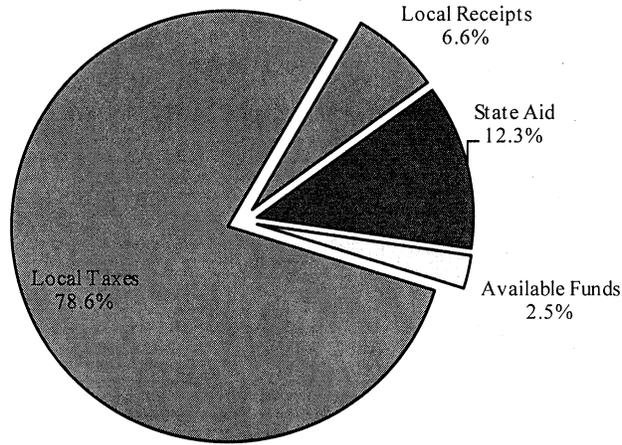
Because Chelmsford is located at the intersection of Route 3 and Interstate 495, it is easily accessible. State Routes 4, 27, 40, 110, and 129 also pass through various sections of the Town. The location and its road network make Chelmsford a prime area for many commuters from eastern Massachusetts and southern New Hampshire.

Chelmsford has seen tremendous growth and change which have occurred with improved roadways, public sewers, and a more vibrant regional economy. These attributes remain today, inviting new growth and economic expansion.

# **A: Budget Highlights**

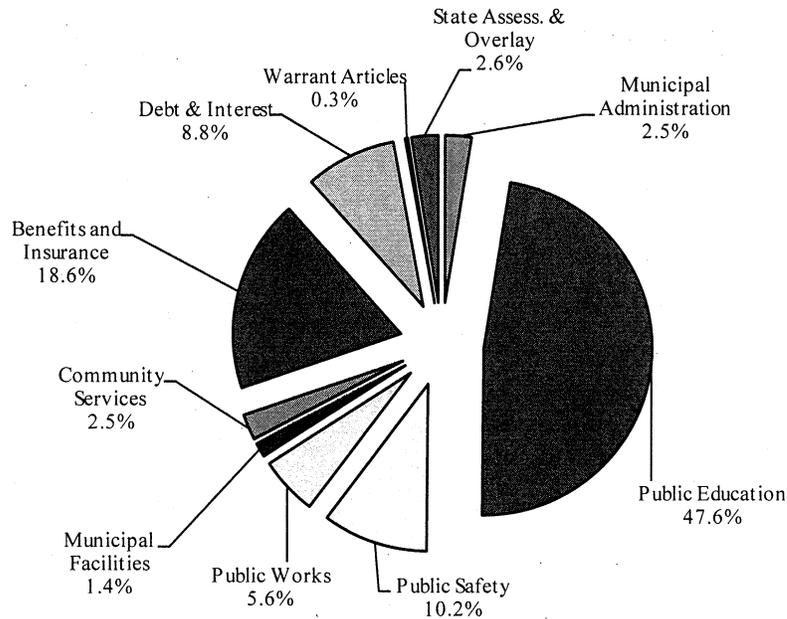


### Where the Money Comes From



**TOTAL REVENUE \$144,497,677**  
Fiscal Year Ending June 30, 2022

### Where the Money Goes





# Proposed Budget

	FY2021 BUDGET	FY2022 PROPOSED	CHANGE	% CHANGE
<b>Revenues</b>				
Property Tax	\$106,800,917	\$113,506,865	\$6,705,948	6.28%
State Aid	\$17,354,331	\$17,828,591	\$474,260	2.73%
Local Receipts	\$8,942,607	\$9,575,000	\$632,393	7.07%
Available Funds	\$5,730,799	\$3,587,221	(\$2,143,578)	-37.40%
<b>Total Revenue:</b>	<b>\$138,828,654</b>	<b>\$144,497,677</b>	<b>\$5,669,023</b>	<b>4.08%</b>
<b>Expenditures</b>				
Municipal Administration	\$3,617,502	\$3,643,103	\$25,601	0.71%
Chelmsford Public Schools	\$61,667,000	\$65,000,000	\$3,333,000	5.40%
Nashoba Valley Technical HS	\$3,445,195	\$3,721,402	\$276,207	8.02%
Out of District	\$54,000	\$62,000	\$8,000	14.81%
Public Safety	\$14,398,605	\$14,672,911	\$274,306	1.91%
Public Works	\$7,152,889	\$7,749,734	\$596,845	8.34%
Municipal Facilities	\$1,937,582	\$1,972,646	\$35,064	1.81%
Cemetery Commission	\$368,865	\$381,030	\$12,165	3.30%
Community Services	\$1,305,315	\$1,340,823	\$35,508	2.72%
Library	\$2,153,736	\$2,237,425	\$83,689	3.89%
Benefits & Insurance	\$25,517,189	\$26,927,750	\$1,410,561	5.53%
Debt Service	\$13,445,686	\$12,662,849	(\$782,837)	-5.82%
Warrant Articles	\$485,000	\$410,000	(\$75,000)	-15.46%
State Assessments & Overlay	\$3,280,090	\$3,716,004	\$435,914	13.29%
<b>Total Expenditures:</b>	<b>\$138,828,654</b>	<b>\$144,497,677</b>	<b>\$5,669,023</b>	<b>4.08%</b>

FY2021 Budget Adjusted for Free Cash Transfers



**FY2022 Revenue Budget - Overview**

The Town of Chelmsford’s revenue base is budgeted to increase by \$3.9M or 2.8% to \$144.49M as the economic recovery is expected to continue with COVID-19 vaccines becoming more widely available and public gathering restrictions easing. Key municipal revenue sources that are highly dependent on the overall economic strength include Motor Vehicle Excise tax, meals tax, hotel room occupancy tax, and building permit fees. The Town’s unemployment rate decreased to 5.4% for March 2021, a substantial improvement from 13.8% for April 2020.

New growth in the property tax levy is estimated at \$1.6M due to a robust real estate market for residential properties. Overall, property tax revenues are forecasted to increase by 6.28% at \$6.7 million. For FY21, the tax levy increased by just 0.83% or \$884,316 due to a transfer of \$2.0M from the Town’s Stabilization Fund and significant one-time spending reductions during the pandemic. Total State Aid to the Town is expected to increase modestly by 2.7% to \$17.82M. **Although any increase in State Aid is positive, it is important to note that the \$17,828,591 of State Aid the Town expects to receive in FY2022 represents an increase of just 13.8% more than the \$15.67M of State Aid the Town received back in FY2008 without adjusting for inflation over those 14 years.** Local receipts are budgeted to increase by 7.1% or \$632,393 to \$9.57M.

**Actual & Budgeted Revenues**

<b>FY</b>	<b>Revenues</b>	<b>% increase</b>
*2013	\$110,551,161	-0.18%
*2014	\$113,491,439	2.66%
*2015	\$118,591,045	4.49%
*2016	\$122,755,581	3.51%
*2017	\$126,920,793	3.39%
*2018	\$129,025,594	1.66%
*2019	\$135,220,020	4.80%
*2020	\$139,371,461	3.07%
**2021	\$140,563,154	0.86%
**2022	\$144,497,677	2.80%

\*Actual    \*\*Budgeted

Excludes Sewer Enterprise Revenue

The Town’s revenue is divided into four main categories: property taxes, state aid, local receipts, and available funds. The Fiscal Year 2022 total revenue of \$144.49 million does not include any additional revenue from Certified Free Cash or the Town’s General Stabilization Fund. Following the end of the current fiscal year, the Massachusetts Department of Revenue will examine the Town’s balance sheet and issue a certification of the Town’s Free Cash. At the Fall Annual Town Meeting, a request will be made to transfer the Free Cash to the Town’s Stabilization Fund.



### Property Taxes

Property taxes are the largest single revenue source for the Town and are expected to continue to account for over 79% of total revenue in the next fiscal year.

Property taxes are levied on real property (land & buildings) and taxable business personal property (equipment). In accordance with State law, the Board of Assessors revalues all taxable real property at fair market value every year. In FY2021, the Town will conduct annual interim adjustments in order to reflect changes in market conditions. Under the provisions of Proposition 2 ½, property taxes, in the aggregate, may not exceed 2 ½% of their “full and fair cash value.” This limit is known as the “levy ceiling.” Annual levy increases may not exceed 2½% more than the previous year’s levy plus the taxes generated from any new properties added to the tax rolls. This maximum increase in the annual levy is known as the “levy limit.” Any Proposition 2½ override and/or debt exclusion amounts voted are added to the levy limit. Calculation of the maximum allowable tax levy under Proposition 2 ½ is explained further on the next page.

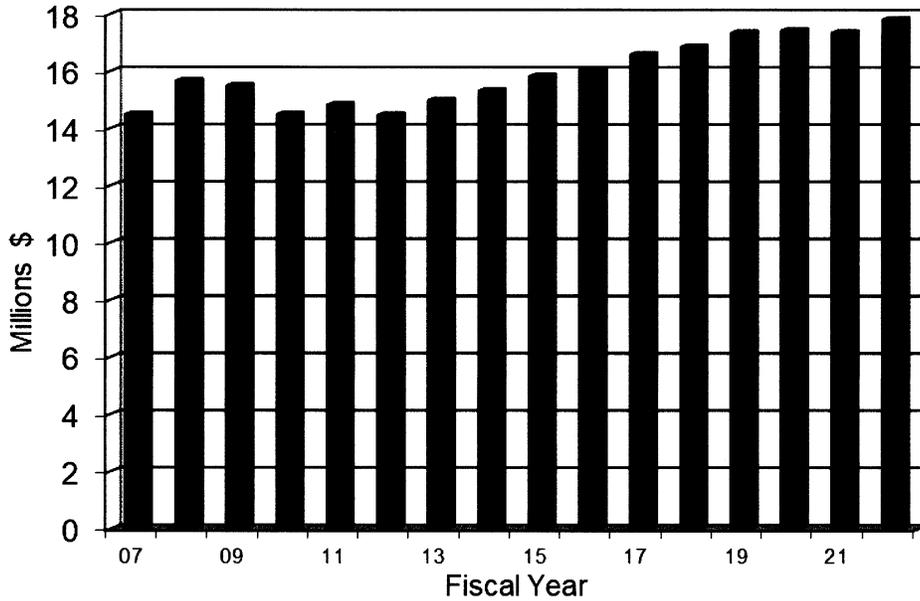
For Fiscal Year 2022, the Town’s property tax revenues are projected to increase by \$6.7 million (6.3%). The increase consists of the \$2.65 million allowed 2.5% increase in the prior fiscal year’s property tax base, \$1.6 million in estimated new growth from construction, 2.9M of unused levy capacity; and a decrease of \$0.46 million in excluded debt service for the sewer, school, and public works facility construction projects. The Town’s excluded debt service peaked at \$8.2 million back in FY 2008 and continues to decline further each subsequent year as debt service costs for the final phases of the sewer project are funded through sewer betterments and capital construction fee revenue. For FY22, excluded debt service declines by \$459,593 to \$3,144,839. FY22 Excluded debt service has declined significantly by \$5M or 62% from the peak year.

	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Recommended	% Change
<b>LOCAL TAXES</b>						
Base Factor	\$90,161,406	\$93,668,498	\$97,520,293	\$101,789,687	\$106,109,294	4.24%
2 1/2 increase	\$2,254,035	\$2,341,712	\$2,438,007	\$2,544,742	\$2,652,732	4.24%
New Growth	\$1,253,057	\$1,510,083	\$1,831,387	\$1,774,865	\$1,600,000	-9.85%
Override						
Debt Exclusion	\$4,332,557	\$4,270,706	\$4,186,527	\$3,604,432	\$3,144,839	-12.75%
Levy Limit	\$98,001,055	\$101,790,999	\$105,976,214	\$109,713,726	\$113,506,865	3.46%
Levy Used/ Collected	\$97,968,735	\$101,760,457	\$105,916,601	\$106,800,917	\$113,506,865	6.28%
Excess Levy Capacity	\$32,320	\$30,542	\$59,613	\$2,912,809	\$0	





State Aid



State Aid

	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Revised	FY2022 Budgeted
<b>Education</b>						
Chapter 70	\$ 10,746,368	\$ 10,894,328	\$ 11,047,148	\$ 11,199,428	\$ 11,199,428	\$ 11,348,108
Charter Tuition/ Capital Facility	\$ 121,877	\$ 155,550	\$ 278,570	\$ 103,427	\$ 135,700	\$ 244,990
School Lunch (Ch. 871)						
School Choice Rec. Tuition	\$ 425,721	\$ 365,523	\$ 377,710	\$ 278,930	\$ 228,569	\$ 265,569
<i>sub-total of Education:</i>	<i>\$ 11,293,966</i>	<i>\$ 11,415,401</i>	<i>\$ 11,703,428</i>	<i>\$ 11,581,785</i>	<i>\$ 11,563,697</i>	<i>\$ 11,858,667</i>
<b>General Government</b>						
Unrestricted Gen. Government Aid	\$ 4,880,124	\$ 5,070,449	\$ 5,247,915	\$ 5,389,609	\$ 5,389,609	\$ 5,578,245
Veterans Benefits	\$ 143,267	\$ 112,082	\$ 93,915	\$ 137,454	\$ 76,248	\$ 99,397
Exemption Reimbursement	\$ 226,955	\$ 211,520	\$ 253,351	\$ 268,730	\$ 265,648	\$ 222,197
State Owned Land	\$ 6,609	\$ 6,602	\$ 6,950	\$ 5,516	\$ 5,478	\$ 5,704
Library Offset	\$ 48,925	\$ 50,049	\$ 50,759	\$ 53,347	\$ 53,651	\$ 64,381
<i>sub-total of General Government:</i>	<i>\$ 5,305,880</i>	<i>\$ 5,450,702</i>	<i>\$ 5,652,890</i>	<i>\$ 5,854,656</i>	<i>\$ 5,790,634</i>	<i>\$ 5,969,924</i>
<b>Total State Aid:</b>	<b>\$ 16,599,846</b>	<b>\$ 16,866,103</b>	<b>\$ 17,356,318</b>	<b>\$ 17,436,441</b>	<b>\$ 17,354,331</b>	<b>\$ 17,828,591</b>



The following is a detailed explanation of a few key accounts which together comprise over 95% of Chelmsford's projected State Aid.

➤ Chapter 70 School Aid

**Chelmsford's Chapter 70 School Aid is projected to be funded at \$11,348,108, a slight increase of \$148,680 or 1.3% for FY 2022. Chapter 70 aid represents nearly two-thirds of all State Aid received by the Town. Although Chapter 70 aid for education has been stable during the past few years, annual increases have remained far below the increasing cost of providing public education. Under the Student Opportunity Act of 2019, the outlook for future increases in Chapter 70 aid is expected to be limited to \$150,000 annually or \$30 per student for several years as the redistributive formula directs more aid to communities with lower household incomes and property values.**

➤ Unrestricted General Government Aid

The Commonwealth created a new category named Unrestricted General Government Aid by consolidating Lottery Aid and Additional Assistance into one account back in FY2010.

For FY 2022, Chelmsford is projected to receive an estimated \$5.57M in Unrestricted General Government Aid (UGGA), an increase of \$188,636 or 3.5% from the amount the Town expects to receive in FY2021. Governor Baker has funded UGGA increases for municipalities at a percentage that is equivalent to the projected growth in State tax revenues. **It is important to note that the \$5.57M of UGGA the Town expects to receive in FY22 is \$738,695 less than the combined total of Lottery Aid and Additional Assistance the Town received back in FY08. This is one of the primary reasons that property taxes continue to fund a greater share of the Town's operating budget.**

➤ Charter School Tuition Assessment Reimbursements

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

For Fiscal Year 2022, the Town of Chelmsford is projected to receive a tuition reimbursement of \$244,990 an increase of \$109,290 from the current funding level. Correspondingly, our projected tuition assessment is projected to increase by approximately \$142,003 to \$2,010,080 resulting in a net increased cost of \$32,713. Charter School Tuition reimbursement and assessment are uncertain and subject to change after being updated to reflect spring enrollment data and final tuition rates.



### Local Receipts

The third source of revenue for the Town's budget is Local Receipts. Local Receipts includes a variety of fees, permits, fines, and license related monies that the Town receives, as well as interest that is earned on investments or paid by late taxpayers.

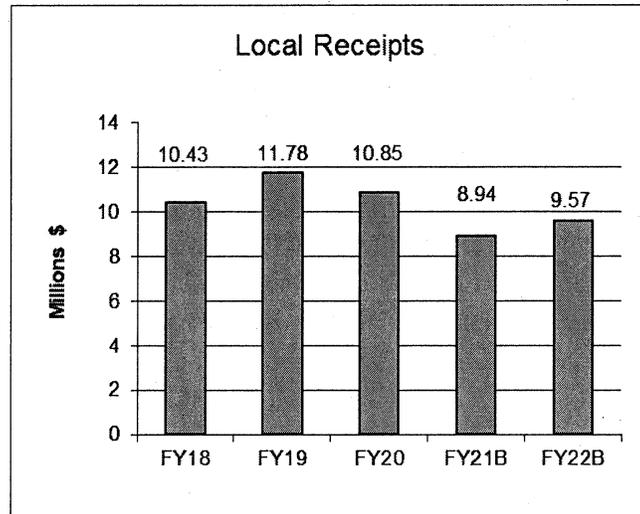
#### Local Receipts

	<b>FY2018 Actual</b>	<b>FY2019 Actual</b>	<b>FY2020 Actual</b>	<b>FY2021 Budgeted</b>	<b>FY2022 Budgeted</b>
Motor Vehicle Excise	\$ 5,551,647	\$ 5,642,117	\$ 5,333,790	\$ 4,900,000	\$ 5,000,000
Meals Tax (.75%)	\$ 660,308	\$ 643,303	\$ 648,341	\$ 325,000	\$ 500,000
Interest on Late Taxes	\$ 428,932	\$ 544,752	\$ 450,930	\$ 450,000	\$ 450,000
Fees	\$ 368,865	\$ 427,721	\$ 274,998	\$ 229,000	\$ 250,000
Rental Income	\$ 61,458	\$ 59,625	\$ 57,350	\$ 60,000	\$ 60,000
Dept Revenue- Schools	\$ 295	\$ 255	\$ 310	\$ 200	\$ 200
Dept Revenue- Cemetery	\$ 135,154	\$ 144,230	\$ 140,925	\$ 145,000	\$ 145,000
Dept Revenue- Other	\$ 209,043	\$ 206,172	\$ 219,041	\$ 205,000	\$ 205,000
Alcohol Licenses	\$ 103,720	\$ 95,270	\$ 105,290	\$ 75,000	\$ 75,000
Other Licenses	\$ 90,183	\$ 92,225	\$ 115,185	\$ 80,000	\$ 80,000
Permits	\$ 1,127,656	\$ 1,452,945	\$ 1,630,826	\$ 975,000	\$ 1,100,000
Fines & Forfeits	\$ 168,718	\$ 168,594	\$ 149,349	\$ 125,000	\$ 150,000
Interest Investment	\$ 131,818	\$ 585,388	\$ 435,046	\$ 200,000	\$ 200,000
Miscellaneous	\$ 469,954	\$ 404,733	\$ 253,442	\$ 455,000	\$ 455,000
Solar Net Metering	\$ 489,909	\$ 540,044	\$ 502,525	\$ 526,407	\$ 525,000
Hotel Tax	\$ 361,175	\$ 530,441	\$ 397,891	\$ 125,000	\$ 300,000
LRTA	\$ 50,387	\$ 43,167	\$ 39,630	\$ 43,000	\$ 43,000
Misc., Non-Recurring	\$ 26,701	\$ 201,231	\$ 96,027	\$ 24,000	\$ 36,800
<b>Total:</b>	<b>\$ 10,435,923</b>	<b>\$ 11,782,213</b>	<b>\$ 10,850,898</b>	<b>\$ 8,942,607</b>	<b>\$ 9,575,000</b>

For FY22 the Town's Local Receipts are projected to increase by 7.0% to \$9.57M. Most taxes and fees in this category are strongly correlated to the overall strength of the economy. Motor vehicle excise taxes comprise nearly 52% of Local Receipts and have increased in recent years due to an improving economy and greater number of leased vehicles. Motor Vehicle Excise tax revenue comprises nearly 52% of Local Receipts and is forecasted to increase by \$100,000 or 2% for the coming fiscal year. Town Meeting adopted a local option meals tax of 0.75% and local option 2% increase in the hotel room occupancy tax in August 2009 that became effective October 1, 2009. Budgeted meals tax revenue is expected to increase \$175,000 or nearly 54% as restaurants are expected to operate with fewer capacity restrictions during the coming year. Hotel room tax revenue is projected to increase by \$175,000 or 140% since personal and business travel is expected to resume during the coming year. Revenue from building permits is expected to increase by \$125,000 or 12.8% in FY2022.



## Local Receipts



## Available Funds

The final category of revenue for the Town is monies from various Special Revenue funds. The Town's operating budget will receive \$668,671 from Sewer Enterprise Revenues to reimburse the Town for employee benefits and administrative costs related to sewer operations. The Stormwater Enterprise Fund will reimburse the Town for \$290,595 of employee benefits and administrative costs related to stormwater utility operations. The School Department will reimburse the Town \$174,700 for health insurance benefit costs for employees who work in the child care program. The PEG Access Cable Television Enterprise Fund will reimburse the Town \$74,651 for health insurance and administrative costs related to Chelmsford Telemedia operations.

In FY 2022, the Town will apply \$2,326,128 of Sewer Capital Improvement Account funds toward debt service costs associated with the later phases of the sewer project. These transfers are done in accordance with the Town's long-term plan for financing debt service costs for sewer system construction phases completed after 2003.



### Available Funds

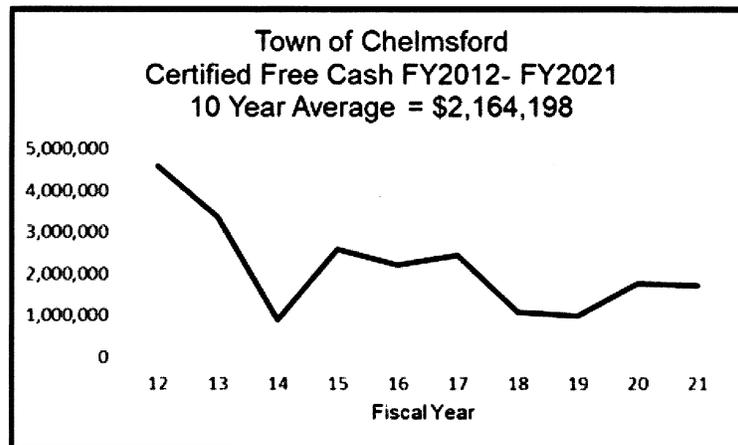
	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022
	Actual	Actual	Actual	Actual	Budgeted	Budgeted
Wetland Protection Act	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Sewer Betterments	\$2,401,036	\$2,392,859	\$ 950,000			
Sewer Capital Improvement Fund			\$1,427,727	\$2,344,759	\$2,336,813	\$2,326,128
Sewer User Fees Offset	\$ 565,993	\$ 581,152	\$ 636,190	\$ 652,705	\$ 657,677	\$ 668,671
Childcare Revolving Fund Benefits	\$ 145,386	\$ 156,290	\$ 159,260	\$ 159,260	\$ 169,612	\$ 174,700
PEG CATV Enterprise - Offset	\$ 95,063	\$ 67,265	\$ 68,435	\$ 68,972	\$ 73,049	\$ 74,651
Stormwater Enterprise -Offset				\$ 129,112	\$ 229,380	\$ 290,595
Stabilization Fund					\$2,224,742	
Free Cash- Current Year	\$2,451,228	\$1,076,417	\$ 996,403	\$1,760,238	\$1,721,550	
Excluded Debt Bond Premiums				\$ 46,476	\$ 46,476	\$ 46,476
School E-Rate Reimbursements	\$ 62,053					
<b>Total:</b>	<b>\$5,726,759</b>	<b>\$4,279,983</b>	<b>\$4,244,015</b>	<b>\$5,167,522</b>	<b>\$7,465,299</b>	<b>\$3,587,221</b>

### Reserves

The Town's Stabilization Fund balance currently stands at \$10.7 million which equals approximately 7.5% of budgeted FY22 operating revenue. This is the midpoint of our Town Financial Policy which requires that reserves be maintained between 5% – 10% of general operating revenues. Standard and Poor's upgraded the Town's credit rating to an unprecedented AA+ with a Stable Outlook in January 2014. This was the second bond rating upgrade for the Town since June 2012. Standard and Poor's affirmed the Town's bond rating at AA+ during our last review in March 2021. This is only one step below the highest possible rating of AAA. Analysts noted the rating reflected sustained improvement in the Town's financial position and performance as well as the Town's very strong financial management practices.

### Free Cash

The Town's Fiscal Year 2022 operating budget does not rely on any funding from Free Cash. After the close of the fiscal year, the Town will submit its balance sheet to the Massachusetts Department of Revenue (DOR). After the DOR certifies the Town's Free Cash, which generally arises from remaining balances in budget appropriations and revenues that exceeding the budget, a request will be made at Fall Town Meeting to transfer the Town's Free Cash into the Stabilization Fund, to balance the budget, to reduce the tax levy, or for other municipal purposes.



**Enterprise Funds**

An enterprise fund establishes a separate accounting and financial reporting mechanism for municipal services that are provided for a fee.

**Sewer Enterprise Fund**

The Town established a Sewer Enterprise Fund in Fiscal Year 2006. The Sewer Enterprise Fund has its own revenue and expenditures for sewer operations, rather than having those commingled with the Town’s general operating budget.

**Stormwater Enterprise Fund**

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

**Golf Course Enterprise Fund**

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

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

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

**Forum Ice Arena Enterprise Fund**

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

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



### FY2022 Expenditure Budget Overview

The Town's expenditures are divided into functional categories which become the legal budget appropriated at Town Meeting. These functional categories include Municipal Administration, Education, Public Safety, Public Works, Community Services, Benefits & Insurance, and Debt Service. State assessments and the Overlay account set aside for tax abatements are not appropriated at Town Meeting, but are a significant part of the Town's expenditures. Finally, financial warrant articles are the final piece of the Town's appropriations for the Fiscal Year.

#### Expenditure Budget Summary

	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Recommended	\$ Change	% Change
<b>EXPENDITURES</b>							
Municipal Administration	\$3,031,796	\$3,271,047	\$3,428,245	\$3,617,502	\$3,643,103	25,601	0.71%
Chelmsford Schools	\$57,000,000	\$59,000,000	\$61,000,000	\$61,667,000	\$65,000,000	3,333,000	5.40%
Nashoba	\$2,887,511	\$3,042,583	\$3,101,017	\$3,445,195	\$3,721,402	276,207	8.02%
Out of District				\$54,000	\$62,000	8,000	14.81%
Public Safety	\$12,624,827	\$12,960,198	\$13,725,571	\$14,398,605	\$14,672,911	274,306	1.91%
Department of Public Works	\$6,759,670	\$6,969,806	\$6,840,699	\$7,152,889	\$7,749,734	596,845	8.34%
Municipal Facilities	\$1,653,537	\$1,765,986	\$1,888,032	\$1,937,582	\$1,972,646	35,064	1.81%
Cemetery Commission	\$327,031	\$345,075	\$346,152	\$368,865	\$381,030	12,165	3.30%
Community Services	\$1,041,463	\$1,082,642	\$1,212,646	\$1,305,315	\$1,340,823	35,508	2.72%
Library	\$1,957,571	\$2,029,676	\$2,093,499	\$2,153,736	\$2,237,425	83,689	3.89%
Benefits & Insurance	\$22,857,504	\$23,395,430	\$24,961,207	\$25,517,189	\$26,927,750	1,410,561	5.53%
Debt and Interest	\$14,366,743	\$14,186,968	\$14,070,425	\$13,445,686	\$12,662,849	-782,837	-5.82%
Warrant Articles	\$1,536,417	\$1,003,380	\$2,170,238	\$2,206,550	\$410,000	-1,796,550	-81.42%
State Assessments & Overlay	\$3,170,565	\$3,460,873	\$3,654,094	\$3,280,090	\$3,716,004	435,914	13.29%
<b>Total</b>	<b>\$129,214,635</b>	<b>\$132,513,664</b>	<b>\$138,491,827</b>	<b>\$140,550,204</b>	<b>\$144,497,677</b>	<b>3,947,473</b>	<b>2.81%</b>

The Town of Chelmsford's Fiscal Year 2022 budget is projected to increase by \$3,947,473 or 2.81% from the revised FY2021 appropriations. After adjusting the FY21 budget by the transfer of \$1,721,550 of free cash, the increase in normal budgetary expenses from the prior fiscal year amounts to \$5,669,023 or 4.1%.

The budget is structurally balanced. **Recurring revenues equal recurring expenditures.** The FY22 recommended budget maintains essentially the same amount of service and staffing level of operations for all Town Departments. Personnel budgets include a 2% cost-of-living adjustment for non-union employees and step increases for eligible General Government staff as well as step and degree increases for eligible School staff.

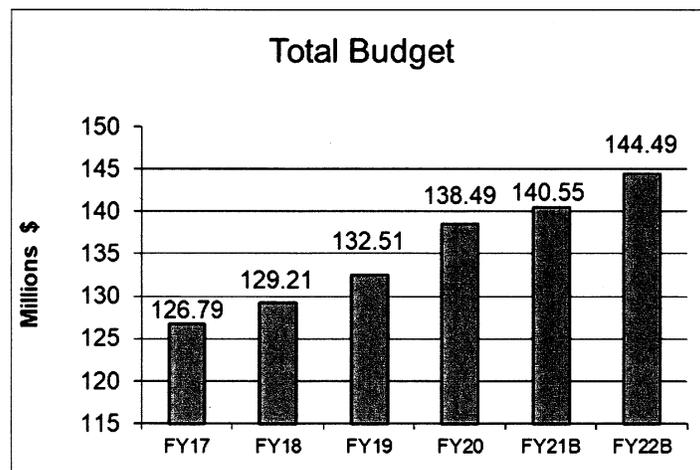


The FY22 budget increases due to two major cost drivers. Public Education, which includes the Chelmsford Public Schools, Nashoba Valley Technical High School, and the Charter School Assessment (included under State Assessments) increases \$3.76M. This is explained in greater detail under the Public Education section beginning on page A-15. Benefits and Insurance increases by \$1,410,561.

The Town's second largest budgetary expenditure behind education is employee benefits. For the upcoming fiscal year, the Town is budgeted to expend \$25.9 million for health insurance, retirement assessments, and other employee benefits. This amounts to 17.9% of the Town's budget. In FY22, out of every dollar the Town spends, 17.9 cents is for health insurance, retirement, and other employee benefits. This represents an increase of \$1,360,561 from the prior year. This area of the budget is explained in greater detail on page A-21. Debt service payments of \$12.66 million follow right behind employee benefits in the rank of Town expenditures. These two expenditure areas constitute nearly 27% of the Town's budget.

The Town's General Stabilization Fund balance at the end of FY2020 reached \$11.42M. Following withdrawals of \$2.34M and a \$1.37M contribution of free cash during FY2021, the current balance is \$10.7M, a decrease of approximately \$659,000. Since the proposed FY22 operating budget totals approximately \$144.49M, the Town's General Stabilization reserves equal 7.5% of budgeted operating revenues. This is the midpoint of the 5-10% level required by our Town Financial Policies. The Town's long term goal is to maintain the Stabilization Fund near 7.5% of budgeted operating revenues. Our level of cash reserves has a direct impact on the Town's bond rating assigned by rating agencies such as Standard and Poor's.

The following pages of this Expenditure Budget overview provide more detail by functional category of the impacts proposed by the FY2022 budget.





### Municipal Administration

The first of the budget categories is Municipal Administration, which increases in FY22 by \$25,601 or 0.7% to \$3.64 million, and represents about 2.5% of the total budget. These budgets include the offices and departments which support the direct service departments of the Town through overall management, legal services, financial management (including the collection of revenues and the maintenance of financial records), administration of elections, information technology, maintenance of municipal corporate records, personnel administration, and related ancillary services. Municipal Administration also currently includes planning and development services including conservation, appeals, and development review.

	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Recommended	\$ Change	% Change
<b>MUNICIPAL ADMINISTRATION</b>							
<i>Personnel Services</i>	\$2,022,668	\$2,168,915	\$2,274,035	\$2,454,159	\$2,536,036	81,877	3.34%
<i>Expenses</i>	\$1,009,128	\$1,102,132	\$1,154,210	\$1,163,343	\$1,107,067	-56,276	-4.84%
<b>TOTAL BUDGET:</b>	<b>\$3,031,796</b>	<b>\$3,271,047</b>	<b>\$3,428,245</b>	<b>\$3,617,502</b>	<b>\$3,643,103</b>	<b>25,601</b>	<b>0.71%</b>

The FY22 Municipal Workplace Safety budget includes \$90,802 for one full-time OSHA (Occupational Safety and Health Administration) Compliance Officer that is responsible for the inspection and review of all Town Departments and Facilities to ensure compliance with Federal OSHA safety requirements. The FY22 budget provides \$115,089 of funding for one full-time Director of Business Development to promote the Town and facilitate efforts to attract and retain businesses.

The Town continues to work in cooperation with the Northern Middlesex Council of Governments (NMCOG) and the neighboring communities of Bedford, Billerica, Burlington, and Lowell in a State-supported effort to market the Route 3 corridor for research and development, high technology, and other cutting-edge job growth. NMCOG's assessment to member communities increases 2.5% in FY22 to \$11,232. The Town is also participating in the Middlesex 3 Coalition, a regional partnership to foster economic growth.



**Public Education**

Chelmsford offers three major opportunities for education for its student population: the Chelmsford Public Schools (grades K-12); the Nashoba Valley Technical High School which offers specialized vocational education for grades 9-12, both of which are included within the functional area of Public Education; and access to public charter schools which is funded in the non-appropriated category of State Assessments and Overlay. The total expenditure for education in FY22, including all three systems, is projected at \$70.79 million representing an increase of 3.76 million or 5.61%. Education spending in FY22 represents 49%, inclusive of Charter School spending, of the total budget not including overhead costs such as insurance, employee benefits, debt service and administrative and maintenance services.

The proposed Chelmsford Public School system budget increases by \$3,333,000 to \$65.0M in FY2022. This represents a budget increase of 5.4% that provides \$2.0M of funding for increased fixed costs including: employee COLA, step, and lane changes; employee retirement incentives, student regular transportation, student special education transportation, utilities, and contracted janitorial services. The current-year FY2021 budget increased by just \$667,000 or 1.1% since \$1.33M of one-time unexpended transportation contract and other savings from school closure were utilized due to an anticipated reduction in State Aid. Therefore, the FY22 budget includes \$1,333,000 of funding to offset the loss of these one-time revenues as well as funding for the reduction of student activity and club fees and the third year of implantation of an initiative that provides a Chromebook computer to all incoming 5<sup>th</sup> and 9<sup>th</sup> grade students. The School Department will continue to assume responsibility for the benefit costs of those employees enrolled in the school lunch program as well as the \$174,700 in benefit costs for child care (daycare) employees.

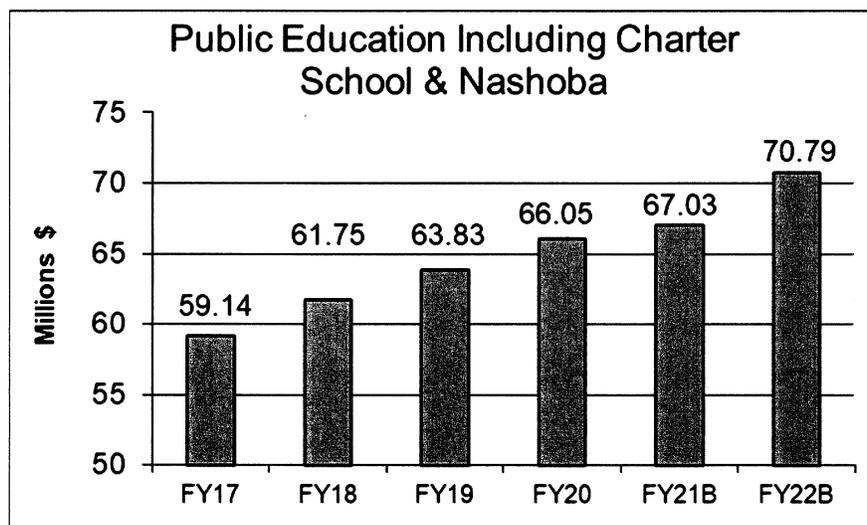
Chapter 70 State education funding is projected to be funded at \$11.34M for the upcoming fiscal year, an increase of \$148,680 or 1.33%. Despite limited State Aid funding, the School budget continues to be funded above State Net School Spending Requirements, demonstrating the strong commitment of the Town to education. For more detail on the proposed education budget, interested readers should refer to the School Department’s FY2022 budget document.

	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Recommended	\$ Change	% Change
<b>CHELMSFORD PUBLIC SCHOOLS</b>	\$57,000,000	\$59,000,000	\$61,000,000	\$61,667,000	\$65,000,000	3,333,000	5.40%
<b>NASHOBA TECH. HIGH SCHOOL</b>	\$2,887,511	\$3,042,583	\$3,101,017	\$3,445,195	\$3,721,402	276,207	8.02%
<b>OUT OF DISTRICT</b>				\$54,000	\$62,000	8,000	14.81%
<b>CHARTER SCHOOLS (State Assessments)</b>	\$1,863,269	\$1,793,127	\$1,958,372	\$1,868,077	\$2,010,080	142,003	7.60%
<b>TOTAL PUBLIC EDUCATION</b>	\$61,750,780	\$63,835,710	\$66,059,389	\$67,034,272	\$70,793,482	3,759,210	5.61%



Chelmsford is one of eight member towns in the Nashoba Valley Technical School District. The Town's assessment for FY22, plus funds for capital, transportation and debt service, has been certified by the Nashoba Tech School Committee to be \$3,721,402. The assessment represents an increase from FY21 of \$276,207 or 8.02%. The increase in the assessment is due to the enrollment of 12 additional Chelmsford students at Nashoba Tech for a total of 212 students. Chelmsford's enrollment at Nashoba Tech has averaged 192 during the past five years.

The Charter School/ Tuition Assessment costs are contained within the budget category of State Assessments and Overlay expenses. Calculation of the cost of the Public Charter Schools is made by multiplying the average cost per pupil in the Chelmsford Public Schools by the number of Chelmsford students attending Charter Schools or out of district technical schools. Accordingly, as per pupil costs increase in the public school system, a larger amount is transferred to the Charter School. In FY22 the Charter School and School Choice costs have been projected to be \$2,010,080 with a reimbursement of \$510,559. The final calculation of the Charter School cost may change upon final enrollment figures on October 1.



### **Public Safety**

Public Safety consists of Police, Fire, Inspections & Enforcement, Animal Control and Emergency Management Services is the second largest functional component within the Town's budget, representing approximately 10.2% of total expenditures. For FY2022, Public Safety is proposed to increase by \$274,306 or 1.9% from FY2021 levels to \$14.67 million. Personnel costs account for approximately 91% of the Public Safety budget. The demand for public safety services has continued to increase during recent years.



# Expenditure Budget

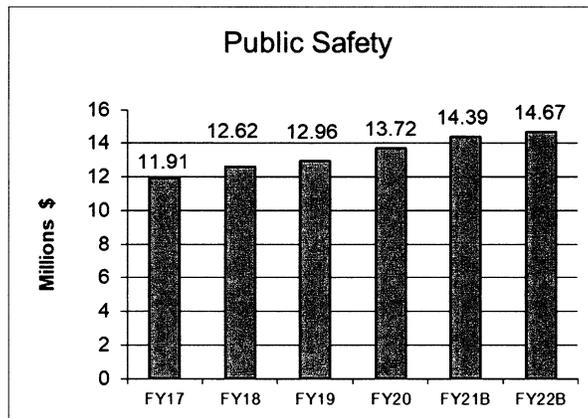
A-17

	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Recommended	\$ Change	% Change
<b>SUMMARY</b>							
<b>PUBLIC SAFETY</b>							
<i>Personnel Services</i>	\$11,499,156	\$11,806,870	\$12,368,283	\$13,195,165	\$13,371,521	176,356	1.34%
<i>Expenses</i>	\$1,125,671	\$1,153,328	\$1,357,288	\$1,203,440	\$1,301,390	97,950	8.14%
<b>TOTAL BUDGET:</b>	<b>\$12,624,827</b>	<b>\$12,960,198</b>	<b>\$13,725,571</b>	<b>\$14,398,605</b>	<b>\$14,672,911</b>	<b>274,306</b>	<b>1.91%</b>

The Police Department budget increases overall by \$102,743 or 1.4%. The FY22 personnel budget maintains staffing of 37 patrol officers. During the past calendar year, the Department responded to 36,979 calls. The FY2022 Police expense budget provides \$200,000 for the replacement of four police patrol vehicles. The FY2022 Animal Control budget decreases by \$61,729 or 50.7% due to the reduction of one full-time Animal Control Officer.

The Fire Department budget increases overall by \$168,358 or 2.6%. This budget provides funding for 52 full-time firefighters and provides staffing for the continued operation of all five fire stations. Unforeseen overtime costs due to injuries or other factors may result in station closings. The number of fire calls has decreased by 520 or 10.1% during the past calendar year. Limited funding for overtime coverage means the Fire Department will occasionally operate with a compliment of only 11 firefighters on duty.

The final component of the Public Safety function is Inspection and Enforcement Services which includes the Building Inspector, Plumbing and Gas Inspector, Electrical Inspector, Animal Inspector, and Sealer of Weights and Measures. These individuals are responsible for the enforcement of state and local safety and regulatory laws. The Town contracts with NMCOG for services provided by a regional Sealer of Weights and Measures. The budget for these departments is funded at \$361,345 for the next fiscal year.





### Public Works

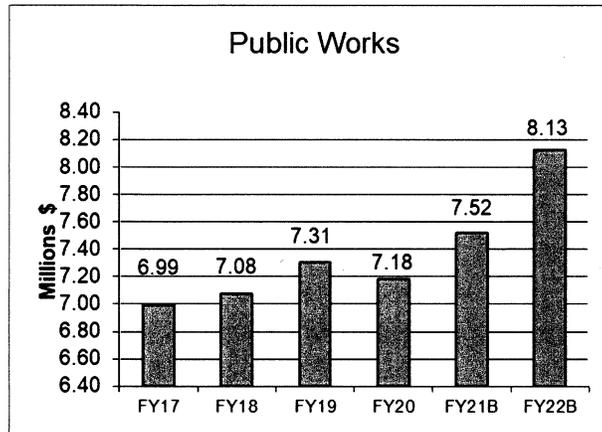
One of the most important aspects of a community is its infrastructure such as roads, sewers, drainage system; and its facilities such as parks, cemeteries, and public buildings. All of these are assets of the Town that need to be maintained in order to protect the public's investment and to operate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

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

	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Recommended	\$ Change	% Change
<b>SUMMARY</b>							
<b><u>PUBLIC WORKS</u></b>							
<i>Personnel Services</i>	\$2,138,586	\$2,195,963	\$2,390,489	\$2,454,990	\$2,576,637	121,647	4.96%
<i>Expenses</i>	\$3,512,614	\$4,034,957	\$3,846,363	\$4,066,764	\$4,554,127	487,363	11.98%
<i>Snow &amp; Ice</i>	\$1,435,500	\$1,083,961	\$950,000	\$1,000,000	\$1,000,000		
<b>TOTAL BUDGET:</b>	<b>\$7,086,700</b>	<b>\$7,314,881</b>	<b>\$7,186,852</b>	<b>\$7,521,754</b>	<b>\$8,130,764</b>	<b>609,010</b>	<b>8.10%</b>

For FY2022, the budget for Public Works increases by \$609,010 or 8.1%. The proposed FY22 snow and ice budget is level funded at \$1.0M. Based on recent years, this should be sufficient for the winter season. State law allows a municipality to over-expend the Snow and Ice account. However, the deficit must be raised within the property tax levy during the subsequent fiscal year.

Solid waste disposal costs are projected to increase by \$473,482 or 15.6% in FY22. This is due to a significant increase of over 20% in the tipping fees the Town pays per ton to dispose of solid waste. There is a regional and State shortage of trash-to-energy plants and other solid waste disposal facilities. The Department of Public Works will operate with 54.0 FTE positions during the upcoming fiscal year. The FY22 budget provides funding for two new Stormwater Division laborers.



**Municipal Facilities Department**

	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Recommended	\$ Change	% Change
<b>MUNICIPAL FACILITIES</b>							
<i>Personnel Services</i>	\$848,627	\$868,141	\$910,396	\$946,962	\$983,296	36,334	3.84%
<i>Expenses</i>	\$804,910	\$897,845	\$977,637	\$990,620	\$989,350	-1,270	-0.13%
<b>TOTAL BUDGET:</b>	<b>\$1,653,537</b>	<b>\$1,765,986</b>	<b>\$1,888,033</b>	<b>\$1,937,582</b>	<b>\$1,972,646</b>	<b>35,064</b>	<b>1.81%</b>

The maintenance of School and General Government buildings is performed by an integrated Municipal Facilities department.

The proposed Municipal Facilities budget increases by \$35,064 or 1.8% for the coming fiscal year. The budget provides funding for all current maintenance employees. Aging school and municipal buildings have increased the maintenance responsibilities of the Facilities Department. Municipal Facilities maintains 26 buildings across the Town as well as park and non-conservation lands.



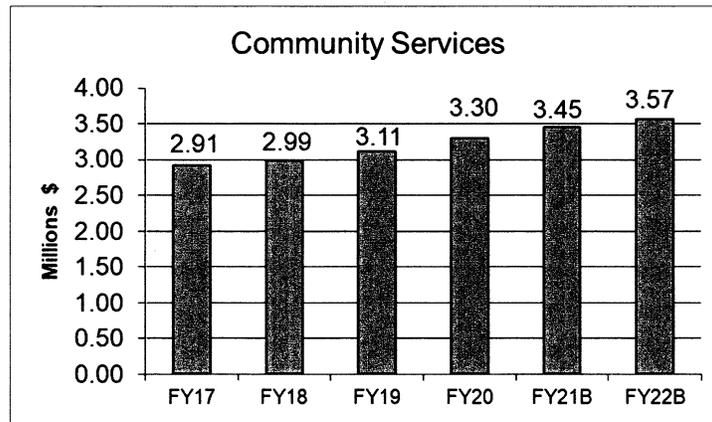
**Community Services and Library**

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

For FY22, the \$1,340,823 total budget for Community Services increases by \$35,508 or 2.7% from the current fiscal year. Funding of \$88,189 is maintained for the Community Services Coordinator that serves as a resource and advocate for residents who are confronted with a variety of behavioral and physical health issues. The Veterans’ benefits budget line is level funded at \$125,000 during the upcoming fiscal year based on recent claims activity. The budget for the Council on Aging increases by \$12,270 or 2.4% to maintain current staffing levels and programs at the Senior Center. Although low market interest rates have decreased investment earnings, the Friends of the Senior Center will continue its efforts to support the operations of the facility. Additionally, \$35,000 has been included in the budget to hire lifeguards for the Town’s beaches at Freeman Lake and Heart Pond.

The budget for the Library increases by \$83,689 or 3.9% to provide a budget that exceeds certification requirements from the Massachusetts Board of Library Commissioners. State certification maintains the Town’s eligibility for State library aid of approximately \$64,000 per year and allows the Town to participate in the Merrimack Valley regional consortium that provides inter-library loan of materials. The proposed personnel budget includes funding to maintain Sunday hours at the Adams Library.

**Community Services Summary including Library**





### **Benefits and Insurance**

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

Behind education, employee benefits are the second largest budgetary expense for the Town. The FY22 health insurance budget of nearly \$13.6M represents approximately 9.4% of the overall budget. During FY21, the number of active employee subscribers increased slightly by one the number of retiree subscribers increased by nine. Of the 1,597 total subscribers, retirees account for 932 or 58% of the total.

To address the high cost of employee benefits, the Town adopted the 2011 municipal health insurance reform law, which altered plan benefits to a level that is equivalent to those provided under the most subscribed plans under the Massachusetts Group Insurance Commission (GIC). This reform has generated significant savings for the Town. Health insurance premiums will increase by 4.2% for FY2022.

The Town's FY22 assessment by the Middlesex County Retirement System (MCRS) increases by 3.9% or \$371,547 to \$9.88M. This increase is the result of an actuarial update of the Town's funding obligations that are necessary to eliminate the unfunded pension liability by 2037. The Employee Benefits budget includes \$1.1M in funding toward the Town's \$63.9M OPEB liability. This represents an increase of \$100,000 from the FY21 OPEB funding level.

### **Debt and Interest**

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

The Town's total outstanding debt was \$71,579,837 at the close of FY2020. Nearly two-thirds of this amount is for the town-wide sewer construction, ESCO energy-saving management contract, modular classrooms, and Center Fire Station projects. The current fiscal year's budgeted debt service amounts to \$13,445,686. For FY2022, the Town's debt service payments are estimated to be \$12,662,849. This is a decrease of \$782,837 or 5.82%. Non-excluded debt service, which is funded within the tax levy, decreases by \$312,558 to \$7,145,406. Excluded debt service or the amount of the debt service that is excluded from the property tax limitations of Proposition 2½ for the sewer, school, and DPW construction projects is forecasted to decrease by \$459,594 (12.6%) to a total of \$3,191,315.



The non-excluded debt service budget funds the continuation of the Town's long-term capital improvement program, which is described in more detail under Article 8. It also funds four completed building projects: the Police Station, the Center Fire Station, ESCO project, and the purchase and installation of modular classrooms at four elementary schools. Betterment-funded debt service, for sewer construction project phases financed after 2003, decreases by \$10,685 or 0.5% to \$2,326,128 as the Town continues making payments on loans used to finance the final phases of the sewer project. Betterment-funded debt service is funded outside the tax levy through betterment and sewer capital construction fee revenue.

The Town's actual debt service costs for FY22 will not be known until the Town issues some new long-term bonds in September 2021. Once actual debt service for the upcoming fiscal year is known, the debt service budget will be adjusted at the Fall Annual Town Meeting.

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

Bond-rating agencies recommend that long-term debt payments range between 5% and 15% of a town's total operating budget. For FY2022, it is projected that approximately 8.8% of the operating budget of the Town will go towards principal reduction and interest on debt. In March 2021, Standard and Poor's affirmed the Town's bond rating at an unprecedented AA+. Analysts noted that the strong rating reflected sustained improvement in the Town's financial position and strong financial management practices. The current Stabilization balance of just over \$10.7M represents 7.5% of the Town's proposed FY22 operating budget.

#### **Warrant Articles and Non-Appropriated Expenses**

In addition to the operating budget articles that are put before Town Meeting, there are often several articles of financial consequence brought before Town Meeting. The FY22 appropriation to the Finance Committee Reserve Fund has been level funded at \$400,000 to provide additional budgetary flexibility for unanticipated expenditures or revenue reductions. This fund is utilized for extraordinary and unforeseen expenses that may arise during the course of the fiscal year. This amount may be adjusted at the Fall Town Meeting.

The total FY2022 Budget also includes certain costs that are not voted upon by Town Meeting. These non-appropriated expenses consist of State Assessments and the Town's Overlay account that funds property tax abatements. The State Assessments are primarily composed of tuition assessments for the Charter and School Choice program and for the Town's participation in the Lowell Regional Transit Authority.



State Assessments are budgeted at \$2.43 million during the upcoming fiscal year. This is an increase of 7.2% or \$163,335 for FY22. Most of this increase is attributable to the projected Charter School and School Choice tuition assessments. Traditionally, fluctuations in projected and actual Charter School enrollment figures have made it difficult to forecast State Assessments and reimbursement levels.

The Town's Overlay account for property tax abatements is funded at \$956,006, an increase of \$224,849. Property tax abatements for the senior tax work-off program are also funded from this account.

Detailed line items for the Town's FY22 operating budget are found in the upcoming pages. This is followed by the budget information for the Sewer Enterprise Fund, Stormwater Enterprise Fund, Golf Course Enterprise Fund; Public, Educational, and Governmental Access Cable Television Enterprise Fund, and Forum Ice Arena Enterprise Fund. Enterprise Funds are established in accordance with Massachusetts General Laws Chapter 44, Section 53F ½. This creates a separate accounting and financial reporting mechanism. This means that Enterprise Fund revenues and expenditures are accounted for separately and not commingled with the Town's General Fund operating budget. Finally, the Town's FY22 Capital Expenditure Plan is presented in Section H.

### **Sewer Enterprise Fund**

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

The total FY22 Sewer Enterprise budget increases by \$441,337 or 11.2% to \$5,053,068. During the previous five fiscal years (FY17-FY21), the sewer user rate remained the same. Sewer Personnel Services expenditures increase by \$41,787. Total Direct expenses increase by \$399,550. Capital outlay includes \$140,000 of funding for the purchase of a mini excavator and SCADA upgrades. The user fee paid to the City of Lowell for treatment and disposal increases by \$200,000 \$1.90M due to increased costs for sludge treatment. The expense budget also includes \$125,000 of funding for the maintenance of single-family residential grinder pumps.

Sewer Indirect expenses of \$668,671 increase slightly by \$10,994 or 1.67% over FY21 due to insurance costs. Indirect costs are appropriated in the FY22 Town operating budget as a revenue source under Available Funds and pay for administrative costs, including accounting, collections and employee benefits, which are provided by the Town.

**Stormwater Enterprise Fund**

A Stormwater Enterprise fund was approved by Town Meeting vote in May 2017 due to new stormwater regulations released by the U.S. Environmental Protection agency, which require the Town to increase the level of maintenance, upgrade drainage system components, and begin monitoring stormwater outfalls. Stormwater utility operations commenced in January 2019. The proposed FY22 budget of \$1,505,815 includes \$724,365 for Personnel Services and Direct Expenses of \$781,450. The personnel services budget includes funding for two new laborer positions necessary for the implementation of the final phase of Stormwater operations. Indirect Costs of \$290,595 are appropriated under Available Funds to pay for administrative and employee benefit costs which are paid by the Town.

**Golf Course Enterprise Fund**

Town Meeting voted in October 2011 to establish an Enterprise Fund for the Chelmsford Country Club golf course beginning in FY13. This allows the Town to dedicate any surplus revenue earned from operations, including golf course play and function hall rentals, toward future capital improvements at this facility. The expense budget for FY22 is \$30,000.

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

Town Meeting voted in April 2016 to establish an enterprise fund for Chelmsford Telemedia operations beginning in FY2017. The total FY22 PEG Access Cable Television Enterprise budget is \$604,012, essentially level funded from the prior year. This includes personnel services expenditures of \$403,187 direct expenses of \$200,825 and indirect expenses of \$74,651. Capital outlay funding increases by \$27,000 to \$90,000 to restore some reductions that occurred in FY20. Revenue has been stable in recent years but will be closely monitored due to two key changes in the cable television market: changing FCC Regulations for funding provided by cable companies and declining cable subscriptions. Indirect costs are appropriated in the FY22 Town operating budget as a revenue source under Available Funds and pay for administrative and employee benefit costs for Chelmsford Telemedia, which are provided by the Town.

**Forum Ice Arena Enterprise Fund**

Town Meeting voted in April 2018 to establish an Enterprise Fund for the Chelmsford Forum Ice Arena facility beginning in FY19. The Town acquired the Forum from the Commonwealth of Massachusetts during February 2018. This allows the Town to dedicate any surplus revenue earned from operations toward future capital improvements at this facility. The FY22 expense budget is estimated at \$60,000 to reflect reduced facility rentals during FY20 and FY21 due to the pandemic.



## STAFFING HISTORY (Full Time Equivalency)

		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY21-22	4 YR
GENERAL GOVERNMENT DEPARTMENT		FTEs	FTEs	FTEs	FTEs	FTEs	Change	Change
EXECUTIVE OFFICE		5.10	5.10	5.10	6.10	6.10	0.0	1.0
FINANCE DEPARTMENT		14.00	14.00	14.00	14.00	14.00	0.0	0.0
TOWN CLERK		4.00	4.00	4.00	4.00	4.00	0.0	0.0
PLANNING & DEVELOPMENT		3.00	3.00	3.00	3.00	3.00	0.0	0.0
POLICE DEPARTMENT		69.00	69.00	70.00	70.00	69.00	-1.0	0.0
FIRE DEPARTMENT		63.50	63.50	63.50	63.50	63.50	0.0	0.0
INSPECTIONS & ENFORCEMENT		3.98	4.48	3.98	3.98	3.98	0.0	0.0
DEPT OF PUBLIC WORKS		27.50	27.50	28.50	27.50	27.50	0.0	0.0
DPW - SEWER DIV. (ENTERPRISE)		12.50	14.50	14.50	14.50	14.50	0.0	2.0
DPW - STORMWATER DIV. (ENTERPR.)			6.00	9.00	9.00	11.00	2.0	11.0
CEMETERY COMMISSION		4.40	4.40	4.40	4.40	4.40	0.0	0.0
MUNICIPAL FACILITIES		14.50	14.50	14.50	14.50	14.50	0.0	0.0
HUMAN SERVICES		7.50	7.50	8.50	8.50	8.50	0.0	1.0
BOARD OF HEALTH		4.33	5.63	5.20	5.20	5.20	0.0	0.9
LIBRARY		25.20	25.70	25.70	25.70	25.70	0.0	0.5
<b>General Government Sub-Total</b>		<b>258.51</b>	<b>268.81</b>	<b>273.88</b>	<b>273.88</b>	<b>274.88</b>	<b>1.00</b>	<b>16.37</b>
SCHOOL DEPARTMENT		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY21-22	4 YR
		FTEs	FTEs	FTEs	FTEs	FTEs	Change	Change
ADMINISTRATIVE	PROFESSIONAL	5.00	5.00	5.00	5.00	5.00	0.0	0.0
	SUPPORT	9.70	9.70	10.70	10.70	10.30	-0.4	0.6
PRINCIPALS	PROFESSIONAL	12.00	14.00	16.00	16.00	16.00	0.0	4.0
	SUPPORT	12.00	12.00	12.00	12.00	12.00	0.0	0.0
CURRICULUM COORDINATORS								
	PROFESSIONAL	8.00	10.00	11.00	11.00	11.00	0.0	3.0
	SUPPORT	1.00	1.00	1.00	1.00	1.00	0.0	0.0
DEPARTMENT HEADS								
	PROFESSIONAL	1.00	1.00	1.00	1.00	1.00	0.0	0.0
TEACHING	PROFESSIONAL	312.80	310.60	308.60	311.90	311.90	0.0	-0.9
	SUPPORT	63.00	63.00	63.00	63.00	63.00	0.0	0.0
LIBRARY/MEDIA	PROFESSIONAL	7.00	7.00	7.00	7.00	7.00	0.0	0.0
	SUPPORT	6.00	6.00	6.00	8.00	8.00	0.0	2.0
TECHNOLOGY	PROFESSIONAL	1.00	1.00	1.00	1.00	1.00	0.0	0.0
	SUPPORT	7.00	7.00	7.00	8.00	8.00	0.0	1.0
GUIDANCE & PSYCH.	PROFESSIONAL	25.00	25.00	26.00	27.00	27.00	0.0	2.0
	SUPPORT	2.00	2.00	2.00	2.00	2.00	0.0	0.0
NURSING								
	PROFESSIONAL	9.90	9.90	9.90	10.60	10.60	0.0	0.7
ATHLETICS	PROFESSIONAL	2.00	2.00	2.00	2.00	2.00	0.0	0.0
	SUPPORT	1.40	1.40	1.40	1.40	1.40	0.0	0.0
SCHOOL SECURITY								
	SUPPORT	4.00	4.00	4.00	4.00	4.00	0.0	0.0
CUSTODIAL	PROFESSIONAL	1.00	1.00	1.00	1.00	1.00	0.0	0.0
	SUPPORT	10.30	10.30	10.30	10.30	10.30	0.0	0.0
TRANSPORTATION	PROFESSIONAL	1.00	1.00	1.00	1.00	1.00	0.0	0.0
	SUPPORT	3.00	3.00	3.00	3.00	3.00	0.0	0.0
OCCUP / PHYSICAL THERAPISTS								
	PROFESSIONAL	4.40	4.40	4.40	4.40	4.40	0.0	0.0
	SUPPORT	1.00	1.00	1.00	1.00	1.00	0.0	0.0
SPED SUPERVISION	PROFESSIONAL	5.00	6.00	7.00	7.00	7.00	0.0	2.0
	SUPPORT	2.00	2.00	2.00	2.00	2.00	0.0	0.0
SPED TEACHING	PROFESSIONAL	75.50	77.50	79.00	85.00	85.00	0.0	9.5
	SUPPORT	160.50	164.50	169.50	169.50	169.50	0.0	9.0
<b>School Sub-Total</b>		<b>753.50</b>	<b>762.30</b>	<b>772.80</b>	<b>786.80</b>	<b>786.40</b>	<b>-0.40</b>	<b>32.90</b>
<b>TOTAL GENERAL GOV'T &amp; SCHOOL FTE:</b>		<b>1012.01</b>	<b>1031.11</b>	<b>1046.68</b>	<b>1060.68</b>	<b>1061.28</b>	<b>0.60</b>	<b>49.27</b>

**Town of Chelmsford**  
**FY2022**  
**Town Manager's**  
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	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Level Service	\$ Change	% Change
<b>BUDGET SUMMARY</b>								
<b>REVENUES</b>								
Local Taxes	\$94,109,746	\$97,968,735	\$101,837,474	\$105,916,601	\$106,800,917	\$113,506,865	6,705,948	6.28%
State Aid	\$16,599,846	\$16,866,103	\$17,356,318	\$17,436,441	\$17,354,331	\$17,828,591	474,260	2.73%
Available Funds	\$5,726,759	\$4,279,981	\$4,244,015	\$5,167,522	\$7,465,299	\$3,587,221	-3,878,078	-51.95%
Local Receipts	\$10,484,442	\$10,435,923	\$11,782,213	\$10,850,898	\$8,942,607	\$9,575,000	632,393	7.07%
<b>Total</b>	<b>\$126,920,793</b>	<b>\$129,550,742</b>	<b>\$135,220,020</b>	<b>\$139,371,461</b>	<b>\$140,563,154</b>	<b>\$144,497,677</b>	<b>3,934,524</b>	<b>2.80%</b>
<b>EXPENDITURES</b>								
Municipal Administration	\$2,992,433	\$3,031,796	\$3,271,047	\$3,428,245	\$3,617,502	\$3,643,103	25,601	0.71%
Chelmsford Schools	\$54,550,000	\$57,000,000	\$59,000,000	\$61,000,000	\$61,667,000	\$65,000,000	3,333,000	5.40%
Nashoba	\$2,828,220	\$2,887,511	\$3,042,583	\$3,101,017	\$3,445,195	\$3,721,402	276,207	8.02%
Out of District					\$54,000	\$62,000	8,000	14.81%
Public Safety	\$11,915,929	\$12,624,827	\$12,960,198	\$13,725,571	\$14,398,605	\$14,672,911	274,306	1.91%
Department of Public Works	\$6,664,699	\$6,759,670	\$6,969,806	\$6,840,699	\$7,152,889	\$7,749,734	596,845	8.34%
Municipal Facilities	\$1,582,276	\$1,653,537	\$1,765,986	\$1,888,032	\$1,937,582	\$1,972,646	35,064	1.81%
Cemetery Commission	\$331,256	\$327,031	\$345,075	\$346,152	\$368,865	\$381,030	12,165	3.30%
Community Services	\$1,049,830	\$1,041,463	\$1,082,642	\$1,212,646	\$1,305,315	\$1,340,823	35,508	2.72%
Library	\$1,868,504	\$1,957,571	\$2,029,676	\$2,093,499	\$2,153,736	\$2,237,425	83,689	3.89%
Benefits & Insurance	\$21,564,781	\$22,857,504	\$23,395,430	\$24,961,207	\$25,517,189	\$26,927,750	1,410,561	5.53%
Debt and Interest	\$14,066,441	\$14,366,743	\$14,186,968	\$14,070,425	\$13,445,686	\$12,662,849	-782,837	-5.82%
Warrant Articles	\$3,961,161	\$1,536,417	\$1,003,380	\$2,170,238	\$2,206,550	\$410,000	-1,796,550	-81.42%
State Assessments & Overlay	\$3,422,397	\$3,170,565	\$3,460,873	\$3,654,094	\$3,280,090	\$3,716,004	435,914	13.29%
<b>Total</b>	<b>\$126,797,927</b>	<b>\$129,214,635</b>	<b>\$132,513,666</b>	<b>\$138,491,827</b>	<b>\$140,550,204</b>	<b>\$144,497,677</b>	<b>3,947,473</b>	<b>2.81%</b>



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## **B: Municipal Administration**

**Town of Chelmsford  
FY2022  
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**EXPENDITURES**

<b>SUMMARY</b>	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Level Service	\$ Change	% Change
<b>MUNICIPAL ADMINISTRATION</b>								
<i>Personnel Services</i>	\$1,860,413	\$2,022,668	\$2,168,915	\$2,274,035	\$2,454,159	\$2,536,036	81,877	3.34%
<i>Expenses</i>	\$1,132,020	\$1,009,128	\$1,102,132	\$1,154,210	\$1,163,343	\$1,107,067	-56,276	-4.84%
<i>Assessor's Legal Services</i>								
TOTAL BUDGET	\$2,992,433	\$3,031,796	\$3,271,047	\$3,428,245	\$3,617,502	\$3,643,103	25,601	0.71%

**Town of Chelmsford  
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	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Level Service	\$ Change	% Change
<b>EXECUTIVE OFFICE</b>								
<i>Personnel Services</i>	\$411,414	\$472,215	\$548,291	\$581,244	\$694,364	\$714,956	20,592	2.97%
<i>Expenses</i>	\$55,079	\$71,666	\$90,169	\$98,892	\$74,350	\$74,350		
TOTAL BUDGET	\$466,492	\$543,881	\$638,460	\$680,136	\$768,714	\$789,306	20,592	2.68%

Personnel

Position	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022
	FTE	FTE	FTE	FTE	FTE	FTE
Town Manager	1	1	1	1	1	1
Assistant Town Manager		1	1	1	1	1
Director of Business Development		1	1	1	1	1
Assistant to the Town Manager	1					
Senior Administrative Assistant	1	1	1	1	1	1
Human Resources Director	1	1	1	1	1	1
Municipal Safety Specialist				Moved from DPW	1	1
Board of Selectmen Meeting Clerk	0.10	0.10	0.10	0.10	0.10	0.10
	4.10	5.10	5.10	5.10	6.10	6.10

**Town of Chelmsford  
FY2022  
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	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Level Service	\$ Change	% Change
<b>SELECT BOARD 011220</b>								
<i>Personnel Services</i>								
51100 Elected								
51110 Full Time Extra Day	\$53,836	\$56,358	\$60,909	\$63,179	\$69,447	\$72,607	3,160	4.55%
51120 Part Time	\$6,708	\$3,497	\$4,987	\$4,708	\$7,500	\$7,500		
51430 Longevity	\$1,603							
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$12,919	\$2,726	\$2,807	\$3,487				
51520 Holidays								
51530 Personal Days								
51570 Funeral Leave								
51540 Sick Days								
51000 Total	\$75,066	\$62,581	\$68,703	\$71,373	\$76,947	\$80,107	3,160	4.11%
<i>Expenses</i>								
53410 Telephone								
53420 Postage			\$100					
53990 Contracted Services			\$4,322	\$7,250				
54200 Office Supplies	\$861	\$212	\$286	\$209	\$1,000	\$1,000		
54860 Newspaper Advertisements	\$318	\$972	\$446	\$664	\$500	\$500		
57100 In State Travel	\$1,804	\$878	\$741	\$773	\$750	\$750		
57310 Dues & Subscriptions	\$7,189	\$7,369			\$7,500	\$7,500		
57800 Other Charges/Expenses								
54000 Total	\$10,171	\$9,431	\$5,896	\$8,895	\$9,750	\$9,750		
<b>TOTAL BUDGET</b>	<b>\$85,237</b>	<b>\$72,012</b>	<b>\$74,599</b>	<b>\$80,268</b>	<b>\$86,697</b>	<b>\$89,857</b>	3,160	3.64%

**Town of Chelmsford  
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	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Level Service	\$ Change	% Change
<b>TOWN MANAGER 011230</b>								
<i>Personnel Services</i>								
51110 Full Time	\$220,095	\$283,301	\$341,467	\$379,853	\$418,874	\$427,226	8,352	1.99%
51120 Part Time	\$513							
51430 Longevity Extra Day	\$3,591	\$5,040	\$5,760	\$5,875	\$5,993	\$9,169	3,176	53.00%
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$11,195	\$16,165	\$25,112	\$13,916				
51520 Holidays								
51530 Personal Days								
51540 Sick Days								
51570 Funeral Leave								
51590 Wellness Bonus								
51000 51000 Total	\$235,393	\$304,506	\$372,339	\$399,644	\$424,867	\$436,395	11,528	2.71%
<i>Expenses</i>								
52470 Computer Maintenance				\$14				
53410 Telephone	\$2,000	\$2,632	\$2,881	\$3,673	\$3,000	\$3,000		
53420 Postage	\$885	\$40	\$266	\$42	\$300	\$300		
53990 Contract Services	\$7,312	\$26,062	\$17,631	\$25,455	\$10,000	\$10,000		
54200 Office Supplies	\$5,804	\$8,525	\$8,911	\$6,076	\$6,000	\$6,000		
54860 Newspaper Advertisements	\$628	\$518	\$471		\$600	\$600		
57100 In State Travel	\$2,194	\$1,608	\$3,112	\$2,865	\$2,000	\$2,000		
57120 Expense Allowance	\$7,278	\$7,200	\$7,620	\$6,780	\$7,200	\$7,200		
57150 Business Development			\$11,482	\$26,493	\$15,000	\$15,000		
57200 Out of State Travel								
57310 Dues & Subscriptions	\$13,555	\$7,615	\$15,192	\$9,255	\$7,000	\$7,000		
57810 Staff Education		\$1,810	\$2,595	\$2,808	\$750	\$750		
58000 Outlay								
58510 New Equipment								
54000 Total	\$39,656	\$56,009	\$70,160	\$83,460	\$51,850	\$51,850		
<b>TOTAL BUDGET</b>	<b>\$275,049</b>	<b>\$360,515</b>	<b>\$442,499</b>	<b>\$483,105</b>	<b>\$476,717</b>	<b>\$488,245</b>	11,528	2.42%

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	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Level Service	\$ Change	% Change
<b>HUMAN RESOURCES 011520</b>								
<i>Personnel Services</i>								
51110 Full Time	\$80,911	\$88,486	\$79,968	\$93,426	\$105,672	\$107,785	2,113	2.00%
51430 Longevity	\$5,715	\$5,952	\$6,071	\$6,240	\$6,341	\$6,467	126	1.99%
51120 Part Time	\$214							
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$14,116	\$10,690	\$21,211	\$10,561				
51520 Holidays								
51000 Total	\$100,955	\$105,128	\$107,250	\$110,226	\$112,013	\$114,252	2,239	2.00%
<i>Expenses</i>								
53410 Telephone		\$106	\$236	\$245				
53420 Postage			\$100		\$100	\$100		
54200 Office Supplies	\$1,025	\$55	\$8,550	\$417	\$750	\$750		
54860 Newspaper Advertisements								
57100 In State Travel	\$613	\$1,049	\$938	\$1,295	\$600	\$600		
57310 Dues & Subscriptions	\$440	\$509	\$689	\$714	\$700	\$700		
57800 Other Charges/Expenses		\$180						
57810 Staff Education	\$350	\$1,220			\$200	\$200		
54000 Total	\$2,428	\$3,119	\$10,512	\$2,671	\$2,350	\$2,350		
<b>TOTAL BUDGET</b>	<b>\$103,383</b>	<b>\$108,246</b>	<b>\$117,762</b>	<b>\$112,898</b>	<b>\$114,363</b>	<b>\$116,602</b>	2,239	1.96%

**Town of Chelmsford  
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	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Level Service	\$ Change	% Change
<b><u>MUNICIPAL WORKPLACE SAFETY 011530</u></b>								
<i>Personnel Services</i>								
51110 Full Time				DPW Budget	\$80,537	\$84,202	3,665	4.55%
51515 PTO - Paid Time Off								
51000 Total					\$80,537	\$84,202	3,665	4.55%
<i>Expenses</i>								
53410 Telephone					\$690	\$690		
54200 Office Supplies					\$150	\$150		
57100 In State Travel					\$660	\$660		
57800 Other Charges/Expenses					\$100	\$100		
57810 Staff Education					\$5,000	\$5,000		
54000 Total					\$6,600	\$6,600		
<b>TOTAL BUDGET</b>					<b>\$87,137</b>	<b>\$90,802</b>	3,665	4.21%

	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Level Service	\$ Change	% Change
<b><u>ANNUAL REPORTS 011950</u></b>								
<i>Expenses</i>								
54240 Annual Reports	\$2,823	\$3,107	\$3,600	\$3,865	\$3,800	\$3,800		
57800 Other Charges/Expenses								
54000 54000 Total	\$2,823	\$3,107	\$3,600	\$3,865	\$3,800	\$3,800		
<b>TOTAL BUDGET</b>	<b>\$2,823</b>	<b>\$3,107</b>	<b>\$3,600</b>	<b>\$3,865</b>	<b>\$3,800</b>	<b>\$3,800</b>		

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	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Level Service	\$ Change	% Change
<b>FINANCE DEPARTMENT</b>								
<i>Personnel Services</i>	\$962,330	\$1,085,154	\$1,125,545	\$1,199,957	\$1,221,471	\$1,261,692	40,221	3.29%
<i>Expenses</i>	\$700,309	\$612,449	\$652,933	\$691,125	\$701,030	\$709,480	8,450	1.21%
<i>Assess Legal Services</i>								
<b>TOTAL BUDGET</b>	<b>\$1,662,638</b>	<b>\$1,697,603</b>	<b>\$1,778,478</b>	<b>\$1,891,082</b>	<b>\$1,922,501</b>	<b>\$1,971,172</b>	<b>48,671</b>	<b>2.53%</b>

**Personnel**

Position	FY2017 FTE	FY2018 FTE	FY2019 FTE	FY2020 FTE	FY2021 FTE	FY2022 FTE
<u>Treasurer/Collection Divisions</u>						
Finance Director/Treasurer/Collector	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Treasurer	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Collector	1.00	1.00	1.00	1.00	1.00	1.00
Principal Clerks	1.00	1.00	1.00	1.00	1.00	1.00
<u>Assessing Division</u>						
Chief Assessor	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Assessor	1.00	1.00	1.00	1.00	1.00	1.00
Assistant to the Assessor	1.00	1.00	1.00	1.00	1.00	1.00
Principal Clerk	1.00	1.00	1.00	1.00	1.00	1.00
<u>Accounting Division</u>						
Town Accountant	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Town Accountant	1.00	1.00	1.00	1.00	1.00	1.00
Principal Clerk	1.00	1.00	1.00	1.00	1.00	1.00
Payroll Coordinator/Administrator	1.00	1.00	1.00	1.00	1.00	1.00
<u>Information Technology Division</u>						
Technology Director	1.00	1.00	1.00	1.00	1.00	1.00
Network Manager		1.00	1.00	1.00	1.00	1.00
	13.00	14.00	14.00	14.00	14.00	14.00

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	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Level Service	\$ Change	% Change
<b>TREASURER 011450</b>								
<i>Personnel Services</i>								
51110 Full Time	\$273,219	\$282,340	\$281,481	\$311,685	\$355,126	\$362,178	7,052	1.99%
51120 Part Time								
51310 Overtime extra day								
51430 Longevity	\$4,964	\$5,775	\$6,019	\$6,403	\$9,033	\$12,646	3,613	40.00%
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$20,409	\$22,830	\$25,920	\$24,866				
51520 Holidays			\$922					
51530 Personal Days								
51540 Sick Days								
51570 Funeral Leave								
51590 Wellness Bonus								
51000 Total	\$298,592	\$310,945	\$314,343	\$342,954	\$364,159	\$374,824	10,665	2.93%
<i>Expenses</i>								
52470 Computer Maintenance				\$380				
53040 Legal Services	\$18,654	\$13,826	\$14,256	\$14,092	\$15,000	\$15,000		
53041 Tax Title- Other	\$27,088	\$31,808	\$28,449	\$34,977	\$35,000	\$35,000		
53080 Surety Bond	\$1,913	\$1,913	\$1,913	\$1,913	\$2,000	\$2,000		
53410 Telephone	\$2,671	\$2,678	\$2,648	\$959	\$800	\$800		
53420 Postage	\$17,087	\$15,168	\$12,479	\$11,043	\$15,000	\$15,000		
53990 Contract Services	\$137,693	\$141,643	\$160,814	\$143,937	\$145,000	\$145,000		
54200 Office Supplies	\$5,015	\$5,326	\$4,743	\$5,268	\$4,500	\$4,500		
54860 Newspaper Advertisement								
57100 In State Travel	\$611	\$750	\$400	\$278	\$400	\$400		
57200 Out of State Travel								
57310 Dues & Subscriptions	\$730	\$648	\$545	\$605	\$550	\$550		
58000 Outlay								
54000 Total	\$211,460	\$213,760	\$226,247	\$213,451	\$218,250	\$218,250		
<b>TOTAL BUDGET</b>	<b>\$510,053</b>	<b>\$524,705</b>	<b>\$540,590</b>	<b>\$556,404</b>	<b>\$582,409</b>	<b>\$593,074</b>	10,665	1.83%

**Town of Chelmsford  
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	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Level Service	\$ Change	% Change
<b>INFORMATION TECHNOLOGY 011550</b>								
<i>Personnel Services</i>								
51110 Full Time	\$91,156	\$175,066	\$178,935	\$191,184	\$213,343	\$220,174	6,831	3.20%
51120 Part Time								
51430 Longevity extra day	\$3,004	\$3,373	\$4,859	\$4,994	\$5,075	\$5,176	101	1.99%
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$9,676	\$15,709	\$20,682	\$16,334				
51520 Holidays								
51530 Personal Days								
51540 Sick Days								
51590 Wellness Bonus								
<b>51000 Total</b>	<b>\$103,835</b>	<b>\$194,148</b>	<b>\$204,475</b>	<b>\$212,511</b>	<b>\$218,418</b>	<b>\$225,350</b>	<b>6,932</b>	<b>3.17%</b>
<i>Expenses</i>								
52470 Computer Maintenance	\$136,679	\$129,183	\$133,722	\$165,858	\$162,000	\$138,000	-24,000	-14.81%
53410 Telephone	\$1,603	\$3,375	\$4,080	\$35,267	\$4,600	\$29,600	25,000	543.48%
53420 Postage								
53990 Contracted Services	\$140,974	\$80,656	\$88,788	\$83,586	\$103,000	\$102,500	-500	-0.49%
54200 Office Supplies	\$2,299	\$1,451	\$656					
57100 In State Travel		\$428	\$781	\$421	\$700	\$500	-200	-28.57%
57310 Dues & Subscriptions								
58000 Outlay		\$4,100		\$792	\$4,000	\$4,000		
<b>54000 Total</b>	<b>\$281,554</b>	<b>\$219,193</b>	<b>\$228,026</b>	<b>\$285,924</b>	<b>\$274,300</b>	<b>\$274,600</b>	<b>300</b>	<b>0.11%</b>
<b>TOTAL BUDGET</b>	<b>\$385,389</b>	<b>\$413,341</b>	<b>\$432,501</b>	<b>\$498,435</b>	<b>\$492,718</b>	<b>\$499,950</b>	<b>7,232</b>	<b>1.47%</b>

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**ASSESSORS 011410**

	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Level Service	\$ Change	% Change
<i>Personnel Services</i>								
51110 Full Time	\$235,962	\$241,605	\$250,266	\$260,942	\$286,019	\$295,248	9,229	3.23%
51120 Part Time		\$128						
51430 Longevity extra day	\$7,426	\$7,737	\$8,066	\$5,574	\$6,766	\$6,902	136	2.01%
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$23,211	\$26,805	\$31,502	\$23,912				
51520 Holidays								
51530 Personal Days								
51540 Sick Days								
51570 Funeral Leave								
51590 Wellness Bonus								
51000 Total	\$266,600	\$276,276	\$289,834	\$290,428	\$292,785	\$302,150	9,365	3.20%
<i>Expenses</i>								
52470 Computer Maintenance								
53120 Revaluation Update	\$80,000	\$61,850	\$82,550	\$87,870	\$85,000	\$91,000	6,000	7.06%
53410 Telephone	\$1,491	\$1,430	\$1,315	\$180	\$300	\$300		
53420 Postage	\$294	\$600	\$100	\$220	\$200	\$200		
53440 Mapping	\$986	\$1,111	\$2,500	\$1,000	\$1,500	\$1,500		
53990 Contracted Services	\$16,748	\$20,202	\$8,816	\$18,371	\$12,000	\$12,000		
54200 Office Supplies	\$2,023	\$1,763	\$1,972	\$1,859	\$1,500	\$1,500		
54420 Deeds			\$150					
54440 Tax Bills	\$39,109	\$39,000	\$40,196	\$30,781	\$44,000	\$46,000	2,000	4.55%
57100 In State Travel	\$140	\$86	\$102	\$206	\$400	\$400		
57310 Dues & Subscriptions	\$4,647	\$1,140	\$1,314	\$620	\$6,100	\$6,100		
57810 Staff Education	\$580	\$1,190	\$595	\$997	\$1,800	\$1,800		
54000 Total	\$146,018	\$128,372	\$139,609	\$142,103	\$152,800	\$160,800	8,000	5.24%
<i>Legal Services</i>								
53040 Legal Services								
<b>TOTAL BUDGET</b>	<b>\$412,618</b>	<b>\$404,647</b>	<b>\$429,443</b>	<b>\$432,531</b>	<b>\$445,585</b>	<b>\$462,950</b>	17,365	3.90%

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	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Level Service	\$ Change	% Change
<b>ACCOUNTING 011350</b>								
<i>Personnel Services</i>								
51110 Full Time	\$249,382	\$255,269	\$265,892	\$287,787	\$336,114	\$349,066	12,952	3.85%
51120 Part Time				\$15,114				
51430 Longevity extra day	\$11,688	\$12,338	\$13,945	\$10,719	\$9,995	\$10,302	307	3.07%
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$32,233	\$36,179	\$37,055	\$40,445				
51520 Holidays								
51530 Personal Days								
51540 Sick Days								
51570 Funeral Leave								
51590 Wellness Bonus								
51000 Total	\$293,302	\$303,785	\$316,892	\$354,065	\$346,109	\$359,368	13,259	3.83%
<i>Expenses</i>								
53410 Telephone	\$2,659	\$2,610	\$2,532	\$1,080	\$1,630	\$1,630		
52470 Computer Maintenance		\$507						
53990 Contracted Sevices								
54200 Office Supplies	\$724	\$1,126	\$725	\$1,356	\$1,000	\$1,000		
54860 Newspaper Advertisements			\$75					
57100 In State Travel		\$90			\$100	\$100		
57200 Out of State Travel								
57310 Dues & Subscriptions	\$80	\$80	\$80	\$80	\$100	\$100		
57810 Staff Education	\$1,064	\$1,711	\$1,939	\$1,611	\$2,000	\$2,000		
53060 Special Audit								
Financial Audit	\$45,000	\$45,000	\$45,000	\$45,000	\$46,500	\$46,500		
GASB 45 Actuarial Update	\$11,750		\$8,700		\$4,350	\$4,500	150	3.45%
58000 Outlay								
58510 New Equipment				\$520				
54000 Total	\$61,276	\$51,124	\$59,051	\$49,647	\$55,680	\$55,830	150	0.27%
<b>TOTAL BUDGET</b>	<b>\$354,579</b>	<b>\$354,910</b>	<b>\$375,943</b>	<b>\$403,712</b>	<b>\$401,789</b>	<b>\$415,198</b>	13,409	3.34%

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	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Level Service	\$ Change	% Change
<b>TOWN CLERK 011610</b>								
<i>Personnel Services</i>	\$281,069	\$250,496	\$270,911	\$282,347	\$299,538	\$314,599	15,061	5.03%
<i>Expenses</i>	\$155,329	\$89,532	\$161,374	\$130,981	\$175,600	\$105,600	-70,000	-39.86%
TOTAL BUDGET	\$436,397	\$340,027	\$432,285	\$413,328	\$475,138	\$420,199	-54,939	-11.56%

**Personnel**

Position	FY2017 FTE	FY2018 FTE	FY2019 FTE	FY2020 FTE	FY2021 FTE	FY2022 FTE
Town Clerk	1.00	1.00	1.00	1.00	1.00	1.00
Asst. Town Clerk	1.00	1.00	1.00	1.00	1.00	1.00
Principal Clerk	1.00	1.00	1.00	1.00	1.00	1.00
Voter Registration Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
	4.00	4.00	4.00	4.00	4.00	4.00

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	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Level Service	\$ Change	% Change
<b>TOWN CLERK/REGISTRARS 011610</b>								
<i>Personnel Services</i>								
51110 Full Time	\$231,555	\$218,320	\$232,972	\$246,959	\$287,660	\$298,798	11,138	3.87%
51120 Part Time	\$290	\$3,806	\$3,951	\$3,479		\$5,500	5,500	
51225 Registrars -part time Extra Day								
51310 Overtime	\$7,216	\$846	\$1,280	\$5,596	\$3,000	\$1,200	-1,800	-60.00%
51430 Longevity	\$1,416	\$3,848	\$4,261	\$4,615	\$4,878	\$5,101	223	4.57%
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$36,074	\$19,878	\$18,827	\$19,003				
51520 Holidays								
51530 Personal Days								
51540 Sick Days								
51570 Funeral Leave								
51590 Wellness Bonus								
51000 Total	\$276,552	\$246,698	\$261,290	\$279,651	\$295,538	\$310,599	15,061	5.10%
<i>Expenses</i>								
52460 Equipment Repair	\$180	\$426	\$189	\$209	\$500	\$500		
53090 Census								
53320 Resident Books								
53410 Telephone	\$2,052	\$1,896	\$1,688		\$300	\$300		
53420 Postage	\$4,033	\$2,999	\$4,578	\$4,837	\$5,000	\$3,500	-1,500	-30.00%
53990 Contracted Services	\$11,026	\$11,969	\$12,234	\$13,032	\$12,500	\$14,000	1,500	12.00%
54200 Office Supplies	\$2,548	\$2,575	\$2,798	\$3,185	\$3,000	\$3,000		
53330 Vital Records Preservation		\$6,292	\$8,116	\$3,022	\$7,500	\$7,500		
57100 In State Travel	\$229		\$22	\$61				
57110 Mileage					\$200	\$200		
57200 Out of State Travel		\$613						
57310 Dues & Subscriptions	\$185	\$710	\$520	\$495	\$700	\$700		
57810 Staff Education	\$3,745	\$3,411	\$3,444	\$1,864	\$2,900	\$2,900		
54000 Total	\$23,997	\$30,891	\$33,590	\$26,705	\$32,600	\$32,600		
<b>TOTAL BUDGET</b>	<b>\$300,550</b>	<b>\$277,589</b>	<b>\$294,880</b>	<b>\$306,357</b>	<b>\$328,138</b>	<b>\$343,199</b>	15,061	4.59%

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<b>ELECTIONS 011620</b>	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Level Service	\$ Change	% Change
<i>Personnel Services</i>								
51110 Full Time								
51225 Registrars -part time	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500		
51310 Overtime	\$2,016	\$1,298	\$7,121	\$196	\$1,500	\$1,500		
51000 Total	\$4,516	\$3,798	\$9,621	\$2,696	\$4,000	\$4,000		
<i>Expenses</i>								
53090 Census	\$15,187	\$13,899	\$13,828	\$16,583	\$16,500	\$16,500		
53320 Annual Street List		\$936	\$1,024		\$1,200	\$1,200		
53420 Postage	\$5,455	\$4,171	\$3,960	\$9,336	\$7,500	\$7,500		
53990 Contract Services	\$107,852	\$36,819	\$108,074	\$77,833	\$115,000	\$45,000	-70,000	-60.87%
53960 Special Election				\$32				
57800 Other Charges/Expenses	\$2,838	\$2,815	\$899	\$492	\$2,800	\$2,800		
54000 Total	\$131,331	\$58,641	\$127,785	\$104,275	\$143,000	\$73,000	-70,000	-48.95%
<b>TOTAL BUDGET</b>	<b>\$135,847</b>	<b>\$62,439</b>	<b>\$137,405</b>	<b>\$106,971</b>	<b>\$147,000</b>	<b>\$77,000</b>	<b>-70,000</b>	<b>-47.62%</b>

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	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Level Service	\$ Change	% Change
<b>ADMINISTRATIVE SUPPORT</b>								
<i>Personnel Services</i>	\$2,810	\$2,558	\$2,876	\$3,009	\$3,000	\$3,000		
<i>Expenses</i>	\$185,205	\$206,004	\$162,029	\$191,592	\$175,515	\$175,515		
TOTAL BUDGET	\$188,016	\$208,562	\$164,904	\$194,601	\$178,515	\$178,515		

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	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Level Service	\$ Change	% Change
<b>FINANCE COMMITTEE 011310</b>								
<i>Personnel Services</i>								
51120 Part Time	\$2,510	\$2,358	\$2,576	\$2,809	\$2,700	\$2,700		
51000 Total	\$2,510	\$2,358	\$2,576	\$2,809	\$2,700	\$2,700		
<i>Expenses</i>								
54200 Office Supplies					\$75	\$75		
57310 Dues & Subscriptions	\$333	\$345	\$345	\$345	\$350	\$350		
57800 Other Charges/Expenses								
54000 Total	\$333	\$345	\$345	\$345	\$425	\$425		
<b>TOTAL BUDGET</b>	<b>\$2,843</b>	<b>\$2,703</b>	<b>\$2,921</b>	<b>\$3,154</b>	<b>\$3,125</b>	<b>\$3,125</b>		

	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Level Service	\$ Change	% Change
<b>MODERATOR 011140</b>								
<i>Personnel Services</i>								
51120 Part Time								
57800 Other Charges/Expenses	\$86				\$90	\$90		
<b>TOTAL BUDGET</b>	<b>\$86</b>				<b>\$90</b>	<b>\$90</b>		

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	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Level Service	\$ Change	% Change
<b>LAW DEPARTMENT 011510</b>								
<i>Personnel Services</i>								
51000 Total								
<i>Expenses</i>								
53040 Legal Services	\$184,786	\$205,659	\$161,684	\$191,247	\$175,000	\$175,000		
57800 Other Charges/Expenses								
54000 Total	\$184,786	\$205,659	\$161,684	\$191,247	\$175,000	\$175,000		
<b>TOTAL BUDGET</b>	<b>\$184,786</b>	<b>\$205,659</b>	<b>\$161,684</b>	<b>\$191,247</b>	<b>\$175,000</b>	<b>\$175,000</b>		

	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Level Service	\$ Change	% Change
<b>CONSTABLE 011500</b>								
<i>Personnel Services</i>								
51120 Part Time	\$300	\$200	\$300	\$200	\$300	\$300		
<b>TOTAL BUDGET</b>	<b>\$300</b>	<b>\$200</b>	<b>\$300</b>	<b>\$200</b>	<b>\$300</b>	<b>\$300</b>		

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	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Level Service	\$ Change	% Change
<b>PLANNING &amp; DEVELOPMENT</b>								
<i>Personnel Services</i>	\$202,791	\$212,246	\$221,293	\$207,478	\$235,786	\$241,789	6,003	2.55%
<i>Expenses</i>	\$36,098	\$29,477	\$35,627	\$41,621	\$36,848	\$42,122	5,274	14.31%
TOTAL BUDGET	\$238,889	\$241,723	\$256,920	\$249,099	\$272,634	\$283,911	11,277	4.14%

**Personnel**

Position	FY2017 FTE	FY2018 FTE	FY2019 FTE	FY2020 FTE	FY2021 FTE	FY2022 FTE
Conservation Officer	1.00	1.00	1.00	1.00	1.00	1.00
F.T. Clerk (Planning Board/Com. Dev.)	1.00	1.00	1.00	1.00	1.00	1.00
Community Dev. Director	1.00	1.00	1.00	1.00	1.00	1.00
	3.00	3.00	3.00	3.00	3.00	3.00

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	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Level Service	\$ Change	% Change
<b>COMMUNITY DEVELOPMENT 011745</b>								
<i>Personnel Services</i>								
51110 Full Time	\$98,392	\$100,656	\$101,477	\$105,080	\$112,763	\$115,018	2,255	2.00%
51120 Part Time								
51430 Longevity Extra Day		\$2,580	\$3,239	\$3,329	\$3,383	\$3,451	68	2.01%
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$3,737	\$5,179	\$6,492	\$5,885				
51520 Holidays								
51530 Personal Days								
51540 Sick Days								
51590 Wellness Bonus								
<b>51000 Total</b>	<b>\$102,129</b>	<b>\$108,416</b>	<b>\$111,208</b>	<b>\$114,295</b>	<b>\$116,146</b>	<b>\$118,469</b>	<b>2,323</b>	<b>2.00%</b>
<i>Expenses</i>								
53180 Engineering/GIS	\$5,500	\$5,500	\$7,750	\$3,000	\$5,500	\$5,500		
53410 Telephone	\$553	\$561	\$569		\$300	\$300		
53420 Postage	\$275				\$400	\$400		
53990 Contracted Services	\$10,155	\$7,370	\$8,126	\$14,642	\$10,000	\$10,000		
54200 Office Supplies	\$3,300		\$3,906	\$653	\$3,300	\$3,300		
57100 Mileage Reimbursement	\$689				\$500	\$500		
57310 Dues & Subscriptions		\$90	\$90					
<b>54000 Total</b>	<b>\$20,472</b>	<b>\$13,521</b>	<b>\$20,441</b>	<b>\$18,296</b>	<b>\$20,000</b>	<b>\$20,000</b>		
<b>TOTAL BUDGET</b>	<b>\$122,601</b>	<b>\$121,937</b>	<b>\$131,650</b>	<b>\$132,590</b>	<b>\$136,146</b>	<b>\$138,469</b>	<b>2,323</b>	<b>1.71%</b>

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	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Level Service	\$ Change	% Change
<b>NMCOG ASSESSMENT 011740</b>								
<i>Expenses</i>								
56040 NMCOG Assessment	\$9,927	\$10,175	\$10,429	\$10,690	\$10,958	\$11,232	274	2.50%
<b>TOTAL BUDGET</b>	<b>\$9,927</b>	<b>\$10,175</b>	<b>\$10,429</b>	<b>\$10,690</b>	<b>\$10,958</b>	<b>\$11,232</b>	274	2.50%

	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Level Service	\$ Change	% Change
<b>HISTORIC DISTRICT 011780</b>								
<i>Personnel Services</i>								
51120 Part Time	\$1,489	\$576			\$1,500	\$1,500		
51000 Total	\$1,489	\$576			\$1,500	\$1,500		
<i>Expenses</i>								
53420 Postage					\$75	\$75		
54200 Office Supplies					\$25	\$25		
57800 Other Charges/Expenses								
54000 Total					\$100	\$100		
<b>TOTAL BUDGET</b>	<b>\$1,489</b>	<b>\$576</b>			<b>\$1,600</b>	<b>\$1,600</b>		

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	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Level Service	\$ Change	% Change
<b>COMMISSION ON DISABILITIES 011790</b>								
<i>Personnel Services</i>								
51000 Total								
<i>Expenses</i>								
53410 Telephone								
54000 Supplies			\$170					
57000 Other Charges/Expenses	\$275	\$275	\$105	\$168	\$300	\$300		
54000 Total	\$275	\$275	\$275	\$168	\$300	\$300		
<b>TOTAL BUDGET</b>	<b>\$275</b>	<b>\$275</b>	<b>\$275</b>	<b>\$168</b>	<b>\$300</b>	<b>\$300</b>		

	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Level Service	\$ Change	% Change
<b>CONSERVATION 011710</b>								
<i>Personnel Services</i>								
51110 Full Time	\$49,090	\$52,470	\$53,099	\$38,074	\$61,381	\$64,173	2,792	4.55%
51120 Part Time	\$190	\$95	\$318					
51430 Longevity								
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$3,838	\$2,703	\$4,705	\$3,239				
51520 Holidays								
51000 Total	\$53,118	\$55,268	\$58,121	\$41,313	\$61,381	\$64,173	2,792	4.55%
<i>Expenses</i>								
53410 Telephone								
53420 Postage	\$188	\$178			\$200	\$200		
54200 Office Supplies	\$1,183	\$2,062	\$910	\$1,194	\$1,090	\$1,090		
54270 Reservation Management				\$7,636		\$5,000	5,000	
54860 Newspaper Advertisement	\$318			\$35	\$100	\$100		
57110 Mileage Reimbursement	\$313	\$71	\$101	\$10	\$250	\$250		
57310 Dues & Subscription	\$643	\$716	\$797	\$821	\$725	\$725		
57810 Staff Education	\$115	\$200			\$200	\$200		
54000 Total	\$2,760	\$3,227	\$1,808	\$9,696	\$2,565	\$7,565	5,000	194.93%
<b>TOTAL BUDGET</b>	<b>\$55,878</b>	<b>\$58,495</b>	<b>\$59,929</b>	<b>\$51,009</b>	<b>\$63,946</b>	<b>\$71,738</b>	<b>7,792</b>	<b>12.19%</b>

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	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Level Service	\$ Change	% Change
<b>BOARD OF APPEALS 011760</b>								
<i>Personnel Services</i>								
51120 Part Time		\$45	\$69					
51510 Vacation Leave								
51520 Holidays								
51530 Personal Days								
51540 Sick Days								
51000 Total		\$45	\$69					
<i>Expenses</i>								
53410 Telephone								
53420 Postage								
54200 Office Supplies					\$100	\$100		
54860 Newspaper Advertisements	\$248	\$785	\$1,189	\$505	\$800	\$800		
57310 Dues & Subscriptions								
57800 Other Charges/Expenses		\$75	\$182		\$100	\$100		
54000 Total	\$248	\$860	\$1,371	\$505	\$1,000	\$1,000		
<b>TOTAL BUDGET</b>	<b>\$248</b>	<b>\$905</b>	<b>\$1,440</b>	<b>\$505</b>	<b>\$1,000</b>	<b>\$1,000</b>		

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	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Level Service	\$ Change	% Change
<b>PLANNING BOARD 011750</b>								
<i>Personnel Services</i>								
51110 Full Time	\$500		\$46,956	\$50,348	\$56,759	\$57,647	888	1.56%
51120 Part Time	\$44,487	\$45,557	\$2,490					
Extra Day								
51430 Longevity								
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$1,068	\$2,385	\$2,450	\$1,522				
51520 Holidays								
51530 Personal Days								
51540 Sick Days								
51570 Funeral Leave								
51590 Wellness Bonus								
51000 Total	\$46,055	\$47,941	\$51,895	\$51,870	\$56,759	\$57,647	888	1.56%
<i>Expenses</i>								
53410 Telephone	\$412	\$305	\$281		\$100	\$100		
53420 Postage			\$120					
54200 Office Supplies	\$740	\$307	\$63	\$1,690	\$500	\$500		
54860 Newspaper Advertisements	\$749	\$458	\$763	\$487	\$800	\$800		
57310 Dues & Subscriptions	\$134				\$150	\$150		
57800 Other Charges/Expenses	\$242							
57810 Staff Education	\$140	\$349	\$75	\$90	\$375	\$375		
54000 Total	\$2,417	\$1,418	\$1,302	\$2,267	\$1,925	\$1,925		
<b>TOTAL BUDGET</b>	<b>\$48,472</b>	<b>\$49,360</b>	<b>\$53,197</b>	<b>\$54,137</b>	<b>\$58,684</b>	<b>\$59,572</b>	888	1.51%

# **C: Public Education**

**Town of Chelmsford  
 FY2022  
 Town Manager's  
 Final Recommendation  
 June 1, 2021**

<b>SUMMARY</b>	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022		
<b>PUBLIC EDUCATION</b>	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	Level Service	\$ Change	% Change
<i>Personnel Services</i>								
<i>Expenses</i>	\$57,378,220	\$59,887,511	\$62,042,583	\$64,101,017	\$65,166,195	\$68,783,402	3,617,207	5.55%
<b>TOTAL BUDGET</b>	\$57,378,220	\$59,887,511	\$62,042,583	\$64,101,017	\$65,166,195	\$68,783,402	3,617,207	5.55%

**Town of Chelmsford  
FY2022  
Town Manager's  
Final Recommendation  
June 1, 2021**

	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Level Service	\$ Change	% Change
<b><u>CHELMSFORD PUBLIC SCHOOLS 013000</u></b>								
51110 Expenses	\$54,550,000	\$57,000,000	\$59,000,000	\$61,000,000	\$61,667,000	\$65,000,000	3,333,000	5.40%
TOTAL BUDGET	\$54,550,000	\$57,000,000	\$59,000,000	\$61,000,000	\$61,667,000	\$65,000,000	3,333,000	5.40%
<b><u>NASHOBA TECHNICAL HIGH SCHOOL 013100</u></b>								
56030 Assessment	\$2,828,220	\$2,887,511	\$3,042,583	\$3,101,017	\$3,445,195	\$3,721,402	276,207	8.02%
TOTAL BUDGET	\$2,828,220	\$2,887,511	\$3,042,583	\$3,101,017	\$3,445,195	\$3,721,402	276,207	8.02%
<b><u>OUT OF DISTRICT TUITION 019300</u></b>								
56030 Assessment					\$54,000	\$62,000	8,000	14.81%
TOTAL BUDGET					\$54,000	\$62,000	8,000	14.81%



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# **D: Public Safety**

**Town of Chelmsford  
FY2022  
Town Manager's  
Final Recommendation  
June 1, 2021**

	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Level Service	\$ Change	% Change
<b>SUMMARY</b>								
<b>PUBLIC SAFETY</b>								
<i>Personnel Services</i>	\$10,814,469	\$11,499,156	\$11,806,870	\$12,368,283	\$13,195,165	\$13,371,521	176,356	1.34%
<i>Expenses</i>	\$1,101,460	\$1,125,671	\$1,153,328	\$1,357,288	\$1,203,440	\$1,301,390	97,950	8.14%
TOTAL BUDGET	\$11,915,929	\$12,624,827	\$12,960,198	\$13,725,571	\$14,398,605	\$14,672,911	274,306	1.91%

**Town of Chelmsford  
FY2022  
Town Manager's  
Final Recommendation  
June 1, 2021**

	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Level Service	\$ Change	% Change
<b><u>POLICE DEPARTMENT SUMMARY</u></b>								
<i>Personnel Services</i>	\$5,582,718	\$5,736,988	\$5,905,157	\$6,415,608	\$6,757,229	\$6,790,722	33,493	0.50%
<i>Expenses</i>	\$740,359	\$752,187	\$762,717	\$863,702	\$762,800	\$832,050	69,250	9.08%
<b>TOTAL BUDGET</b>	<b>\$6,323,076</b>	<b>\$6,489,175</b>	<b>\$6,667,874</b>	<b>\$7,279,310</b>	<b>\$7,520,029</b>	<b>\$7,622,772</b>	<b>102,743</b>	<b>1.37%</b>

**Personnel**

Position	FY2017 FTE	FY2018 FTE	FY2019 FTE	FY2020 FTE	FY2021 FTE	FY2022 FTE		
Police Chief	1	1	1	1	1	1		
Deputy Chief	1	1	1	1	1	1		
Lieutenant	7	7	7	7	7	7		
Captains								
Sergeant	7	7	7	8	8	8		
Patrol Officers	37	37	37	37	37	37		
Mechanic	1	1	1	1	1	1		
Department Assistant	2	2	2	2	2	2		
Principal Clerk	1	1	1	1	1	1		
Senior Clerk								
Dispatcher	9	9	9	9	9	9		
Part Time Dispatcher								
Full Time Custodian	1	1	1	1	1	1		
Part Time Custodian								
Animal Control Officer	1	2	2	2	2	1	-1	-50.00%
	68.00	69.00	69.00	70.00	70.00	69.00	-1	-1.43%

**Town of Chelmsford  
FY2022  
Town Manager's  
Final Recommendation  
June 1, 2021**

	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Level Service	\$ Change	% Change
<b>POLICE DEPARTMENT 012100</b>								
<i>Personnel Services</i>								
51020 Clerical	\$125,143	\$131,073	\$138,277	\$147,785	\$155,583	\$147,937	-7,646	-4.91%
51110 Full Time	\$2,981,536	\$3,077,802	\$3,161,422	\$3,613,455	\$3,701,893	\$3,810,237	108,344	2.93%
51120 Part Time	\$3,161							
51220 Mechanic	\$51,698	\$50,940	\$52,209	\$53,418	\$53,032	\$54,091	1,059	2.00%
51260 Dispatch	\$215,123	\$320,550	\$300,084	\$310,219	\$422,700	\$411,260	-11,440	-2.71%
51270 Custodial	\$46,011	\$48,031	\$51,468	\$53,630	\$56,566	\$57,697	1,131	2.00%
51290 Shoot Days								
51310 Overtime Regular	\$575,009	\$628,548	\$695,871	\$678,089	\$500,000	\$500,000		
51320 Overtime FLSA Extra Day	\$4,592	\$4,282	\$7,975	\$9,282	\$7,500	\$7,500		
51400 Staff Education			\$665	\$1,434				
51410 Education Incentive	\$46,670	\$56,039	\$61,651	\$27,317	\$240,195		-240,195	-100.00%
51415 Educational Incentive	\$476,778	\$458,197	\$440,888	\$589,584	\$452,136	\$694,918	242,782	53.70%
51420 Holiday 11 Day	\$132,876	\$139,183	\$140,703	\$159,432	\$195,862	\$201,348	5,486	2.80%
51430 Longevity	\$148,510	\$146,007	\$146,390	\$152,312	\$163,937	\$163,761	-176	-0.11%
51510 Vacation	\$239,039	\$224,179	\$260,116	\$214,018	\$282,592	\$279,115	-3,477	-1.23%
51515 PTO - Paid Time Off	\$163,171	\$165,237	\$163,023	\$125,848	\$175,228	\$177,228	2,000	1.14%
51520 Holidays								
51530 Personal Days	\$32,361	\$33,492	\$33,022	\$16,349	\$41,050	\$39,818	-1,232	-3.00%
51540 Sick Leave	\$140,978	\$75,877	\$66,809	\$94,305	\$88,937	\$86,273	-2,664	-3.00%
51550 Court Leave	\$16,052	\$21,325	\$20,286	\$16,367	\$50,000	\$50,000		
51560 Military Leave			\$744	\$7,256				
51570 Funeral Leave	\$4,008	\$5,740	\$7,237	\$2,242	\$5,000	\$5,000		
51580 Injured Leave	\$84,247	\$44,161	\$20,277	\$801	\$15,000	\$15,000		
51590 Wellness Bonus	\$8,542	\$13,788	\$15,777	\$20,203	\$12,000	\$12,000		
51595 Physical Training Incentive	\$11,500	\$11,000	\$11,500	\$22,000	\$25,000	\$25,000		
51630 Signing Bonus	\$8,250							
51610 Jury Duty								
51000 Total	\$5,515,255	\$5,655,454	\$5,796,392	\$6,315,347	\$6,644,211	\$6,738,183	93,972	1.41%

**Town of Chelmsford  
FY2022  
Town Manager's  
Final Recommendation  
June 1, 2021**

	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Level Service	\$ Change	% Change
<b>POLICE DEPARTMENT (cont'd)</b>								
<i>Expenses</i>								
52110 Electricity	\$40,946	\$37,411	\$31,657	\$40,270	\$40,000	\$40,000		
52130 Gas Heat	\$19,302	\$22,477	\$20,676	\$12,280	\$25,000	\$20,000	-5,000	-20.00%
52400 Rent Space		\$15	\$28					
52410 Building Maintenance	\$51,359	\$38,074	\$27,803	\$43,320	\$40,000	\$40,000		
52460 Equipment Repair	\$1,930	\$3,843	\$3,630	\$4,045	\$8,500	\$8,500		
52470 Computer Maintenance	\$19,607	\$4,150	\$7,932	\$11,390	\$8,500	\$18,500	10,000	117.65%
52490 Vehicle Maintenance	\$56,817	\$67,070	\$70,044	\$65,572	\$70,000	\$70,000		
53170 Consultant								
53290 Medical Injury	\$350							
53300 Pre-Medical	\$2,755	\$6,902	\$9,652	\$11,641	\$5,000	\$5,000		
53410 Telephone	\$44,173	\$45,761	\$45,309	\$29,463	\$47,500	\$35,000	-12,500	-26.32%
53420 Postage	\$3,658	\$2,620	\$3,530	\$2,921	\$4,000	\$3,500	-500	-12.50%
53990 Contracted Services	\$27,479	\$38,259	\$34,639	\$66,664	\$28,000	\$35,000	7,000	25.00%
54190 Gasoline	\$79,952	\$92,468	\$103,936	\$82,451	\$105,600	\$100,000	-5,600	-5.30%
54200 Office Supplies	\$11,388	\$18,192	\$14,330	\$23,013	\$15,000	\$15,000		
54400 Prisoner Meals	\$1,061	\$875	\$631	\$372	\$500	\$500		
55810 Auxillary Expense	\$1,880	\$1,561	\$350	\$1,475	\$1,500	\$1,500		
55950 Recruit Equipment	\$4,971	\$16,038	\$28,014	\$48,583	\$5,000	\$5,000		
55960 Uniform Allowance	\$65,219	\$72,826	\$64,132	\$72,082	\$62,400	\$64,500	2,100	3.37%
57100 In State Travel	\$260	\$424	\$2,803	\$1,436				
57200 Out of State Travel	\$1,079			\$4,453				
57310 Dues & Subscriptions	\$27,541	\$22,293	\$20,814	\$21,809	\$20,000	\$20,000		
57320 Police Health Club Membership	\$1,170	\$1,474	\$680	\$425	\$1,500	\$1,500		
57810 Staff Education	\$26,845	\$24,285	\$33,121	\$29,928	\$30,000	\$30,000		
58000 Outlay	\$26,363	\$40,212	\$26,363	\$6,720	\$56,000	\$56,000		
58510 Equipment	\$81,552	\$46,533	\$73,372	\$103,669	\$45,000	\$55,000	10,000	22.22%
58710 Replacement Equipment/ Vehicles	\$136,036	\$142,035	\$130,862	\$176,411	\$135,000	\$200,000	65,000	48.15%
54000 Total	\$733,691	\$745,796	\$754,306	\$860,392	\$754,000	\$824,500	70,500	9.35%
<b>TOTAL BUDGET</b>	<b>\$6,248,946</b>	<b>\$6,401,250</b>	<b>\$6,550,698</b>	<b>\$7,175,739</b>	<b>\$7,398,211</b>	<b>\$7,562,683</b>	<b>164,472</b>	<b>2.22%</b>

**Town of Chelmsford  
FY2022  
Town Manager's  
Final Recommendation  
June 1, 2021**

	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Level Service	\$ Change	% Change
<b>ANIMAL CONTROL 012920</b>								
<i>Personnel Services</i>								
51110 Full Time	\$47,633	\$48,382	\$95,534	\$87,021	\$98,983	\$47,301	-51,682	-52.21%
51120 Part Time		\$18,940						
51310 Overtime Regular	\$11,882	\$1,050	\$1,704	\$5,883	\$1,000	\$1,500	500	50.00%
51430 Longevity Extra Day	\$1,619	\$1,645	\$1,678	\$287	\$2,630		-2,630	-100.00%
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$6,328	\$7,044	\$9,849	\$7,069	\$10,405	\$3,738	-6,667	-64.07%
51520 Holidays								
51530 Personal Days								
51540 Sick Days		\$4,473						
51570 Funeral Leave								
51590 Wellness bonus								
51000 Total	\$67,462	\$81,535	\$108,764	\$100,261	\$113,018	\$52,539	-60,479	-53.51%
<i>Expenses</i>								
52110 Electricity	\$1,681	\$1,560	\$1,405	\$1,398	\$1,700	\$1,700		
52130 Gas Heat	\$1,526	\$1,227	\$1,237	\$369	\$1,600	\$1,600		
52410 Building Maintenance	\$56		\$2,070		\$1,000	\$1,000		
52490 Vehicle Maintenance	\$246							
53410 Telephone	\$503	\$768	\$291	\$248	\$1,000	\$1,000		
53830 Care of Animals	\$1,544	\$1,067	\$291	\$128	\$1,000	\$1,000		
54190 Gasoline	\$1,077	\$1,268	\$2,944	\$1,167	\$2,500	\$1,250	-1,250	-50.00%
54200 Office Supplies	\$35		\$173					
57810 Staff Education		\$500						
54000 Total	\$6,668	\$6,391	\$8,411	\$3,311	\$8,800	\$7,550	-1,250	-14.20%
<b>TOTAL BUDGET</b>	<b>\$74,130</b>	<b>\$87,925</b>	<b>\$117,175</b>	<b>\$103,572</b>	<b>\$121,818</b>	<b>\$60,089</b>	<b>-61,729</b>	<b>-50.67%</b>

**Town of Chelmsford  
FY2022  
Town Manager's  
Final Recommendation  
June 1, 2021**

	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Level Service	\$ Change	% Change
<b>FIRE DEPARTMENT SUMMARY</b>								
<i>Personnel Services</i>	\$4,966,828	\$5,481,980	\$5,607,421	\$5,638,942	\$6,108,436	\$6,245,294	136,858	2.24%
<i>Expenses</i>	\$338,996	\$351,014	\$373,065	\$477,241	\$412,000	\$443,500	31,500	7.65%
TOTAL BUDGET	\$5,305,824	\$5,832,993	\$5,980,486	\$6,116,183	\$6,520,436	\$6,688,794	168,358	2.58%

**Personnel**

Position	FY2017 FTE	FY2018 FTE	FY2019 FTE	FY2020 FTE	FY2021 FTE	FY2022 FTE
Fire Chief	1	1	1	1	1	1
Deputy Chief	1	1	1	1	1	1
Deputy Chief / Fire Prevention						
Fire Prevention Captain	2	2	2	2	2	2
Training Captain	1	1	1	1	1	1
Captains Unit	4	4	4	4	4	4
Firefighters	52	52	52	52	52	52
Mechanic	1	1	1	1	1	1
Department Assistant	1	1	1	1	1	1
PT Clerk/Fire Prevention	0.5	0.5	0.5	0.5	0.5	0.5
	63.5	63.5	63.5	63.5	63.5	63.5

**Town of Chelmsford  
FY2022  
Town Manager's  
Final Recommendation  
June 1, 2021**

	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Level Service	\$ Change	% Change
<b>FIRE DEPARTMENT 012200</b>								
<i>Personnel Services</i>								
51020 Clerical	\$65,320	\$67,321	\$67,471	\$71,148	\$80,079	\$78,415	-1,664	-2.08%
51120 Full Time	\$3,057,056	\$3,214,035	\$3,072,440	\$2,986,788	\$3,643,453	\$3,714,157	70,704	1.94%
51220 Mechanic	\$55,918	\$64,189	\$61,912	\$65,723	\$71,993	\$73,715	1,722	2.39%
51310 Overtime Regular	\$362,062	\$497,781	\$856,421	\$1,026,815	\$795,000	\$775,000	-20,000	-2.52%
51330 OT Labor Fires	\$22,590	\$26,916	\$24,987	\$22,337	\$35,000	\$30,000	-5,000	-14.29%
51400 Staff Education	\$63,851	\$57,053	\$40,608	\$32,549	\$68,375	\$72,221	3,846	5.62%
51410 Education Incentive	\$379,047	\$520,431	\$496,218	\$469,728	\$588,749	\$619,890	31,141	5.29%
51420 Holiday 11 Day	\$190,014	\$202,253	\$192,128	\$186,955	\$207,950	\$215,781	7,831	3.77%
51430 Longevity	\$133,149	\$142,919	\$129,132	\$123,551	\$150,117	\$142,892	-7,225	-4.81%
51510 Vacation Leave	\$268,487	\$321,588	\$322,252	\$246,691	\$270,970	\$317,385	46,415	17.13%
51515 PTO - Paid Time Off	\$24,825	\$16,294	\$27,477	\$10,984				
51530 Personal Days	\$54,679	\$58,212	\$56,966	\$45,777	\$60,085	\$63,863	3,778	6.29%
51540 Sick Days	\$287,409	\$292,987	\$259,410	\$213,236	\$135,000	\$140,000	5,000	3.70%
51570 Funeral Leave				\$1,975		\$1,975	1,975	
51580 Injured Leave				\$128,356				
51590 Wellness Bonus	\$1,920			\$6,327				
51610 Jury Duty								
Military Leave					\$1,665		-1,665	-100.00%
51630 Signing Bonus	\$500							
51620 Union Duties								
51000 Total	\$4,966,828	\$5,481,980	\$5,607,421	\$5,638,942	\$6,108,436	\$6,245,294	136,858	2.24%

**Town of Chelmsford  
FY2022  
Town Manager's  
Final Recommendation  
June 1, 2021**

	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Level Service	\$ Change	% Change
<b>FIRE DEPARTMENT (cont'd)</b>								
<i>Expenses</i>								
52110 Electricity	\$23,661	\$24,838	\$20,280	\$21,419	\$25,000	\$25,000		
52120 Oil Heat								
52130 Gas Heat	\$15,566	\$18,623	\$17,477	\$15,539	\$20,000	\$25,000	5,000	25.00%
52310 Water Bills	\$250							
52410 Building Maintenance	\$22,278	\$47,300	\$19,259	\$27,763	\$30,000	\$35,000	5,000	16.67%
52420 Fire Equipment Repairs	\$54,239	\$34,768	\$35,249	\$77,153	\$40,000	\$45,000	5,000	12.50%
52490 Vehicle Maintenance	\$61,191	\$91,947	\$107,693	\$158,186	\$90,000	\$100,000	10,000	11.11%
53290 Medical Injury	\$2,693	\$10,373	\$10,625	\$4,324	\$10,000	\$10,000		
53410 Telephone	\$9,970	\$10,765	\$10,636	\$2,203	\$12,000	\$8,000	-4,000	-33.33%
54100 Diesel Fuel	\$19,160	\$22,049	\$14,209	\$19,837	\$19,000	\$21,000	2,000	10.53%
54190 Gasoline	\$15,099	\$8,959	\$22,754	\$9,108	\$18,000	\$21,000	3,000	16.67%
54250 Office Supplies	\$12,463	\$8,466	\$10,215	\$7,937	\$12,000	\$12,000		
54200 Supplies- Departmental			\$12					
54260 Communications	\$2,791	\$3,760	\$4,322	\$6,740	\$5,000	\$8,000	3,000	60.00%
55960 Uniform Allowance	\$61,983	\$51,171	\$67,635	\$57,623	\$62,000	\$62,000		
55970 Turnout Gear				\$26,056	\$20,000	\$20,000		
57100 In State Travel	\$425	\$169	\$4	\$762	\$500	\$500		
57200 Out of State Travel		\$24		\$4	\$1,000	\$1,000		
57310 Dues & Subscriptions	\$8,375	\$11,144	\$5,877	\$8,829	\$19,000	\$20,000	1,000	5.26%
57805 Recruit Reimbursement				\$265				
57810 Staff Education	\$6,104	\$5,488	\$11,937	\$12,023	\$4,500	\$6,000	1,500	33.33%
58000 Outlay	\$21,589		\$11,799	\$18,502	\$21,000	\$21,000		
54000 Total	\$337,837	\$349,844	\$369,984	\$474,273	\$409,000	\$440,500	31,500	7.70%
<b>TOTAL BUDGET</b>	<b>\$5,304,665</b>	<b>\$5,831,823</b>	<b>\$5,977,405</b>	<b>\$6,113,215</b>	<b>\$6,517,436</b>	<b>\$6,685,794</b>	168,358	2.58%

	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Level Service	\$ Change	% Change
<b>EMERGENCY MANAGEMENT 012910</b>								
<i>Expenses</i>								
53410 Telephone	\$912	\$785	\$761	\$484	\$1,000	\$1,000		
54200 Office Supplies			\$1,160		\$100	\$100		
57800 Other Charges/Expenses	\$248	\$385	\$1,161	\$1,394	\$900	\$900		
58000 Outlay				\$1,089	\$1,000	\$1,000		
54000 Total	\$1,160	\$1,170	\$3,081	\$2,968	\$3,000	\$3,000		
<b>TOTAL BUDGET</b>	<b>\$1,160</b>	<b>\$1,170</b>	<b>\$3,081</b>	<b>\$2,968</b>	<b>\$3,000</b>	<b>\$3,000</b>		

**Town of Chelmsford  
FY2022  
Town Manager's  
Final Recommendation  
June 1, 2021**

	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Level Service	\$ Change	% Change
<b>INSPECTIONS AND ENFORCEMENT</b>								
<i>Personnel Services</i>	\$264,923	\$280,188	\$294,292	\$313,733	\$329,500	\$335,505	6,005	1.82%
<i>Expenses</i>	\$22,105	\$22,471	\$17,546	\$16,344	\$28,640	\$25,840	-2,800	-9.78%
<b>TOTAL BUDGET</b>	<b>\$287,028</b>	<b>\$302,659</b>	<b>\$311,838</b>	<b>\$330,078</b>	<b>\$358,140</b>	<b>\$361,345</b>	<b>3,205</b>	<b>0.89%</b>

**Personnel**

Position	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022
	FTE	FTE	FTE	FTE	FTE	FTE
Build Inspector	1.00	1.00	1.00	1.00	1.00	1.00
P.T. Local Inspector	0.66	0.66	1.16	0.66	0.66	0.66
P.T. Wire Inspector	0.66	0.66	0.66	0.66	0.66	0.66
P.T. Plumbing & Gas Inspector	0.66	0.66	0.66	0.66	0.66	0.66
Departmental Assistant	1.00	1.00	1.00	1.00	1.00	1.00
Principal Clerk						
Sealer of Wgts & Meas.						
Animal Inspector						
	<b>3.98</b>	<b>3.98</b>	<b>4.48</b>	<b>3.98</b>	<b>3.98</b>	<b>3.98</b>

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	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Level Service	\$ Change	% Change
<b><u>INSPECTIONS AND CODE ENFORCEMENT 012500</u></b>								
<i>Personnel Services</i>								
51100 Full Time	\$131,545	\$136,564	\$126,906	\$146,207	\$162,227	\$165,432	3,205	1.98%
51120 Part Time	\$109,593	\$120,183	\$122,992	\$137,992	\$153,507	\$156,225	2,718	1.77%
51310 Overtime	\$3,300	\$3,600	\$8,648	\$10,183	\$8,700	\$8,700		
51430 Longevity Extra Day	\$2,504	\$2,544	\$2,595	\$2,667	\$4,066	\$4,148	82	2.02%
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$17,981	\$17,298	\$33,151	\$16,684				
51520 Holidays								
51530 Personal Days								
51540 Sick Days								
51570 Funeral Leave								
51590 Wellness Bonus								
<b>51000 Total</b>	<b>\$264,923</b>	<b>\$280,188</b>	<b>\$294,292</b>	<b>\$313,733</b>	<b>\$328,500</b>	<b>\$334,505</b>	<b>6,005</b>	<b>1.83%</b>
<i>Expenses</i>								
52490 Vehicle Maintenance				\$36				
53410 Telephone	\$1,516	\$1,437	\$1,408		\$1,500	\$1,500		
53420 Postage	\$196	\$196			\$190	\$190		
53990 Contracted Services					\$1,000	\$1,000		
54190 Gasoline					\$300	\$300		
54200 Office Supplies	\$1,176	\$2,740	\$5,082	\$3,036	\$2,000	\$2,000		
57100 In State Travel				\$3				
57120 Expense Allowance	\$13,500	\$13,200	\$8,400	\$9,100	\$16,800	\$14,000	-2,800	-16.67%
57200 Out of State Travel				\$9				
57310 Dues & Subscriptions	\$856	\$3,503	\$1,470	\$645	\$1,500	\$1,500		
58100 Staff Education	\$4,537	\$1,147	\$1,186	\$3,516	\$5,000	\$5,000		
<b>54000 Total</b>	<b>\$21,780</b>	<b>\$22,224</b>	<b>\$17,546</b>	<b>\$16,344</b>	<b>\$28,290</b>	<b>\$25,490</b>	<b>-2,800</b>	<b>-9.90%</b>
<b>TOTAL BUDGET</b>	<b>\$286,703</b>	<b>\$302,412</b>	<b>\$311,838</b>	<b>\$330,078</b>	<b>\$356,790</b>	<b>\$359,995</b>	<b>3,205</b>	<b>0.90%</b>

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	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Level Service	\$ Change	% Change
<b><u>ANIMAL INSPECTOR 012570</u></b>								
<i>Personnel Services</i>								
51120 Salaries					\$1,000	\$1,000		
<i>Expenses</i>								
57800 Other Charges/Expenses	\$325	\$247			\$350	\$350		
TOTAL BUDGET	\$325	\$247			\$1,350	\$1,350		

# **E: Public Works**

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	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Level Service	\$ Change	% Change
<b>SUMMARY</b>								
<b>PUBLIC WORKS FUNCTIONS*</b>								
<i>Personnel Services</i>	\$2,113,451	\$2,138,586	\$2,195,963	\$2,390,489	\$2,454,990	\$2,576,637	121,647	4.96%
<i>Expenses</i>	\$3,441,837	\$3,512,614	\$4,034,957	\$3,846,363	\$4,066,764	\$4,554,127	487,363	11.98%
<i>Snow and Ice</i>	\$1,440,667	\$1,435,500	\$1,083,961	\$950,000	\$1,000,000	\$1,000,000		
TOTAL BUDGET	\$6,995,955	\$7,086,701	\$7,314,881	\$7,186,852	\$7,521,754	\$8,130,764	609,010	8.10%

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

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	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Level Service	\$ Change	% Change
<b>DEPT OF PUBLIC WORKS</b>								
<i>Personnel Services</i>	\$1,835,095	\$1,864,542	\$1,914,333	\$2,107,288	\$2,149,025	\$2,258,257	109,232	5.08%
<i>Expenses</i>	\$3,388,936	\$3,459,627	\$3,971,512	\$3,783,411	\$4,003,864	\$4,491,477	487,613	12.18%
<i>Snow and Ice</i>	\$1,440,667	\$1,435,500	\$1,083,961	\$950,000	\$1,000,000	\$1,000,000		
TOTAL BUDGET	\$6,664,699	\$6,759,670	\$6,969,806	\$6,840,699	\$7,152,889	\$7,749,734	596,845	8.34%

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**Personnel**

Position	FY2017 FTE	FY2018 FTE	FY2019 FTE	FY2020 FTE	FY2021 FTE	FY2022 FTE
<u>Engineering Division</u>						
Director of Public Works	1	1	1	1	1	1
Assistant DPW Director	1	1	1	1	1	1
Town Engineer	0.5	0.5	0.5	0.5	0.5	0.5
Project Engineer	1	1	1	1	1	1
OSHA Safety Specialist				1	Moved to Admin	Moved to Admin
Business Manager	1	1	1	1	1	1
<u>Highway Division</u>						
Hgwy Superintendent	1	1	1	1	1	1
Asst. Superintendent	1	1	1	1	1	1
Working Foreman	1	1	1	3	3	3
Mechanics	2	2	2	3	3	3
Equip. Operators	5	5	5	4	4	4
Tr. Driver/Laborer	10	10	10	9	9	9
Departmental Assistant	1	1	1	1	1	1
<u>Sewer Division (Enterprise Fund)</u>						
Sewer Operations Supervisor	1	1	1	1	1	1
Sewer Inspect.	1	1	1	1	1	1
Sewer Maintenance Technician	6	6	6	6	6	6
Sewer Maintenance Laborer	1	1	3	3	3	3
Sewer Mechanic	1	1	1	1	1	1
Departmental Assistant	1	1	1	1	1	1
Principal Clerk	1	1	1	1	1	1
Town Engineer	0.5	0.5	0.5	0.5	0.5	0.5
<u>Stormwater Division (Enterprise Fund)</u>						
Stormwater Engineer			1	1	1	1
GIS Manager			1	1	1	1
Foreman			1	1	1	1
Equipment Operator			1	3	3	3
Driver/ Laborer			2	3	3	5
<u>Parks Division</u>						
Groundskeeper	1	1	1	1	1	1
<u>Public Buildings Division</u>						
Building Attendant	0.50	0.50	0.50	0.50	0.50	0.50
<u>Recycling/Waste</u>						
Recycling/Waste Coordinator	0.50	0.50	0.50	0.50	0.50	0.50
	40.00	40.00	48.00	53.00	52.00	54.00

2 66.67%

2 3.85%

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	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Level Service	\$ Change	% Change
<b>ADMIN &amp; ENGINEERING 014110</b>								
<i>Personnel Services</i>								
51110 Full Time	\$386,727	\$393,454	\$405,410	\$507,133	\$438,709	\$449,391	10,682	2.43%
51120 Part Time					\$47,866	\$50,044	2,178	4.55%
51310 Overtime Reg. Extra Day	\$559			\$238				
51430 Longevity	\$14,225	\$15,698	\$16,169	\$18,520	\$20,375	\$23,770	3,395	16.66%
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$32,730	\$41,616	\$46,233	\$39,292				
51520 Holidays								
51530 Personal Days								
51540 Sick Days								
51570 Funeral Leave			\$1,813					
51590 Wellness Bonus								
51000 Total	\$434,241	\$450,769	\$469,626	\$565,183	\$506,950	\$523,205	16,255	3.21%
<i>Expenses</i>								
52460 Equipment Repair	\$910	\$960	\$214	\$981	\$1,000	\$1,200	200	20.00%
52470 Computer Maintenance	\$7,356	\$8,676	\$8,314	\$10,416	\$9,500	\$9,500		
53410 Telephone	\$2,739	\$3,459	\$2,021	\$1,350	\$2,310	\$2,000	-310	-13.42%
53420 Postage	\$91	\$8			\$100	\$100		
54190 Gasoline	\$3,205	\$2,926	\$3,753	\$2,181	\$3,500	\$3,500		
54200 Office Supplies	\$3,727	\$1,802	\$2,350	\$2,265	\$2,200	\$2,200		
57100 In State Travel				\$413				
57310 Dues & Subscriptions	\$230	\$915	\$665	\$751	\$900	\$900		
57810 Staff Education	\$1,561	\$1,599	\$50		\$1,600	\$1,600		
54000 Total	\$19,819	\$20,345	\$17,367	\$18,357	\$21,110	\$21,000	-110	-0.52%
TOTAL BUDGET	\$454,060	\$471,114	\$486,993	\$583,540	\$528,060	\$544,205	16,145	3.06%

	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Level Service	\$ Change	% Change
<b>PUBLIC TREES 014790</b>								
<i>Expenses</i>								
53990 Contracted Services	\$67,000	\$66,203	\$3,937	\$70,000	\$70,000	\$70,000		
57800 Other Charges/Expenses			\$66,063					
TOTAL BUDGET	\$67,000	\$66,203	\$70,000	\$70,000	\$70,000	\$70,000		

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	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Level Service	\$ Change	% Change
<b>STREETLIGHTING 014240</b>								
<i>Expenses</i>								
52110 Electricity	\$90,000	\$65,421	\$71,845	\$68,864	\$70,000	\$70,000		
TOTAL BUDGET	\$90,000	\$65,421	\$71,845	\$68,864	\$70,000	\$70,000		

	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Level Service	\$ Change	% Change
<b>WASTE COLLECTION 014330</b>								
<i>Personnel Services</i>								
51120 Part Time	\$18,950	\$24,579	\$24,477	\$36,358	\$40,879	\$41,541	662	1.62%
51310 Overtime Reg. Extra Day	\$753	\$5,775	\$2,710	\$3,611	\$9,703	\$11,000	1,297	13.37%
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$3,156	\$1,620	\$5,153	\$804				
51520 Holidays								
51530 Personal Days								
51540 Sick Days								
51590 Wellness Bonus								
51000 Total	\$22,858	\$31,973	\$32,340	\$40,773	\$50,582	\$52,541	1,959	3.87%
<i>Expenses</i>								
53410 Telephone								
53810 Waste Disposal	\$843,997	\$826,633	\$860,123	\$906,195	\$1,141,728	\$1,533,820	392,092	34.34%
53820 Waste Collection Contract	\$1,492,244	\$1,612,131	\$1,718,289	\$1,794,635	\$1,819,126	\$1,898,557	79,431	4.37%
54200 Office Supplies	\$10,165	\$7,946	\$783	\$7,326	\$8,000	\$8,000		
54220 Waste Bins/Containers	\$9,872	\$12,893	\$7,136	\$2,620	\$7,500	\$7,500		
54860 Newspaper Advertisements								
57800 Other Charges/Expenses		\$250	\$27,920	\$1,023				
54000 Total	\$2,356,278	\$2,459,853	\$2,614,252	\$2,711,798	\$2,976,354	\$3,447,877	471,523	15.84%
TOTAL BUDGET	\$2,379,136	\$2,491,826	\$2,646,592	\$2,752,571	\$3,026,936	\$3,500,418	473,482	15.64%

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	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Level Service	\$ Change	% Change
<b>HIGHWAY DIVISION 014220</b>								
<i>Personnel Services</i>								
51090 Administration	\$187,611	\$189,853	\$200,993	\$203,042				
51110 Full Time	\$855,587	\$874,864	\$896,463	\$1,021,503	\$1,391,588	\$1,481,218	89,630	6.44%
51120 Part Time								
51250 Special Labor								
51310 Overtime Regular	\$34,560	\$44,854	\$57,688	\$37,631	\$55,000	\$55,000		
51360 Signing Bonus	\$7,000							
51430 Longevity	\$42,020	\$38,408	\$35,942	\$32,003	\$35,826	\$33,598	-2,228	-6.22%
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$118,854	\$130,307	\$106,682	\$98,484				
51520 Holidays		\$137	\$59	\$588				
51540 Sick Days	\$46,159	\$13,900	\$20,835	\$1,363				
51570 Funeral Leave			\$780	\$1,833				
51000 Total	\$1,291,791	\$1,292,322	\$1,319,441	\$1,396,446	\$1,482,414	\$1,569,816	87,402	5.90%

	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Level Service	\$ Change	% Change
<b>HIGHWAY (cont'd)</b>								
<i>Expenses</i>								
52110 Electricity	\$28,598	\$36,318	\$26,493	\$37,041	\$37,000	\$37,000		
52130 Gas Heat	\$43,669	\$46,382	\$52,073	\$41,039	\$50,000	\$50,000		
52310 Water Bills	\$645				\$1,600		-1,600	-100.00%
52410 Building Maintenance	\$72,796	\$29,472	\$126,560	\$67,036	\$30,000	\$30,000		
52480 Radio Repairs	\$3,038	\$160	\$252	\$2,618	\$3,000	\$3,000		
52490 Vehicle Maintenance	\$176,903	\$144,194	\$122,340	\$137,861	\$135,000	\$135,000		
53165 Traffic Duty	\$2,809	\$11,221	\$3,069	\$1,848	\$5,000	\$5,000		
53410 Telephone	\$6,413	\$6,554	\$4,665	\$3,611	\$4,000	\$4,000		
53420 Postage		\$70	\$31	\$27	\$200	\$200		
53990 Contract Services	\$25,103	\$57,400	\$58,031	\$669				
54100 Diesel Fuel	\$60,740	\$83,866	\$74,785	\$58,505	\$80,000	\$70,000	-10,000	-12.50%
54190 Gasoline	\$10,823	\$16,768	\$22,905	\$22,943	\$24,000	\$24,000		
54200 Office Supplies	\$4,891	\$3,636	\$3,273	\$2,882	\$4,000	\$4,000		
54210 Road Materials	\$81,437	\$118,795	\$97,140	\$142,562	\$90,000	\$110,000	20,000	22.22%
54250 Departmental Supplies	\$65,605	\$44,744	\$67,765	\$88,175	\$80,000	\$80,000		
54280 Street Signs	\$22,461	\$11,474	\$7,564	\$6,673	\$22,000	\$22,000		
Traffic Lights	\$21,096	\$53,012	\$23,955	\$38,014	\$50,000	\$45,000	-5,000	-10.00%
54290 Machinery Hire	\$14,797	\$4,637	\$6,654	\$20,064	\$10,000	\$10,000		
54860 Newspaper Advertisements	\$1,684	\$430	\$40	\$543	\$1,500	\$1,500		
55960 Uniform Allowance	\$12,101	\$8,934	\$11,087	\$13,706	\$12,000	\$12,000		
57200 Out of State Travel		\$22						
57810 Staff Education	\$981	\$775	\$4,162	\$3,532	\$5,000	\$5,000		
58000 Outlay (Bike Trail Maint.)	\$22,546	\$1,230	\$1,438	\$5,747	\$20,000	\$15,000	-5,000	-25.00%
58410 Road Maintenance			\$300,000					
54000 Total	\$679,137	\$680,094	\$1,014,284	\$695,096	\$664,300	\$662,700	-1,600	-0.24%
Sub-Total Highway	\$1,970,928	\$1,972,416	\$2,333,725	\$2,091,542	\$2,146,714	\$2,232,516	85,802	4.00%

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	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Level Service	\$ Change	% Change
<b>SNOW &amp; ICE 014230</b>								
51250 Special Labor								
51310 Salaries Overtime	\$326,897	\$317,738	\$282,135	\$305,000	\$260,000	\$310,000	50,000	19.23%
52460 Equipment Repair	\$120,376	\$130,089	\$165,646	\$119,500	\$120,000	\$120,000		
53990 Contract Services	\$293,331	\$407,906	\$192,939	\$125,500	\$175,000	\$150,000	-25,000	-14.29%
55830 Snow Salt	\$652,308	\$533,341	\$424,856	\$346,692	\$425,000	\$370,000	-55,000	-12.94%
57800 Other Charges/Expenses	\$47,756	\$46,426	\$18,385	\$53,308	\$20,000	\$50,000	30,000	150.00%
58510 New Equipment								
54000 Total	\$1,440,667	\$1,435,500	\$1,083,961	\$950,000	\$1,000,000	\$1,000,000		
TOTAL BUDGET: Highway/ Snow & Ice	\$3,411,595	\$3,407,917	\$3,417,686	\$3,041,542	\$3,146,714	\$3,232,516	85,802	2.73%

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	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Level Service	\$ Change	% Change
<b><u>PARKS DIVISION 014280</u></b>								
<i>Personnel Services</i>								
51110 Full Time	\$52,450	\$56,282	\$57,894	\$64,003	\$72,269	\$73,715	1,446	2.00%
51120 Part Time								
51310 Overtime Reg			\$188					
51430 Longevity Extra Day	\$1,787	\$1,861	\$1,946	\$2,134	\$2,439	\$3,317	878	36.00%
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$7,124	\$5,619	\$6,966	\$7,065				
51520 Holidays								
51530 Personal Days								
51540 Sick Days								
51570 Funeral Leave								
51590 Wellness Bonus								
51000 Total	\$61,362	\$63,762	\$66,994	\$73,201	\$74,708	\$77,032	2,324	3.11%
<i>Expenses</i>								
52110 Electricity	\$4,403	\$4,422	\$4,572	\$2,827	\$4,700	\$4,700		
52130 Gas Heat			\$1,043	\$1,065	\$1,200	\$1,200		
52410 Building Maintenance	\$1,545	\$2,244	\$23					
52460 Equipment Repair	\$1,658	\$1,622	\$1,332	\$448	\$2,500	\$2,500		
52490 Vehicle Maintenance	\$1,902	\$1,443	\$4,643	\$1,432	\$5,000	\$5,000		
53410 Telephone		\$100						
54190 Gasoline	\$2,430	\$1,925	\$2,481	\$1,891	\$2,600	\$2,600		
54610 Grounds Maintenance	\$5,426	\$7,253	\$7,800	\$11,401	\$10,000	\$15,000	5,000	50.00%
58000 Outlay				\$15,761				
54000 Total	\$17,364	\$19,009	\$21,893	\$34,825	\$26,000	\$31,000	5,000	19.23%
<b>TOTAL BUDGET</b>	<b>\$78,726</b>	<b>\$82,771</b>	<b>\$88,887</b>	<b>\$108,026</b>	<b>\$100,708</b>	<b>\$108,032</b>	<b>7,324</b>	<b>7.27%</b>

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	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Level Service	\$ Change	% Change
<b><u>PUBLIC BUILDINGS 014700</u></b>								
<i>Personnel Services</i>								
51110 Full Time	\$20,774	\$23,210	\$22,477	\$28,137				
51120 Part Time				\$1,152	\$34,371	\$35,663	1,292	3.76%
51310 Overtime	\$1,344	\$598	\$576	\$514				
51430 Longevity Shift Differential								
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$1,320	\$890	\$1,378	\$751				
51520 Holidays	\$1,405	\$1,017	\$1,502	\$1,131				
51530 Personal Days								
51000 Total	\$24,843	\$25,716	\$25,932	\$31,685	\$34,371	\$35,663	1,292	3.76%
<i>Expenses</i>								
52110 Electricity	\$28,545	\$26,202	\$25,807	\$28,464	\$27,000	\$29,000	2,000	7.41%
52130 Gas Heat	\$16,576	\$16,739	\$19,141	\$16,573	\$20,000	\$18,000	-2,000	-10.00%
52140 Heating Maintenance				\$87				
52310 Water Bills		\$134						
52410 Building Maintenance	\$44,582	\$37,343	\$34,636	\$56,047	\$35,000	\$35,000		
52490 Vehicle Maintenance	\$2,181	\$6,704	\$9,153	\$1,801	\$9,200	\$9,000	-200	-2.17%
52500 Custodial Maintenance	\$3,464	\$4,589	\$4,882	\$4,946	\$5,000	\$5,000		
52510 Custodial Services Contract	\$22,000	\$21,996	\$32,067	\$29,295	\$36,000	\$49,000	13,000	36.11%
53140 Copier Expense	\$7,757	\$4,469	\$7,418	\$5,673	\$8,000	\$8,000		
53410 Telephone	\$527	\$885	\$672	\$472	\$900	\$900		
58000 Outlay	\$3,100	\$2,394		\$11,510	\$5,000	\$5,000		
54000 Total	\$128,732	\$121,453	\$133,777	\$154,868	\$146,100	\$158,900	12,800	8.76%
TOTAL BUDGET	\$153,575	\$147,170	\$159,709	\$186,553	\$180,471	\$194,563	14,092	7.81%

	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Level Service	\$ Change	% Change
<b><u>BLDGS - OLD/NORTH/AUXILIARY 014710</u></b>								
<i>Expenses</i>								
52110 Electricity	\$113	\$1,539	\$165					
52130 Gas Heat	\$395	\$2,247	\$1,504					
53410 Telephone	\$2,455	\$2,489	\$2,463					
52410 Building Maintenance	\$27,644	\$20,974	\$23,963	\$29,604	\$30,000	\$30,000		
TOTAL BUDGET	\$30,607	\$27,249	\$28,095	\$29,604	\$30,000	\$30,000		

**Town of Chelmsford  
FY2022  
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	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Level Service	\$ Change	% Change
<b>CEMETERY COMMISSION 014910</b>								
<i>Personnel Services</i>	\$278,356	\$274,044	\$281,630	\$283,200	\$305,965	\$318,380	12,415	4.06%
<i>Expenses</i>	\$52,900	\$52,987	\$63,445	\$62,952	\$62,900	\$62,650	-250	-0.40%
TOTAL BUDGET	\$331,256	\$327,031	\$345,075	\$346,152	\$368,865	\$381,030	12,165	3.30%

**Personnel**

Position	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022
	FTE	FTE	FTE	FTE	FTE	FTE
Superintendent	1	1	1	1	1	1
P.T. Clerk	0.40	0.40	0.40	0.40	0.40	0.40
Working Foreman	1.00	1.00	1.00	1.00	1.00	1.00
Truck Driver/Laborer	1	1	1	1	1	1
Senior Laborer	1	1	1	1	1	1
	4.40	4.40	4.40	4.40	4.40	4.40

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	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Level Service	\$ Change	% Change
<b>CEMETERY COMMISSION 014910</b>								
<i>Personnel Services</i>								
51020 Clerical								
51100 Salary Elected Officials								
51110 Full Time	\$205,522	\$174,210	\$217,485	\$212,700	\$257,263	\$268,968	11,705	4.55%
51120 Part Time	\$19,353	\$20,157	\$21,070	\$20,832	\$22,474	\$22,923	449	2.00%
Extra Day								
51130 Disinterment	\$225	\$255	\$195	\$375	\$500	\$500		
51210 Temporary								
51300 Call-in OT	\$8,203	\$8,034	\$7,160	\$11,343	\$8,500	\$8,500		
51310 Overtime-Regular	\$10,116	\$11,144	\$9,877	\$15,958	\$11,500	\$11,500		
51515 PTO - Paid Time Off	\$5,321	\$8,202	\$7,011	\$16,019				
51430 Longevity	\$5,834	\$5,525	\$4,462	\$5,500	\$5,728	\$5,989	261	4.56%
51510 Vacation Leave	\$12,667	\$11,111	\$4,969	\$362				
51520 Holidays	\$304	\$604						
51530 Personal Days	\$2,047	\$3,055	\$1,831					
51540 Sick Days	\$7,480	\$31,746	\$6,362	\$111				
51590 Wellness Bonus	\$1,282		\$1,209					
<b>51000 Total</b>	<b>\$278,356</b>	<b>\$274,044</b>	<b>\$281,630</b>	<b>\$283,200</b>	<b>\$305,965</b>	<b>\$318,380</b>	<b>12,415</b>	<b>4.06%</b>
<i>Expenses</i>								
52110 Electricity	\$2,213	\$1,040	\$1,686	\$1,271	\$1,600	\$1,500	-100	-6.25%
52130 Gas Heat	\$2,424	\$3,068	\$3,341	\$2,710	\$3,200	\$3,200		
52410 Building Maintenance	\$1,183	\$1,489	\$1,331	\$2,669	\$1,500	\$2,000	500	33.33%
52460 Equipment Repair	\$9,790	\$9,739	\$5,978	\$9,273	\$6,000	\$6,000		
52470 Computer Maintenance	\$1,706	\$3,114	\$1,715	\$1,763	\$2,500	\$2,500		
52490 Vehicle Maintenance	\$4,743	\$2,213	\$1,673	\$2,034	\$2,000	\$2,000		
53410 Telephone	\$1,392	\$1,728	\$1,500	\$1,022	\$1,200	\$1,000	-200	-16.67%
53420 Postage	\$202	\$148	\$116	\$220	\$150	\$200	50	33.33%
53990 Contracted Services	\$75	\$3,180	\$145	\$21,638				
54100 Diesel Fuel	\$1,034	\$1,132	\$1,266	\$528	\$1,400	\$1,400		
54190 Gasoline	\$2,477	\$3,585	\$8,561	\$5,477	\$7,000	\$6,500	-500	-7.14%
54200 Office Supplies	\$2,814	\$1,710	\$3,001	\$2,316	\$2,500	\$2,500		
54250 Supplies Departmental	\$3,849	\$4,198	\$1,351	\$2,625	\$3,000	\$3,000		
54610 Grounds Maintenance	\$4,853	\$5,789	\$6,894	\$5,384	\$6,000	\$6,000		
54650 Restoration/Vandalism		\$141	\$1,300	\$900	\$1,000	\$1,000		
55960 Uniform Allowance	\$1,650	\$1,997	\$1,642	\$1,882	\$1,650	\$1,650		
57100 In State Travel	\$860	\$1,305	\$1,494	\$873	\$1,200	\$1,200		
57200 Out of State Travel	\$1,212			\$77	\$550	\$550		
57310 Dues & Subscription	\$424	\$409	\$449	\$289	\$450	\$450		
58000 Outlay	\$10,000	\$7,000	\$20,000		\$20,000	\$20,000		
<b>54000 Total</b>	<b>\$52,900</b>	<b>\$52,987</b>	<b>\$63,445</b>	<b>\$62,952</b>	<b>\$62,900</b>	<b>\$62,650</b>	<b>-250</b>	<b>-0.40%</b>
<b>TOTAL BUDGET</b>	<b>\$331,256</b>	<b>\$327,031</b>	<b>\$345,075</b>	<b>\$346,152</b>	<b>\$368,865</b>	<b>\$381,030</b>	<b>12,165</b>	<b>3.30%</b>

**Town of Chelmsford  
FY2022  
Town Manager's  
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	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Level Service	\$ Change	% Change
<b>MUNICIPAL FACILITIES 014720</b>								
<i>Personnel Services</i>	\$797,826	\$848,627	\$868,141	\$910,396	\$946,962	\$983,296	36,334	3.84%
<i>Expenses</i>	\$784,450	\$804,910	\$897,845	\$977,637	\$990,620	\$989,350	-1,270	-0.13%
TOTAL BUDGET	\$1,582,276	\$1,653,537	\$1,765,986	\$1,888,032	\$1,937,582	\$1,972,646	35,064	1.81%

**Personnel**

Position	FY2017 FTE	FY2018 FTE	FY2019 FTE	FY2020 FTE	FY2021 FTE	FY2022 FTE
Director	1.00	1.00	1.00	1.00	1.00	1.00
Principal Clerk II	1.00	1.00	1.00	1.00	1.00	1.00
Electrician	1.00	1.00	1.00	1.00	1.00	1.00
Electrician- Journeyman	1.00	1.00	1.00	1.00	1.00	1.00
Plumber	1.00	1.00	1.00	1.00	1.00	1.00
Painter	1.00	1.00	1.00	1.00	1.00	1.00
Small Engine Repairs						
Carpentry	1.00	1.00	1.00	1.00	1.00	1.00
Maintenance, Asbestos, Air						
Maintenance, Grounds						
Maintenance, General	6.00	6.00	6.00	6.00	6.00	6.00
Truck Driver						
P.T. Playground Inspector	0.50	0.50	0.50	0.50	0.50	0.50
Energy Manager	1.00	1.00	1.00	1.00	1.00	1.00
Summer Support						
	14.50	14.50	14.50	14.50	14.50	14.50

**Town of Chelmsford  
FY2022  
Town Manager's  
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	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Level Service	\$ Change	% Change
<b>MUNICIPAL FACILITIES 014720</b>								
<i>Personnel Services</i>								
51110 Full Time	\$658,938	\$731,979	\$737,475	\$772,649	\$848,693	\$881,622	32,929	3.88%
51120 Part Time	\$7,141		\$3,232		\$34,766	\$36,348	1,582	4.55%
51210 Salaries - Seasonal		\$11,687	\$11,766	\$18,964	\$27,600	\$27,600		
51310 Overtime-Regular	\$25,430	\$27,873	\$23,411	\$26,154	\$25,000	\$25,000		
51430 Longevity	\$15,188	\$9,750	\$9,750	\$16,815	\$10,903	\$12,726	1,823	16.72%
51510 Vacation Leave	\$24,197							
51515 PTO - Paid Time Off	\$42,658	\$67,100	\$80,997	\$71,965				
51520 Holidays				\$217				
51530 Personal Days	\$3,819							
51540 Sick Days	\$19,782			\$3,630				
51570 Funeral Leave		\$238	\$1,509					
51590 Wellness Bonus	\$672							
51000 Total	\$797,826	\$848,627	\$868,141	\$910,396	\$946,962	\$983,296	36,334	3.84%
<i>Expenses</i>								
52110 Electricity				\$165				
52420 Fire Equipment Repair								
52440 Building Safety Maintenance	\$35,188	\$44,310	\$35,001	\$54,486	\$66,000	\$62,500	-3,500	-5.30%
52410 Building Maintenance	\$147,086	\$237,833	\$297,170	\$256,445	\$300,000	\$300,000		
52430 Playground Maintenance	\$18,564	\$19,927	\$25,219	\$27,051	\$35,000	\$35,000		
52450 Solar Array Maintenance	\$49,710	\$51,795	\$52,316	\$57,654	\$54,000	\$54,000		
52460 Equipment Repair	\$374,114	\$333,669	\$332,294	\$357,402	\$350,000	\$375,000	25,000	7.14%
52480 Radio Repair				\$50				
52490 Vehicle Maintenance	\$13,514	\$15,760	\$22,221	\$63,245	\$23,000	\$23,000		
53410 Telephone	\$7,443	\$8,014	\$7,847	\$7,692	\$8,000	\$8,000		
53420 Postage			\$6					
54000 Supplies								
54190 Gasoline	\$19,382	\$21,326	\$29,017	\$20,629	\$30,000	\$30,000		
54200 Office Supplies	\$3,037	\$2,336	\$2,768	\$3,439	\$2,500	\$2,500		
54250 Supplies Departmental	\$20,361	\$16,420	\$18,930	\$21,692	\$20,000	\$20,000		
54610 Grounds Maintenance	\$28,565	\$37,952	\$57,053	\$89,350	\$55,000	\$55,000		
54860 Newspaper Advertisement	\$894	\$241		\$240	\$350	\$350		
55960 Uniform Allowance	\$12,295	\$13,827	\$14,693	\$15,474	\$14,770	\$7,000	-7,770	-52.61%
57310 Dues & Subscriptions	\$5,085	\$1,500	\$3,311	\$2,625	\$2,000	\$2,000		
58000 Outlay	\$49,214				\$30,000	\$15,000	-15,000	-50.00%
58530 Trucks								
54000 Total	\$784,450	\$804,910	\$897,845	\$977,637	\$990,620	\$989,350	-1,270	-0.13%
TOTAL BUDGET	\$1,582,276	\$1,653,537	\$1,765,986	\$1,888,032	\$1,937,582	\$1,972,646	35,064	1.81%

# **F: Community Services**

**Town of Chelmsford  
FY2022  
Town Manager's  
Final Recommendation  
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<b>SUMMARY</b>	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Level Service	\$ Change	% Change
<b>COMMUNITY SERVICES</b>								
<i>Personnel Services</i>	\$2,103,547	\$2,175,775	\$2,291,902	\$2,485,055	\$2,606,460	\$2,701,537	95,077	3.65%
<i>Expenses</i>	\$814,788	\$823,259	\$820,416	\$821,090	\$852,591	\$876,711	24,120	2.83%
TOTAL BUDGET	\$2,918,334	\$2,999,034	\$3,112,318	\$3,306,145	\$3,459,051	\$3,578,248	119,197	3.45%

**Town of Chelmsford  
FY2022  
Town Manager's  
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June 1, 2021**

	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Level Service	\$ Change	% Change
<b>DEPARTMENT OF HUMAN SERVICES</b>								
<i>Personnel Services</i>	\$371,447	\$384,763	\$402,854	\$421,511	\$450,310	\$467,431	17,121	3.80%
<i>Expenses</i>	\$300,376	\$275,514	\$272,514	\$252,711	\$285,670	\$284,800	-870	-0.30%
TOTAL BUDGET	\$671,824	\$660,277	\$675,369	\$674,222	\$735,980	\$752,231	16,251	2.21%

**Personnel**

Position	FY2017 FTE	FY2018 FTE	FY2019 FTE	FY2020 FTE	FY2021 FTE	FY2022 FTE
Senior Center Director	1	1	1	1	1	1
Department Assistant	1	1	1	1	1	1
Assistant Veterans Agent						
Social Services Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
Program Coordinator	1	1	1	1	1	1
Building Manager & Custodian	1.50	1.50	1.50	1.50	1.50	1.50
Van Driver	1	1	1	1	1	1
Part Time Substitute Van Driver						
Veterans Services Director	1.00	1.00	1.00	1.00	1.00	1.00
Community Services Coordinator				1.00	1.00	1.00
	7.50	7.50	7.50	8.50	8.50	8.50

**Town of Chelmsford  
FY2022  
Town Manager's  
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	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Level Service	\$ Change	% Change
<b>VETERANS 015430</b>								
<i>Personnel Services</i>								
51110 Full Time	\$59,939	\$63,199	\$66,333	\$71,266	\$82,550	\$86,306	3,756	4.55%
51120 Part Time								
51230 Longevity Extra Day	\$3,930	\$4,317	\$4,514	\$4,756	\$4,953	\$5,178	225	4.54%
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$9,150	\$8,761	\$8,901	\$7,978				
51520 Holidays								
51530 Personal Days								
51540 Sick Days								
51570 Funeral Leave								
51590 Wellness Bonus								
51000 Total	\$73,019	\$76,277	\$79,748	\$84,000	\$87,503	\$91,484	3,981	4.55%
<i>Expenses</i>								
53410 Telephone	\$408	\$438	\$616	\$480	\$420	\$420		
53420 Postage	\$218	\$221	\$332	\$322	\$450	\$450		
54200 Office Supplies	\$2,682	\$2,640	\$3,270	\$2,050	\$3,500	\$3,500		
57100 In State Travel	\$1,918	\$2,152	\$3,143	\$2,447	\$2,100	\$2,100		
57810 Staff Education	\$50	\$135	\$260	\$92	\$250	\$250		
58000 Outlay								
54000 Total	\$5,276	\$5,586	\$7,621	\$5,390	\$6,720	\$6,720		
<i>Cash &amp; Material Grants</i>								
57710 Veterans Benefits	\$146,824	\$122,384	\$109,672	\$127,328	\$125,000	\$125,000		
TOTAL BUDGET	\$225,118	\$204,247	\$197,040	\$216,718	\$219,223	\$223,204	3,981	1.82%

**Town of Chelmsford  
FY2022  
Town Manager's  
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June 1, 2021**

	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Level Service	\$ Change	% Change
<b>COUNCIL ON AGING 015410</b>								
<i>Personnel Services</i>								
51110 Full Time	\$237,339	\$256,575	\$290,653	\$306,668	\$333,366	\$345,286	11,920	3.58%
51120 Part Time	\$27,101	\$14,965	-\$1,039		\$23,748	\$24,828	1,080	4.55%
51310 Overtime Regular	\$230	\$2,430	\$998	\$939				
51430 Longevity Extra Day	\$5,760	\$3,109	\$2,597	\$2,806	\$3,069	\$3,209	140	4.56%
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$27,999	\$30,837	\$29,131	\$25,326	\$2,624	\$2,624		
51520 Holidays		\$571	\$768	\$1,771				
51530 Personal Days								
51540 Sick Days								
51570 Funeral Leave								
51590 Wellness Bonus								
51000 Total	\$298,429	\$308,487	\$323,107	\$337,511	\$362,807	\$375,947	13,140	3.62%
<i>Expenses</i>								
52110 Electricity	\$25,585	\$23,819	\$14,919	\$13,747	\$18,000	\$18,000		
52130 Gas Heat	\$6,511	\$6,720	\$6,889	\$5,836	\$7,400	\$7,400		
52310 Water Bills		\$1,611	\$1,645	\$2,404	\$1,800	\$2,400	600	33.33%
52410 Building Maintenance	\$21,932	\$22,270	\$24,831	\$21,738	\$24,000	\$24,000		
52490 Vehicle Maintenance	\$4,306	\$5,407	\$10,908	\$3,423	\$7,500	\$7,500		
53310 Newsletter	\$4,953	\$4,421	\$6,480	\$3,698	\$6,600	\$6,000	-600	-9.09%
53410 Telephone	\$6,933	\$6,395	\$5,096	\$1,444	\$2,800	\$1,800	-1,000	-35.71%
53420 Postage	\$98	\$350	\$350	\$400	\$400	\$400		
53990 Contract Services	\$13,618	\$13,481	\$5,126	\$13,520	\$12,000	\$12,000		
54190 Gasoline	\$9,989	\$10,682	\$13,477	\$8,469	\$13,000	\$13,000		
54200 Office Supplies	\$2,426	\$3,163	\$2,301	\$2,434	\$2,750	\$2,880	130	4.73%
54250 Supplies-Departmental	\$3,663	\$3,970	\$4,890	\$4,774	\$4,800	\$4,800		
54300 Meals on Wheels /Sr. Nutrition	\$32,000	\$32,000	\$35,948	\$20,274	\$34,000	\$34,000		
54310 Medical Supplies			\$40	\$475				
57100 In State Travel	\$1,208	\$1,028	\$1,493	\$1,340	\$1,500	\$1,500		
57310 Dues & Subscriptions	\$1,359	\$1,629	\$1,510	\$1,812	\$1,900	\$1,900		
57800 Other Charges/Expenses	\$2,946	\$875	\$5,278	\$2,438	\$2,000	\$2,000		
57810 Staff Education	\$1,015	\$1,345	\$1,031	\$1,339	\$1,500	\$1,500		
58000 Outlay	\$9,733	\$8,379	\$13,010	\$10,426	\$12,000	\$12,000		
54000 Total	\$148,277	\$147,543	\$155,222	\$119,993	\$153,950	\$153,080	-870	-0.57%
TOTAL BUDGET	\$446,705	\$456,030	\$478,329	\$457,504	\$516,757	\$529,027	12,270	2.37%

**Town of Chelmsford  
FY2022  
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Final Recommendation  
June 1, 2021**

	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Level Service	\$ Change	% Change
<b>COMMUNITY ENRICHMENT</b>								
<i>Personnel Services</i>				\$70,734	\$75,437	\$78,839	3,402	4.51%
<i>Expenses</i>	\$44,172	\$50,941	\$43,889	\$47,569	\$55,550	\$50,550	-5,000	-9.00%
TOTAL BUDGET	\$44,172	\$50,941	\$43,889	\$118,303	\$130,987	\$129,389	-1,598	-1.22%

**Personnel**

Position	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022
	FTE	FTE	FTE	FTE	FTE	FTE
Community Services Director				1.00	1.00	1.00
Part-time Clerk						
Youth Services Coordinator						
				1.00	1.00	1.00

**Town of Chelmsford  
FY2022  
Town Manager's  
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	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Level Service	\$ Change	% Change
<b>COMMUNITY SERVICES 016900</b>								
<i>Personnel Services</i>								
51110 Full Time				\$68,071	\$74,787	\$78,189	3,402	4.55%
51515 PTO - Paid Time Off				\$2,375				
51000 51000 Total				\$70,447	\$74,787	\$78,189	3,402	4.55%
<i>Expenses</i>								
57800 Other Charges/ Expenses				\$5,276	\$10,000	\$10,000		
54000 Total				\$5,276	\$10,000	\$10,000		
TOTAL BUDGET				\$75,723	\$84,787	\$88,189	3,402	4.01%

	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Level Service	\$ Change	% Change
<b>RECREATION 016300</b>								
<i>Expenses</i>								
54540 Recreational Program	\$36,380	\$43,666	\$32,000	\$37,494	\$32,000	\$35,000	3,000	9.38%
54610 Grounds Maintenance	\$2,221	\$2,631						
Pond Weed Control			\$8,000		\$8,000		-8,000	-100.00%
57800 Other Charges/Expenses	\$682	\$781		\$2,298				
54000 Total	\$39,282	\$47,078	\$40,000	\$39,793	\$40,000	\$35,000	-5,000	-12.50%
TOTAL BUDGET	\$39,282	\$47,078	\$40,000	\$110,239	\$114,787	\$113,189	-1,598	-1.39%

	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Level Service	\$ Change	% Change
<b>CULTURAL COUNCIL 016960</b>								
<i>Expenses</i>								
57800 Other Charges/Expenses	\$2,350	\$2,350	\$2,350	\$1,511	\$2,350	\$2,350		
TOTAL BUDGET	\$2,350	\$2,350	\$2,350	\$1,511	\$2,350	\$2,350		

**Town of Chelmsford  
FY2022  
Town Manager's  
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June 1, 2021**

	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Level Service	\$ Change	% Change
<b><u>PUBLIC CELEBRATIONS</u></b>								
<i>Expenses</i>								
116930 57800 Town Celebration	\$1,139	\$1,325	\$510	\$425	\$1,500	\$1,500		
116940 57800 Memorial Day					\$500	\$500		
TOTAL BUDGET	\$1,139	\$1,325	\$510	\$425	\$2,000	\$2,000		

	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Level Service	\$ Change	% Change
<b><u>HISTORICAL COMMISSION 016910</u></b>								
<i>Personnel Services</i>								
51120 Part Time				\$287	\$650	\$650		
51000 Total				\$287	\$650	\$650		
<i>Expenses</i>								
57800 Other Charges/Expenses	\$1,400	\$188	\$1,029	\$564	\$1,200	\$1,200		
54000 Total	\$1,400	\$188	\$1,029	\$564	\$1,200	\$1,200		
TOTAL BUDGET	\$1,400	\$188	\$1,029	\$851	\$1,850	\$1,850		

**Town of Chelmsford  
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	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Level Service	\$ Change	% Change
<b>BOARD OF HEALTH</b>								
<i>Personnel Services</i>	\$312,322	\$307,530	\$336,839	\$387,920	\$404,188	\$423,903	19,715	4.88%
<i>Expenses</i>	\$21,513	\$22,715	\$26,545	\$32,201	\$34,160	\$35,300	1,140	3.34%
TOTAL BUDGET	\$333,835	\$330,245	\$363,384	\$420,121	\$438,348	\$459,203	20,855	4.76%

**Personnel**

Position	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022		
	FTE	FTE	FTE	FTE	FTE	FTE		
Director	1.00					1.00	1	
Director/ Nursemanager		1.00	1.00	1.00	1.00		-1	-100.00%
Deputy Director		0.40	0.20					
Health Inspector			0.50	1.00	1.00	1.00		
Environmental Health Inspector	1.00	1.00	1.00	1.00	1.00	1.00		
Dept. Assistant	1.00	1.00	1.00	1.00	1.00	1.00		
Healthcare Manager	0.80							
Part-Time Nurse		0.53	0.53	0.80	0.80	0.80		
Substance Abuse Prevention Coordinator	0.50							
Health Educator		0.40	0.40	0.40	0.40	0.40		
	4.30	4.33	4.63	5.20	5.20	5.20		

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	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Level Service	\$ Change	% Change
<b>BOARD OF HEALTH 015100</b>								
<i>Personnel Services</i>								
51100 Salaries-Elected								
51110 Full Time	\$197,836	\$165,432	\$185,478	\$240,353	\$306,266	\$324,503	18,237	5.95%
51120 Part Time	\$68,957	\$109,093	\$109,077	\$98,083	\$89,595	\$90,514	919	1.03%
51310 Overtime Regular				\$1,194				
51430 Longevity Extra Day	\$8,751	\$6,980	\$9,045	\$8,393	\$8,327	\$8,886	559	6.71%
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$36,778	\$26,024	\$28,604	\$32,772				
51520 Holidays				\$399				
51530 Personal Days								
51540 Sick Days			\$4,636	\$6,726				
51570 Funeral Leave								
51590 Wellness Bonus								
51000 Total	\$312,322	\$307,530	\$336,839	\$387,920	\$404,188	\$423,903	19,715	4.88%
<i>Expenses</i>								
52490 Vehicle Maintenance	\$246	\$701	\$423	\$749	\$1,500	\$1,500		
53410 Telephone	\$1,778	\$1,663	\$2,715	\$2,253	\$2,700	\$2,700		
53420 Postage	\$245	\$349	\$709	\$687	\$500	\$500		
53990 Contract Services					\$3,360	\$4,000	640	19.05%
54190 Gasoline	\$1,020	\$838	\$868	\$608	\$1,300	\$1,300		
54200 Office Supplies	\$1,656	\$1,726	\$1,706	\$2,222	\$1,700	\$1,700		
54250 Supplies-Departmental	\$1,274	\$1,791	\$950	\$2,029	\$1,700	\$1,700		
54520 Mosquito Control	\$10,192	\$10,140	\$11,250	\$10,738	\$11,600	\$12,100	500	4.31%
54860 Newspaper Advertisement	\$116	\$86	\$772	\$33	\$800	\$800		
57100 In State Travel	\$765	\$1,587	\$601	\$342	\$1,600	\$1,600		
57310 Dues & Subscriptions	\$859	\$877	\$1,227	\$1,325	\$1,200	\$1,200		
57800 Other Charges/Expenses	\$2,745	\$2,041	\$1,968	\$8,817	\$2,000	\$2,000		
57810 Staff Education	\$618	\$916	\$3,356	\$2,396	\$4,200	\$4,200		
54000 Total	\$21,513	\$22,715	\$26,545	\$32,201	\$34,160	\$35,300	1,140	3.34%
TOTAL BUDGET	\$333,835	\$330,245	\$363,384	\$420,121	\$438,348	\$459,203	20,855	4.76%

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	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Level Service	\$ Change	% Change
<b>LIBRARY</b>								
<i>Personnel Services</i>	\$1,419,777	\$1,483,481	\$1,552,208	\$1,604,889	\$1,676,525	\$1,731,364	54,839	3.27%
<i>Expenses</i>	\$448,727	\$474,089	\$477,468	\$488,610	\$477,211	\$506,061	28,850	6.05%
<b>TOTAL BUDGET</b>	<b>\$1,868,504</b>	<b>\$1,957,571</b>	<b>\$2,029,676</b>	<b>\$2,093,499</b>	<b>\$2,153,736</b>	<b>\$2,237,425</b>	<b>83,689</b>	<b>3.89%</b>

**Personnel**

Position	FY2017 FTE	FY2018 FTE	FY2019 FTE	FY2020 FTE	FY2021 FTE	FY2022 FTE		
Director	1	1	1	1	1	1		
Asst. Director/ Support Services	1	1	1	1	1	1		
Asst. Director/ Outreach	1	1	1	1	1	1		
Technology/ Facility Manager	1	1	1	1	1	1		
Division Head-Reader Services	1	1	1	1	1	1		
Division Head-Youth Services	1	1	1	1	1	1		
Division Head-Tech Services	1	1						
Division Head-Reference	1	1	1	1	1	1		
Division Head - Circulation Services			1	1	1	1		
Adult Services Librarian	1	1	1	1	1	2	1	100.00%
Marketing Specialist			1	1	1	1		
Division Head-Teen Services								
Youth Services MLS Specialist	0.53	0.53	1.00	1.00	1.00	1.00		
Children's MLS Specialist	0.53	0.53	0.53	0.53	0.53	0.59	0	11.32%
Office Administrator	1.00	1.00	1.00	1.00	1.00	1.00		
F.T. Library Asst.			2.00	2.00	2.00	2.00		
P.T. Library Asst.	4.97	5.08	2.49	2.49	2.49	2.40	0	-3.61%
P.T. Youth Services Specialist	1.54	1.54	1.89	1.89	1.89	1.87	0	-1.06%
P.T. Technical Services Asst.	0.67	0.67	0.67	0.67	0.67	0.67		
P.T. Tech Services Acquisitions	0.67	0.67	0.80	0.80	0.80	0.80		
P.T. Adult / Reader Services Specialist	2.46	2.46	1.65	1.65	1.65	0.74	-1	-55.15%
Pages	1.35	1.35	1.30	1.30	1.30	1.30		
F.T. Custodians	2.37	2.37	2.37	2.37	2.37	2.00	0	-15.61%
P.T Custodians						0.37	0.37	
	25.09	25.20	25.70	25.70	25.70	25.74	0.04	0.16%

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	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Level Service	\$ Change	% Change
<b>LIBRARY 016100</b>								
<i>Personnel Services</i>								
51110 Full Time	\$609,033	\$683,808	\$704,174	\$817,272	\$1,001,136	\$1,094,230	93,094	9.30%
51120 Part Time	\$447,253	\$436,377	\$498,380	\$378,553	\$476,003	\$436,229	-39,774	-8.36%
51270 Custodial Salaries	\$90,990	\$96,634	\$73,255	\$97,265	\$120,213	\$119,642	-571	-0.47%
51310 Overtime	\$30,251	\$33,378	\$29,349	\$24,199	\$33,000	\$35,000	2,000	6.06%
Sunday Hours								
51430 Longevity	\$37,895	\$36,752	\$35,086	\$37,182	\$44,873	\$36,942	-7,931	-17.67%
Top Step Payment								
Shift Differential						\$8,021	8,021	
51510 Vacation Leave	\$50,557	\$53,810	\$48,616	\$48,558				
51515 PTO - Paid Time Off	\$52,357	\$48,473	\$48,627	\$51,611				
51520 Holidays	\$56,424	\$53,253	\$64,090	\$74,353				
51530 Personal Days	\$8,941	\$8,925	\$7,894	\$8,907				
51540 Sick Days	\$33,801	\$30,006	\$39,136	\$64,250				
51570 Funeral Leave	\$799	\$1,301	\$1,653	\$2,081				
51590 Wellness Bonus	\$1,477	\$763	\$1,951	\$657	\$1,300	\$1,300		
51000 Total	\$1,419,777	\$1,483,481	\$1,552,208	\$1,604,889	\$1,676,525	\$1,731,364	54,839	3.27%
<i>Expenses</i>								
52110 Electricity	\$30,846	\$28,716	\$27,556	\$36,465	\$28,000	\$50,000	22,000	78.57%
52130 Gas Heat	\$19,584	\$20,836	\$23,137	\$18,612	\$22,500	\$24,000	1,500	6.67%
52310 Water Bills	\$156				\$300	\$200	-100	-33.33%
52410 Building Maintenance	\$61,811	\$53,958	\$63,831	\$67,818	\$60,000	\$60,000		
52460 Equipment Repair		\$290	\$456	\$812	\$1,000	\$1,000		
52470 Computer Maintenance			\$4,700	\$4,290	\$5,000	\$4,500	-500	-10.00%
52490 Vehicle Maintenance	\$1,390	\$2,736	\$1,793	\$2,105	\$3,500	\$3,500		
53140 Copier Expenses	\$619							
53410 Telephone	\$3,064	\$3,033	\$2,854	\$991	\$1,000	\$1,000		
53420 Postage	\$3,462	\$2,484	\$1,960	\$2,117	\$2,800	\$2,500	-300	-10.71%
53990 Contract Services			\$11,441	\$11,316	\$12,000	\$16,500	4,500	37.50%
53991 Programs & Events	\$10,214	\$16,149	\$10,116	\$10,305	\$8,000	\$8,000		
54200 Office Supplies	\$26,877	\$21,532	\$21,491	\$19,766	\$22,000	\$22,000		
54610 Grounds Maintenance		\$10,204	\$11,346	\$9,631	\$10,000	\$10,000		
54860 Newspaper Advertisement	\$138	\$3	\$10	\$1,447				
56020 MVLC	\$68,418	\$70,580	\$72,580	\$77,360	\$77,361	\$77,361		
57100 In State Travel		\$579	\$972	\$770	\$750	\$500	-250	-33.33%
57200 Out of State Travel		\$2,922	\$2,141	\$3,812				
57800 Other Charges/ Expenses	\$13,737	\$25,185	\$9,301	\$11,384	\$10,000	\$12,000	2,000	20.00%
57810 Staff Education	\$5,000	\$9,190	\$3,784	\$1,638	\$5,000	\$3,000	-2,000	-40.00%
58000 Outlay								
54000 Total	\$245,316	\$268,398	\$269,468	\$280,640	\$269,211	\$296,061	26,850	9.97%
<i>Books &amp; Periodicals</i>								
54010 Books & Periodicals	\$203,411	\$205,691	\$208,000	\$207,970	\$208,000	\$210,000	2,000	0.96%
TOTAL BUDGET	\$1,868,504	\$1,957,571	\$2,029,676	\$2,093,499	\$2,153,736	\$2,237,425	83,689	3.89%

# **G: Miscellaneous**

**Town of Chelmsford  
 FY2022  
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<b>SUMMARY</b>	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022		
<b>BENEFITS &amp; INSURANCE</b>	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	Level Service		
<i>Expenses</i>	\$21,564,781	\$22,857,504	\$23,395,430	\$24,961,207	\$25,517,189	\$26,927,750	1,410,561	5.53%
TOTAL BUDGET	\$21,564,781	\$22,857,504	\$23,395,430	\$24,961,207	\$25,517,189	\$26,927,750	1,410,561	5.53%

**Town of Chelmsford  
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**INSURANCE 019450**

*Expenses*

	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Level Service	\$ Change	% Change
57741 Buildings/General Liability	\$343,042	\$331,979	\$358,835	\$452,932	\$450,000	\$500,000	50,000	11.11%
57742 Motor Vehicle	-\$2,429	-\$3,029	\$18,789	\$3,358				
57745 Workers Compensation	\$300,343	\$376,710	\$458,898	\$460,320	\$500,000	\$500,000		
57746 Injured in Line of Duty								
<b>TOTAL BUDGET</b>	<b>\$640,956</b>	<b>\$705,660</b>	<b>\$836,522</b>	<b>\$916,609</b>	<b>\$950,000</b>	<b>\$1,000,000</b>	<b>50,000</b>	<b>5.26%</b>

**EMPLOYEE BENEFITS 019100**

*Expenses*

	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Level Service	\$ Change	% Change
51721 Middlesex Retirement	\$7,752,208	\$8,081,283	\$8,729,114	\$8,872,242	\$9,511,562	\$9,883,109	371,547	3.91%
51723 Unemployment Compensation	\$60,419	\$32,221	\$22,727	\$139,338	\$50,000	\$75,000	25,000	50.00%
51724 Medicare Tax	\$850,502	\$912,560	\$953,256	\$987,828	\$1,030,000	\$1,076,000	46,000	4.47%
51725 Medical Insurance Chapter 32B	\$8,188,092	\$8,506,961	\$9,031,542	\$9,567,194	\$9,866,627	\$10,563,641	697,014	7.06%
51722 Medical Insurance Retirees Ch. 32B	\$2,902,646	\$3,148,147	\$2,716,205	\$2,872,102	\$2,964,000	\$3,050,000	86,000	2.90%
51726 IOD Insurance Retirees	\$1,469	\$870	\$342	\$936	\$5,000	\$5,000		
51727 IOD Insurance	\$142,901	\$219,803	\$105,721	\$204,958	\$140,000	\$175,000	35,000	25.00%
OPEB Liability Trust Fund	\$1,025,588	\$1,250,000	\$1,000,000	\$1,400,000	\$1,000,000	\$1,100,000	100,000	10.00%
51729 Sick Leave Buy Back								
<b>TOTAL BUDGET</b>	<b>\$20,923,825</b>	<b>\$22,151,844</b>	<b>\$22,558,908</b>	<b>\$24,044,598</b>	<b>\$24,567,189</b>	<b>\$25,927,750</b>	<b>1,360,561</b>	<b>5.54%</b>

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	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Level Service	\$ Change	% Change
<b>SUMMARY</b>								
<b>DEBT &amp; INTEREST</b>								
<i>Non-Excluded</i>	\$7,204,690	\$7,594,855	\$7,492,061	\$7,492,663	\$7,457,964	\$7,145,406	-312,558	-4.19%
<i>Betterment - Funded</i>	\$2,401,036	\$2,392,857	\$2,377,726	\$2,344,759	\$2,336,813	\$2,326,128	-10,685	-0.46%
<i>Excluded</i>	\$4,460,715	\$4,379,032	\$4,317,181	\$4,233,004	\$3,650,909	\$3,191,315	-459,594	-12.59%
TOTAL BUDGET	\$14,066,441	\$14,366,743	\$14,186,968	\$14,070,425	\$13,445,686	\$12,662,849	-782,837	-5.82%

**Town of Chelmsford  
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	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Level Service	\$ Change	% Change
<b>DEBT NON-EXCLUDED</b>								
Imp-04, Est. 04/01/05 Issued 2007, Series A Refunded Series B, 04/01/05 Issued 2008	\$535,266	\$508,266	\$493,366	\$468,166	\$447,416	\$244,981	-202,435	-45.25%
Imp-2010, Iss. 7/01/09	\$215,775	\$209,125	\$197,475	\$156,000				
Imp-2011, Iss. 7/01/10	\$186,593	\$181,080	\$171,682	\$159,439	\$65,499		-65,499	-100.00%
Imp-2012 Iss. 7/1/11	\$368,441	\$81,213	\$79,094	\$76,976	\$74,858	\$72,739	-2,119	-2.83%
School Gr. Repair MSBA - Iss 7/1/11 Bond Anticipation Notes - MSBA	\$82,530	\$94,758	\$92,827	\$90,895	\$88,964	\$87,033	-1,931	-2.17%
Imp-2013, Proj. Iss. 7/01/12	\$264,755	\$166,053	\$101,717	\$99,865	\$98,012	\$96,160	-1,852	-1.89%
Iss. 7/1/12 Center Fire Station	\$527,620	\$538,821	\$527,158	\$519,310	\$511,463	\$516,916	5,453	1.07%
Iss. 2/1/13 FY13 CIP Ph. 2	\$188,950	\$183,700	\$11,700	\$11,300	\$10,900	\$10,500	-400	-3.67%
Iss. 8/6/13 FY14 CIP	\$542,700	\$524,100	\$340,500	\$198,500	\$186,700	\$180,100	-6,600	-3.54%
Iss. 8/6/13 ESCO	\$1,587,563	\$1,523,563	\$1,485,563	\$1,447,563	\$1,344,586	\$1,300,295	-44,291	-3.29%
Iss. 2/14 Ctr. Fire	\$51,163	\$49,763	\$48,363	\$46,963	\$45,213	\$43,463	-1,750	-3.87%
Iss. 7/8/14 FY15 CIP/ Varney Pk.	\$601,494	\$576,869	\$552,244	\$302,619	\$199,244	\$195,694	-3,550	-1.78%
Iss. 8/15 FY16 CIP	\$646,518	\$617,800	\$607,000	\$585,400	\$163,800	\$159,600	-4,200	-2.56%
Iss. 7/16 FY17 CIP	\$102,583	\$669,184	\$651,800	\$629,400	\$607,000	\$244,600	-362,400	-59.70%
Iss. 7/17 FY18 CIP		\$161,677	\$791,172	\$762,156	\$653,273	\$629,645	-23,628	-3.62%
Iss. 7/17 Modular Classrooms		\$241,515	\$740,747	\$716,534	\$692,324	\$668,113	-24,211	-3.50%
Iss. 7/18 FY19 CIP			\$129,913	\$624,679	\$593,200	\$576,700	-16,500	-2.78%
Iss. 7/19 FY20 CIP				\$137,629	\$762,450	\$749,700	-12,750	-1.67%
Proj. Iss. 7/21 FY21 CIP & No. Fire Sta.					\$72,000	\$783,892	711,892	988.74%
Proj. Iss. 7/21 FY22 CIP						\$145,000		
Temporary Loans & Costs	\$115,926	\$58,352	\$84,016	\$96,745	\$496,337	\$135,000	-361,337	-72.80%
<b>Total</b>	<b>\$7,204,690</b>	<b>\$7,519,855</b>	<b>\$7,492,061</b>	<b>\$7,492,663</b>	<b>\$7,457,964</b>	<b>\$7,145,406</b>	<b>-312,558</b>	<b>-4.19%</b>

**Town of Chelmsford  
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	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Level Service	\$ Change	% Change
<b>DEBT EXCLUDED</b>								
Sewer Phase I	\$2,001,466	\$1,962,266	\$1,925,366	\$1,890,716	\$1,854,028	\$1,402,914	-451,114	-24.33%
MWPAT	\$1,006,518	\$1,011,418	\$1,027,066	\$1,024,538	\$539,231	\$540,401	1,170	0.22%
School Construction	\$1,132,450	\$1,094,050	\$1,060,850	\$1,027,650	\$981,150	\$939,900	-41,250	-4.20%
DPW Alpha Rd. Iss. 7/1/10	\$320,281	\$311,298	\$303,900	\$290,100	\$276,500	\$308,100	31,600	11.43%
Bond Anticipation Notes								
<b>Total</b>	<b>\$4,460,715</b>	<b>\$4,379,032</b>	<b>\$4,317,181</b>	<b>\$4,233,004</b>	<b>\$3,650,909</b>	<b>\$3,191,315</b>	<b>-459,594</b>	<b>-12.59%</b>
<b>DEBT BETTERMENT- FUNDED</b>								
MWPAT	\$2,074,253	\$2,074,254	\$2,074,252	\$2,074,253	\$2,074,252	\$2,074,254	2	0.00%
Proj. Iss. 07/11	\$293,950	\$288,250	\$275,650	\$245,263	\$239,950	\$231,950	-8,000	-3.33%
Bett. Funded Borrowing Exp.	\$32,833	\$30,353	\$27,824	\$25,243	\$22,611	\$19,924	-2,687	-11.88%
<b>Total</b>	<b>\$2,401,036</b>	<b>\$2,392,857</b>	<b>\$2,377,726</b>	<b>\$2,344,759</b>	<b>\$2,336,813</b>	<b>\$2,326,128</b>	<b>-10,685</b>	<b>-0.46%</b>

**Town of Chelmsford**  
**FY2022**  
**Town Manager's**  
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**June 1, 2021**

	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Level Service	\$ Change	% Change
<b>STATE ASSESSMENTS &amp; OVERLAY</b>								
Expenses	\$3,422,397	\$3,170,565	\$3,460,873	\$3,654,094	\$3,280,090	\$3,716,004	435,914	13.29%
TOTAL BUDGET	\$3,422,397	\$3,170,565	\$3,460,873	\$3,654,094	\$3,280,090	\$3,716,004	435,914	13.29%

**Town of Chelmsford  
FY2022  
Town Manager's  
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	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Level Service	\$ Change	% Change
<b>STATE &amp; COUNTY ASSESSMENTS</b>								
State Assessments 018200								
56310 Special Education	\$14,216	\$14,784		\$5,250	\$4,337	\$16,262	11,925	274.96%
56460 Motor Vehicle Non-Renewal Surcharge	\$25,460	\$25,460	\$23,342	\$27,578	\$26,220	\$26,220		
56680 Tuition Assessments	\$1,769,239	\$1,863,269	\$1,793,127	\$1,958,372	\$1,868,077	\$2,010,080	142,003	7.60%
56390 Mosquito Control Projects	\$79,871	\$84,966	\$77,011	\$96,706	\$90,000	\$92,517	2,517	2.80%
56400 Air Pollution Districts	\$10,972	\$11,319	\$10,626	\$12,568	\$11,828	\$12,062	234	1.98%
MBTA								
56630 Regional Transit Authority	\$241,211	\$247,241	\$232,309	\$280,871	\$266,251	\$272,907	6,656	2.50%
Total	\$2,140,969	\$2,247,039	\$2,136,415	\$2,381,345	\$2,266,713	\$2,430,048	163,335	7.21%
Other Expenses								
N/A Underassessments								
N/A Cherry Sheet Offsets	\$474,646	\$415,572	\$428,469	\$332,277	\$282,220	\$329,950	47,730	16.91%
57600 Court Settlements		\$148,606						
Total	\$474,646	\$564,178	\$428,469	\$332,277	\$282,220	\$329,950	47,730	16.91%
<b>TOTAL BUDGET</b>	<b>\$2,615,615</b>	<b>\$2,811,217</b>	<b>\$2,564,884</b>	<b>\$2,713,622</b>	<b>\$2,548,933</b>	<b>\$2,759,998</b>	<b>211,065</b>	<b>8.28%</b>

**Town of Chelmsford  
FY2022  
Town Manager's  
Final Recommendation  
June 1, 2021**

	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Level Service	\$ Change	% Change
<b>ASSESSORS</b>								
Overlay	\$806,782	\$352,236	\$895,989	\$940,472	\$731,157	\$956,006	224,849	30.75%
Overlay Deficit-Prior Year	\$0	\$0	\$0	\$0	\$0	\$0		
TOTAL BUDGET	\$806,782	\$352,236	\$895,989	\$940,472	\$731,157	\$956,006	224,849	30.75%

**DEPARTMENTAL OVERDRAFTS**

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

**Town of Chelmsford**  
**FY2022**  
**Town Manager's**  
**Final Recommendation**  
**June 1, 2021**

	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Level Service	\$ Change	% Change
<b>WARRANT ARTICLES</b>								
Prior Year Bills								
* Finance Comm. Reserve Fund	\$400,000	\$400,000	\$155,000	\$400,000	\$400,000	\$400,000		
DPW Facility - Alpha Rd.	\$2,314,000			\$250,000				
Gen. Stabilization Fund	\$747,861	\$1,041,382	\$767,880		\$1,370,300		-1,370,300	
Sewer Construction Stabilization	\$303,367			\$384,996	\$335,050		-335,050	
Air Quality Study					\$50,000		-50,000	
High School Front Parking Lot				\$550,242				
MSBA - Stmt. Of Interest	\$40,000							
South Row School Roof				\$400,000				
Fire Dept. Breathing Compressor				\$95,000				
Crosswalk Flashing Beacons				\$80,000				
Sr. Center ADA Doors	\$28,000							
Land Acquisition - Parker Rd.					\$16,200		-16,200	
Cranberry Bog Dam - Trees & Brush					\$25,000		-25,000	
Comm. Action Prog.	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000		
101 Mill Rd. Assessment								
Rt. 129 Marketing		\$50,000						
Collective Bargaining Settlements	\$55,880							
Vinal Sq. Improvements			\$37,500					
Center for the Arts			\$30,000					
COSS			\$3,000					
School E-Rate Reimbursement	\$62,053	\$35,035						
Misc Small Articles								
<b>TOTAL BUDGET</b>	<b>\$3,961,161</b>	<b>\$1,536,417</b>	<b>\$1,003,380</b>	<b>\$2,170,238</b>	<b>\$2,206,550</b>	<b>\$410,000</b>	<b>-1,796,550</b>	<b>-81.42%</b>

# **Sewer Enterprise Fund**

**Town of Chelmsford**  
**FY2022**  
**Town Manager's**  
**Final Recommendation**  
**June 1, 2021**

	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 Level Service	\$ Change	% Change
<b>SEWER ENTERPRISE 606000</b>								
<i>Personnel Services</i>								
51110 Full Time	\$685,192	\$736,245	\$801,445	\$952,389	\$1,080,098	\$1,115,985	\$35,887	3.32%
51120 Part Time		\$2,520	\$5,122	\$530				
51310 Overtime Regular	\$26,434	\$38,397	\$29,970	\$36,764	\$35,000	\$35,000		
51430 Longevity	\$28,849	\$28,996	\$31,701	\$34,342	\$31,627	\$37,527	\$5,900	18.65%
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$83,096	\$86,714	\$115,218	\$102,186				
51520 Holidays								
51579 Funeral Leave		\$844	\$2,403	\$839				
51540 Sick Days	\$23,154	\$21,979	\$36,968	\$9,070				
51610 Jury Duty				\$348				
51000 Total	\$846,725	\$915,695	\$1,022,828	\$1,136,467	\$1,146,725	\$1,188,512	\$41,787	3.64%
<i>Direct Expenses</i>								
52110 Electricity	\$123,960	\$127,492	\$122,967	\$142,188	\$181,000	\$170,000	(\$11,000)	-6.08%
52130 Gas Heat	\$8,647	\$13,735	\$10,822	\$15,229	\$12,000	\$16,000	\$4,000	33.33%
52310 Water Bills				\$22				
52415 Major Maintenance	\$18,245		\$129,692	\$175,401	\$50,000	\$50,000		
52460 Equipment Repair	\$241,042	\$292,954	\$446,509	\$422,850	\$300,000	\$325,000	\$25,000	8.33%
52470 Computer Maintenance	\$4,371	\$4,531	\$4,983	\$3,001	\$3,500	\$3,500		
53040 Legal Expense	\$10,880		\$4,545	\$19,747	\$1,500	\$1,500		
53165 Traffic Duty	\$3,177	\$4,711	\$1,635	\$1,701	\$2,000	\$2,000		
53410 Telephone	\$15,643	\$15,942	\$15,285	\$11,741	\$12,600	\$12,600		
53420 Postage	\$9,034	\$9,079	\$9,852	\$9,852	\$11,000	\$11,000		
53990 Contract Services	\$104,849	\$114,955	\$159,858	\$982,667	\$160,000	\$240,000	\$80,000	50.00%
54190 Gasoline	\$21,848	\$22,941	\$29,227	\$23,913	\$30,000	\$30,000		
54200 Office Supplies	\$3,494	\$3,752	\$2,107	\$2,624	\$3,000	\$3,000		
54860 Newspaper Ads			\$600					
56010 User Fee-Lowell	\$1,651,566	\$1,392,983	\$1,317,261	\$1,258,622	\$1,700,000	\$1,900,000	\$200,000	11.76%
58100 Grinder Pumps	\$141,286	\$131,724	\$114,152	\$91,047	\$150,000	\$125,000	(\$25,000)	-16.67%
57200 Out of State	\$27,000							
57310 Dues & Subscriptions	\$15	\$125	\$75	\$220	\$500	\$500		
58000 Outlay	\$252,694	\$184,216	\$521,313	\$256,473	\$70,000	\$140,000	\$70,000	100.00%
51730 OPEB Liability	\$57,500	\$49,358	\$22,000	\$22,000	\$22,000	\$22,000		
57810 Staff Education	\$1,013	\$1,223	\$1,257	\$3,196	\$2,000	\$2,000		
Debt Service	\$85,985	\$84,735	\$83,235	\$81,735	\$85,235	\$141,785	\$56,550	66.35%
54000 Total: Direct Expenses	\$2,782,247	\$2,454,457	\$2,997,375	\$3,523,775	\$2,796,335	\$3,195,885	\$399,550	14.29%
TOTAL BUDGET	\$3,628,973	\$3,370,152	\$4,020,203	\$4,660,242	\$3,943,060	\$4,384,397	\$441,337	11.19%
<i>Indirect Expenses</i>								
Administrative/ Other Charges	\$287,354	\$295,975	\$313,508	\$283,349	\$304,448	\$315,013	\$10,565	3.47%
Employee Benefits	\$276,871	\$285,177	\$322,682	\$369,356	\$353,229	\$353,658	\$429	0.12%
54000 Total: Indirect Expenses	\$564,225	\$581,152	\$636,190	\$652,705	\$657,677	\$668,671	\$10,994	1.67%
<b>Total: Enterprise Fund</b>	<b>\$4,193,198</b>	<b>\$3,951,304</b>	<b>\$4,656,393</b>	<b>\$5,312,947</b>	<b>\$4,600,737</b>	<b>\$5,053,068</b>	<b>\$452,331</b>	<b>9.83%</b>

**Stormwater  
Enterprise Fund**

**FY2022 Town Manager's  
Final Recommendation  
June 1, 2021**

	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 BUDGET	\$ Change	% Change
<b>STORMWATER ENTERPRISE</b>						
<i>Personnel Services</i>						
51110 Full Time	\$69,919	\$489,287	\$555,312	\$690,202	\$134,890	24.29%
51120 Part Time	\$1,320	\$7,609	\$12,000	\$12,000	\$0	0.00%
51310 Overtime Regular	\$840	\$3,861	\$7,500	\$10,000	\$2,500	33.33%
51430 Longevity	\$4,561	\$10,278	\$11,634	\$12,163	\$529	4.55%
51510 Vacation Leave	\$0					
51515 PTO - Paid Time Off	\$8,308	\$32,038				
51000 Total	\$84,948	\$543,073	\$586,446	\$724,365	\$137,919	23.52%
<i>Direct Expenses</i>						
52460 Equipment Repair	\$3,518	\$6,797	\$6,000	\$7,500	\$1,500	25.00%
52470 Computer Maintenance	\$618	\$3,773	\$8,000	\$20,000	\$12,000	150.00%
53160 Mgmt Assessment Plan	\$12,715					
53410 Telephone	\$1,017	\$2,991	\$3,000	\$3,000	\$0	0.00%
53990 Contract Services	\$24,226	\$108,516	\$120,000	\$100,000	(\$20,000)	-16.67%
54190 Gasoline	\$709	\$7,934	\$3,000	\$8,000	\$5,000	166.67%
54200 Office Supplies	\$2,575	\$5,285	\$3,000	\$3,000	\$0	0.00%
54250 Supplies - Departmental	\$1,676	\$2,568	\$3,000	\$6,000	\$3,000	100.00%
54600 Stormwater Maintenance	\$12,303	\$30,290	\$30,000	\$60,000	\$30,000	100.00%
54860 Newspaper Ads	\$350	\$0	\$500	\$1,000	\$500	100.00%
57310 Dues & Subscriptions	\$89	\$1,738	\$0		\$0	#DIV/0!
Major Projects-Drainage		\$18,756	\$70,000	\$200,000	\$130,000	185.71%
58000 Outlay					\$0	
58500 Misc. Equipment	\$47,138	\$9,915	\$5,000	\$7,500	\$2,500	50.00%
58530 Trucks	\$0	\$0	\$0		\$0	
51730 OPEB Liability	\$0	\$11,000	\$22,000	\$22,000	\$0	0.00%
57810 Staff Education	\$1,565	\$2,630	\$3,500	\$3,500	\$0	0.00%
59245 Debt Service	\$0	\$253,305	\$240,800	\$339,950	\$99,150	41.18%
54000 Total: Direct Expenses	\$108,499	\$465,496	\$517,800	\$781,450	\$263,650	50.92%
TOTAL BUDGET	\$193,447	\$1,008,570	\$1,104,246	\$1,505,815	\$401,569	36.37%
<i>Indirect Expenses</i>						
Administrative/ Other Charges		\$26,235	\$29,872	\$36,218	\$6,346	21.24%
Employee Benefits		\$102,877	\$199,508	\$254,377	\$54,869	27.50%
54000 Total: Indirect Expenses	\$0	\$129,112	\$229,380	\$290,595	\$61,215	26.69%
<b>Total: Enterprise Fund</b>	<b>\$193,447</b>	<b>\$1,137,682</b>	<b>\$1,333,626</b>	<b>\$1,796,410</b>	<b>\$462,784</b>	<b>34.70%</b>

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

**FY2022 Town Manager's  
Final Recommendation  
June 1, 2021**

	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 BUDGET	FY2022 BUDGET	\$ Change	% Change
<b>PEG ACCESS CABLE TELEVISION ENTERPRISE</b>								
<i>Personnel Services</i>								
51110 Full Time	\$305,910	\$317,130	\$327,372	\$345,801	\$402,885	\$385,809	(\$17,076)	-4.24%
51120 Part-Time	\$7,252	\$7,211	\$6,067	\$7,403				
51430 Longevity	\$12,811	\$13,965	\$14,388	\$14,934		\$17,378	\$17,378	
51515 PTO - Paid Time Off	\$21,805	\$23,929	\$27,322	\$23,664				
51000 Total	\$347,778	\$362,235	\$375,149	\$391,802	\$402,885	\$403,187	\$302	0.07%
<i>Direct Expenses</i>								
52150 Utilities	\$7,807	\$2,434	\$6,726	\$2,005	\$1,250	\$2,000	\$750	60.00%
52471 Equipment Maintenance	\$3,930	\$15,816	\$11,185	\$20,063	\$37,000	\$3,500	(\$33,500)	-90.54%
52490 Vehicle Maintenance	\$2,128	\$1,464	\$1,211	\$3,257	\$3,000	\$3,500	\$500	16.67%
53340 Archiving	\$0	\$0	\$0	\$0	\$0	\$0		
53420 Postage	\$249	\$555	\$293	\$357	\$650	\$650	\$0	0.00%
53990 Contracted Services	\$28,141	\$33,956	\$32,566	\$31,742	\$30,000	\$35,000	\$5,000	16.67%
54000 Supplies	\$35,997	\$21,800	\$19,306	\$19,010	\$20,000	\$20,000	\$0	0.00%
57100 In State Travel	\$7,287	\$0	\$0	\$21	\$0	\$0		
57310 Dues & Subscriptions	\$2,609	\$9,100	\$10,574	\$10,488	\$9,500	\$11,000	\$1,500	15.79%
57400 Insurance General	\$1,350	\$1,045	\$6,991	\$3,048	\$3,175	\$3,175	\$0	0.00%
57800 Other Charges/ Expenses	\$9,323	\$7,712	\$4,172	\$2,509	\$5,500	\$5,500	\$0	0.00%
57810 Staff Education	\$1,141	\$9,795	\$805	\$1,107	\$1,500	\$1,500	\$0	0.00%
OPEB Liability		\$27,251	\$25,000	\$25,000	\$25,000	\$25,000	\$0	0.00%
58000 Outlay	\$171,720	\$259,957	\$221,016	\$27,088	\$63,000	\$90,000	\$27,000	42.86%
58904 Capital Proj.- Tel.	\$0	\$65,248	\$9,222	\$0	\$0	\$0		
54000 Total: Direct Expenses	\$271,682	\$456,133	\$349,067	\$145,695	\$199,575	\$200,825	\$1,250	0.63%
TOTAL BUDGET	\$619,459	\$818,368	\$724,216	\$537,497	\$602,460	\$604,012	\$1,552	0.26%
<i>Indirect Expenses</i>								
Administrative/ Other Charges		\$18,125	\$19,025	\$19,562	\$20,144	\$20,159	\$15	0.07%
Employee Benefits	\$95,063	\$49,140	\$49,410	\$49,410	\$52,905	\$54,492	\$1,587	3.00%
54000 Total: Indirect Expenses	\$95,063	\$67,265	\$68,435	\$68,972	\$73,049	\$74,651	\$1,602	2.19%
<b>Total: Enterprise Fund</b>	\$714,522	\$885,633	\$792,651	\$606,469	\$675,509	\$678,663	\$3,154	0.47%

# **Golf Course Enterprise Fund**

**FY 2022 Golf Course Enterprise Statement of Revenues and Expenditures**

**Chelmsford Country Club**

**FY 2022 Golf Course Enterprise Revenue Projection**

Rental Income	\$ 5,000
Country Club Gross Receipts	\$ 25,000
Total Country Club Enterprise Revenues	<u>\$ 30,000</u>

**FY 2022 Golf Course Enterprise Budgeted Expenses**

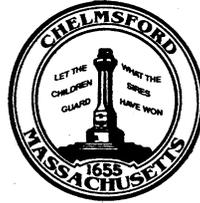
Capital Improvements	\$ 30,000
Total Country Club Enterprise Expenses	<u>\$ 30,000</u>

Revenue Surplus/(Deficit) \$ -

**Forum Ice Arena  
Enterprise Fund**



# **H: Capital Projects**



**Paul E. Cohen**  
Town Manager

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

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

To: Select Board  
Finance Committee  
Town Meeting Representatives

Submitted herewith is the proposed FY2022-2026 Capital Improvement Program, the first year of which constitutes the proposed FY2022 Capital Budget. Each year, Town Meeting reviews the proposed Capital Budget and adopts it by voting to appropriate funds for capital spending. The planned acquisition of capital associated with this annual appropriation constitutes an important component of the Town's capital plan.

It should be noted that projects listed in the Capital Improvement Program for years other than FY2022 are not authorized at Town Meeting. Projects in these "out years" serve mainly as a guide for future planning and are subject to further review before incorporation into a future capital budget. Both the Capital Improvement Program (CIP) and the Capital Budget are developed annually in accordance with Section 6-4 of the Chelmsford Home Rule Charter. Although the detail for proposed projects appears as Section H within the Annual Budget document, funding for these projects requires Town Meeting approval of Capital Article 8 on the June 17, 2021 Town Meeting Warrant. The adoption of the

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

#### **FY2022 Capital Budget**

The process of preparing the CIP and the FY2022 Capital Budget has remained essentially the same as in years past. Project requests were reviewed and prioritized by the Town Manager and Capital Planning Committee using the criteria described in the capital planning process on page H-8. This review was performed within the context of an initial municipal bonding target of \$3.85 million as determined by our updated Five-Year Financial Plan.

The proposed \$3.89M Capital Budget has a total cost that is within the planned target range of \$3.85 million. The requested authorization will be funded through \$3.82M of General Obligation Bonds and an appropriation of \$75,000 from the Child Care Revolving Fund.

A total of \$319,235 of the budget is devoted to Public Safety, which will fund the replacement of the Fire Department

mechanic's hydraulic lift, replacement of a staff vehicle and Service 2 plow truck, and purchase electronic traffic control signs for the Police Department.

Capital improvements for Public Works totals \$995,000. \$750,000 will fund public infrastructure projects including sidewalk construction and roadway improvements. \$170,000 will be used to replace sidewalk snow removal equipment for the Highway Division. A Parks Dept. dump truck will be replaced for \$75,000.

A total of \$1,037,300 is being set aside for school facilities improvements. \$547,156 will fund door hardware safety upgrades at the Byam, Harrington, and Westlands schools. \$227,700 will fund kitchen renovations at the Westlands Community Education Center. School kitchen ventilation upgrades totaling \$75,900 will be performed at the South Row Elementary School. \$127,000 will fund the replacement of the exterior lift/elevator at Parker Middle School. Restroom partitions at Center School will be replaced at a cost of \$30,360.

\$598,758 is included for upgrades to existing security and surveillance systems at the Byam, Center, Harrington, and South Row elementary schools.

Municipal Facilities projects totaling \$369,730 will fund the replacement of three vehicles with hybrids at a cost of \$165,000, repairs to the Facilities maintenance shop at a cost of \$110,000, \$45,240 for the purchase of roof safety ladders and grates, and \$49,730 for additional building insulation at the Center for the Arts.

The remaining \$573,951 of the budget will address needs in Municipal Technology and Community Services. \$50,000

will fund the next phase of building security system upgrades. Capital improvements of \$523,951 for Community Services include the resurfacing of the Senior Center parking lot at a cost of \$316,031. Improvements at Adams Library include the installation of an emergency generator for \$145,000, the second phase of computer replacements for \$37,920 and the final phase of carpet replacement for \$25,000.

#### **Other FY2022 Capital Projects**

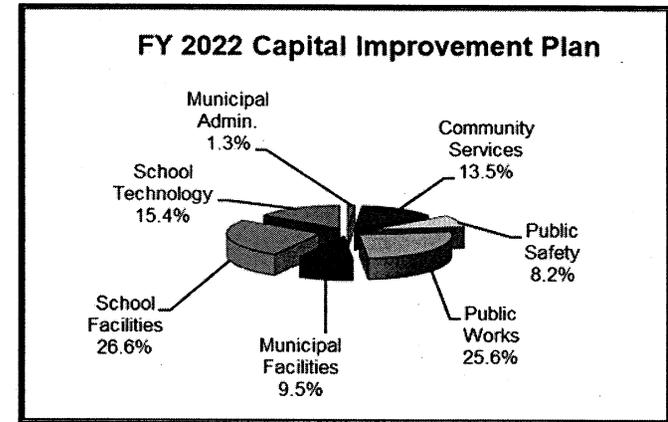
In addition to qualifying capital projects (\$25,000 with at least a five-year life) there are many minor capital investments funded through the annual operating budget. This level is more appropriate for projects to be funded with borrowing. The replacement of equipment and vehicles with a cost under \$25,000 or useful life under 5 years is funded within the operating budget.

We continually strive to improve our capital budgeting system. Projects involving recurring maintenance, such as painting or maintenance contracts, are also funded through the Town's operating budget.

In summary, the attached Capital Improvement Program and the FY2022 Capital Budget continue to recognize the Town's ongoing responsibility to maintain its capital facilities, equipment and infrastructure, and to make the capital investments necessary to meet the future long-term demands of our community. The Capital Improvement Program also recognizes the Town's responsibility to limit such undertakings to a sustainable level, which will preserve the fiscal stability of the Town. I wish to extend my thanks to the Capital Planning Committee, School Superintendent, Department Heads and staff for their assistance in the preparation of this document.

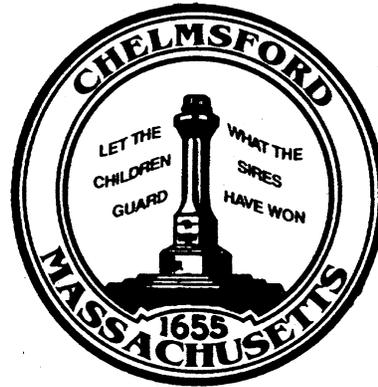
## FY2022 PROPOSED CAPITAL BUDGET

Function	Department /Location	Project	Expenditure	
Administration/ Community Services	<u>Information Technology</u>	Security System	\$50,000	
	<i>Municipal Administration Subtotal</i>		\$50,000	
	<u>Senior Center</u>	Parking Lot Repaving	\$316,031	
	<u>Adams Library</u>	Computer Replacement	\$37,920	
		Carpet Replacement	\$25,000	
		Generator	\$145,000	
<i>Administration/ Library Subtotal</i>			\$523,951	
Public Safety	<u>Police</u>	Electronic Traffic Signs	\$32,000	
	<u>Fire</u>	Service 2 Plow Truck Replacement	\$76,078	
		Staff Vehicle Replacement	\$61,000	
		Mechanic's Hydraulic Lift	\$150,157	
	<i>Public Safety Subtotal</i>			\$319,235
Public Works	<u>Highway</u>	Sidewalk Construction	\$350,000	
		Roadway Improvements	\$400,000	
		Sidewalk Snow Removal Equipment	\$170,000	
	<u>Parks</u>	Truck Replacement	\$75,000	
	<i>Public Works Subtotal</i>			\$995,000
Public Facilities	<u>Municipal Facilities</u>	Maintenance Shop Upgrade	\$110,000	
		Replace Vehicles with Hybrids (3)	\$165,000	
		OSHA Roof Safety Ladders & Grates	\$45,000	
		Center for the Arts Building Insulation	\$49,730	
	<i>Municipal Facilities Subtotal</i>			\$369,730
	<u>Byam, Harrington, Westlands</u>	Door Hardware Upgrade	\$547,156	
	<u>Harrington</u>	Flooring Replacement	\$29,184	
	<u>Center</u>	Restroom Partitions	\$30,360	
	<u>Westlands</u>	Kitchen Renovation	\$227,700	
	<u>South Row</u>	Kitchen Ventilation	\$75,900	
	<u>Parker Middle School</u>	Lift/ Elevator	\$127,000	
	<i>School Facilities Subtotal</i>			\$1,037,300
Public Education	<u>School Technology</u>			
	<u>Byam, Center, Harrington &amp; South Row</u>	Security & Surveillance Upgrades	\$598,758	
	<i>School Technology Subtotal</i>			\$598,758
<b>CAPITAL PROJECTS TOTAL</b>			<b>\$3,893,974</b>	



# Capital Improvement Program

## *Working Documents*



**2022 - 2026**

***Town of Chelmsford, Massachusetts***

## **INTRODUCTION**

In a continuing effort to provide “user friendly” documents to our citizens, the Town has endeavored to provide a straight forward introductory section that answers the most commonly asked questions regarding capital planning in Chelmsford. The following questions and answers define terms, describe processes, and detail the needs and benefits of Chelmsford’s capital planning activities.

### **I. What is the Capital Improvement Program?**

The Capital Improvement Program (CIP) is a multiyear plan used to coordinate the financing and timing of major public improvements for the Town of Chelmsford. It contains a list of capital projects proposed for the Town within the next five years and reflects the recommendations of citizens, boards, commissions, and staff from each of the Town departments. The CIP identifies each proposed project and presents a summary description, estimate of cost, method of financing, and a schedule of implementation. The Capital Improvement Program constitutes a rational plan for preserving, as well as adding to the capital assets of the Town.

### **II. What are Capital Assets and Capital Projects?**

A capital asset is a new or rehabilitated physical asset that is of a non-recurring nature, has a useful life of more than five years, and is of significant value. Capital projects are undertaken to acquire capital assets and are differentiated from ordinary repairs or maintenance of a recurring nature. Examples of capital projects include land acquisitions, construction or major improvements to public buildings, road construction, and the acquisition of large equipment. For our purposes, projects submitted must exceed \$25,000 in value for FY22 to qualify for inclusion in the *Town of Chelmsford’s Capital Improvement Program*.

### **III. What is the difference between the Capital Improvement Program and the Capital Budget?**

The first year of the CIP is the proposed Capital Budget. The Capital Budget consists of those capital projects which, through the Town Meeting process and in accordance with the Town Charter, are annually approved and funded. However, projects slated for subsequent years in the CIP serve on a planning basis only, and do not receive ultimate spending authority until they are incorporated into a capital budget and approved by Town Meeting.

#### **IV. How is the Operating Budget Related to the Capital Budget?**

The Town of Chelmsford prepares a Capital Budget separate from the Operating Budget, yet the two are closely linked. The annual Operating Budget provides for general municipal service delivery, including personnel services costs, supplies and other contractual services, and certain capital equipment. Revenues for the Operating Budget are derived primarily from recurring taxes, intergovernmental sources, and user fees. Appropriations to the annual Operating Budget are for a single fiscal year.

In contrast, the Capital Budget is a multi-year budget designed to expend monies which add to the physical assets of the Town. Capital projects typically require expenditures which take place beyond a single fiscal year; funding with debt because of significant costs to be shared by current and future beneficiaries; systematic acquisition over an extended period of time in order to implement major operating systems or programs; and scheduled replacement or maintenance of specific elements of physical assets. Revenues for capital projects are most often derived from the sale of municipal bonds (borrowing) or one-time funding sources such as free cash.

Notwithstanding the differences between the two, the Operating and Capital Budgets are closely interwoven inasmuch as operating costs related to capital projects need to be estimated and provided for in the Operating Budget. Many capital projects such as the public works or fire station expansions will have an impact on the operating costs of those facilities once reopened. Town practice is to attempt to project the net effect a capital project will have on the operating budget. Maintenance and repair costs may be lower in a new facility, but it may cost more to run the larger facility as well. In addition, since most capital projects are financed through municipal debt, repayment of that debt becomes part of the operating budget as well as the Five-Year Financial Plan. The necessity to incur some degree of debt in order to finance the Capital Program carries with it the burden to effectively manage that debt within the Town's financial resources.

#### **III. Why do we need a CIP?**

The CIP provides a means of coordinating and centralizing the capital project requests of various departments and agencies, thus eliminating wasteful overlap, duplication, and delay. It focuses attention on Chelmsford's goals and financial capability by comprehensively considering not only what capital projects Chelmsford needs, but equally as important, what it can afford. Additionally, the formalized process allows more time for the study of projects, encourages public discussion of proposed undertakings, and allows Town citizens the opportunity to provide input, advice and recommendations with respect to proposed projects and expenditures.

**IV. How does Capital Programming save the Town money?**

Investors and bond rating agencies stress the value of a CIP for a municipality seeking to borrow funds. In fact, the five-year capital plan is referenced in every Offering Statement for Town of Chelmsford bonds. The absence of a rational, long-term planning instrument would weigh against the bond rating assigned to Chelmsford by rating agencies and the result would be higher interest rates on bond issues and more tax dollars going to pay for the interest on loans. Chelmsford currently enjoys a very strong credit rating of AA+ by Standard & Poor's. This places Chelmsford one step below the highest possible rating of AAA. Thus, very real and tangible cost savings result from the use of our Capital Improvement Program.

Another financial benefit from the capital programming process is the avoidance of poorly timed projects. Far too often governments install capital facilities, only to find them displaced later by other installations. Good planning can ensure that capital improvement efforts are coordinated and costly duplication is avoided. In addition, significant savings can accrue to taxpayers when major capital financing is coordinated so that bond issues are sold infrequently, but at good times during the economic cycle to take advantage of low interest rates. The development of a Capital Improvement Program ensures sound fiscal and capital planning.

**V. How are Capital Projects financed?**

An annual appropriation is typically included in the General Fund (operating) Budget for capital expenditures as one of several funding sources to finance select capital projects. Other financing sources for Chelmsford's capital projects include state and federal grants, corporate donations, free cash, and debt. The single largest source of financing for capital projects is borrowing through the issuance of general obligation bonds. Much like mortgaging a house, borrowing allows the Town of Chelmsford to purchase expensive capital assets and spread the costs over the useful life of the asset, thus eliminating the need to temporarily raise taxes every time a large capital asset is acquired. In addition, debt allows current and future beneficiaries to share the cost of long-term capital improvements to municipal facilities, schools and roads. All borrowing is done strictly in accordance with the Town Charter.

**VI. How is the CIP developed?**

The process for preparing the FY2022-2026 Capital Improvement Program and its associated FY2022 Capital Budget is essentially the same as in past years. It involves active participation by Department Heads working in conjunction with the Capital Planning Committee. The Capital Budget is prepared in the context of a five year determination of need by Departments and an annual budget target which is established by the Town's Five-Year Financial Plan.

Proposed projects are reviewed and prioritized based upon commonly used criteria such as health and safety factors, legal obligations and mandates, fiscal impact, environmental impact, community economic effects, and aesthetic and social effects on the quality of life experienced by Chelmsford residents. Projects are also examined in terms of their relationship to other projects, the Master Plan of Development, and their compatibility with Town goals and objectives.

The process can be described as an iterative cycle with several distinct procedural steps. These steps and the approximate time frame in which they typically occur are described below. The process is also graphically illustrated in the Capital Projects Flow Chart following this introduction.

- *Late Spring*—Following Town Meeting after the approval of that years Capital Budget, Departments are provided with their previously submitted five year requests for review, update and the addition of the next fifth year. While requests generally remain the same as in the initial request, there are occasionally changed circumstances which necessitate alterations to the requests. This information is returned to Town Manager and Capital Planning Committee for review.
- *Late Summer/Early Autumn*—Departments update project cost estimates, prioritize their Capital project requests, and submit those projects to the Capital Planning Committee for funding consideration.
- *Late Autumn*—The comprehensive Five-Year Financial Plan is updated which provides a Capital Budget target for the next five years.
- *Early Winter*—The Capital Planning Committee and the Town Manager begin to meet to determine needs of specific Departments and the overall Town organization. This is intended to narrow the list of projects to meet the established target for funding.

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***CAPITAL IMPROVEMENT PROGRAM***

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- *January/February*—The Capital Budget is finalized within the parameters of the established funding target plus any available funds such as free cash or previously approved but unexpected bond proceeds. In making final decisions, the process includes a determination of actual needs and the prioritization of need based upon legal mandate, public safety, and the effect of deferral. Projects not approved for funding are typically deferred into the next budget year.
- *March/April*—The Capital Budget is presented to the Select Board and Finance Committee.
- *April*—The Capital Budget is presented to Town Meeting for approval; and the process begins again.

Throughout the ensuing fiscal year, staff monitors all the approved projects and the following fall the Capital Planning Committee reconvenes to update the CIP all over again.

**VII. Why must the CIP be continually updated?**

The CIP must be annually reviewed by Town departments and citizens to insure its effectiveness as a flexible, mid-range strategic plan that links the annual budget with the Five-Year Financial Plan and the more static long-range Master Plan of Development. Each year, Town Meeting reviews the capital projects recommended by the Town Manager through the CIP development process and approves a Capital Budget. Unfunded projects and those slated for subsequent years in the plan are acknowledged on a planning basis only and do not receive ultimate expenditure authority until they are incorporated into a Capital Budget and approved by Town Meeting. In this respect, the CIP can be thought of as a “rolling” process because unfunded projects and those farther out in years typically move up after each year of review. However, it is important to note that each project contained in the CIP must be recommended every subsequent year and as priorities and monetary constraints change, projects may be moved up, moved back, or even eliminated from the plan. This comprehensive annual review is critical to maintaining fiscal responsibility as well as ensuring the future education, safety, and welfare of Chelmsford residents.

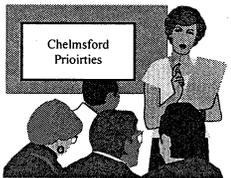
# CAPITAL PROJECTS FLOW CHART

## DEVELOPMENT

Departments  
Submit Project  
Requests



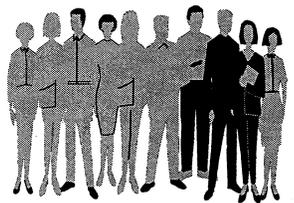
Town Manager & Capital  
Planning Committee  
Develops CIP



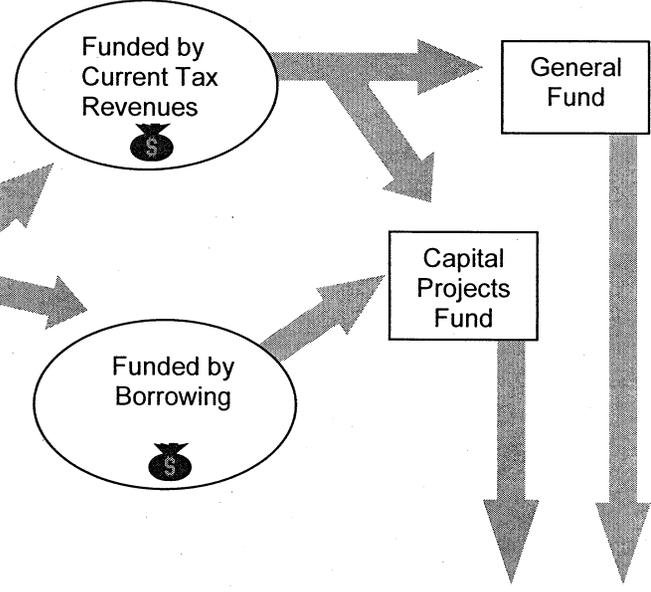
## REVIEW & APPROVAL



Town Meeting Approves



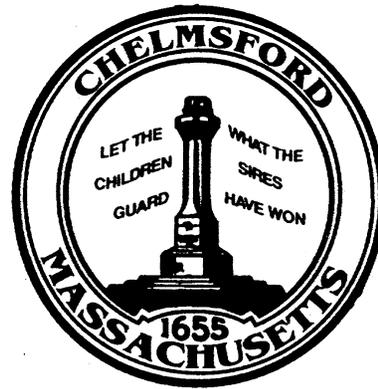
## IMPLEMENTATION



### PROJECTS



*Capital Improvement Program  
Requests*



*2022 - 2026*

*Town of Chelmsford, Massachusetts*

Town of Chelmsford							
Capital Improvement Program Summary							
Fiscal Years 2022-2026							
Projects by Functional Category		FY2022	FY2023	FY2024	FY2025	FY2026	Total
Detail	Sheet						
<b>Municipal Administration</b>							
Information Technology							
H-20	Door Security System	\$50,000	\$50,000				\$100,000
	Wireless Upgrade		\$105,000				\$105,000
	Microsystems Update Police & Fire			\$75,000			\$75,000
Town Clerk							
	Vault/ Storage Upgrade & Records Mgmt./ Preservation		\$126,000	\$73,000			\$199,000
<b>Municipal Administration Subtotal</b>		<b>\$50,000</b>	<b>\$281,000</b>	<b>\$148,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$479,000</b>
<b>Community Services</b>							
Council on Aging							
	Hybrid Car	D					\$0
H-21	Repave & Renovate Parking Lot	\$316,031					\$316,031
	Dining Room Renovation		\$88,712				\$88,712
	Bathroom Upgrades (6)			\$98,000			\$98,000
	Reception Area Upgrades				\$118,694		\$118,694
	Elevator Replacement					\$240,000	\$240,000
<b>Council on Aging Subtotal</b>		<b>\$316,031</b>	<b>\$88,712</b>	<b>\$98,000</b>	<b>\$118,694</b>	<b>\$240,000</b>	<b>\$861,437</b>
Library							
H-22	Computer Replacement	\$37,920					\$37,920
H-23	Carpet Replacement - Adams	\$25,000					\$25,000
	Retaining Wall	D	\$70,000				\$70,000
	Pickup Truck Replacement	D					\$0
H-24	Generator	\$145,000					\$145,000
<b>Library Subtotal</b>		<b>\$207,920</b>	<b>\$70,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$277,920</b>
<b>Community Services Subtotal</b>		<b>\$523,951</b>	<b>\$158,712</b>	<b>\$98,000</b>	<b>\$118,694</b>	<b>\$240,000</b>	<b>\$1,139,357</b>

Town of Chelmsford							
Capital Improvement Program Summary							
Fiscal Years 2022-2026							
Projects by Functional Category		FY2022	FY2023	FY2024	FY2025	FY2026	Total
Detail Sheet							
<b>Public Safety</b>							
Police Department							
H-25	Electronic Signs -Traffic Safety	\$32,000					\$32,000
	Car Port Roof Replacement		\$41,800				\$41,800
	Repave Rear Parking Lot			\$150,000			\$150,000
	Air Handling Unit - Gun Range		\$31,000				\$31,000
<b>Police Department Subtotal</b>		<b>\$32,000</b>	<b>\$72,800</b>	<b>\$150,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$254,800</b>
Fire Department							
H-26	Replace Service 3 Plow Truck	\$76,078					\$76,078
H-27	Replace Staff Vehicles (2) SUV Type	\$61,000	\$51,000				\$112,000
H-28	Replace Mechanic's Hydraulic Lift	\$150,157					\$150,157
	Replace Engine 3		\$785,122				\$785,122
	Replace Rescue 1			\$857,373			\$857,373
	Replace Engine 5				\$820,452		\$820,452
	Replace Staff Vehicles (2) Sedans					\$176,316	\$176,316
<b>Fire Department Subtotal</b>		<b>\$287,235</b>	<b>\$836,122</b>	<b>\$857,373</b>	<b>\$820,452</b>	<b>\$176,316</b>	<b>\$2,977,498</b>
<b>Public Safety Subtotal</b>		<b>\$319,235</b>	<b>\$908,922</b>	<b>\$1,007,373</b>	<b>\$820,452</b>	<b>\$176,316</b>	<b>\$3,232,298</b>
<b>Public Works</b>							
Highway Division							
H-29	DPW Sidewalk Construction	\$350,000	\$350,000	\$350,000	\$350,000	\$375,000	\$1,775,000
H-30	Road Improvements	\$400,000	\$400,000	\$400,000	\$400,000	\$425,000	\$2,025,000
	Light Duty Pickup (3/4-Ton) Truck		\$50,000				\$50,000
	Mini Excavator				\$117,495		\$117,495
H-31	Sidewalk Snow Removal Equipment	\$170,000					\$170,000
	6-Wheel Sander		\$165,000		\$168,000		\$333,000
	Roadside Mower		\$135,000				\$135,000
	Fueling Island - DPW Facility				\$1,300,000		\$1,300,000
	Screener		\$80,000				\$80,000
	10 Wheel Dump Truck					\$220,000	\$220,000

Town of Chelmsford								
Capital Improvement Program Summary								
Fiscal Years 2022-2026								
Projects by Functional Category			FY2022	FY2023	FY2024	FY2025	FY2026	Total
Detail Sheet								
	<u>Engineering Division</u>							
	Light Duty Pickup (3/4-Ton) Truck						\$30,000	\$30,000
	<u>Parks Division</u>							
H-32	Med. Duty Truck (1-Ton)	D	\$75,000			\$65,000		\$140,000
	<u>Cemetery</u>							
	Replace One-Ton Dump Truck						\$58,000	\$58,000
	<b>Public Works Subtotal</b>		<b>\$995,000</b>	<b>\$1,180,000</b>	<b>\$750,000</b>	<b>\$2,400,495</b>	<b>\$1,108,000</b>	<b>\$6,433,495</b>
	<b>Municipal Facilities</b>							
	<u>Maintenance/ Misc.</u>							
	Box Truck				\$65,000			\$65,000
	Electrical/Plumbing Vans (2)				\$30,000	\$30,000		\$60,000
	Pickup Truck - One Ton			\$45,000				\$45,000
	<u>Facilities Shop</u>							
H-33	Shop/ Treatment Plant Upgrade		\$110,000					\$110,000
	HVAC Replacement						\$40,000	\$40,000
	<u>Town Wide</u>							
H-34	Replace 3 Vehicles with Hybrids		\$165,000					\$165,000
	<u>All Town Buildings</u>							
H-35	OSHA Safety -Roof ladders/ grates		\$45,000					\$45,000
	<u>Center for the Arts (CCA)</u>							
H-36	Building Insulation		\$49,730					\$49,730
	Repl. AHU 4 & Reconfigure Duct Work						\$69,000	\$69,000
	<u>Adams Library</u>							
	Parking Lot Paving & Lighting						\$176,000	\$176,000

Town of Chelmsford							
Capital Improvement Program Summary							
Fiscal Years 2022-2026							
Projects by Functional Category		FY2022	FY2023	FY2024	FY2025	FY2026	Total
<b>Detail Sheet</b>							
	<b>Town Offices</b>						
	Elevator Replacement		\$350,000				\$350,000
	Bathroom Upgrades (6)			\$98,000			\$98,000
	<b>Non-School Facilities Subtotal</b>	<b>\$369,730</b>	<b>\$395,000</b>	<b>\$193,000</b>	<b>\$30,000</b>	<b>\$285,000</b>	<b>\$1,272,730</b>
	<b>Public Education Facilities</b>						
	<b>Multi-School Projects</b>						
H-37	Door Hardware - Security Upgrade Byam, Harrington & Westlands	\$547,156					\$547,156
	HVAC Ductwork & AHU Repair/ Service D		\$129,030				\$129,030
	Stair Treads -Byam & Harrington		\$55,218				\$55,218
	<b>School Administration Offices</b>						
	<b>Byam School</b>						
	ADA Accessible Cabinets, Countertops, Shelving, & Sinks					\$281,741	\$281,741
	Mech. Ventilation - Admin, Library, Sp. Ed					\$227,700	\$227,700
	PTAC Unit Replacement					\$45,540	\$45,540
	Hardwood Flooring - Stage					\$31,499	\$31,499
	Roof Drains, Water valves, HVAC					\$45,540	\$45,540
	<b>Byam School Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$350,279</b>	<b>\$350,279</b>
	<b>Harrington School</b>						
H-38	Flooring Repair/ Replacement	\$29,184					\$29,184
	Communication Cables				\$91,080		\$91,080
	Copy Room Exh. Fan/ ADA Signage					\$38,132	\$38,132
	PTAC Unit Replacement					\$45,540	\$45,540
	Kitchen - Non-Slip Floor					\$71,726	\$71,726
	Stormwater Discharge Upgrade					\$75,900	\$75,900
	Intrusion Security System Repl.					\$379,500	\$379,500
	<b>Harrington School Subtotal</b>	<b>\$29,184</b>	<b>\$0</b>	<b>\$0</b>	<b>\$91,080</b>	<b>\$610,798</b>	<b>\$731,062</b>

Town of Chelmsford						
Capital Improvement Program Summary						
Fiscal Years 2022-2026						
Projects by Functional Category	FY2022	FY2023	FY2024	FY2025	FY2026	Total
Detail Sheet						
<b>Center School</b>						
H-39	Student Restroom Partitions	\$30,360				\$30,360
	Gymnasium Repairs		\$31,726			\$31,726
	HVAC Upgrade		\$37,950			\$37,950
	Water Heating Unit Upgrade				\$75,900	\$75,900
	Gym Hardwood Flooring - Stage				\$31,119	\$31,119
	<b>Center School Subtotal</b>	<b>\$30,360</b>	<b>\$0</b>	<b>\$69,676</b>	<b>\$0</b>	<b>\$107,019</b>
<b>Westlands Community Ed. Center</b>						
	Elevator Replacement			\$155,610		\$155,610
H-40	Kitchen Remodel	\$227,700				\$227,700
	Restroom Renovation		\$455,400			\$455,400
	HVAC Ductwork & AHU Upgrades		\$189,750			\$189,750
	Doors, Light Fixtures, Stair Treads				\$35,294	\$35,294
	Kitchen Dish Equip./ Storage Room				\$30,360	\$30,360
	Hardwood Flooring - Stage				\$51,233	\$51,233
	<b>Westlands Com. Ed. Ctr. Subtotal</b>	<b>\$227,700</b>	<b>\$455,400</b>	<b>\$345,360</b>	<b>\$0</b>	<b>\$1,145,347</b>
<b>South Row School</b>						
H-41	Kitchen Ventilation-Code Compliance	\$75,900				\$75,900
	Gymnasium Wall Upgrade		\$72,108			\$72,108
	HVAC Upgrade - DDC Controls		\$321,816			\$321,816
	Ceiling Replacement			\$422,012		\$422,012
	HVAC & Water Heater Upgrades				\$64,363	\$64,363
	Hardwood Flooring - Stage				\$33,206	\$33,206
	Classroom Metal Doors & Shelving				\$44,022	\$44,022
	Rooftop Exhaust Fan Units				\$53,130	\$53,130
	<b>South Row School Subtotal</b>	<b>\$75,900</b>	<b>\$393,924</b>	<b>\$0</b>	<b>\$422,012</b>	<b>\$1,086,557</b>

Town of Chelmsford							
Capital Improvement Program Summary							
Fiscal Years 2022-2026							
Projects by Functional Category		FY2022	FY2023	FY2024	FY2025	FY2026	Total
Detail Sheet							
	<b><u>Parker School</u></b>						
H-42	Lift Replacement Exterior	\$127,000					\$127,000
	Rubber Stair Treads		\$80,000				\$80,000
	RTU Units - Modulares		\$75,000				\$75,000
	Elevator Upgrade			\$79,800			\$79,800
	Roof Mount ERU - Ventilation				\$75,900		\$75,900
	Stairwells - Renovation				\$80,000		\$80,000
	HVAC Upgrades					\$129,030	\$129,030
	<b><u>Parker School Subtotal</u></b>	<b>\$127,000</b>	<b>\$155,000</b>	<b>\$79,800</b>	<b>\$155,900</b>	<b>\$129,030</b>	<b>\$646,730</b>
	<b><u>McCarthy School</u></b>						
	Renovate Lecture Hall	D	\$110,200				\$110,200
	Elevator Replacement	D	\$155,610				\$155,610
	Kitchen Remodel		\$641,355				\$641,355
	Stairwell Renovation			\$85,000			\$85,000
	Kitchen Ventilation, Floor Tiles			\$37,950			\$37,950
	RTU Units - Modulares		\$25,000				\$25,000
	Renovate Tennis Courts				\$245,000		\$245,000
	Renovate Front Entryway/ Lobby				\$450,000		\$450,000
	Heat Pump Units - Modulares					\$37,950	\$37,950
	Bi-Directional Antenna System					\$75,900	\$75,900
	Kitchen - Non-Slip Floor					\$84,856	\$84,856
	Elevator Upgrade					\$125,000	\$125,000
	ADA Walkways to Courtyard					\$15,180	\$15,180
	LED Light Fixtures					\$34,155	\$34,155
	<b><u>McCarthy School Subtotal</u></b>	<b>\$0</b>	<b>\$932,165</b>	<b>\$122,950</b>	<b>\$695,000</b>	<b>\$373,041</b>	<b>\$2,123,156</b>

Town of Chelmsford							
Capital Improvement Program Summary							
Fiscal Years 2022-2026							
Projects by Functional Category		FY2022	FY2023	FY2024	FY2025	FY2026	Total
Detail Sheet							
	<b>High School</b>						
	Boiler Replacement	D	\$325,000				\$325,000
	Renovate Tennis Courts	D	\$1,200,000				\$1,200,000
	Elevator Upgrade		\$159,600				\$159,600
	Kitchen Upgrade			\$641,355			\$641,355
	Art Classroom Upgrade			\$450,000			\$450,000
	Hot Water Pressure Sensors					\$30,360	\$30,360
	Ductwork Diffusers, Vinyl Wall Base					\$60,720	\$60,720
	HVAC ventilators - Art Wing					\$57,684	\$57,684
	Stairwell Renovation					\$85,000	\$85,000
	Clock System Replacement					\$348,165	\$348,165
	<b>High School Subtotal</b>		<b>\$0</b>	<b>\$1,684,600</b>	<b>\$1,091,355</b>	<b>\$0</b>	<b>\$3,357,884</b>
	<b>School Facilities Subtotal</b>		<b>\$1,037,300</b>	<b>\$3,805,337</b>	<b>\$1,709,141</b>	<b>\$2,463,704</b>	<b>\$10,379,474</b>
	<b>Municipal Facilities Total</b>		<b>\$1,407,030</b>	<b>\$4,200,337</b>	<b>\$1,902,141</b>	<b>\$2,748,704</b>	<b>\$11,652,204</b>

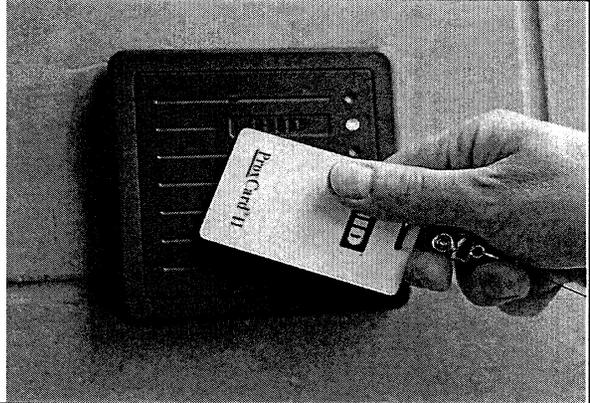
Town of Chelmsford							
Capital Improvement Program Summary							
Fiscal Years 2022-2026							
Projects by Functional Category		FY2022	FY2023	FY2024	FY2025	FY2026	Total
<b>Detail Sheet</b>							
<b>Public Education</b>							
System Wide Technology							
H-43	Security/ Surveillance Upgrades	\$ 598,758					\$598,758
	Classroom Technology		\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$300,000
<b>Technology Subtotal</b>		<b>\$ 598,758</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$898,758</b>
<b>Total Capital Improvement Program:</b>		<b>\$ 3,893,974</b>	<b>\$ 6,803,971</b>	<b>\$ 3,980,514</b>	<b>\$ 4,808,633</b>	<b>\$ 4,348,020</b>	<b>\$23,835,112</b>

# **Municipal Administration**

Project Detail Sheets

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

**PROJECT DETAIL**

<b>Project Title:</b>	<b>Door Security</b>		
<b>Department:</b>	<b>Information Technology</b>	<b>Category: Municipal Administration</b>	
<b>Description and Purpose:</b>	<p>Door security is necessary to protect town assets. Transitioning door security to a swipe system allows better protection against lost keys while making it easier to grant access to employees and others who have need. In addition, the system allows the town to reduce the need of employees to lock/unlock doors as that process can be scheduled automatically. It also reduces the need to rekey locks for security or cut new metal keys.</p> <p>Locations to be added to town wide door protection include: Police, Fire HQ and sub stations, Cemetery, Libraries, Senior Center, North Town Hall and CCA.</p>		
			

**RECOMMENDED FINANCING**

	Source of Funds	Total Five Year Cost in FY21 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	
A. Planning and Engineering								
B. Land & ROW								
C. Construction								
D. Equipment	2	\$101,000	\$101,000					\$101,000
E. Other Costs								
<b>TOTAL</b>		<b>\$101,000</b>	<b>\$101,000</b>					<b>\$101,000</b>
F. Annual Maintenance & Repair								

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

# **Community Services**

Project Detail Sheets

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

**PROJECT DETAIL**

<b>Project Title:</b>	<b>Repave &amp; Renovate Parking Lot</b>		
<b>Department:</b>	<b>Senior Center</b>	<b>Category:</b>	<b>Community Services</b>
<b>Description and Purpose:</b>	<p>Repave and renovate parking lot in front and back of Senior Center. The parking lot is the entrance to the Senior Center and all of its services, to a polling and Town Meeting location, to an evening community meal, the emergency shelter when needed, and many other programs and events for people town wide. The current parking lot has many large cracks and broken up berms that are a tripping hazard to people with limited abilities, walkers, and wheelchairs. To date, we have had various documented falls, and many complaints about the state of disrepair, and we are trying to avoid any other incidents. Also, there are many days and nights when our parking lot is completely full, resulting in people (many times older seniors) needing to park on the street (Rt. 40, a very busy road) or to turn around to go home. We will be doing a feasibility study in the coming year to increase the parking spaces in this same project.</p>		

**RECOMMENDED FINANCING**

	Source of Funds	Total Five Year Cost in FY21 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	
A. Planning and Engineering								
B. Land & ROW								
C. Construction	2	\$316,031	\$316,031					\$316,031
D. Equipment								
E. Other Costs								
<b>TOTAL</b>		<b>\$316,031</b>	<b>\$316,031</b>					<b>\$316,031</b>
F. Annual Maintenance & Repair								

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

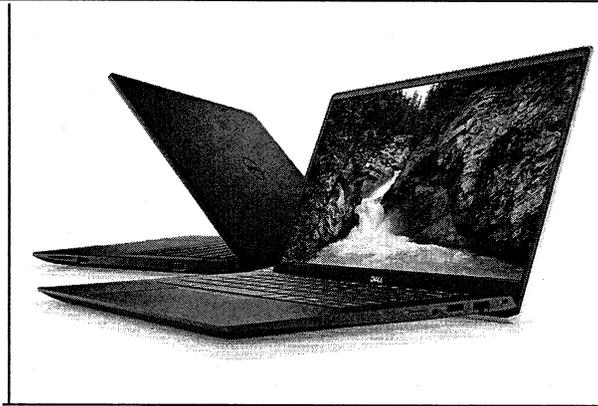
**Town of Chelmsford, Massachusetts  
Capital Improvement Program**

**PROJECT DETAIL**

<b>Project Title:</b>	<b>Computer Replacement</b>		
<b>Department:</b>	<b>Library</b>	<b>Category:</b>	<b>Community Services</b>

Up-to-date and well-maintained hardware and software are essential for the delivery of information and job function in today's library. The majority of the computers in the library were bought with Capital Funds in FY16 & FY17. The library currently has approved Capital Funding to buy new 21 computers and a new server in FY21. **This request is to complete our buying cycle and purchase 37 new computers in FY22.** The library purchases its computer systems in consecutive years within a 4-5 year cycle. This minimizes model differences between the two buys and provides machines to all staff and patrons with similar performance characteristics. This also allows all machines to run the same operating system, making administration easier.

Desktop workstations are considered to have a useful life of 4-5 years, laptops about 4 years, servers a little longer. Machines that reach this age are repurposed to low use or low priority services. For example, at the present time, our catalog computers are more than 6 years old and adequately serve the public. The library has also given older, unneeded computers to the town or the school system. The library is a beneficiary of the town's network and virtual server resources.



**RECOMMENDED FINANCING**

	Source of Funds	Total Five Year Cost in FY21 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	
A. Planning and Engineering								
B. Land & ROW								
C. Construction								
D. Equipment	2	\$37,920	\$37,920			\$32,041	\$42,903	\$112,864
E. Other Costs								
<b>TOTAL</b>		<b>\$37,920</b>	<b>\$37,920</b>			<b>\$32,041</b>	<b>\$42,903</b>	<b>\$112,864</b>
F. Annual Maintenance & Repair								

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

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

**PROJECT DETAIL**

<b>Project Title:</b>	<b>Carpet Replacement</b>		
<b>Department:</b>	<b>Library</b>	<b>Category:</b>	<b>Community Services</b>
<b>Description and Purpose:</b>	<p>The library has been engaged in a 3 year phased project to replace its carpeting. Our first two installations have been extremely successful and smooth. We delayed the completion of this project due to overall town budget concerns but we are excited to complete the project in FY22.</p> <p>The 3 phases:</p> <p>Phase I - Main Area (\$50,000 approved in FY19)          Phase II - Children's Room and lower level public areas (\$50,000 approved in FY20)  <b>Phase III - Admin offices -(this year's request)</b></p> <p>This project requires moving furniture, cubicles, shelving and books to clear space, scraping up and disposing of the existing carpet, installation of new carpet tile, and then finally, moving the furniture, cubicles, etc back to their original locations.</p>		

**RECOMMENDED FINANCING**

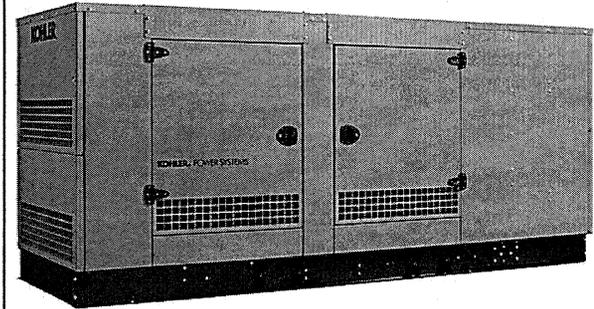
	Source of Funds	Total Five Year Cost in FY21 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	
A. Planning and Engineering								
B. Land & ROW								
C. Construction	2	\$25,000	\$25,000					\$25,000
D. Equipment								
E. Other Costs - Movers								
<b>TOTAL</b>		\$25,000	\$25,000					\$25,000
F. Annual Maintenance & Repair								

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

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

**PROJECT DETAIL**

<b>Project Title:</b>	<b>Generator</b>		
<b>Department:</b>	<b>Library</b>	<b>Category:</b>	<b>Public Services</b>
<b>Description and Purpose:</b>	<p>Often, Chelmsford experiences severe storms that can disrupt power for residents, sometimes for several days. The goal of this project is to install a 150 KW generator that will allow the Library to maintain operations during a power outage. With this capability the library will be able to serve as warming/power-up station for residents. The project as designed will power the entire building. The building's power will automatically switch to the generator during an outage.</p> <p>The details of this project have been reviewed by the DPW. The costs shown below include:</p> <ul style="list-style-type: none"> <li>* 150 KW Generator w/ pad</li> <li>* Transfer Switch</li> <li>* Engineering, installation and all other costs</li> </ul>		



**RECOMMENDED FINANCING**

	Source of Funds	Total Five Year Cost in FY18 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	
A. Planning and Engineering								
B. Land & ROW								
C. Construction								
D. Equipment	2	\$145,000	\$145,000					\$145,000
E. Other Costs								
<b>TOTAL</b>		<b>\$145,000</b>	<b>\$145,000</b>					<b>\$145,000</b>
F. Annual Maintenance & Repair								

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

# **Public Safety**

Project Detail Sheets

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

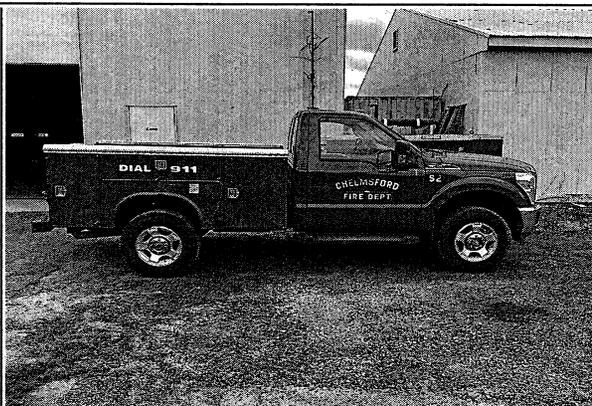
<b>Project Title:</b>	<b>Traffic / Safety Electronic Advisory Speed / Message Trailer - Electronic Illuminated Speed Advisory Signs</b>							
<b>Department:</b>	<b>Police Department</b>			<b>Category: Public Safety</b>				
<b>Description and Purpose:</b>								
<p>The request is for a new electronic speed / message advisory system with trailer. This web-enabled radar message system combines speed radar feedback and variable messaging. The system collects speed data even while in stealth or message mode. This system will supplement the Police Department's existing speed radar trailer which is over fifteen years old and is reaching end of life viability. The request also includes two independent electronic illuminated stationary speed signs for prolonged placement in a particular location. All these systems connect via internet storage clouds and transmit speed and traffic data remotely. These items will greatly assist the Police Department with speed enforcement along with speed and vehicle type monitoring across the community.</p>								
<b>RECOMMENDED FINANCING</b>								
	Source of Funds	Total Five Year Cost in FY21 \$	Estimated Expenditures by Fiscal Year					
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Five Year Total
A. Planning and Engineering								
B. Land & ROW								
C. Construction								
D. Equipment	2	\$32,000	\$32,000					\$32,000
E. Other Costs								
<b>TOTAL</b>		<b>\$32,000</b>	<b>\$32,000</b>					<b>\$32,000</b>
F. Annual Maintenance & Repair								
(1) Operating Revenues		(3) Revenue Bonds		(5) State Aid		(7) Special Assessments		
(2) Municipal GO Bonds		(4) Corporate Donations		(6) Federal Aid		(8) Free Cash/Other Funding		

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

**PROJECT DETAIL**

<b>Project Title:</b>	<b>Service 2-Mechanic-Plow Truck Replacement</b>		
<b>Department:</b>	<b>Fire Department</b>	<b>Category: Public Safety</b>	

**Description and Purpose:**  
 This project proposes to replace Service#3, a 2002 Ford F350 pickup truck. The 18 year old plow has experienced major mechanical work and has significant body corrosion. The current mileage is 38,962 miles. This truck is used to plow all 5 stations, functions as a spare rescue truck when the primary rescue truck is being serviced, and is used to transfer equipment between stations. The current Service 2 a 2012 Ford 350 with 96,175 miles will be moved to Service #3. The new truck will be assigned to the mechanic. It will have a lift gate to safely allow the loading of tires and heavy mechanical parts.



**RECOMMENDED FINANCING**

	Source of Funds	Total Five Year Cost in FY21 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	
A. Planning and Engineering								
B. Land & ROW								
C. Construction								
D. Equipment	2	\$76,078	\$76,078					\$76,078
E. Other Costs								
<b>TOTAL</b>		<b>\$76,078</b>	<b>\$76,078</b>					<b>\$76,078</b>
F. Annual Maintenance & Repair								

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

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

**PROJECT DETAIL**

<b>Project Title:</b>	<b>Staff Vehicle Replacement-2008 Ford Explorer</b>		
<b>Department:</b>	<b>Fire Department</b>	<b>Category: Public Safety</b>	
<b>Description and Purpose:</b>	<p>This project proposes to replace two staff vehicles. The vehicles being replaced are a 2005 Ford Explorer(former police vehicle) with 101,815 miles and a 2008 Ford Explorer with 89,394 miles. These vehicles have exceeded our replacement schedule and their useful life. These vehicles have experienced major mechanical work and have significant body rot. One of the new replacements will be a hybrid fuel efficient vehicle.</p>		
			

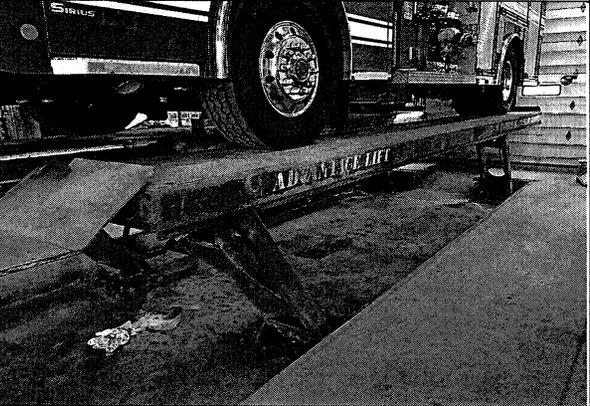
**RECOMMENDED FINANCING**

	Source of Funds	Total Five Year Cost in FY21 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	
A. Planning and Engineering								
B. Land & ROW								
C. Construction								
D. Equipment	2	\$111,794	\$111,794					\$111,794
E. Other Costs								
<b>TOTAL</b>		<b>\$111,794</b>	<b>\$111,794</b>					<b>\$111,794</b>
F. Annual Maintenance & Repair								

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

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

**PROJECT DETAIL**

<b>Project Title:</b>	<b>Replace Mechanic's Apparatus Lift</b>		
<b>Department:</b>	<b>Fire Department</b>	<b>Category: Public Safety</b>	
<b>Description and Purpose:</b>	<p>This project proposes to replace the apparatus hydraulic lift at the mechanic's repair facility at 54 Richardson Road. The current lift is original to the building and is over 30 years old. A September 2019 inspection report noted several safety issues and recommended the lift be replaced. Among the issues noted within the inspection report: the lift is not certified, the lift has a great deal of rust and corrosion which may reduce the strength of the lift, the tracks are tilted, the electrical control components failed the inspection, and the inspector failed the category "ensuring proper operation of all features".</p>		
			

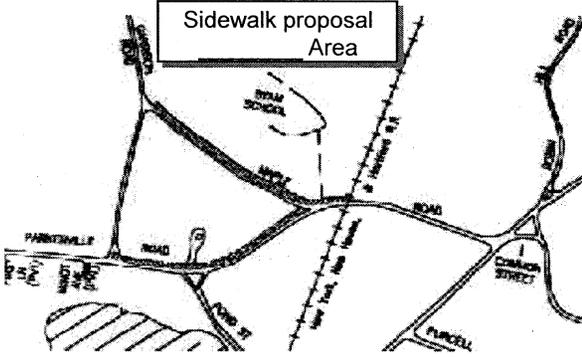
**RECOMMENDED FINANCING**

	Source of Funds	Total Five Year Cost in FY21 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	
A. Planning and Engineering								
B. Land & ROW								
C. Construction								
D. Equipment	2	\$150,157	\$150,157					\$150,157
E. Other Costs								
<b>TOTAL</b>		<b>\$150,157</b>	<b>\$150,157</b>					<b>\$150,157</b>
F. Annual Maintenance & Repair								

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

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

**PROJECT DETAIL**

<b>Project Title:</b>	<b>DPW/School Sidewalk Construction</b>		
<b>Department:</b>	<b>Public Works -- Engineering/Highway Division</b>	<b>Category:</b>	<b>Construction</b>
<b>Description and Purpose:</b>	<p>This is a continuous program designed to provide safe pedestrian access to school and community areas. As part of the pavement management updates, we will be requesting a module for sidewalks in order to better develop a plan.</p> <p>Areas for improvement include: North Road brick installation; Billerica Road sidewalk reconstruction and ADA improvements.</p>		
			

**RECOMMENDED FINANCING**

	Source of Funds	Total Five Year Cost in FY21 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	
A. Planning and Engineering	2	\$75,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$75,000
B. Land & ROW	2	\$50,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000
C. Construction	2	\$1,650,000	\$325,000	\$325,000	\$325,000	\$325,000	\$350,000	\$1,650,000
D. Equipment								
E. Other Costs								
<b>TOTAL</b>		<b>\$1,775,000</b>	<b>\$350,000</b>	<b>\$350,000</b>	<b>\$350,000</b>	<b>\$350,000</b>	<b>\$375,000</b>	<b>1,775,000</b>
F. Annual Maintenance & Repair								
(1) Operating Revenues		(3) Revenue Bonds		(5) State Aid		(7) Special Assessments		
(2) Municipal GO Bonds		(4) Corporate Donations		(6) Federal Aid		(8) Other Funding		

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

**PROJECT DETAIL**

<b>Project Title:</b>	<b>Road Improvements</b>		
<b>Department:</b>	<b>Department of Public Works -- Highway Division</b>	<b>Category:</b>	<b>Construction</b>
<b>Description and Purpose:</b>	<p>The road maintenance program is designed to correct both surface and structural deficiencies in roadways. Its mission is to provide for a safe, comfortable and expeditious ride for the public, with the least possible inconvenience and to minimize the need for future repairs. Roadway improvements are prioritized based on the Pavement Management Survey conducted by an outside engineering firm (VHB).</p> <p>Possible roads to be paved: Hall Road; Eldorado Road; Clydesdale Road -- annual line striping improvements.</p>		
			

**RECOMMENDED FINANCING**

	Source of Funds	Total Five Year Cost in FY21\$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	
A. Planning and Engineering	2	\$125,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$125,000
B. Land & ROW								
C. Construction	2	\$1,900,000	\$375,000	\$375,000	\$375,000	\$375,000	\$400,000	\$1,900,000
D. Equipment								
E. Other Costs								
<b>TOTAL</b>		<b>\$2,025,000</b>	<b>\$400,000</b>	<b>\$400,000</b>	<b>\$400,000</b>	<b>\$400,000</b>	<b>\$425,000</b>	<b>\$2,025,000</b>
F. Annual Maintenance & Repair								

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

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

**PROJECT DETAIL**

<b>Project Title:</b>	<b>Sidewalk Snow Removal Equipment</b>		
<b>Department:</b>	<b>Public Works -- Highway Division</b>	<b>Category: Equipment</b>	
<b>Description and Purpose:</b>	<p>A sidewalk machine is an essential piece of equipment for use in the snow removal operations.</p> <p>We propose replacing the 1998 model in 2022.</p>		
			

**RECOMMENDED FINANCING**

	Source of Funds	Total Five Year Cost in FY21 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	
A. Planning and Engineering								
B. Land & ROW								
C. Construction								
D. Equipment	2	\$170,000	\$170,000					\$170,000
E. Other Costs								
<b>TOTAL</b>		<b>\$170,000</b>	<b>\$170,000</b>					<b>\$170,000</b>
F. Annual Maintenance & Repair								

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

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

**PROJECT DETAIL**

<b>Project Title:</b>	<b>Medium Duty Truck Replacement (1-Ton - Dump)</b>		
<b>Department:</b>	<b>Department of Public Works -- Parks Division</b>	<b>Category:</b>	<b>Equipment</b>
<b>Description and Purpose:</b>	<p>This is a truck replacement to be utilized by the Parks Division personnel to assist with Town-wide projects.</p> <p>We propose replacing a 2008 dump truck in FY22. Current mileage: 66,157. This truck will be handed down to the Sewer Division to replace a 2006 3500 dump truck. Current mileage on second truck to be replaced in FY25 is 102,827.</p>		

**RECOMMENDED FINANCING**

	Source of Funds	Total Five Year Cost in FY21 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	
A. Planning and Engineering								
B. Land & ROW								
C. Construction								
D. Equipment	2	\$140,000	\$75,000			\$65,000		\$140,000
E. Other Costs								
<b>TOTAL</b>		<b>\$140,000</b>	<b>\$75,000</b>			<b>\$65,000</b>		<b>\$140,000</b>
F. Annual Maintenance & Repair								

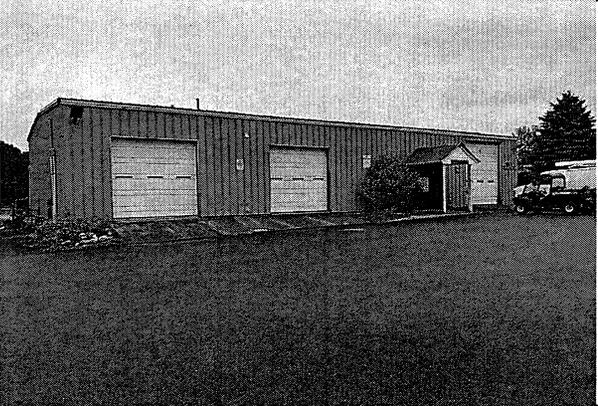
- |                        |                         |                 |                             |
|------------------------|-------------------------|-----------------|-----------------------------|
| (1) Operating Revenues | (3) Revenue Bonds       | (5) State Aid   | (7) Special Assessments  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

# **Municipal Facilities**

Project Detail Sheets

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

**PROJECT DETAIL**

<b>Project Title:</b>	<b>Maintenance Shop /Seasonal Equipment Storage Building Upgrade</b>		
<b>Department:</b>	<b>DPW -- Facilities Division</b>	<b>Category: Construction</b>	
<b>Description and Purpose:</b>	<p>The Facilities maintenance shop building and seasonal equipment storage building are in need of repair -- roof and walls are leaking. The maintenance shop is over 30 years old and storage building (former treatment plant) is almost 50 years old.</p>		
			

**RECOMMENDED FINANCING**

	Source of Funds	Total Five Year Cost in FY21 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	
A. Planning and Engineering								
B. Land & ROW								
C. Construction	2	\$110,000	\$110,000					\$110,000
D. Equipment								
E. Other Costs								
<b>TOTAL</b>		<b>\$110,000</b>	<b>\$110,000</b>					<b>\$110,000</b>
F. Annual Maintenance & Repair								

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

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

**PROJECT DETAIL**

<b>Project Title:</b>	<b>Hybrid Vehicles</b>		
<b>Department:</b>	<b>DPW -- Facilities</b>	<b>Category: Equipment</b>	
<b>Description and Purpose:</b>	<p>We propose replacing 3 current (non fuel-efficient) vehicles with hybrid vehicles to be used by various departments:</p> <p>2012 Ford Escape 2012 Jeep Patriot 2005 Ford Explorer</p> <p>The 2012 vehicles currently in service will be repurposed for use at the Library and Senior Center.</p>		
			

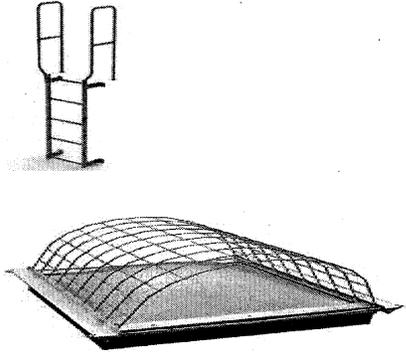
**RECOMMENDED FINANCING**

	Source of Funds	Total Five Year Cost in FY21 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	
A. Planning and Engineering								
B. Land & ROW								
C. Construction								
D. Equipment	2	\$165,000	\$165,000					\$165,000
E. Other Costs								
<b>TOTAL</b>			\$165,000					\$165,000
F. Annual Maintenance & Repair								

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

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

**PROJECT DETAIL**

<b>Project Title:</b>	<b>OSHA Safety Skylight Cages and Roof Ladders</b>		
<b>Department:</b>	<b>DPW -- Facilities</b>	<b>Category: Equipment</b>	
<b>Description and Purpose:</b>	<p>Installation of 52 skylight cages and 8 roof ladders and repair of 5 existing ladders to meet OSHA safety standards. Multiple locations throughout Town.</p>		
			

**RECOMMENDED FINANCING**

	Source of Funds	Total Five Year Cost in FY21 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	
A. Planning and Engineering								
B. Land & ROW								
C. Construction								
D. Equipment	2	\$45,000	\$45,000					\$45,000
E. Other Costs								
<b>TOTAL</b>			\$45,000					\$45,000
F. Annual Maintenance & Repair								

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

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

**PROJECT DETAIL**

<b>Project Title:</b>	<b>CCA Insulation Project</b>		
<b>Department:</b>	<b>DPW -- Facilities</b>	<b>Category:</b>	<b>Construction</b>
<b>Description and Purpose:</b>	<p>Chelmsford Center for the Arts is in need of the following building insulation: Underside of roof (R-38 Icynene Closed Cell Spray Foam -- Pro Seal 5.5 inch; Exterior Walls on 2nd floor: R-21 Cellulose Enclosed Blow Insulation 2X6 Framing.</p>		

**RECOMMENDED FINANCING**

	Source of Funds	Total Five Year Cost in FY21\$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	
A. Planning and Engineering								
B. Land & ROW								
C. Construction	2	\$49,730	\$49,730					\$49,730
D. Equipment								
E. Other Costs								
<b>TOTAL</b>		<b>\$49,730</b>	<b>\$49,730</b>					<b>\$49,730</b>
F. Annual Maintenance & Repair								

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

# **Public Education**

Project Detail Sheets

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

**PROJECT DETAIL**

<b>Project Title:</b>	<b>School Security Upgrade - Door Hardware</b>		
<b>Department:</b>	<b>Schools</b>	<b>Category: Building Infrastructure</b>	
<b>Description and Purpose:</b>	<p>Funding is sought to replace the existing knob door hardware with code complaint, ADA accessible lever door hardware in FY022. Further, to replace existing door closure hardware with code compliant locking devices and hardware.</p> <p>FY2022            Byam, Harrington, &amp; Westlands Schools</p>		

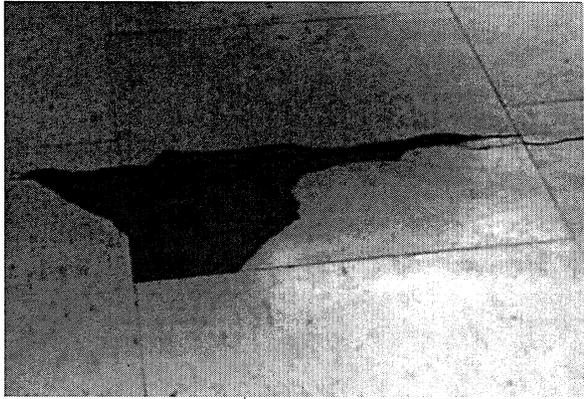
**RECOMMENDED FINANCING**

	Source of Funds	Total Five Year Cost in FY21 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	
A. Planning and Engineering								
B. Land & ROW								
C. Construction	2	\$547,156	\$547,156					\$547,156
D. Equipment								
E. Other Costs								
<b>TOTAL</b>		<b>\$547,156</b>	<b>\$547,156</b>					<b>\$547,156</b>
F. Annual Maintenance & Repair								

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

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

**PROJECT DETAIL**

<b>Project Title:</b>	<b>School Flooring Repair/ Replacement</b>		
<b>Department:</b>	<b>Schools</b>	<b>Category: Building Infrastructure</b>	
<b>Description and Purpose:</b>	<p>Funding is sought to repair or replace broken and damaged VCT (vinyl composite) floor tile in the student cafeteria at Harrington Elementary School.</p>		

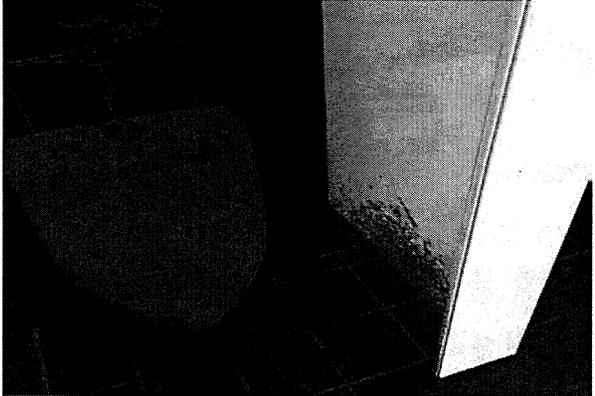
**RECOMMENDED FINANCING**

	Source of Funds	Total Five Year Cost in FY21 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	
A. Planning and Engineering								
B. Land & ROW								
C. Construction	2	\$29,184	\$29,184					\$29,184
D. Equipment								
E. Other Costs								
<b>TOTAL</b>		<b>\$29,184</b>	<b>\$29,184</b>					<b>\$29,184</b>
F. Annual Maintenance & Repair								

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

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

**PROJECT DETAIL**

<b>Project Title:</b>	<b>Restroom Partition Replacement - Center Elementary School</b>		
<b>Department:</b>	<b>Schools</b>	<b>Category: Building Infrastructure</b>	
<b>Description and Purpose:</b>	<p>Funding is sought to replace the student restroom toilet/urinal partitions at Center Elementary School.</p> 		

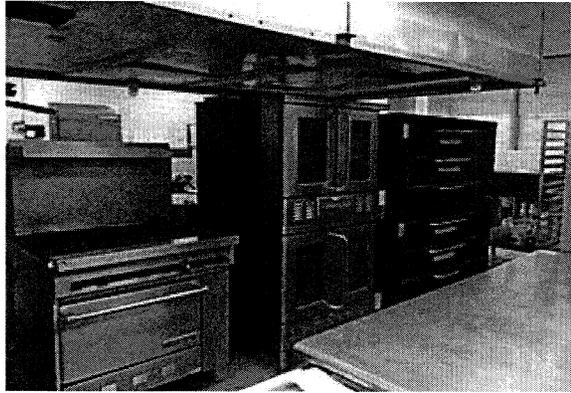
**RECOMMENDED FINANCING**

	Source of Funds	Total Five Year Cost in FY21 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	
A. Planning and Engineering								
B. Land & ROW								
C. Construction	2	\$30,360	\$30,360					\$30,360
D. Equipment								
E. Other Costs								
<b>TOTAL</b>		<b>\$30,360</b>	<b>\$30,360</b>					<b>\$30,360</b>
F. Annual Maintenance & Repair								

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

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

**PROJECT DETAIL**

<b>Project Title:</b>	<b>School Kitchen Upgrade</b>		
<b>Department:</b>	<b>Schools</b>	<b>Category:</b>	<b>Building Infrastructure</b>
<b>Description and Purpose:</b>			
Funding is sought to remodel and upgrade the kitchen and food preparation areas to include new equipment, code compliant non-slip flooring, student service lines, and furnishings in the schools.			
FY2022	Westlands School		
FY2023	McCarthy Middle School		
FY2023	Chelmsford High School		

**RECOMMENDED FINANCING**

	Source of Funds	Total Five Year Cost in FY21 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	
A. Planning and Engineering								
B. Land & ROW								
C. Construction								
D. Equipment	2,8	\$1,525,590	\$227,700	\$641,355	\$656,535			\$1,525,590
E. Other Costs								
<b>TOTAL</b>		\$1,525,590	\$227,700	\$641,355	\$656,535			\$1,525,590
F. Annual Maintenance & Repair								

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

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

**PROJECT DETAIL**

<b>Project Title:</b>	<b>School Kitchen Code Compliance Upgrade</b>		
<b>Department:</b>	<b>Schools</b>	<b>Category: Building Infrastructure</b>	
<b>Description and Purpose:</b>	<p>Funding is sought to install a new kitchen hood, ductwork, and a code-compliant energy-saving variable demand kitchen hood control system at South Row Elementary School.</p>		

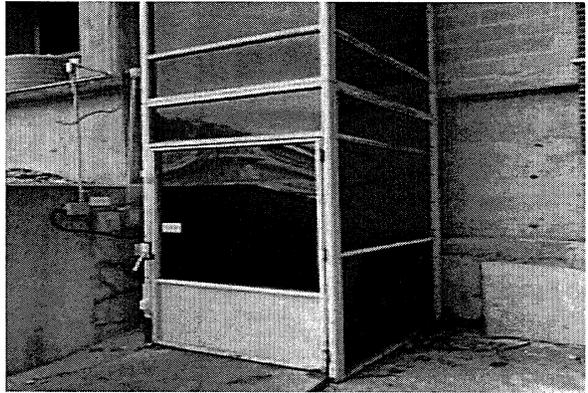
**RECOMMENDED FINANCING**

	Source of Funds	Total Five Year Cost in FY21 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	
A. Planning and Engineering								
B. Land & ROW								
C. Construction	2	\$75,900	\$75,900					\$75,900
D. Equipment								
E. Other Costs								
<b>TOTAL</b>		<b>\$75,900</b>	<b>\$75,900</b>					<b>\$75,900</b>
F. Annual Maintenance & Repair								

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

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

**PROJECT DETAIL**

<b>Project Title:</b>	<b>Exterior Lift (Elevator) Replacement</b>		
<b>Department:</b>	<b>Schools</b>	<b>Category: Building Infrastructure</b>	
<b>Description and Purpose:</b>	<p>Funding is sought to replace the lift on the exterior of the Parker Middle School.</p>		

**RECOMMENDED FINANCING**

	Source of Funds	Total Five Year Cost in FY21 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	
A. Planning and Engineering								
B. Land & ROW								
C. Construction	2	\$127,000	\$127,000					\$127,000
D. Equipment								
E. Other Costs								
<b>TOTAL</b>		<b>\$127,000</b>	<b>\$127,000</b>					<b>\$127,000</b>
F. Annual Maintenance & Repair								

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

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

**PROJECT DETAIL**

<b>Project Title:</b>	<b>School Security Upgrade - Elementary Schools</b>		
<b>Department:</b>	<b>Schools</b>	<b>Category: Building Security</b>	
<b>Description and Purpose:</b>	<p>Funding is sought to upgrade and expand the existing security and surveillance systems in the Chelmsford Public Schools. Securing our buildings to the best of our ability is something we must do to ensure a safe and secure learning environment for our students and staff. Now that we have an infrastructure that will support enhanced security measures, it is time to detail a plan aimed at making our buildings as safe as possible.</p> <p>The upgrade/expansion includes access control/door monitoring upgrades (including door forced and hold open alarms), panic and lockdown alarms with integrated annunciation over school audio system with direct notification to police dispatch, CCTV surveillance system to integrate with existing interior/exterior cameras (new NVR to record cameras in each school - lessen network traffic), and new building intrusion system integrated with access control system.</p> <p>FY2022                      Byam, Center, Harrington &amp; South Row Elementary Schools</p>		
			

**RECOMMENDED FINANCING**

	Source of Funds	Total Five Year Cost in FY21 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	
A. Planning and Engineering								
B. Land & ROW								
C. Construction								
D. Equipment	2	\$598,758	\$598,758					\$598,758
E. Other Costs								
<b>TOTAL</b>		<b>\$598,758</b>	<b>\$598,758</b>					<b>\$598,758</b>
F. Annual Maintenance & Repair								

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

# **I: Appendices**

# APPENDIX A

FINANCIAL POLICIES AND OBJECTIVES

## **TOWN OF CHELMSFORD FINANCIAL MANAGEMENT POLICIES AND OBJECTIVES**

### **2 FINANCIAL POLICIES**

#### **2-1 FINANCIAL MANAGEMENT**

It is the policy of the Town of Chelmsford that financial management be conducted with the objectives of providing municipal service in an efficient, effective and consistent manner that aligns with public policy goals as set forth by the Select Board.

To help ensure the Town's financial stewardship, an established program of managing the Town's finances becomes essential. To this end, the Select Board seeks policies and procedures that are financially prudent and in the Town's best economic interest. The Select Board promulgates these Financial Policies consistent with its responsibilities in the Chelmsford Home Rule Charter.

##### **2-1.1 Objectives**

In adherence to this policy, the Town shall pursue the following objectives:

- a. to set forth operational principles that minimize the cost of government and minimize the growth of property taxes, to the extent consistent with services desired by the public and that minimize financial risk;
- b. to continue effective financial management within the Town that conforms to generally accepted accounting principles;
- c. to simplify, clarify and modernize the financial systems of the Town as the need occurs;
- d. to provide increased public confidence in public financial management;
- e. to protect and enhance the Town's credit rating and prevent default on any municipal debts;
- f. and to provide safeguards to ensure the quality and integrity of the financial systems.

##### **2-1.2 Method**

In order to obtain the above objectives, the Select Board adopts the following policies:

##### **2-1.3 Accounting, Auditing and Financial Planning**

- a. The Town will utilize accounting practices that conform to generally accepted accounting principles (GAAP) as set forth by the Government Accounting Standards Board (GASB).
- b. An annual audit will be performed by an independent public accounting firm.
- c. A Management Letter, a by-product of an annual audit, shall be provided by the independent public accounting firm no later than March 1. Additional findings and

recommendations may be communicated in a separate letter to be provided no later than April 1.

d. A five-year financial forecast shall be prepared annually by the Town Manager in accordance with the Charter, Section 6-4, projecting revenues and expenditures for all operating funds. This forecast shall be used as a planning tool in developing the following year's operating budget and capital improvements plan.

#### **2-1.4 General Fund**

- a. The Town Manager shall present a balanced budget to Spring Town Meeting for approval. Current revenues will be sufficient to support current expenditures.
- b. Debt will not be used to fund current operating expenditures.
- c. Reserves, such as the Stabilization Fund, should be maintained between 5 and 10 percent of general operating revenues. Reserves shall be used to provide for temporary financing for unanticipated or unforeseen extraordinary needs of an emergency nature; for example, costs related to a natural disaster or calamity, an unexpected liability created by Federal or State legislation, immediate public safety or health needs, revenue shortfalls, opportunities to achieve long-term cost savings, or planned capital investments and related debt service. Reserves will not be used to fund recurring budget items.

Funds shall be allocated from Reserves only after an analysis and utilization plan has been prepared by the Town Manager and presented to the Select Board. The analysis shall provide sufficient evidence to establish that the remaining balance is adequate to offset potential downturns in revenue sources and provide a sufficient cash balance for daily financial needs. The analysis and utilization plan shall strive to maintain net non-exempt debt at 3 percent of the tax levy, deducting for project reimbursements such as the School Building Assistance funds from the State.

Funds shall be allocated each year in the budget process to replace any use of Reserve funds during the preceding fiscal year to maintain the balance of the Reserves between 5 and 10 percent of budgeted expenditures.

The amount the Town has in its Reserves balance plays a major role in the Town's bond rating. A sudden decline in Reserves may be temporary or a planned event but a constant decline or reduction below the 5 percent floor may indicate a problem in meeting current expenditures and revenue targets, subsidizing the current operating budget, planned capital investments, or utilizing reserves for purposes not planned.

- d. Free Cash in excess of the goal reserve amount should be used for non-recurring emergency expenditures or appropriated to a Stabilization Fund for future capital projects and equipment purchases or used to provide property tax relief.
- e. The year-to-year increase of actual revenue from the levy of the ad valorem (property) tax shall generally not exceed 2.5 percent (Proposition 2 ½):
  - 1. excluding the value gained through new construction;
  - 2. excluding expenditure increases funded outside the tax limit cap
- f. Property values shall be re-appraised or re-certified every year.
- g. The Tax Collector shall follow an aggressive policy of collecting property tax revenues. An average collection rate of at least 95 percent of current levy shall be maintained.
- h. Charges for service and other revenue shall be examined annually and adjusted as deemed necessary to respond to changes in cost of service.
- i. An adequate level of maintenance and replacement will be funded by at least 5 percent of the general fund operation budget each year to insure that all capital facilities and equipment are properly maintained as needed and tied to proper repair and maintenance procedures.
- j. The Town will avoid budgetary procedures that balance current expenditures at the expense of meeting future year's expenses, such as delaying expenditures until the next fiscal year or rolling over short-term debt.

### **2-1.5 General Obligation Debt**

- a. The requirements for debt financing shall be an expenditure of at least \$25,000 and a useful life in excess of five (5) years.
- b. The term of long-term debt generally shall not exceed the expected useful life of the capital asset being financed and, in no case, shall it exceed twenty years. Long-term debt should not be incurred without a clear identification of its financing sources.
- c. The ratio of Net Debt (Total outstanding Town of Chelmsford General Obligation debt less reimbursements) to Total Assessed Valuation shall not exceed 1.5 percent. This excludes debt of overlapping jurisdictions.
- d. The General Fund Non-exempt Debt Service shall not exceed 10 percent of General Fund Revenues.
- e. Excess appropriated bond issues shall remain in the Capital Projects Fund at the end of a project completion until appropriated out by Town Meeting vote. The recaptured funds shall only be used to 1) make bulk principal paydowns against general bond debt

or 2) pay down the principal on any bond issue at the time of refinancing or 3) to fund new capital projects.

- f. Betterments will be assessed on all capital projects where applicable (e.g., sewer, sidewalks, etc.).
- g. The Town will attempt to maintain a long-term debt schedule so that at least 50 percent of outstanding principal will be paid within ten years.

#### **2-1.6 Offset Receipts and Enterprise Funds in General**

- a. The Town shall establish and maintain offset receipts and enterprise funds pursuant to MGL Chapter 40, Section 39 and Chapter 44, Section 53, respectively, wherever possible in order to ensure annual operation and maintenance needs are met and such services are financed in an equitable manner.
- b. The term of debt for offset receipts and enterprise funds generally shall not exceed the useful life of the asset and in no case shall the term exceed thirty years.
- c. Short-term debt, including tax-exempt commercial paper, shall be used when authorized for interim financing of capital projects. The term of short-term debt shall not exceed five years. Total short-term debt shall generally not exceed 10 percent of outstanding long-term debt.
- d. Ongoing routine, preventive maintenance should be funded on a pay-as-you go basis.
- e. All offset receipts and enterprise funds shall maintain a working capital reserve, defined as Cash and Investment Pool Equity in Current Assets, which is equivalent to 30 days of budgeted operations and Maintenance expense.
- f. Rates for offset receipts and enterprise funds shall be designed to generate sufficient revenues to support the full cost (direct and indirect) of operations and debt and provide debt service coverage, if applicable, and to ensure adequate and appropriate levels of working capital. Fees should be reviewed annually in relation to the cost of providing the service.

### **2-1.7 Gifts and Grants**

- a. All grants shall be managed to comply with the laws, regulations and guidance of the grantor and all gifts and donations shall be managed and expended according to the wishes and instructions of the donor.
- b. All gifts and grants shall be evaluated for suitability and consistency to Town policies. They shall also be formally accepted by both the Town Manager and the Select Board.

### **2-1.8 Trust Fund Management**

It is the policy of the Town of Chelmsford that trust fund management be consistent with the legal requirements, including Town ordinances, and spirit of each respective trust document and, to the maximum extent possible, realize the purpose the trusts were intended to achieve.

Trust fund management will be conducted with the primary objectives of:

- a. Conformance to each trust document's specified purpose, legal requirements, and administrative guidelines;
- b. Adherence to the Town of Chelmsford General Ordinance providing for the Administration of Town trusts;
- c. Preservation of capital;
- d. Maintenance of security of trust funds and investments;
- e. Maximization of total return for each trust fund;
- f. Efficient disbursement of funds on an equitable basis; and
- g. Effective collection of all due monies.

# APPENDIX B

FIVE YEAR FINANCIAL SUMMARY PROJECTIONS

STABILIZATION FUNDS

AND

DEBT MANAGEMENT

**Town of Chelmsford**  
**Five-Year Financial Forecast**  
**FY2022 – 2026**  
**Assumptions**

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

Revenues

**1. Property Tax:**

- a. Tax within levy limit for FY23 – FY26.
- b. New Growth estimated at \$1.5M for FY22-FY26.
- c. Excluded debt declines each year during FY22-26 per existing schedule.

**2. State Aid:**

- a. State Aid estimates assume Unrestricted General Government Aid is projected to increase 3.5% for FY22, increases \$100K for FY23 – FY26.
- b. Chapter 70 is projected to increase 1.3% for FY22, \$100K for FY23, and \$150,000 for FY24 – FY26. This may be subject to change depending on future State revenue collection trends and Legislative action.
- c. Charter School Tuition reimbursements increase 2% annually for FY22 – FY26.

**3. Available Funds:**

- a. Sewer Fees Offset in accordance with actual cost of covering Indirect Costs.
- b. Childcare Revolving Fund reimbursement increases 5% annually for FY22 – FY26 to cover cost of employee benefits.

**4. Local Receipts:**

- a. Motor Vehicle Excise is budgeted at \$5.0M for FY22, increases \$50,000 for FY23 – FY26.
- b. Permit revenue is budgeted at \$1.1M for FY22, increases 25K during FY23-26.
- c. Meals tax is budgeted at \$500K for FY22, increases \$100K for FY23, and increases 2% for FY24-FY26.
- d. Hotel tax is budgeted at \$300K for FY22, increases 2% for FY23-FY26.
- e. Assume a 2% increase for other line items.

**5. Sewer Enterprise Revenue:**

- a. Fees set in an amount to cover both direct and indirect expenses.

## Expenditures

The following expenditure assumptions were used in the development of the forecast.

1. For General Government Personnel in FY22 – FY26: Includes step increases for eligible employees and 2.0% COLA.
2. General Government Expenses are projected to increase 2.0% for FY22 – FY26, unless specified below.
3. **Public Education** exceptions include:
  - a. Total School cost projections for personnel and expenses are based on: FY22: \$3.33M, FY23 – FY25: \$2.0M increase, FY26: \$2.1M increase.
  - b. Nashoba Assessment increases 10% for FY22, 5% annually for FY23- FY26.
4. **Municipal Administration** exceptions include:
  - a. 3% increase per year in legal expenses;
  - b. Additional cost of national elections in odd years;
5. **Public Works** exceptions include:
  - a. Snow & Ice removal expenses are projected to increase 2.5% annually during FY23 – FY26.
  - b. Solid waste disposal program costs increase \$471K in FY22 and are estimated to increase by 2.5% annually for FY23 – FY26.
6. **Benefits and Insurance** exceptions include:
  - a. Workers Compensation costs increase by 5% per year.
  - b. Middlesex Retirement assessment increases 3.9% for FY22, 6.6% for FY23, and 6.5% annually from FY24 – FY26. Projections reflect the adoption of a 2037 funding schedule.
  - c. Medicare tax has been increased by 4% per year.
  - d. Health Insurance premiums are projected to increase 5% for FY22 – FY26.
7. **Debt Service** includes:
  - a. Principal and interest payments according to existing schedules.
  - b. Excluded debt declines FY22 – FY26 per schedule for outstanding debt.
  - c. Assumes continuation of our annual \$3.8M Capital Improvement Program for FY22 – FY26.
8. **State Assessments & Overlay** include:
  - a. Charter School Assessment increases 10% annually.

# Five Year Financial Forecast

6/01/2021

	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>
<b>REVENUE</b>					
<b>Local Taxes</b>					
Base Factor	\$106,109,294	\$110,362,026	\$114,621,077	\$118,986,604	\$123,461,269
2 1/2% Increase	\$2,652,732	\$2,759,051	\$2,865,527	\$2,974,665	\$3,086,532
New Growth	\$1,600,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000
Override	\$0	\$0	\$0	\$0	\$0
Excluded Debt	<u>\$3,144,839</u>	<u>\$2,079,709</u>	<u>\$1,679,443</u>	<u>\$1,107,250</u>	<u>\$273,100</u>
Max. Allowable Levy	\$113,506,865	\$116,700,786	\$120,666,047	\$124,568,519	\$128,320,901
Levy Used	\$113,506,865	\$116,700,786	\$120,666,047	\$124,568,519	\$128,320,901
<b>State Aid</b>					
Chapter 70	\$11,348,108	\$11,448,108	\$11,598,108	\$11,748,108	\$11,898,108
School Choice-Offset	\$265,569	\$270,880	\$276,298	\$281,824	\$287,460
Charter Tuition Reimbursements	\$244,990	\$249,890	\$254,888	\$259,985	\$265,185
Libraries-Offset	\$64,381	\$65,669	\$66,982	\$68,322	\$69,688
Veterans Benefits	\$99,397	\$99,397	\$99,397	\$99,397	\$99,397
General Municipal Aid (Lottery)	\$5,578,245	\$5,678,245	\$5,828,245	\$5,978,245	\$6,128,245
Exemption Reimbursement	\$222,197	\$233,307	\$244,972	\$257,221	\$270,082
State Land-PILOT	<u>\$5,704</u>	<u>\$5,818</u>	<u>\$5,934</u>	<u>\$6,053</u>	<u>\$6,174</u>
Sub-Total	\$17,828,591	\$18,051,314	\$18,374,824	\$18,699,155	\$19,024,340
<b>Available Funds</b>					
Wetland Protection Act	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
Sewer User Fees-Offset	\$668,671	\$692,074	\$716,297	\$741,367	\$767,315
Sewer Betterments/ Cap. Impr. Fund	\$2,326,128	\$2,320,385	\$2,309,341	\$2,303,239	\$2,291,830
Childcare Revolving Fund Benefits	\$174,700	\$183,435	\$192,607	\$202,237	\$212,349
PEG CATV Enterprise - Offsets	\$74,651	\$76,891	\$79,197	\$81,573	\$84,020
Stormwater Enterprise - Offsets	\$290,595	\$305,125	\$320,381	\$336,400	\$353,220
Excluded Debt Bond Premiums	\$46,476	\$45,803	\$45,803	\$36,666	\$36,666
Stabilization	\$0	\$0	\$0	\$0	\$0
Free Cash					
Sub-Total	\$3,587,221	\$3,629,713	\$3,669,626	\$3,707,483	\$3,751,401
<b>Local Receipts</b>					
Motor Vehicle Excise	\$5,000,000	\$5,050,000	\$5,100,000	\$5,150,000	\$5,200,000
Meals Tax (.75%)	\$500,000	\$600,000	\$612,000	\$624,240	\$636,725
Interest on Taxes	\$450,000	\$450,000	\$450,000	\$450,000	\$450,000
Departmental Fees	\$250,000	\$255,000	\$260,100	\$265,302	\$270,608
Rental Income	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000
Dept. Revenue- Schools	\$200	\$200	\$200	\$200	\$200
Dept. Revenue- Cemetery	\$145,000	\$147,900	\$150,858	\$153,875	\$156,953
Dept. Revenue- Other	\$205,000	\$209,100	\$213,282	\$217,548	\$221,899
Alcoholic Licenses	\$75,000	\$76,500	\$78,030	\$79,591	\$81,182
Other Licenses	\$80,000	\$81,600	\$83,232	\$84,897	\$86,595
Permits	\$1,100,000	\$1,125,000	\$1,150,000	\$1,175,000	\$1,200,000
Fines and Forfeits	\$150,000	\$153,000	\$156,060	\$159,181	\$162,365
Interest on Investments	\$200,000	\$204,000	\$208,080	\$212,242	\$216,486
Miscellaneous, Recurring	\$455,000	\$464,100	\$473,382	\$482,850	\$492,507
Hotel Tax	\$300,000	\$306,000	\$312,120	\$318,362	\$324,730
Solar Net Metering	\$525,000	\$525,000	\$525,000	\$525,000	\$525,000
Miscellaneous, Non-Recurring	\$36,800	\$37,536	\$38,287	\$39,052	\$39,834
LRTA	\$43,000	\$43,000	\$43,000	\$43,000	\$43,001
Sub-Total	\$9,575,000	\$9,787,936	\$9,913,631	\$10,040,339	\$10,168,083
<b>TOTAL</b>	<b>\$144,497,677</b>	<b>\$148,169,749</b>	<b>\$152,624,128</b>	<b>\$157,015,496</b>	<b>\$161,264,724</b>

# Five Year Financial Forecast

6/01/2021

<u>EXPENDITURES</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>
<b>MUNICIPAL ADMINISTRATION</b>					
<u>Personnel Costs</u>					
Executive Office					
Selectmen	\$80,107	\$83,311	\$86,644	\$90,109	\$93,714
Town Manager	\$436,395	\$453,851	\$472,005	\$490,885	\$510,520
Human Resources	\$114,252	\$118,822	\$123,575	\$128,518	\$133,659
Municipal Safety	\$84,202	\$87,570	\$91,073	\$94,716	\$98,504
Finance Office					
Treasurer/Collector	\$374,824	\$389,817	\$405,410	\$421,626	\$438,491
Info. Technology	\$225,350	\$234,364	\$243,739	\$253,488	\$263,628
Assessors	\$302,150	\$314,236	\$326,805	\$339,878	\$353,473
Accounting	\$359,368	\$373,743	\$388,692	\$404,240	\$420,410
Town Clerk					
Town Clerk	\$310,599	\$323,023	\$335,944	\$349,382	\$363,357
Registrars	\$4,000	\$4,160	\$4,326	\$4,499	\$4,679
Administrative Support	\$3,000	\$3,120	\$3,245	\$3,375	\$3,510
Planning and Development					
Community Development	\$118,469	\$123,208	\$128,136	\$133,262	\$138,592
Historic District	\$1,500	\$1,560	\$1,622	\$1,687	\$1,755
Comm. On Disabilities	\$0	\$0	\$0	\$0	\$0
Conservation	\$64,173	\$66,740	\$69,410	\$72,186	\$75,073
Board of Appeals	\$0	\$0	\$0	\$0	\$0
Planning Board	\$57,647	\$59,953	\$62,351	\$64,845	\$67,439
<u>Expenses</u>					
Executive Office					
Selectmen	\$9,750	\$9,945	\$10,144	\$10,347	\$10,554
Town Manager	\$51,850	\$54,183	\$56,621	\$59,169	\$61,832
Human Resources	\$2,350	\$2,397	\$2,445	\$2,494	\$2,544
Municipal Safety	\$6,600	\$6,732	\$6,867	\$7,004	\$7,144
Annual Report	\$3,800	\$3,876	\$3,954	\$4,033	\$4,113
Finance Office					
Treasurer/Collector	\$218,250	\$222,615	\$227,067	\$231,609	\$236,241
Info. Technology	\$274,600	\$280,092	\$285,694	\$291,408	\$297,236
Assessors	\$160,800	\$164,016	\$167,296	\$170,642	\$174,055
Accounting	\$55,830	\$66,000	\$66,000	\$66,001	\$66,002
Town Clerk					
Town Clerk	\$32,600	\$33,252	\$33,917	\$34,595	\$35,287
Registrars	\$0	\$0	\$0	\$0	\$0
Elections	\$73,000	\$125,000	\$125,000	\$150,000	\$90,000
Administrative Support					
Moderator/FinCom/Constable	\$515	\$525	\$536	\$547	\$557
Legal Services	\$175,000	\$180,250	\$185,658	\$191,227	\$196,964
Planning and Development					
Community Development	\$20,000	\$20,400	\$20,808	\$21,224	\$21,649
NMCOG	\$11,232	\$11,457	\$11,686	\$11,919	\$12,158
Board of Appeals	\$1,000	\$1,020	\$1,040	\$1,061	\$1,082
Historic District	\$100	\$102	\$104	\$106	\$108
Comm. On Disabilities	\$300	\$306	\$312	\$318	\$325
Conservation	\$7,565	\$7,716	\$7,871	\$8,028	\$8,189
Planning Board	<u>\$1,925</u>	<u>\$1,964</u>	<u>\$2,003</u>	<u>\$2,043</u>	<u>\$2,084</u>
Sub-Total	\$3,643,103	\$3,829,325	\$3,957,999	\$4,116,471	\$4,194,927

# Five Year Financial Forecast

6/01/2021

	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>
<b>PUBLIC EDUCATION</b>					
Chelmsford Public Schools	\$65,000,000	\$67,000,000	\$69,000,000	\$71,100,000	\$73,200,000
Nashoba Technical H.S.	\$3,721,402	\$3,907,472	\$4,102,846	\$4,307,988	\$4,523,387
Out of District Tuition	<u>\$62,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Sub-Total	\$68,783,402	\$70,907,472	\$73,102,846	\$75,407,988	\$77,723,387
 <b>PUBLIC SAFETY</b>					
<u>Personnel Costs</u>					
Police Department	\$6,738,183	\$7,007,710	\$7,288,019	\$7,579,539	\$7,882,721
Animal Control	\$52,539	\$54,641	\$56,826	\$59,099	\$61,463
Fire Department	\$6,245,294	\$6,495,106	\$6,754,910	\$7,025,106	\$7,306,111
Animal Inspector	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Inspections	\$334,505	\$347,885	\$361,801	\$376,273	\$391,324
<u>Expenses</u>					
Police Department	\$824,500	\$840,990	\$857,810	\$874,966	\$892,465
Animal Control	\$7,550	\$7,701	\$7,855	\$8,012	\$8,172
Fire Department	\$440,500	\$449,310	\$458,296	\$467,462	\$476,811
Emergency Management	\$3,000	\$3,060	\$3,121	\$3,184	\$3,247
Animal Inspector	\$350	\$357	\$364	\$371	\$379
Inspections	<u>\$25,490</u>	<u>\$26,637</u>	<u>\$27,836</u>	<u>\$29,088</u>	<u>\$30,397</u>
Sub-Total	\$14,672,911	\$15,234,397	\$15,817,838	\$16,424,101	\$17,054,091
 <b>PUBLIC WORKS</b>					
<u>Personnel Costs</u>					
DPW					
Engineer/Administration	\$523,205	\$544,133	\$565,899	\$588,534	\$612,076
Solid Waste	\$52,541	\$54,643	\$56,828	\$59,101	\$61,466
Highway	\$1,569,816	\$1,632,609	\$1,697,913	\$1,765,830	\$1,836,463
Snow and Ice	\$310,000	\$317,750	\$325,694	\$333,836	\$342,182
Parks	\$77,032	\$80,113	\$83,318	\$86,651	\$90,117
Public Buildings	\$35,663	\$37,090	\$38,573	\$40,116	\$41,721
Facilities	\$983,296	\$1,022,628	\$1,063,533	\$1,106,074	\$1,150,317
Cemetery	\$318,380	\$331,115	\$344,360	\$358,134	\$372,460
<u>Expenses</u>					
DPW					
Engineer/Administration	\$21,000	\$21,420	\$21,848	\$22,285	\$22,731
Public Trees	\$70,000	\$71,400	\$72,828	\$74,285	\$75,770
Streetlighting	\$70,000	\$71,400	\$72,828	\$74,285	\$75,770
Solid Waste	\$3,447,877	\$3,534,074	\$3,622,426	\$3,712,986	\$3,805,811
Highway	\$662,700	\$679,268	\$696,249	\$713,655	\$731,497
Snow and Ice	\$690,000	\$707,250	\$724,931	\$743,055	\$761,631
Parks	\$31,000	\$31,620	\$32,252	\$32,897	\$33,555
Public Buildings	\$188,900	\$192,678	\$196,532	\$200,462	\$204,471
Facilities	\$989,350	\$1,009,137	\$1,029,320	\$1,049,906	\$1,070,904
Cemetery	<u>\$62,650</u>	<u>\$63,903</u>	<u>\$65,181</u>	<u>\$66,485</u>	<u>\$67,814</u>
Sub-Total	\$10,103,410	\$10,402,230	\$10,710,513	\$11,028,578	\$11,356,756

# Five Year Financial Forecast

6/01/2021

	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>
<b>COMMUNITY SERVICES</b>					
<u>Personnel Costs</u>					
<b>Human Services</b>					
Veterans	\$91,484	\$95,143	\$98,949	\$102,907	\$107,023
Council on Aging	\$375,947	\$390,985	\$406,624	\$422,889	\$439,805
<b>Community Enrichment</b>					
Community Services	\$78,189	\$81,317	\$84,569	\$87,952	\$91,470
Historical Commission	\$650	\$676	\$703	\$731	\$760
Board of Health	\$423,903	\$440,859	\$458,493	\$476,833	\$495,907
Library	\$1,731,364	\$1,800,619	\$1,872,643	\$1,947,549	\$2,025,451
<u>Expenses</u>					
<b>Human Services</b>					
Veterans	\$131,720	\$134,354	\$137,041	\$139,782	\$142,578
Council on Aging	\$153,080	\$156,142	\$159,264	\$162,450	\$165,699
<b>Community Enrichment</b>					
Com. Services/ Recreation	\$45,000	\$47,025	\$49,141	\$51,352	\$53,663
Cultural Council	\$2,350	\$2,397	\$2,445	\$2,494	\$2,544
Public Celebrations	\$2,000	\$2,040	\$2,081	\$2,122	\$2,165
Historical Commission	\$1,200	\$1,224	\$1,248	\$1,273	\$1,299
Board of Health	\$35,300	\$36,006	\$36,726	\$37,461	\$38,210
Library	<u>\$506,061</u>	<u>\$516,182</u>	<u>\$526,506</u>	<u>\$537,036</u>	<u>\$547,777</u>
Sub-Total	\$3,578,248	\$3,704,969	\$3,836,436	\$3,972,833	\$4,114,350
 <b>BENEFITS &amp; INSURANCE</b>					
<u>Insurance</u>					
Buildings/Auto/ Liability	\$500,000	\$525,000	\$551,250	\$578,813	\$607,753
Workers Compensation	\$500,000	\$525,000	\$551,250	\$578,813	\$607,753
<u>Employee Benefits</u>					
Middlesex Retirement	\$9,883,109	\$10,538,132	\$11,223,111	\$11,952,613	\$12,729,533
Unemployment	\$75,000	\$76,500	\$78,030	\$79,591	\$81,182
Medicare Tax	\$1,076,000	\$1,119,040	\$1,163,802	\$1,210,354	\$1,258,768
Health Insurance	\$13,613,641	\$14,294,323	\$15,009,039	\$15,759,491	\$16,547,466
IOD- Retirees	\$5,000	\$5,100	\$5,202	\$5,306	\$5,412
IOD Insurance	\$175,000	\$179,375	\$183,859	\$188,456	\$193,167
OPEB Liability Trust	<u>\$1,100,000</u>	<u>\$1,100,000</u>	<u>\$1,200,000</u>	<u>\$1,236,000</u>	<u>\$1,236,000</u>
Sub-Total	\$26,927,750	\$28,362,470	\$29,965,543	\$31,589,435	\$33,267,034

# Five Year Financial Forecast

6/01/2021

	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>
<b>DEBT SERVICE</b>					
Excluded Debt	\$3,191,315	\$2,079,709	\$1,679,443	\$1,107,250	\$273,100
Betterment Funded	\$2,326,128	\$2,320,385	\$2,309,341	\$2,303,239	\$2,291,830
Non-Excluded Debt	<u>\$7,145,406</u>	<u>\$6,952,104</u>	<u>\$6,725,342</u>	<u>\$6,363,196</u>	<u>\$6,610,406</u>
Sub-Total	\$12,662,849	\$11,352,198	\$10,714,126	\$9,773,685	\$9,175,336
 <b>STATE ASSESSMENTS &amp; OVERLAY</b>					
Assessments					
Special Education					
State & Transportation Authorities	\$419,968	\$440,966	\$463,015	\$486,165	\$510,474
Charter School & School Choice	\$2,010,080	\$2,211,088	\$2,432,197	\$2,675,416	\$2,942,958
Cherry Sheet Offsets	\$329,950	\$336,549	\$343,280	\$350,146	\$357,148
Prior Year Deficit- Snow & Ice					
Other					
Prior Year Deficit- Tax Title					
Overlay	<u>\$956,006</u>	<u>\$1,000,000</u>	<u>\$1,100,000</u>	<u>\$1,100,000</u>	<u>\$1,100,000</u>
Sub-Total	\$3,716,004	\$3,988,603	\$4,338,492	\$4,611,728	\$4,910,580
 <b>WARRANT ARTICLES</b>					
Prior Year Unpaid Bills					
Reserve Fund	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000
Collective Bargaining Settlements					
E-Rate Reimbursement					
Out of Dist. Tuition					
Misc. Financial Warrant Articles	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Sub-Total	<u>\$410,000</u>	<u>\$410,000</u>	<u>\$410,000</u>	<u>\$410,000</u>	<u>\$410,000</u>
<b>Total Expenditures</b>	<b>\$144,497,677</b>	<b>\$148,191,664</b>	<b>\$152,853,790</b>	<b>\$157,334,819</b>	<b>\$162,206,462</b>

<b>Summary General Fund</b>					
Revenues-Total	\$144,497,677	\$148,169,749	\$152,624,128	\$157,015,496	\$161,264,724
Expenditures-Total	<u>\$144,497,677</u>	<u>\$148,191,664</u>	<u>\$152,853,790</u>	<u>\$157,334,819</u>	<u>\$162,206,462</u>
Balance	\$0	-\$21,916	-\$229,663	-\$319,323	-\$941,738
Exp. Percent Incr. Over PY	4.46%	2.56%	3.15%	2.93%	3.10%

<b>Summary Sewer Enterprise Fund</b>					
Sewer User Fee Revenue	\$5,053,068	\$5,177,900	\$5,306,179	\$5,438,012	\$5,573,511
Personnel	\$1,188,512	\$1,236,052	\$1,285,495	\$1,336,914	\$1,390,391
Expenses	\$3,864,556	\$3,941,847	\$4,020,684	\$4,101,098	\$4,183,120
Sewer Expenditure-Totals	<u>\$5,053,068</u>	<u>\$5,177,900</u>	<u>\$5,306,179</u>	<u>\$5,438,012</u>	<u>\$5,573,511</u>
Balance	\$0	\$0	\$0	\$0	\$0
Exp. Percent Incr. Over PY	9.90%	2.47%	2.48%	2.48%	2.49%

## GENERAL STABILIZATION FUND

The Town's general stabilization fund is established to set aside money for future use. By majority vote of town meeting, a town may appropriate any amount into this fund during a fiscal year. Interest earned must be added to and become part of the fund. The law allows money to be appropriated for any legal purpose, with a two-thirds vote of town meeting.

At the close of March 2021, the stabilization fund balance was just over \$10.76M which equals approximately 7.75% of current year budgeted operating revenues. Our long-term goal is to maintain the Stabilization Fund balance at a minimum of 7.5% of budgeted operating revenues. This is the midpoint of our Town Financial Policy which requires that reserves be maintained between 5% and 10% of general operating revenues.

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

<b>General Stabilization Fund History &amp; 5-Year Plan</b>					
<b>Fiscal</b>				<b>Fund</b>	<b>% Budgeted</b>
<b>Year</b>	<b>Transfer Out</b>	<b>Transfer In</b>	<b>Interest</b>	<b>Balance</b>	<b>Operating Revenues</b>
2009	\$1,469,541	\$2,212,005	\$155,427	\$2,150,714	2.0%
2010	\$361,111	\$1,245,184	\$95,057	\$3,129,844	3.2%
2011		\$676,791	\$33,635	\$3,840,271	3.8%
2012		\$3,957,862	\$166,545	\$7,964,678	7.6%
2013	\$1,500,000	\$535,323	\$19,631	\$7,019,632	6.5%
2014			\$247,617	\$7,267,249	6.5%
2015	\$0	\$1,243,436	\$169,297	\$8,679,982	7.5%
2016	\$920,695	\$681,046	\$309,841	\$8,750,174	7.3%
2017	\$729,954	\$747,861	\$172,206	\$8,940,287	7.1%
2018	\$180,000	\$1,041,382	-\$53,902	\$9,747,767	7.6%
2019	\$0	\$767,880	\$562,031	\$11,077,678	8.3%
2020	\$0	\$0	\$347,373	\$11,425,051	8.2%
*2021	\$2,341,388	\$1,370,300	\$370,158	\$10,824,120	7.8%
*2022	\$500,000	\$750,000	\$339,724	\$11,413,844	7.9%
*2023	\$500,000	\$750,000	\$357,415	\$12,021,259	8.1%
*2024	\$500,000	\$500,000	\$370,638	\$12,391,897	8.1%
*2025	\$500,000	\$500,000	\$381,757	\$12,773,654	8.1%
*2026	\$500,000	\$750,000	\$398,210	\$13,421,863	8.3%

\* Projected years assume annual transfers in from free cash upon availability, operating budget increases based upon 5-Year Financial Forecast projections, and 3.0% investment earnings. FY21 Fund Balance is projected.

# SPECIAL PURPOSE STABILIZATION FUNDS

The Town established two special purpose stabilization funds in which monies may be appropriated and reserved for specific uses. Monies accumulated in stabilization funds carryover from one fiscal year into the following fiscal year and interest earnings remain within the fund.

## Sewer Construction Stabilization Fund

**Purpose:** The Sewer Construction Stabilization Fund provides the Town with the ability to reserve annual interest earned on sewer betterments and sewer capital construction fees and dedicate these monies toward future debt service costs for the construction of the final phases of the municipal sewer system completed after 2005. This fund is an essential part of the Town's long-term plan to finance future sewer debt service obligations through FY2031.

**History:** Town Meeting voted in October 2011 to establish a Sewer Construction Stabilization Fund to assist the Town in funding debt service obligations for the municipal sewer system.

Fiscal	Fund			
Year	Transfer Out	Transfer In	Interest	Balance
2020	\$0	\$384,996	\$89,161	\$2,265,775
*2021	\$0	\$165,000	\$98,000	\$2,528,775
*2022	\$0	\$142,000	\$78,703	\$2,749,478
*2023	\$0	\$139,000	\$85,264	\$2,973,742
*2024	\$0	\$114,000	\$91,492	\$3,179,234
*2025	\$0	\$89,000	\$97,157	\$3,365,392
*2026	\$191,831	\$63,000	\$102,222	\$3,338,782
*Projected years assume annual transfers in from free cash upon availability and 3.0% return. Future withdrawals are planned for FY2027 - FY2031.				

<b>SPECIAL PURPOSE STABILIZATION FUNDS</b>
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**Affordable Housing Stabilization Fund**

**Purpose:** The appropriation of funds from the Affordable Housing Stabilization Fund (AHSF) shall be used to finance the purchase of land, rehabilitation of existing units, construction, and/or purchase of affordable housing units that shall qualify for the Commonwealth of Massachusetts Dept. of Housing & Community Development Ch. 40B Subsidized Housing Inventory for the Town of Chelmsford.

**History:** Town Meeting voted in 2015 to establish the AHSF in accordance with the Inclusionary Housing Bylaw. This bylaw provides an alternative where a developer of affordable housing may provide a payment-in-lieu of constructing affordable housing units. The payment amount is subject to Planning Board approval. The first appropriation into this fund occurred in October 2020 when Town Meeting approved a transfer of \$618,750 into this fund. This included payments of \$270,000 for Jay’s Villa Residences at 241 Littleton Rd. and \$348,750 for the Grist Mill Condominiums at Cushing Place. An authorization to transfer \$11,250 into the AHSF will be considered under Article 24 at the Spring 2021 Town Meeting.

<b>Affordable Housing Stabilization Fund Activity - FY2021</b>			
	Beg. Balance:		\$ -
	Transfers In:		\$ 618,750
			\$ 11,250
	Transfers Out:		\$ -
	Interest Earnings:		\$ 1,432
	Projected Year-End Balance:		\$ 631,432

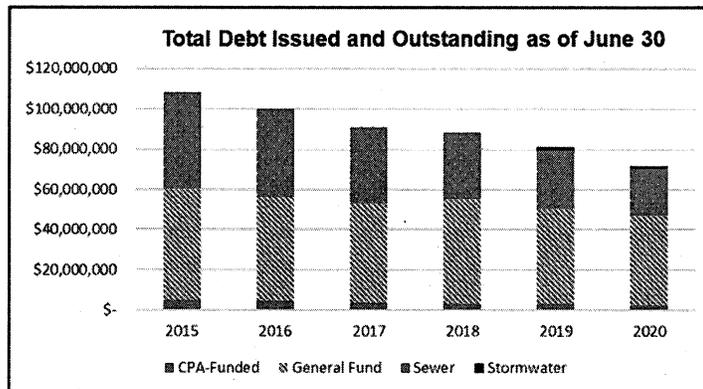
# DEBT MANAGEMENT

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

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

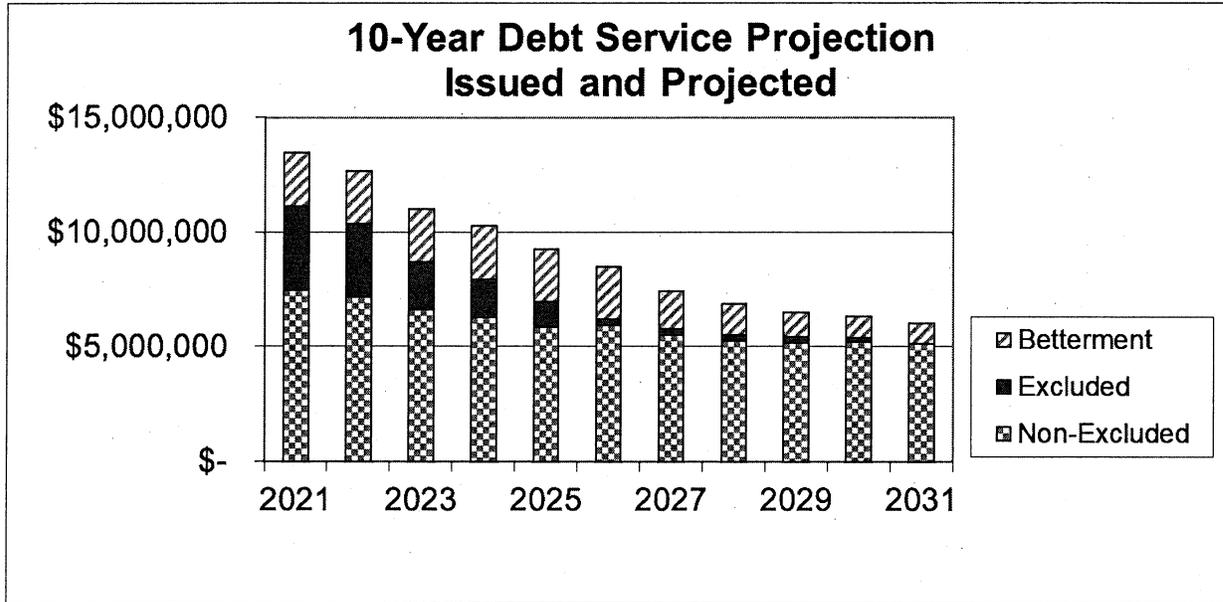
All debt is issued as general obligation debt. This means that the full faith and credit of the Town is pledged to the bondholder. Debt issued on behalf of the Town’s sewer construction project approved prior to 2003 is exempt from Proposition 2 ½ as is debt issued on behalf of the public works facility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

Standard & Poor’s affirmed the Town’s credit rating at an unprecedented AA+ with a Stable Outlook at our last review in March 2021. The Town has received two bond rating upgrades since June 2012. Analysts noted that the AA+ rating reflected sustained improvement in the Town’s financial position and performance as well as the Town’s strong financial management practices. As with a personal credit rating, the Town’s credit rating is a statement of its overall fiscal health as a government and as a community. The benefit of a strong credit rating is realized in lower interest costs on the Town’s long-term debt issues.



Total Outstanding Debt as of June 30						
Fiscal Year	2015	2016	2017	2018	2019	2020
CPA-Funded	\$ 4,745,000	\$ 4,291,783	\$ 3,739,284	\$ 3,186,784	\$ 3,016,137	\$ 2,174,321
General Fund	\$ 55,831,667	\$ 52,283,685	\$ 49,509,598	\$ 52,251,531	\$ 47,467,178	\$ 44,843,995
Sewer	\$ 47,672,570	\$ 43,238,494	\$ 37,712,012	\$ 33,112,470	\$ 29,049,201	\$ 23,391,521
Stormwater					\$ 1,360,000	\$ 1,170,000
<b>Total</b>	<b>\$ 108,249,237</b>	<b>\$ 99,813,962</b>	<b>\$ 90,960,894</b>	<b>\$ 88,550,785</b>	<b>\$ 80,892,516</b>	<b>\$ 71,579,837</b>

# 10-YEAR DEBT SERVICE PROJECTION



Fiscal Yr.	Non-Excluded	Excluded	Betterment Funded	Total
2021	\$ 7,457,964	\$ 3,650,909	\$ 2,336,813	\$ 13,445,686
2022	\$ 7,145,406	\$ 3,191,313	\$ 2,326,128	\$ 12,662,847
2023	\$ 6,605,253	\$ 2,079,709	\$ 2,320,385	\$ 11,005,347
2024	\$ 6,264,457	\$ 1,679,443	\$ 2,309,341	\$ 10,253,241
2025	\$ 5,833,601	\$ 1,107,250	\$ 2,303,239	\$ 9,244,090
2026	\$ 5,920,936	\$ 273,100	\$ 2,291,830	\$ 8,485,866
2027	\$ 5,494,385	\$ 258,100	\$ 1,652,441	\$ 7,404,926
2028	\$ 5,255,917	\$ 248,300	\$ 1,383,591	\$ 6,887,808
2029	\$ 5,167,740	\$ 238,600	\$ 1,089,273	\$ 6,495,613
2030	\$ 5,194,322	\$ 204,000	\$ 903,688	\$ 6,302,010
2031	\$ 5,132,176	\$ -	\$ 892,527	\$ 6,024,703

# APPENDIX C

FUND BALANCES AND DESCRIPTIONS

## **Fund Descriptions**

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The financial operations of the Town are organized into funds and account groups, each of which is a separate fiscal and accounting entity. Every revenue received or expenditure made by the Town is accounted for through one of the funds or account groups listed below.

### **Governmental Funds**

Most Town functions are financed through what are called governmental funds. There are three types of governmental funds maintained by the Town: the General Fund, Special Revenue Funds, and the Capital Projects Fund.

**General Fund:** The General Fund is the major operating fund of the Town government and it accounts for the vast majority of Town operations. The General Fund is supported by revenues from real estate & personal property taxes, state & federal aid, excise taxes, investment income, fines & forfeitures, and fees & charges. Most of the Town's departments including the Schools are supported in whole or in part by the General Fund.

**Special Revenue Funds:** Special Revenue Funds are used to account for those types of revenues that are legally restricted to being spent for a specific purpose (except expendable trusts, or major capital projects). These revenues must be accounted for separately from the General Fund for a variety of reasons, and do not necessarily follow the same fiscal year as the General Fund. The Town's Special Revenue Funds are grouped into five categories:

1. **Revolving Funds:** Revolving Funds allow the Town to raise revenues from a specific service and use those revenues to support the service without appropriation. Revolving Funds are established by statute or by-law and may require reauthorization each year at Town Meeting. The Town maintains approximately 21 different revolving funds for a number of purposes including Senior Center Programs, Health Department Immunization Programs, Cultural Council Programs, the Chelmsford Ice Skating Forum, School Department Athletics, Child Care, and the School Lunch Program.
2. **Receipts Reserved for Appropriation:** are special revenues that are restricted to a specific use but also require appropriation by Town Meeting such as Sewer Betterment Fees, monies from the sale of Cemetery lots and graves, Conservation Wetland Protection fees, and the proceeds from the sale of Town property.
3. **School Grants:** accounts for approximately 38 specially financed education programs under grants received from the Federal or State government including professional development, smoking cessation, truancy prevention, SPED Early Childhood Development, Drug Free School Programs, and certain capital improvements.
4. **Other Intergovernmental Funds:** accounts for approximately 27 individual grants or monies received by the Town from Federal or State government. These include a variety of Community Policing Grants, Chapter 90 highway monies, State Election Grants, State Library Aid, and Council on Aging programs such as "meals-on-wheels."

5. **Other Special Revenue Funds:** account for miscellaneous special revenues often involving private donations for a specific purpose such as the Arts & Technology Education Fund, departmental gifts for police & fire, various COA programs, and Planning Board gifts from developers for infrastructure improvements related to proposed projects.

**Capital Projects Fund:** The Capital Projects Fund is used to account for monies used for the acquisition or construction of major capital facilities (buildings, roads, etc.) other than those financed by trust funds. The Town's Capital Projects Fund is funded primarily by the receipt of bond proceeds resulting from the Town's issuance of bonds for a specific project grants, but may also be derived from private sources, grants, or transfers from other Town funds.

### **Fiduciary Funds**

Fiduciary Funds are used to account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, and other governmental units. Fiduciary Funds include expendable trusts, non-expendable trusts, and agency funds.

1. **Expendable Trusts:** are used to account for monies received by the Town in a trustee capacity where both the principal and earnings of the fund may be expended. Examples include the Town Stabilization Fund and the Library Endowment Fund.
2. **Non-expendable Trusts:** are used to account for trusts where the principal must remain intact. Generally income earned on the non-expendable trust principal may be expended in accordance with the conditions of the trust. An example is the Cemetery Department's Perpetual Care Trust.
3. **Agency Funds:** are used to account for funds that are custodial in nature and do not involve the measurement of operations. Examples include the Town's deferred compensation plan as well as the self-insured Medical Trust that accounts for employee contributions and payments of medical claims.

### **Account Groups**

The last category maintained by the Town is the General Long-term Debt Account group that accounts for the balances due on long-term debt that the Town has financed.

### **Basis of Accounting**

The modified accrual basis of accounting is used by all governmental fund types, expendable trust funds and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The Town considers property taxes as available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due.

The accrual basis of accounting is utilized by non-expendable trust funds. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

### **Budgeting**

An annual budget is adopted for the Town's General Fund. Although legislative approval is required for certain capital projects and borrowing authorizations, annual budgets are not prepared for any other fund.

The Town's annual budget is adopted on a statutory basis that differs on some respects from generally accepted accounting principals (GAAP). The major differences between the budget and GAAP basis are that:

1. Budgeted revenues are recorded when cash is received, except for real estate and personal property taxes, which are recorded as revenue when levied (budget), as opposed to when susceptible to accrual (GAAP).
2. Encumbrances are treated as expenditures in the year the commitment is made. Also, certain appropriations, known as special articles, do not lapse and are treated as budgetary expenditures in the year they are authorized.



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# APPENDIX D

GLOSSARY OF TERMS

## Glossary of Terms

**Abatement:** A reduction or elimination of a level imposed by a governmental unit applicable to tax levies, motor vehicle excise, fees, charges and special assessments.

**Accounting System:** The total structure of records and procedures that identify, record, classify and report information on the financial position and operations of a governmental unit or any of its funds, balanced account groups or organizational components.

**Accrued Interest:** In an original governmental bond sale, accrued interest is the amount of interest that has accumulated on the bonds from the day they are dated up to, but not including, the date of delivery (settlement date).

**Amortization:** The gradual elimination of an obligation, such as a bond, according to a specified schedule of times and amounts. The principal amount of a home mortgage, for example, is amortized by monthly payments.

**Appropriation:** An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and the time in which it may be expended. Only a town meeting, council or the school committee can authorize money appropriated for one purpose to be used for another. Any amount that is appropriated may be encumbered (see **Encumbrance**). Any part of an appropriation not spent or encumbered by June 30 automatically reverts to the undesignated fund balance that may result in free cash. If departments know of remaining unpaid bills at the close of the fiscal year and properly notify the accountant (C 41, s 58), the departmental appropriation is encumbered to extend the general spending authorization until such time that the bill is paid or it is decided not to spend the funds.

If these encumbrances are not acted on within a year, the accountant generally notifies the department and closes them out. A special warrant article/appropriation, however, may carry forward from year to year until spent for the designated purpose or until it is transferred by a town meeting vote to another account.

**Arbitrage:** As applied to municipal debt, the investment of tax-exempt bond or note proceeds in taxable higher yielding securities. This practice is restricted under Section 103 of the Internal Revenue Service (IRS) Code, and (beyond certain limits) earnings are required to be rebated (paid) to the IRS.

**Assessed Valuation:** A valuation set upon real estate or other property by a government as a basis for levying taxes. In Massachusetts assessed valuation is based on *full and fair cash value*, the amount a willing buyer would pay a willing seller on the open market. Assessors must collect, record and analyze information about the physical characteristics of the property and the market in order to estimate the fair market value of all taxable properties in their communities.

**Audit:** An examination of systems, procedures and financial data by a certified accountant, reporting on the fairness of financial statements and compliance with statutes and regulations. (Audits can be valuable management tools for evaluating the fiscal performance of communities.)

**Audit Report:** The product of an audit prepared by an independent auditor. The report often includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions; (d) financial statements and schedules; and (e) statistical tables, supplementary comments and recommendations.

**Available Funds:** These are funds established through previous appropriations or results of favorable conditions. These may be appropriated to meet emergency or unforeseen expenses, large one-time or capital expenditures. Examples: Free Cash, Stabilization Fund, Overlay Surplus, Water Surplus and enterprise retained earnings.

**Balance Sheet:** A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

## Glossary of Terms

**Basis of Accounting:** Basis of accounting refers to when revenues and expenditures or expenses are recognized in accounts and reported on financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds and expendable trust and agency funds could be accounted for using the modified accrual basis of accounting. Under this method revenues are recognized when they become measurable and available as net current assets with the following guidelines:

Property taxes, excise taxes, departmental and governmental receivables are recorded as revenue when received in cash as are monies received during the first 60 days of the following fiscal year; and

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

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

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

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

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

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

**Bond Authorization:** See **Dept Authorization**.

**Bonds Authorized and Unissued:** Bonds that a government has been authorized to sell but has not yet done so. Issuance at this point is only contingent upon action by the treasurer and mayor or selectmen.

**Bond Issue:** Generally, the sale of a certain number of bonds at one time by a governmental unit.

**Budget:** A plan of financial operation embodying an estimate of proposed revenues and expenditures for a given period and the proposed means of financing them. A budget may be *preliminary* (the financial plan presented to the town meeting) or *final* (the plan approved by that body). The budget should be separated into basic units, either by department, program or service. The format is important because by

## Glossary of Terms

classifying by service or department, the budget is clearly defined and more easily understood by both local officials and town meeting.

**Budget Message:** A statement by the town's policymakers summarizing the plans and policies contained in the budget report, including an explanation of the principal budget items, an outline of the municipality's experience during the past year and its financial status at the time of the message, and recommendations regarding financial policy for the coming fiscal year.

**Budget Unit:** A department to which the town meeting appropriates funds.

**Capital Budget:** An annual appropriation or spending plan for capital expenditures (tangible assets or projects that cost at least \$25,000 and have a useful life of at least five years). This type of budget should recommend the method of financing for each item recommended and identify those items that are recommended to be deferred due to scarce resources.

**Capital Expenditures/Improvements:** These are items generally found in the capital budget such as construction, acquisitions, site development, major repairs or replacement to capital facilities and public ways and overhead costs. The fees for architects, engineers, lawyers, and other professional services, plus the cost of financing advance planning, may be included.

**Capital Improvements Program:** A comprehensive schedule for planning a community's capital expenditures. It coordinates community planning, fiscal capacity and physical development. While all of a community's needs should be identified in the program, there should also be a set of criteria that prioritizes expenditures. A capital program is a plan for capital expenditures that extends five years beyond the capital budget and is updated yearly.

**Capital Outlay Expenditure Exclusion:** A vote by a community at an election to exclude payments for a single year capital project from the levy limit. The exclusion is limited to one

year and may temporarily increase the levy above the levy ceiling.

**Cash:** Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

**Cash Management:** The process of managing monies of a local government in order to ensure maximum cash availability and maximum yield on short-term investment of idle cash.

**Cemetery Perpetual Care:** These funds are donated by individuals for the care of grave sites. According to Ch. 114, s 25, funds from this account must be invested and spent as directed by perpetual care agreements. If no agreements exist, interest (but not principal) may be used as directed by the cemetery commissioners for the purpose of maintaining cemeteries.

**Certification:** The action of a bank or trust company (or DOR's Bureau of Accounts for State House Notes) in certifying the genuineness of the municipal signatures and seal on a bond issue. The certifying agency may also supervise the printing of bonds and otherwise safeguard their preparation against fraud, counterfeiting, or over-issue. Also known as Authentication.

**Certificate of Deposit (CD):** A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

**Cherry Sheet:** Named for the cherry colored paper on which it was originally printed, the Cherry Sheet is the official notification from the Commissioner of Revenue of the next fiscal year's state aid and assessments to communities and regional school districts. State aid to municipalities and regional school districts consists of two types: distributions and reimbursements. Distributions provide funds based on formulas, while reimbursements provide funds for costs incurred during a prior

## Glossary of Terms

period for certain programs or services. In addition, communities may receive “offset items” that must be spent on specific programs. Cherry Sheet Assessments are advanced estimates of state assessments and charges and county tax assessments. Local assessors are required to use these figures in setting the local tax rate. (Because these figures are estimates, it should be noted that the final aid or assessment may differ based on filing requirement and/or actual data information.)

**Cherry Sheet Offset Items:** Local aid accounts that may be spent without appropriation in the budget but which must be spent for specific municipal and regional school district programs. Current offset items include grants for public libraries and School Choice receiving tuition payments.

**Classification of Real Property:** Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners (see Classification of the Tax Rate).

**Classification of the Tax Rate:** In accordance with M.G.L. Ch. 40, s 56, the Select Board votes to determine the tax rate options. Based on the residential factor adopted (see **Residential Factor**), any community may set as many as three different tax rates for: residential property; open space; and commercial, industrial and personal property.

**Collective Bargaining:** The negotiations between an employer and union representative regarding wages, hours and working conditions.

**Conservation Fund:** This fund may be expended for lawful conservation purposes as described in Ch. 40, s 8C. This fund may also be expended for damages related to the taking of land by eminent domain, provided that such taking has first been approved by a two-thirds vote of city council or town meeting.

**Consumer Price Index:** The statistical measure of changes in the overall price level of consumer goods and services based on prices of goods and services purchased by urban wage earners and clerical workers, including families and single persons. The index is often called the “cost-of-living index.”

**Cost-Benefit Analysis:** An analytical approach to solving problems of choice. First, different ways to achieve an objective are identified. Then an alternative is chosen to produce the required benefits at the lowest cost or greatest benefits for a given cost.

**Crosswalk:** A clear path linking separate considerations, such as a crosswalk between a line item and program budget. For example, all department appropriations are set up the same way. However, because of the programmatic and reporting responsibilities a school department has to the Department of Elementary & Secondary Education (DESE), a school department generally has a very detailed set of line items by program. Expenditures must be tracked for DESE purposes, yet must also be easily communicated to the town accountant. Therefore, a crosswalk is established from the infinitesimal school detail to the larger picture of the town’s appropriation.

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

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

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

## Glossary of Terms

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## Glossary of Terms

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

**Fiscal Year:** The Commonwealth and municipalities operate on a fiscal year that begins on July 1 and ends on June 30. The number of the fiscal year is that of the calendar year in which the fiscal year ends; e.g., the 2022 fiscal year, July 1, 2021, to June 30, 2022, is usually written as FY22. This, however, no longer coincides with the fiscal year followed by the federal government, which begins on October 1 and end on September 30.

**Fixed Costs:** These are costs that are legally or contractually mandated. (Examples: retirement, FICA/Social Security, insurances, debt service or interest.)

**Float:** The amount of money making up the difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

**Foundation Budget:** The target set for each school district defining the spending level necessary to provide an adequate education for all students. The foundation budget is comprised of both local effort and state aid.

**Free Cash:** (Also Budgetary Fund Balance) Funds remaining from the operations of the previous fiscal year that are certified by DOR's director of accounts as available for appropriation. Remaining funds include unexpended free cash from the previous year, receipts in excess of estimates shown on the tax recapitulation sheet and unspent amounts in budget line items. Unpaid property taxes and certain deficits reduce the amount of remaining funds that can be certified as free cash.

The calculation of free cash is made based on the balance sheet, which is submitted by the community's auditor, accountant or comptroller. Typically, a community will attempt to maintain

a free cash balance of between three and five percent of its total budget as a hedge against unforeseen expenditures, to ensure there will be an adequate reserve to prevent sharp fluctuations in the tax rate, and to prevent expensive short-term borrowing. (Maintenance of an adequate free cash level is not a luxury but a necessary component of sound local fiscal management. Credit rating agencies and other members of the financial community expect municipalities to maintain free cash reserves; judgments regarding a community's fiscal stability are made, in part, on the basis of free cash.) Also see **Available Funds**.

**Full Faith and Credit:** A legal pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

**Fund:** An accounting entity with a self balancing set of accounts that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with specific regulations, restrictions or limitations.

**Fund Accounting:** Organizing the financial records of a municipality into multiple funds. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the Massachusetts General Fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

**General Fund:** This non-earmarked fund is used to account for most financial resources and activity governed by the normal town meeting/city council appropriation process.

**General Obligation Bonds:** Bonds issued by a municipality that are backed by the full faith and credit of its taxing authority.

**Governing Body:** The board, committee, commissioners or other legislative body of a

## Glossary of Terms

governmental unit including the school committee of a municipality.

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

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

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

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

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

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

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

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

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

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

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

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

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

**Massachusetts Municipal Depository Trust:** A money market mutual fund in which municipalities may invest excess cash. It is under the supervision of the state treasurer.

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

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

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

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cities, school districts and special districts, but also bonds of states and agencies of the state.

**Municipal Revenue Growth Factor:** An estimate of the percentage change in a municipality's revenue growth for a fiscal year. It represents the combined percentage increase in the following revenue components: automatic 2 percent increase in the levy limit, estimated new growth, the change in selected unrestricted state aid categories and the change in selected unrestricted local receipts.

**M.G.L. (or MGLA):** Massachusetts General Laws, Annotated.

**Net School Spending (NSS):** Includes both school budget and municipal budget amounts attributable to education, excluding long-term debt service, student transportation, school lunches and certain other specified school expenditures. A community's NSS funding must equal or exceed the NSS Requirement established annually by the Department of Education.

**New Growth:** The taxing capacity added by new construction and other increases in the property tax base. New growth is calculated by multiplying the value associated with new construction by the tax rate of the previous fiscal year. For example, FY22 new growth is determined by multiplying the value of new construction in calendar 2020 (as valued on January 1, 2021) by the FY21 tax rate.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Program:** A combination of activities to accomplish an end.

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

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

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

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

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

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

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

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

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

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the accuracy of existing property record information.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Special Assessments:** See Betterments.

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

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

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

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

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

**Tax Rate:** The amount of tax stated in terms of a unit of the tax base; for example, \$15.74 per \$1,000 of assessed valuation of taxable property.

**Tax Rate Recapitulation Sheet (also Recap Sheet):** A document submitted by a town or city

to the Department of Revenue in order to set a property tax rate. The recap sheet shows all estimated revenues and actual appropriations that affect the property tax rate. (In order to issue the third quarter property tax bills before January 1, the recap sheet should be submitted to the Department of Revenue before December.

**Tax Title:** Collection procedures that secures a lien on real property and protects the municipality’s right to payment of overdue property taxes. (Without following this procedure, the lien on real property expires if three years elapse from the October 1 following the assessment date, and the property is transferred. If amounts remain outstanding on the property after issuing a demand for overdue property taxes and after publishing a notice of tax taking, the collector may take the property for the city or town. After properly recording the instrument of taking, the collector transfers responsibility for collecting the overdue amounts to the treasurer.)

**Term Bond:** Bonds for which the entire principal matures on one date. Massachusetts municipal general obligation bonds are required by law to be retired on a serial basis.

**Trust Fund:** In general, a fund held for the specific purpose stipulated by a trust agreement. The treasurer acts as custodian of trust funds and invests and expends such funds as stipulated by trust agreements or as directed by the commissioners of trust funds or by town meeting. Both principal and interest may be used if the trust is established as an expendable trust. For non-expendable trust funds, interest but not principal may be expended as directed.

**Uncollected Funds:** Recently deposited checks included in an account’s balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank’s reserves and they are not available for disbursement.)

**Underride:** A vote by a community to permanently decrease the tax levy limit. As such, it is the opposite of an override.

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### **Uniform Municipal Accounting System**

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

**Unreserved Fund Balance:** also referred to as the “surplus revenue account,” this is the amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a “stockholders’ equity” account on a cooperate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as “accounts receivable” may be taxes receivable and uncollected. (see **Free Cash**.)

**Valuation (100 Percent)** Requirement that the assessed valuation must be the same as the market value for all properties; 100 percent valuation may offer greater equity in the redistribution of state aid to cities and towns based upon local real estate values.

**Warrant:** A list of items to be acted on by town meeting. (A treasury warrant and the assessors’ warrant authorize the treasurer to pay specific bills and the tax collector to collect taxes in the amount and from the persons listed, respectively.)

**Yield:** The net annual percentage of income derived from an investment. The yield of a bond reflects interest rate, length of time to maturity and write-off of premium or accrual of discount. (Also referred to as “yield to maturity.”)



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