

Town of Chelmsford Massachusetts



Proposed Fiscal Year 2023 Budget and Capital Improvement Plan

Paul E. Cohen
Town Manager

April 8, 2022

C H E L P M A K E S O U 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 FY2023 Warrant Articles. Lastly, Section H details the FY2023 **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, 2022 and ending June 30, 2023

Select Board

Virginia Crocker Timmins, Chair

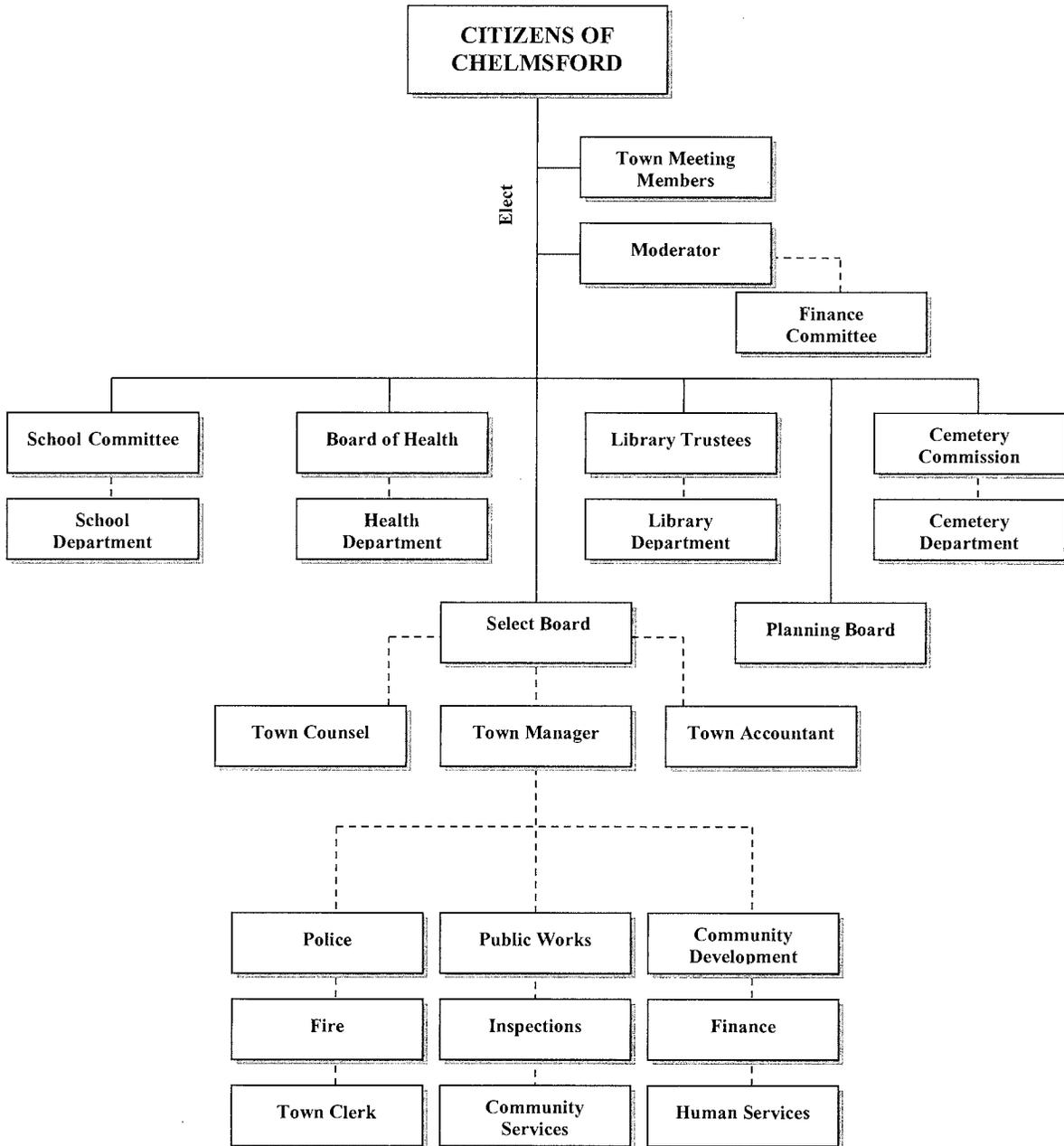
Kenneth M. Lefebvre, Vice Chair

George R. Dixon, Jr., Clerk

Mark C. Carota

Patricia Wojtas

Town Organizational Chart



Elected _____
 Appointed - - - - -



Fiscal Year 2023 Annual Budget

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Town Manager

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April 15, 2022

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 2023 Operating Budget and Capital Improvement Plan. This year's operating budget totals \$149M. The Town's capital expenditure request amounts to \$3.8M.

The proposed operating and capital budgets will enable the Town to continue to emerge from the COVID-19 pandemic. The proposed budget also addresses the impacts from high inflation in the costs of goods and services that have emerged from supply chain issues, a shortage of workers, and the war between Russia and Ukraine. Although the unemployment rate is low, the decline in the number of people who are seeking work, along with the influx of federal moneys through the American Rescue Plan Act, have created monthly annual inflation rates of over 7%, which has not occurred in over 40 years. There are concerns about an economic recession in 2023.

The proposed FY23 budget will maintain governmental operations for the upcoming fiscal year. The Town's limited staffing levels continue to provide essential governmental operations and services. In accordance with the provisions of the Town Charter, the proposed budget does not include funding for new

collective bargaining agreements for those employees in the General Government's six labor unions. This includes the ongoing unresolved collective bargaining agreement with its Police Superior Officers (Sergeants) union going back to June 30, 2016. Funding has been included in the Chelmsford School Department's budget to fund its labor agreements. State law provides that labor agreements reached by the School Committee with School Department employees do not have to be brought before Town Meeting for ratification and funding.

The town's unemployment rate, which had fallen to historic lows of approximately 2.3% prior to the pandemic and dramatically increased to over 14% during the early months of the pandemic, currently stands at approximately 3.1%. The lack of housing supply in the region has increased the average single-family assessed home valuation in Chelmsford by 5.44% during the past fiscal year to a record high of \$496,467.

Governor Charlie Baker's proposed FY23 State budget would provide an additional \$977,599 in State aid to the Town of Chelmsford. This is an increase of 5.49%. The State Legislature has begun its deliberations on a proposed FY23 State budget. The House of Representatives is scheduled to enact its version of the State budget at the end of April. The State Senate is scheduled to adopt its version by the end of



May. A House-Senate conference committee will be formed to forge an agreement on the State's FY23 budget prior to the end of the legislative session at the end of July.

To address this revenue uncertainty, the proposed Town operating budget is based upon the Governor's proposed FY23 State budget. Outside of unexpected extraordinary circumstances, the State Legislature's final State budget has provided communities with local aid at an amount that is at least equal to the Governor's proposal. The proposed budget does not utilize any of the Town's one-time federal American Rescue Plan Act (ARPA) of 2021 funding. Thus far, the ARPA funds have been allocated for non-reoccurring expenditures such as air ventilation improvements in municipal buildings. The Town would receive a total of \$18.80M in local aid revenue, along with local aid assessments of \$3.11M, for a net total of \$15.69M.

Local receipts, such as motor vehicle excise taxes, meals taxes, and hotel/room occupancy taxes are projected to increase by 4.24% (\$430K) to \$10.575M for the upcoming fiscal year. Approximately half of this revenue would come from the motor vehicle excise tax. This tax source has stalled as a result of the shortage of new automobiles from the shortage of computer chips dues to supply chain issues.

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**. While there is uncertainty in revenues and expenditures during this unsettled economic period, the Town continued to be conservative in its fiscal projections. This is expected to result in an undesignated fund balance, also known as Free Cash, at the end of each fiscal year. The Free Cash can be deposited to the Town's Stabilization Fund, utilized for one-time capital expenditures such

as additional road construction, and/or applied to reduce the Town's property tax levy.

As of April 1, 2022, the Town had a balance of \$12.80M in the General Stabilization Fund. A Stabilization Fund, as the name suggests, is a rainy day fund to meet unexpected fiscal challenges. 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 \$149M. Therefore, the Town has a General Stabilization Fund balance of approximately 8.6% of the Town's budget, which is above the midpoint of the targeted range. A low fund balance contributed to the downgrade in the Town's bond rating in June 2007. In June 2012, Standard & Poor's restored the Town's AA bond rating. This rating was increased to AA+ in January 2014. This was the first time that the Town has achieved this bond rating, which is a step below the highest rating of AAA.

Budget Summary

The proposed \$149M FY23 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 \$116.5M from the property tax levy, \$18.8M in State aid, \$10.6M 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 requested at a future town meeting for the new General Government collective bargaining agreements, once such agreements occur.

The budget provides a \$2.5M increase in funding for the Chelmsford Public Schools. The proposed School Department operating budget totals \$67,500,000. This is a 3.85%



funding increase for the School Department budget.

The Town's assessment for Nashoba Valley Technical High School increases by only \$8,122 (.22%). This increased assessment reflects the enrollment of 5 fewer Chelmsford students at the vocational high school. As of October 1, 2021, Chelmsford had a total of 207 students (30.09%) of the district members' 688 student enrollment. The Town's \$3,729,524 assessment includes \$188,368 for the debt service for the school's recent roof project.

Health insurance costs continue to comprise a significant share of the Town's budget. The Town's adoption of the 2011 municipal health insurance reform law altered the employee and retiree health plan benefits to adjust to a level that is equivalent to those provided under the most-subscribed plans under the Massachusetts Group Insurance Commission. The premiums for active employees and non-Medicare retiree health plans have increased by 3.5%. The proposed budget for health insurance equals \$14.1M, which means that almost one out of every 10 dollars in the Town's operating budget is expended on health care premiums.

An additional \$655,023 (6.63%) is budgeted to fund the Town's assessment to the Middlesex County Retirement System. The Town's assessment for the upcoming fiscal year is \$10,538,132. Approximately \$8.93M of this assessment is payment towards the Town's unfunded \$110.9M pension liability. The unfunded pension liability is scheduled to be paid off in the year 2037, but this target date is expected to be pushed out further as a result of a pending revised actuarial assessment.

The proposed FY23 operating budget provides \$1.2M in funding towards the Town's \$51.2M unfunded Other Post-Employment Benefits (OPEB) liability. The proposed funding level is a increase of \$100K from the current operating budget. Thus far, the State

Legislature has not enacted any OPEB reform legislation.

Capital Expenditure Plan

To meet the Town's ongoing capital expenditure needs, the budget includes a \$3.77M capital improvements program. The proposed capital investment is approximately 2.5% of the Town's \$149M operating budget. The capital plan has been funded at this level for the past few fiscal years. The funding level is expected to require an increase in future years as a result of the Town's aging infrastructure that includes 26 buildings and the inflationary costs for construction as a result of increases in petroleum, steel, and building materials. The Town's recent town-wide road assessment revealed a \$39M cost to bring all 181 miles of Town-owned public ways to standard.

Funds would be allocated to replace Fire Engine 3 at a cost of \$785K, \$750K in road and sidewalk improvements, \$455K for restroom renovation at the Westlands School, \$438K to upgrade the kitchen at the McCarthy Middle School, and \$325,000 to replace the boilers at Chelmsford High School.

Property Tax Revenue

The proposed Fiscal Year 2023 operating budget amounts to \$149M. Property taxes comprise 78% of the Town's revenue for its operating budget. The Town's property tax levy is projected to increase by \$4.63M (4.13%) to a total of \$116.5M. This includes the allowed \$2.76M increase in the property tax levy available under the provisions of Proposition 2½. It also includes an estimated increase of \$1.5M of new growth in the property tax base.

The amount of excluded debt to fund the debt service for the sewer expansion, the high



school and middle school renovation projects, and the new DPW facility decreases by \$1.11M (-34.83%). The projected excluded debt service for the upcoming fiscal year is reduced to \$2.08M.

During this difficult period of limited State aid, the Town has experienced continued growth in its property tax assessment. During the past five years (FY17 – FY22), the average single-family property tax bill in the Town of Chelmsford has increased from \$6,912 to \$7,829. This is a 13.14% increase of \$917, which is approximately equal to an annual compounded increase of 2.5%. This has occurred in period when the appreciation of residential property values has increased at a significantly greater rate than commercial property values.

The fact that Chelmsford's statewide ranking in the amount of its average single-family property tax bill has remained essentially the same from 68th in FY17 to 67th in FY22 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 61st place ranking from fifteen years ago.

State Aid

The Town's projected FY23 State Aid amounts to \$18.8M. This is an increase of \$977K (5.49%). The amount of additional State aid is significantly better than in recent fiscal years. This is a result of an increase of \$614K in Chapter 70 educational funds. This funding hike is approximately four times greater than the recent \$30/student in recent years. This one-time adjustment is a result of the Massachusetts Department of Education's change in the definition of student poverty levels. Despite this welcome addition in State Aid, the State's contribution to local aid has fallen below the increase in the State's overall

revenues during the past two years. During the past two fiscal years, State revenues have increased by 22.1%. Unrestricted General Government Aid to municipalities has increased by only 3.5%. Chapter 70 education aid has increased at a greater rate. However, approximately 40% of communities, including Chelmsford, typically only receive an annual increase of \$30/student, which amounts to 1%.

Chelmsford's proposed Chapter 70 education amounts to \$11.96M, which comprises approximately 2/3^{rds} of local aid for the upcoming fiscal year. Unrestricted General Government Aid is projected at \$5.7M, which is a 2.7% increase of \$151K. The balance of local aid is largely comprised of School Choice receiving tuition (\$248K), charter school tuition reimbursement (\$461K) and the reimbursement for exemptions for elderly and veterans property tax relief programs (\$293K).

The projected \$18.80M funding level in local aid will be significantly offset by approximately \$2.78M in local aid assessments. State assessments for charter school and school choice tuitions are estimated to total \$2.35M. This is an increase of \$332K (14.75%) over the current fiscal year.

OPEB Liability Trust Fund

Providing \$1.2M towards the Town's OPEB liability serves to continue to address the practice of passing along a significant growing unfunded liability to future generations. For the past five fiscal years, Town Meeting has deposited funds into the OPEB Liability Trust Fund. The balance in the trust fund is approximately \$17.2M.

The Town's unfunded OPEB liability is approximately \$68.4M. Chelmsford would need to appropriate \$1.5M, increasing by 3% annually, over the next 30 years to eliminate this liability. The State Legislature has not



enacted any OPEB reform legislation. Reforms could reduce the Town's liability by one-third.

General Stabilization Fund

The current General Stabilization Fund balance is \$12.80M. Sound financial practice and the Town's fiscal policy provide that the Town should maintain combined Free Cash and Stabilization Fund balances that total between 5% and 10% of the Town's operating expenditures. The Town should 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 FY23 budget includes a projection of \$10.575M in local receipts. This forecast is approximately 4.24% greater (\$430K) than the budget for the current fiscal year.

Motor vehicle excise taxes totaling \$5.35 million account for approximately half of the Town's estimate of \$10.575M in FY23 local receipts. This funding amount is \$350K (7.00%) greater than the current budget amount. Motor vehicle purchases and leases are expected to increase as the supply chain shortages of computer chips wanes and the manufacturer suggested retail price for automobiles increases during this high inflationary period. Local meals taxes are projected to increase by \$75K (13.04%) due to the increased cost of dining and the continued emergence from the COVID-19 pandemic health restrictions. Local room excise taxes are forecast to rise by \$50K, a increase of 16.7% as a result of the expected increase in travel and the continued use of the Town's hotels to house homeless people. Permit fees are projected to

remain level-funded at \$1.6M as a result of the increase in commercial and residential construction costs.

Expenditure Distribution

The Fiscal Year 2023 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 does not include funding for the collective bargaining agreements that need to be negotiated with the Town's unionized employees. The Town's non-union employee compensation plan will increase by 2% for the upcoming fiscal year. Those employees who are not at the top step of their pay scale will receive a step increase to reflect the value of an additional year of work experience.

The appropriation to the Chelmsford Public Schools increases by \$2.5M (3.85%) to a total amount of \$67.5M. Details regarding the School Department's proposed FY23 budget are available in the School Department's budget document.

The Town of Chelmsford's assessment to Nashoba Valley Technical High School increases by only \$8,122 (.22%) to a total amount of \$3.7M in FY23. The assessment accounts for the decrease in enrollment of 5 students from Chelmsford. The Town's enrollment stands at a total of 207 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 \$1.6M (4.94%) for the upcoming fiscal year. Municipal Administration expenses are rising to account for step increases in the current in-place contracts for unionized employees; the 2%



increase in the pay scale for non-union employees; solid waste and recycling collection and disposal; facility maintenance; increases in gasoline, diesel fuel, and petroleum road material products; and greater costs for contracted snow removal. The Town will operate with a staffing level of approximately 250 employees.

The budget continues funding for a Community Services Coordinator. This person serves as a resource and advocate for to 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 \$560K (3.82%). All existing personnel are maintained in the budget. However, departmental operations are experiencing increases in overtime and fuel costs. A total of 35,240 calls were responded to by the police during the last calendar year

Limited funding for overtime coverage means that the Fire Department will occasionally operate with a compliment of only 11 firefighters on duty. The number of Fire Department response calls increased by 435 (7.9%) during the past calendar year. The emergence from the pandemic has resulted in greater calls for medical assistance because many no longer fear traveling to hospitals that were treating COVID-19 patients.

The Public Works expense budget receives an increase of 5.82% or \$265K for an ongoing total of \$4.82M. Much of this funding increase (\$125K) is required for solid waste and recycling collection and disposal costs. There has been a significant increase in disposal tonnage as a result of residents increasing their time spent at home for work and leisure

activities. The Snow and Ice budget is increased by \$150K to a total of \$1.15M. The increases are due to higher costs for road salt, fuel, and the greater cost for contracted snow removal operators due to the shortage of vendors offering to perform this work. Hopefully, the Town will experience another mild winter as it has for the past two fiscal years. The Public Works budget contains a \$5,000 increase for the funding for public tree care for a total of \$75,000.

The Municipal Facilities Department \$2.10M budget includes funding for all current maintenance employees. This is an increase of \$131K (6.64%). Facilities maintains 26 buildings across the community, as well as park and non-conservation common lands. Maintenance needs for the Town's aging municipal buildings has fueled the growth in this budget.

The Community Services budget increases by \$224K for the upcoming fiscal year. An overall budget of \$1.6M 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. Due to an increase in the demand for veterans' benefits, the benefits line item has been increased by \$25,000 to a level of \$150,000. The State reimburses the Town for 75% of these benefit costs a year after the costs are incurred. The budget also provides funding for a part-time assistant veterans agent in order to provide services to veterans in a timely manner.

The FY23 operating budget will fund Library operations at a level that is 3.07% greater (\$69K) 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 \$655K (6.63%) to a total of \$10.54M. This increase is the result of an actuarial assessment of the Town's funding obligation that is necessary to eliminate the unfunded pension liability by the year 2037. The Town's health insurance premiums will increase by 3.5% for the upcoming fiscal year. The budget for the Town's share of active employee and retiree health care plan premiums is \$14.1M. The annual total cost for an employee enrolled in the Town's HMO family plan will increase to \$26,513. The Town pays 75% of this premium, an amount that will equal \$20,879. As noted earlier, the Town's contribution to the Other Post Employment Benefits (OPEB) trust fund increases by \$100K to a level of \$1.2M. 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 \$4,432 (-.06%) to a total of \$7.14M in Fiscal Year 2023. The Town's excluded debt service for the DPW, school, and sewer projects is projected to decrease by \$1.11M (-34.83%) as the Town continues its level-principal annual debt service payments.

Looking Ahead

The two-year COVID-19 pandemic has permanently altered the operations of schools, municipal offices, businesses, and other societal activities. While the pandemic mutates across the globe, the vaccine and medical treatments have resulted in a relaxation of the COVID-19 health restrictions. There are projections that the recent re-opening of

business and community activities may have to be rolled back as the winter flu season arrives. The extend of the restrictions will impact federal, state and local revenues and expenditures.

The loss of workers who have chosen not to return to the labor force, high inflation levels across the globe due to supply chain issues, and economic sanctions as a result of the war between Russia and Ukraine create a period of economic uncertainty. Many feel that the United States economy will enter into a recession during calendar year 2023. By adopting the proposed FY23 operating budget, the Town is addressing the known budgetary challenges as we approach the start of the fiscal year on July 1. As conditions change when we approach the October Fall Annual Town Meeting, adjustments to the proposed FY23 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 instability.

The Town has made considerable strides in maintaining its investment in its buildings, roadways, and other infrastructure during the prolonged slow-growth economic period that proceeded this pandemic. However, more investment will be required in the near future in order to maintain the Town's 26 aging buildings, its 181 miles of Town-owned roadways, and other infrastructure. The updated comprehensive facilities assessment for the School Department's nine buildings details the significant investment that will be needed even beyond the possible funding for a new school project. The Town plans to submit a Statement of Interest to the Massachusetts School Building Authority to explore a



building project at the middle 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 rising interest rates present a challenge 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 continued to work together in COVID-19 pandemic. We will 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 my proposed FY23 operational budget and capital expenditure plan. Please attend Town Meeting on Monday, April 25 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 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 2022 Ends
- July 1 Fiscal Year 2023 Begins
- State Budget typically passed with Final State Aid numbers (aka “Cherry Sheets”)

October

- Fall Town Meeting makes adjustment to FY2023 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

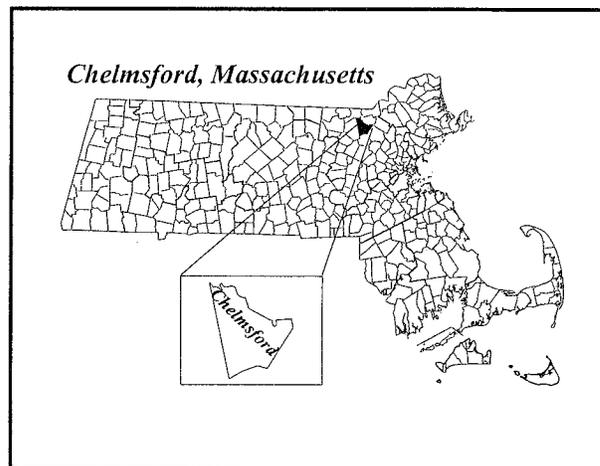
Innovation, Adaptability, and
Creativity

Accountability

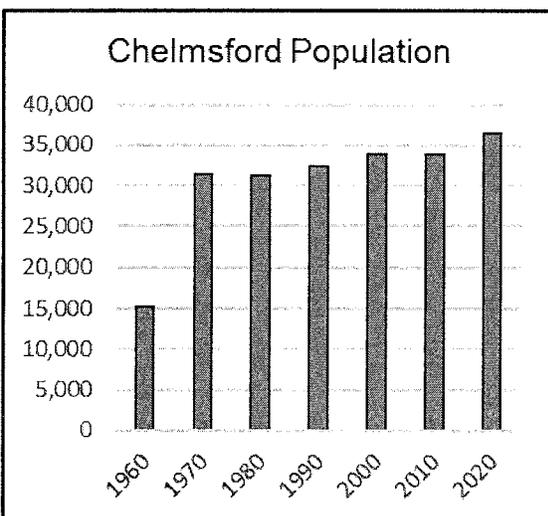
COMMUNITY PROFILE

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 revealed that the current population has increased by 2,590 persons from 33,802 in 2010 to 36,392.



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 2022 assessed valuations, approximately 80% of the property was residential while 20% 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.



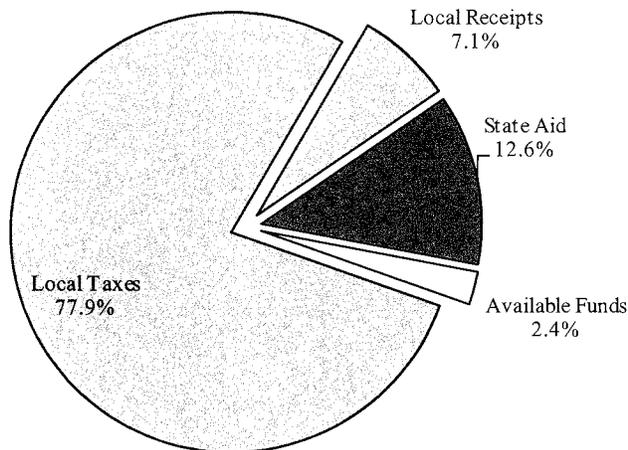
Because Chelmsford is located at the intersection of Route 3 and Interstate 495, it is easily accessible. State Routes 4, 27, 40, 110, and 129 also pass through various sections of the Town. The location and its road network make Chelmsford a prime area for many commuters from eastern Massachusetts and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

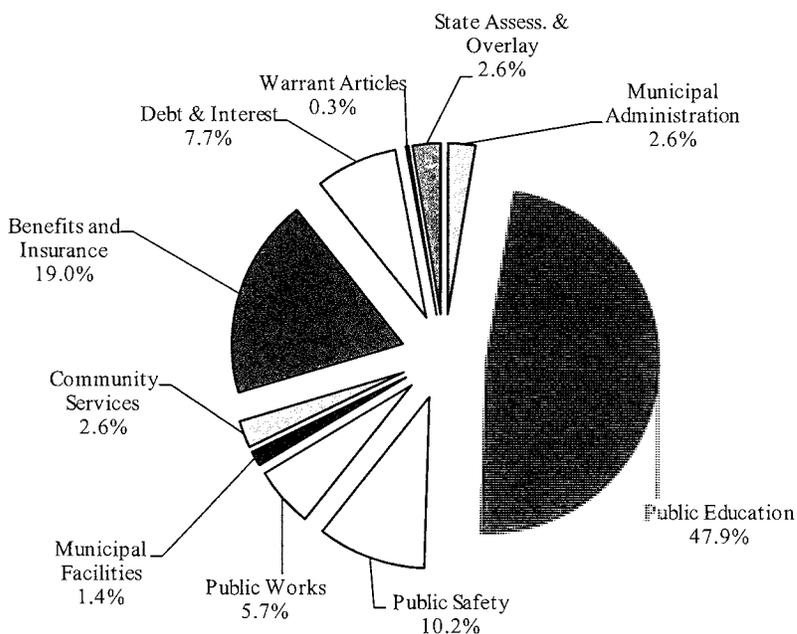


Where the Money Comes From



TOTAL REVENUE \$149,540,196
Fiscal Year Ending June 30, 2023

Where the Money Goes





Proposed Budget

A-2

	<u>FY2022 BUDGET</u>	<u>FY2023 PROPOSED</u>	<u>CHANGE</u>	<u>% CHANGE</u>
Revenues				
Property Tax	\$111,899,280	\$116,524,373	\$4,625,093	4.13%
State Aid	\$17,817,585	\$18,795,184	\$977,599	5.49%
Local Receipts	\$10,145,000	\$10,575,000	\$430,000	4.24%
Available Funds	\$4,587,221	\$3,645,639	(\$941,582)	-20.53%
Total Revenue:	\$144,449,086	\$149,540,196	\$5,091,110	3.52%

	<u>FY2022 BUDGET</u>	<u>FY2023 PROPOSED</u>	<u>CHANGE</u>	<u>% CHANGE</u>
Expenditures				
Municipal Administration	\$3,643,102	\$3,846,701	\$203,599	5.59%
Chelmsford Public Schools	\$65,000,000	\$67,500,000	\$2,500,000	3.85%
Nashoba Valley Technical HS	\$3,721,402	\$3,729,524	\$8,122	0.22%
Out of District	\$62,000	\$65,000	\$3,000	4.84%
Public Safety	\$14,672,911	\$15,232,743	\$559,832	3.82%
Public Works	\$7,749,734	\$8,127,525	\$377,791	4.87%
Municipal Facilities	\$1,972,646	\$2,103,558	\$130,912	6.64%
Cemetery Commission	\$381,030	\$398,357	\$17,327	4.55%
Community Services	\$1,340,823	\$1,564,352	\$223,529	16.67%
Library	\$2,237,425	\$2,306,015	\$68,590	3.07%
Benefits & Insurance	\$26,927,750	\$28,269,717	\$1,341,967	4.98%
Debt Service	\$12,662,849	\$11,541,070	(\$1,121,779)	-8.86%
Warrant Articles	\$475,202	\$410,000	(\$65,202)	-13.72%
State Assessments & Overlay	\$3,602,212	\$3,945,634	\$343,422	9.53%
Total Expenditures:	\$144,449,086	\$149,040,196	\$4,591,110	3.18%

FY2022 Budget Adjusted for Free Cash Transfers



FY2023 Revenue Budget - Overview

The Town of Chelmsford’s revenue base is budgeted to increase by \$5.09M or 3.5% to \$149.54M after adjusting the FY22 budget for transfers of free cash. The Town’s unemployment rate decreased to 3.1% for February 2022, a substantial improvement from 5.9% for February 2021. Although this is good news for those seeking employment, the labor market remains extremely tight, and a shortage of employees may lead to wage inflation. A high national inflation rate remains a primary concern in the fiscal year ahead. The Town, like consumers, can expect to pay more for the same amounts of energy, supplies, and services.

New growth in the property tax levy is estimated at \$1.5M due to high demand in the real estate market for residential properties. Overall, property tax revenues are forecasted to increase by 4.13% at \$4.6 million. Total State Aid to the Town is expected to increase by \$977,599 or 5.4% to \$18.79M. It is important to note that just under half of this increase is due to a **one-time** adjustment in the Chapter 70 calculation formula that lowered the poverty threshold. **Although any increase in State Aid is positive, it is important to note that the \$18,795,184 of State Aid the Town expects to receive in FY2023 represents an increase of just 19.9% more than the \$15.67M of State Aid the Town received back in FY2008 without adjusting for inflation over those 15 years.** Local receipts are budgeted to increase by 4.2% or \$430,000 to \$10.57M.

Actual & Budgeted Revenues

FY	Revenues	% increase
*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	\$144,520,295	3.69%
**2022	\$149,119,771	3.18%
**2023	\$149,540,196	0.28%
*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 2023 total revenue of \$149.54 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 78% of total revenue in the next fiscal year.

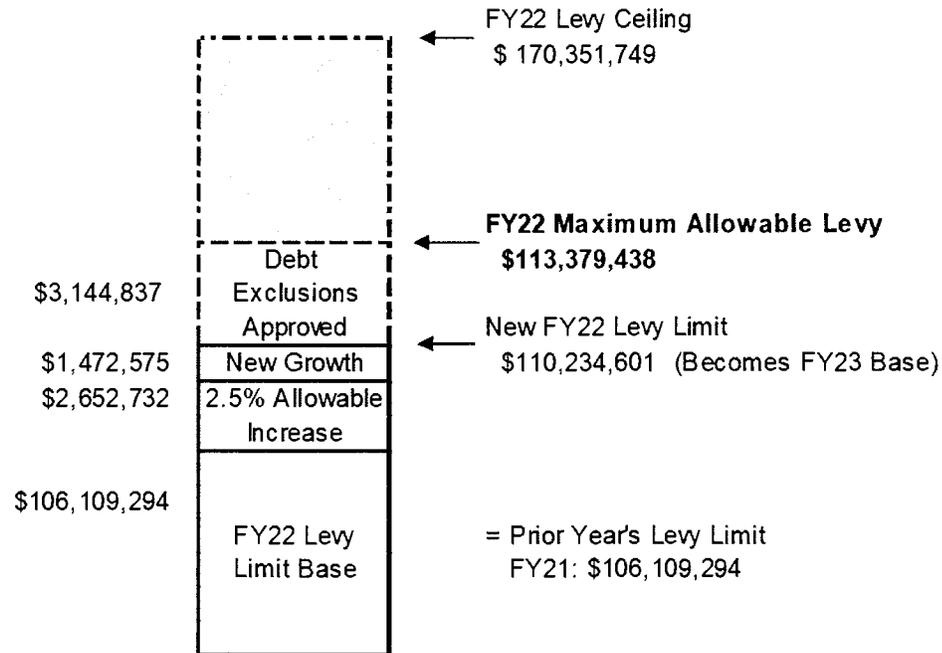
Property taxes are levied on real property (land & buildings) and taxable business personal property (equipment). In accordance with State law, the Board of Assessors revalues all taxable real property at fair market value every year. In FY2022, the Town will conduct annual interim adjustments in order 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 2023, the Town’s property tax revenues are projected to increase by \$4.6 million (4.1%). The increase consists of the \$2.75 million allowed 2.5% increase in the prior fiscal year’s property tax base, \$1.5 million in estimated new growth from construction, 1.48M of unused levy capacity; and a decrease of \$1.11 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 FY23, excluded debt service declines by \$1,111,605 to \$2,079,710. FY23 Excluded debt service has declined significantly by \$6.3M or 75% from the peak year.

	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Recommended	% Change
LOCAL TAXES						
Base Factor	\$93,668,498	\$97,520,293	\$101,789,687	\$106,109,294	\$110,234,601	3.89%
2 1/2 increase	\$2,341,712	\$2,438,007	\$2,544,742	\$2,652,732	\$2,755,865	3.89%
New Growth	\$1,510,083	\$1,831,387	\$1,774,865	\$1,472,575	\$1,500,000	1.86%
Override						
Debt Exclusion	\$4,270,706	\$4,186,527	\$3,604,432	\$3,144,837	\$2,033,907	-35.33%
Levy Limit	\$101,790,999	\$105,976,214	\$109,713,726	\$113,379,438	\$116,524,373	2.77%
Levy Used/ Collected	\$101,760,457	\$105,916,601	\$106,800,917	\$111,899,280	\$116,524,373	4.13%
Excess Levy Capacity	\$30,542	\$59,613	\$2,912,809	\$1,480,158	\$0	



How is the Town’s Levy Calculated Under Proposition 2 ½?



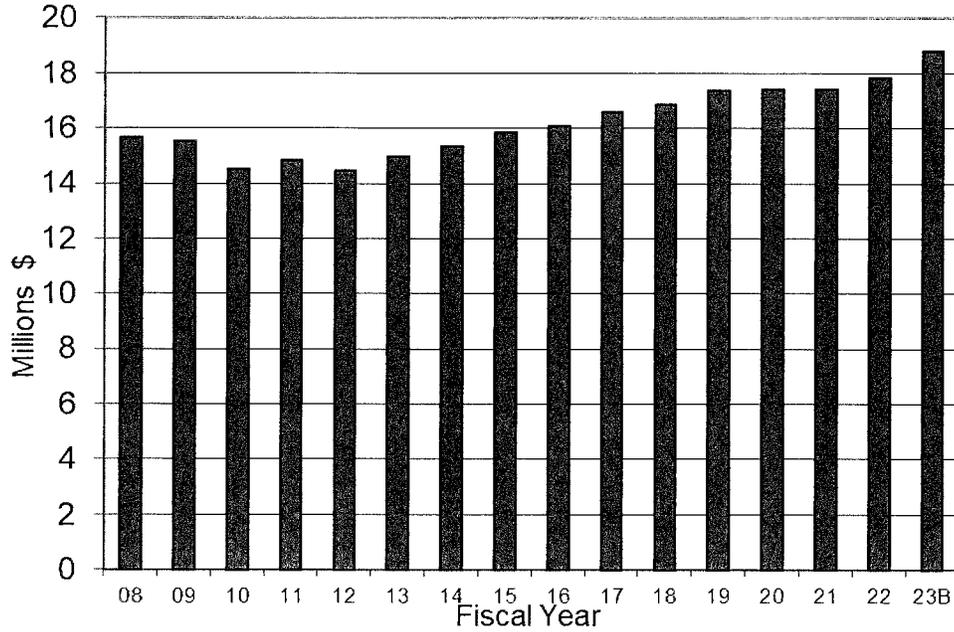
State Aid

State Aid, the Town’s second largest revenue source, is projected to increase by \$977,599 or nearly 5.5% from FY2022 and is expected to be funded at \$18.79M for FY 2023. State Aid figures included in the recommended budget for FY 2023 are based on the Cherry Sheet estimates (House 2) that were released with Governor Baker’s State budget proposal on January 26, 2022.

The actual amount of State Aid received is subject to change as legislative budget deliberations continue in the months ahead. Traditionally, the House debates the budget in April while the Senate approves its version in May. State Aid represented 12.0% of the Town’s revenue in FY22. In the upcoming fiscal year, State Aid’s total share of revenue is expected to increase slightly to 12.6%.



State Aid



State Aid

	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Revised	FY2023 Budgeted
Education						
Chapter 70	\$ 10,894,328	\$ 11,047,148	\$ 11,199,428	\$ 11,199,428	\$ 11,348,108	\$ 11,962,155
Charter Tuition/ Capital Facility	\$ 155,550	\$ 278,570	\$ 103,427	\$ 195,909	\$ 235,724	\$ 460,643
School Choice Rec. Tuition	\$ 365,523	\$ 377,710	\$ 278,930	\$ 228,569	\$ 263,093	\$ 248,178
<i>sub-total of Education:</i>	<i>\$ 11,415,401</i>	<i>\$ 11,703,428</i>	<i>\$ 11,581,785</i>	<i>\$ 11,623,906</i>	<i>\$ 11,846,925</i>	<i>\$ 12,670,976</i>
General Government						
Unrestricted Gen. Government Aid	\$ 5,070,449	\$ 5,247,915	\$ 5,389,609	\$ 5,389,609	\$ 5,578,245	\$ 5,728,858
Veterans Benefits	\$ 112,082	\$ 93,915	\$ 137,454	\$ 94,455	\$ 99,397	\$ 96,252
Exemption Reimbursement	\$ 211,520	\$ 253,351	\$ 268,730	\$ 265,648	\$ 222,197	\$ 214,018
State Owned Land	\$ 6,602	\$ 6,950	\$ 5,516	\$ 5,661	\$ 6,440	\$ 6,437
Library Offset	\$ 50,049	\$ 50,759	\$ 53,347	\$ 53,651	\$ 64,381	\$ 78,643
<i>sub-total of General Government:</i>	<i>\$ 5,450,702</i>	<i>\$ 5,652,890</i>	<i>\$ 5,854,656</i>	<i>\$ 5,809,024</i>	<i>\$ 5,970,660</i>	<i>\$ 6,124,208</i>
Total State Aid:	\$ 16,866,103	\$ 17,356,318	\$ 17,436,441	\$ 17,432,930	\$ 17,817,585	\$ 18,795,184



The following is a detailed explanation of a few key accounts which together comprise over 94% of Chelmsford's projected State Aid.

➤ Chapter 70 School Aid

Chelmsford's Chapter 70 School Aid is projected to be funded at \$11,962,155, an increase of \$614,047 or 5.4% for FY 2023. This increase on a percentage basis is the largest the Town has received in over a decade. However, it is important to note that this increase resulted from a one-time adjustment by the Commonwealth to the Ch. 70 calculation formula. This adjustment lowered the poverty threshold which allowed 200 additional Chelmsford students to qualify as lower income. Chapter 70 aid represents nearly two-thirds of all State Aid received by the Town. 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

For FY 2023, Chelmsford is projected to receive an estimated \$5.72M in Unrestricted General Government Aid (UGGA), an increase of \$150,613 or 2.7% from the amount the Town expects to receive in FY2022. Governor Baker has traditionally 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 \$5.72M of UGGA the Town expects to receive in FY23 remains \$588,082 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 2023, the Town of Chelmsford is projected to receive a tuition reimbursement of \$460,643 an increase of \$224,919 from the current funding level. Correspondingly, our projected tuition assessment is projected to increase by approximately \$302,602 to \$2,353,558 resulting in a net increased cost of \$77,683. 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.

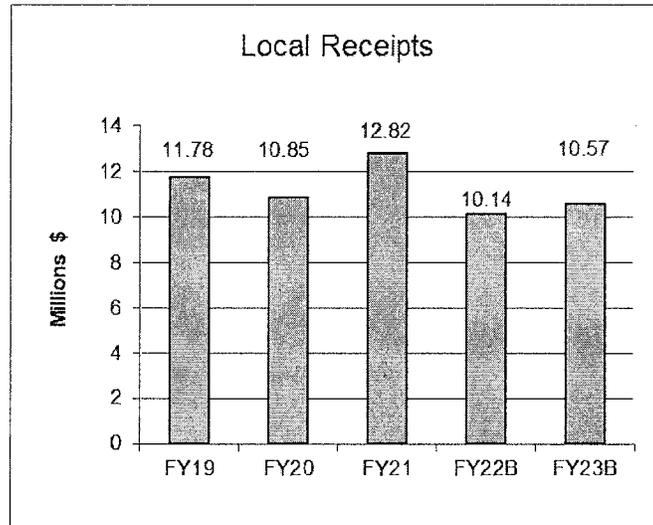
Local Receipts

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted
Motor Vehicle Excise	\$ 5,642,117	\$ 5,333,790	\$ 5,359,008	\$ 5,000,000	\$ 5,350,000
Meals Tax (.75%)	\$ 643,303	\$ 648,341	\$ 599,979	\$ 575,000	\$ 650,000
Interest on Late Taxes	\$ 544,752	\$ 450,930	\$ 628,088	\$ 465,000	\$ 450,000
Fees	\$ 427,721	\$ 274,998	\$ 321,792	\$ 250,000	\$ 275,000
Rental Income	\$ 59,625	\$ 57,350	\$ 33,973	\$ 60,000	\$ 60,000
Dept Revenue- Schools	\$ 255	\$ 310	\$ 310	\$ 200	\$ 310
Dept Revenue- Cemetery	\$ 144,230	\$ 140,925	\$ 173,535	\$ 145,000	\$ 150,000
Dept Revenue- Other	\$ 206,172	\$ 219,041	\$ 234,931	\$ 205,000	\$ 225,000
Alcohol Licenses	\$ 95,270	\$ 105,290	\$ 49,050	\$ 75,000	\$ 75,000
Other Licenses	\$ 92,225	\$ 115,185	\$ 137,358	\$ 80,000	\$ 100,000
Permits	\$ 1,452,945	\$ 1,630,826	\$ 3,044,241	\$ 1,595,000	\$ 1,595,000
Fines & Forfeits	\$ 168,594	\$ 149,349	\$ 142,499	\$ 150,000	\$ 140,000
Interest Investment	\$ 585,388	\$ 435,046	\$ 91,707	\$ 75,000	\$ 95,000
Miscellaneous	\$ 404,733	\$ 253,442	\$ 576,078	\$ 455,000	\$ 455,000
Solar Net Metering	\$ 540,044	\$ 502,525	\$ 999,036	\$ 650,000	\$ 525,000
Hotel Tax	\$ 530,441	\$ 397,891	\$ 351,400	\$ 300,000	\$ 350,000
LRTA	\$ 43,167	\$ 39,630	\$ 44,856	\$ 43,000	\$ 43,000
Misc., Non-Recurring	\$ 201,231	\$ 96,027	\$ 33,309	\$ 21,800	\$ 36,690
Total:	\$ 11,782,213	\$ 10,850,898	\$ 12,821,150	\$ 10,145,000	\$ 10,575,000

For FY23 the Town's Local Receipts are projected to increase by 4.2% to \$10.57M. Most taxes and fees in this category are strongly correlated to the overall strength of the economy. Motor vehicle excise taxes comprise nearly 51% of Local Receipts and have increased in recent years due to an improving economy and greater number of leased vehicles. Motor Vehicle Excise tax is forecasted to increase by \$350,000 or 7% for the coming fiscal year to reflect actual collections in the prior 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 \$75,000 or 13% as restaurant sales are expected to continue recovering post-pandemic. Hotel room tax revenue is projected to increase by \$50,000 or 16.7% since personal and business travel is expected to continue improving during the coming year. Revenue from building permits is expected to remain level at \$1.59M.



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 \$669,589 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 \$315,386 of employee benefits and administrative costs related to stormwater utility operations. The School Department will reimburse the Town \$180,815 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 \$77,660 for health insurance and administrative costs related to Chelmsford Telemedia operations.

In FY 2023, the Town will apply \$2,320,386 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

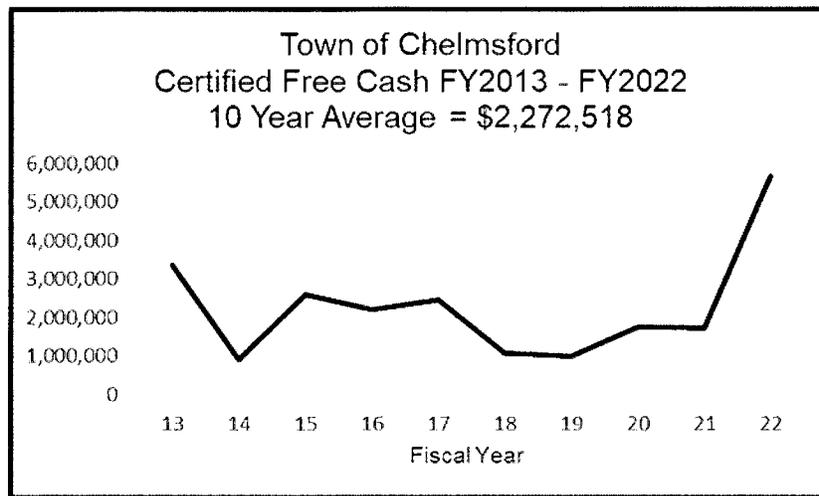
	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted
Wetland Protection Act	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Sewer Betterments	\$2,392,859	\$ 950,000				
Sewer Capital Improvement Fund		\$1,427,727	\$2,344,759	\$2,336,812	\$2,326,128	\$2,320,386
Sewer User Fees Offset	\$ 581,152	\$ 636,190	\$ 652,705	\$ 657,677	\$ 668,671	\$ 699,589
Childcare Revolving Fund Benefits	\$ 156,290	\$ 159,260	\$ 159,260	\$ 169,612	\$ 174,700	\$ 180,815
PEG CATV Enterprise - Offset	\$ 67,265	\$ 68,435	\$ 68,972	\$ 73,049	\$ 74,651	\$ 77,660
Stormwater Enterprise -Offset			\$ 129,112	\$ 229,380	\$ 290,595	\$ 315,386
Stabilization Fund				\$2,224,742		
Free Cash- Current Year	\$1,076,417	\$ 996,403	\$1,760,238	\$1,721,550	\$5,670,685	
Excluded Debt Bond Premiums			\$ 46,476	\$ 46,476	\$ 46,476	\$ 45,803
School E-Rate Reimbursements						
Total:	\$4,279,983	\$4,244,015	\$5,167,522	\$7,465,298	\$9,257,906	\$3,645,639

Reserves

The Town's Stabilization Fund balance currently stands at \$12.8 million which equals approximately 8.6% of budgeted FY23 operating revenue. This is just above 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 September 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 2023 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.



FY2023 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

	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Recommended	\$ Change	% Change
EXPENDITURES							
Municipal Administration	\$3,271,047	\$3,428,245	\$3,586,695	\$3,643,103	\$3,846,701	203,599	5.59%
Chelmsford Schools	\$59,000,000	\$61,000,000	\$61,667,000	\$65,000,000	\$67,500,000	2,500,000	3.85%
Nashoba	\$3,042,583	\$3,101,017	\$3,445,195	\$3,721,402	\$3,729,524	8,122	0.22%
Out of District			\$56,640	\$62,000	\$65,000	3,000	4.84%
Public Safety	\$12,960,198	\$13,725,571	\$14,241,027	\$14,672,911	\$15,232,743	559,832	3.82%
Department of Public Works	\$6,969,806	\$6,840,699	\$6,906,111	\$7,749,734	\$8,127,525	377,791	4.87%
Municipal Facilities	\$1,765,986	\$1,888,032	\$1,913,988	\$1,972,646	\$2,103,558	130,912	6.64%
Cemetery Commission	\$345,075	\$346,152	\$368,802	\$381,030	\$398,357	17,327	4.55%
Community Services	\$1,082,642	\$1,212,646	\$1,293,474	\$1,340,823	\$1,564,352	223,529	16.67%
Library	\$2,029,676	\$2,093,499	\$2,067,209	\$2,237,425	\$2,306,015	68,590	3.07%
Benefits & Insurance	\$23,395,430	\$24,961,207	\$25,498,876	\$26,927,750	\$28,269,717	1,341,967	4.98%
Debt and Interest	\$14,186,968	\$14,070,425	\$13,221,346	\$12,662,849	\$11,541,070	-1,121,779	-8.86%
Warrant Articles	\$1,003,380	\$2,170,238	\$2,206,550	\$5,145,887	\$410,000	-4,735,887	-92.03%
State Assessments & Overlay	\$3,460,873	\$3,654,094	\$3,362,596	\$3,602,212	\$3,945,634	343,422	9.53%
Total	\$132,513,664	\$138,491,827	\$139,835,510	\$149,119,771	\$149,040,196	-79,575	-0.05%

The Town of Chelmsford's Fiscal Year 2023 budget is projected to decrease by (\$79,575) or 0.05% from the revised FY2022 appropriations. After adjusting the FY22 budget by the transfer of \$5,670,685 of free cash, the increase in normal budgetary expenses from the prior fiscal year amounts to \$5,591,110 or 3.9%.

The budget is structurally balanced. **Recurring revenues equal recurring expenditures.** The FY23 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.

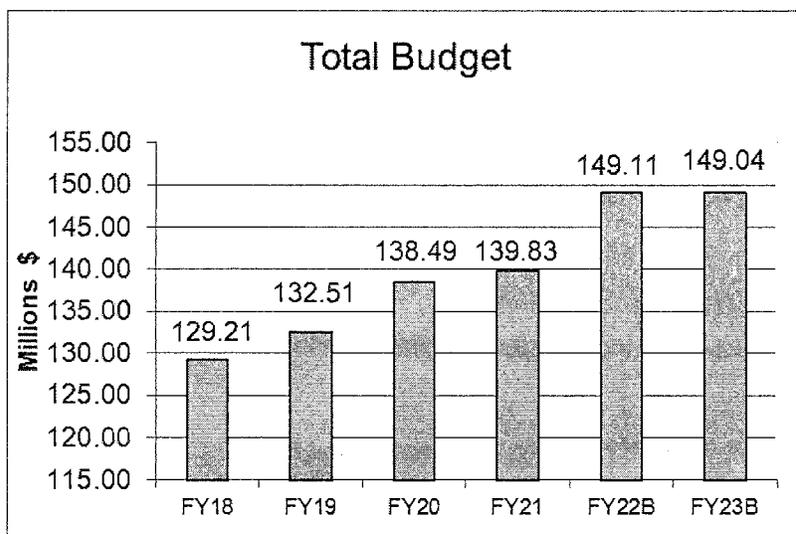


The FY23 budget increases due to two major cost drivers. Public Education, which includes the Chelmsford Public Schools, Nashoba Valley Technical High School, and the Charter School Assessment (included under State Assessments) increases \$2.81M. This is explained in greater detail under the Public Education section beginning on page A-15. Benefits and Insurance increases by \$1,341,967.

The Town's second largest budgetary expenditure behind education is employee benefits. For the upcoming fiscal year, the Town is budgeted to expend \$28.2 million for health insurance, retirement assessments, and other employee benefits. This amounts to 19.0% of the Town's budget. In FY23, out of every dollar the Town spends, 19 cents is for health insurance, retirement, and other employee benefits. This represents an increase of \$532,944 from the prior year. This area of the budget is explained in greater detail on page A-21. Debt service payments of \$11.54 million follow right behind employee benefits in the rank of Town expenditures. These two expenditure areas constitute nearly 26.7% of the Town's budget.

The Town's General Stabilization Fund balance at the end of FY2021 reached \$10.88M. Following withdrawals of \$0.08M and a \$2.0M contribution of free cash during FY2022, the current balance is \$12.8M, an increase of approximately \$1.92M. Since the proposed FY23 operating budget totals approximately \$149.04M, the Town's General Stabilization reserves equal 8.6% of budgeted operating revenues. This is just above 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 at a minimum of 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 FY2023 budget.





Municipal Administration

The first of the budget categories is Municipal Administration, which increases in FY23 by \$203,599 or 5.6% to \$3.84 million, and represents about 2.6% 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.

	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Recommended	\$ Change	% Change
MUNICIPAL ADMINISTRATION							
<i>Personnel Services</i>	\$2,168,915	\$2,274,035	\$2,448,193	\$2,536,036	\$2,626,254	90,218	3.56%
<i>Expenses</i>	\$1,102,132	\$1,154,210	\$1,138,503	\$1,107,066	\$1,220,447	113,381	10.24%
TOTAL BUDGET:	\$3,271,047	\$3,428,245	\$3,586,696	\$3,643,102	\$3,846,701	203,599	5.59%

The FY23 Municipal Workplace Safety budget includes \$94,633 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 FY23 budget provides \$119,643 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 FY23 to \$11,512. 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 FY23, including all three systems, is projected at \$73.64 million representing an increase of 2.81 million or 3.97%. Education spending in FY23 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 \$2,500,000 to \$67.5M in FY2023. This represents a budget increase of 3.85% 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 FY23 budget also provides for two additional special education teacher positions at CHS for the PAVE and STEP programs, increases the second psychologist position serving both middle schools by 0.5 FTE, and 3 additional social worker/family counselor positions that will serve all grade levels within the school district. Finally, the budget funds the fourth and final year of implementation of an initiative that provides a Chromebook computer to all incoming 5th and 9th 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 \$180,815 in benefit costs for child care (daycare) employees.

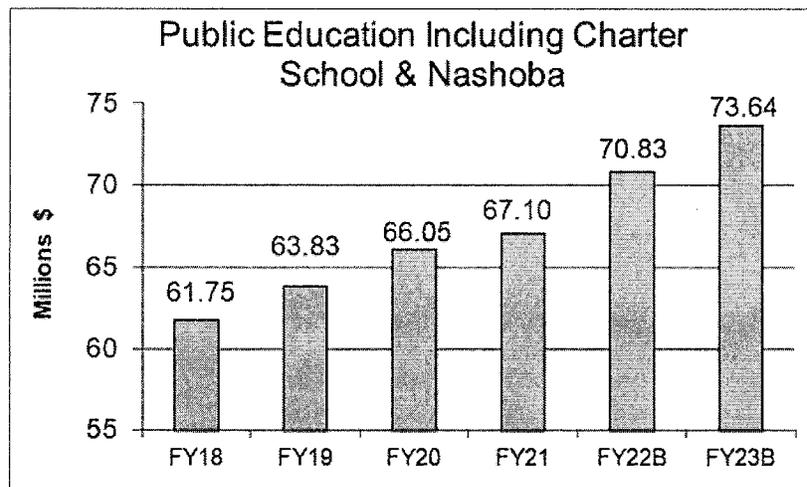
Chapter 70 State education funding is projected to be funded at \$11.96M for the upcoming fiscal year, an increase of \$614,047 or 5.4%. Despite limited State Aid funding, the School budget continues to be funded above State Net School Spending Requirements, demonstrating the strong commitment of the Town to education. For more detail on the proposed education budget, interested readers should refer to the School Department's FY2023 budget document.

	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Recommended	\$ Change	% Change
CHELMSFORD PUBLIC SCHOOLS	\$59,000,000	\$61,000,000	\$61,667,000	\$65,000,000	\$67,500,000	2,500,000	3.85%
NASHOBA TECH. HIGH SCHOOL	\$3,042,583	\$3,101,017	\$3,445,195	\$3,721,402	\$3,729,524	8,122	0.22%
OUT OF DISTRICT			\$54,000	\$62,000	\$65,000	3,000	4.84%
CHARTER SCHOOLS (State Assessments)	\$1,793,127	\$1,958,372	\$1,939,261	\$2,050,956	\$2,353,558	302,602	14.75%
TOTAL PUBLIC EDUCATION	\$63,835,710	\$66,059,389	\$67,105,456	\$70,834,358	\$73,648,082	2,813,724	3.97%



Chelmsford is one of eight member towns in the Nashoba Valley Technical School District. The Town's assessment for FY23, plus funds for capital, transportation and debt service, has been certified by the Nashoba Tech School Committee to be \$3,729,524. The assessment represents an increase from FY22 of \$8,122 or 0.22%. The slight increase in the assessment is due to the enrollment of 5 fewer Chelmsford students at Nashoba Tech for a total of 207 students. Chelmsford's enrollment at Nashoba Tech has averaged 198 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 FY23 the Charter School and School Choice costs have been projected to be \$2,353,558 with a reimbursement of \$460,643. 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 FY2023, Public Safety is proposed to increase by \$559,832 or 3.8% from FY2022 levels to \$15.23 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

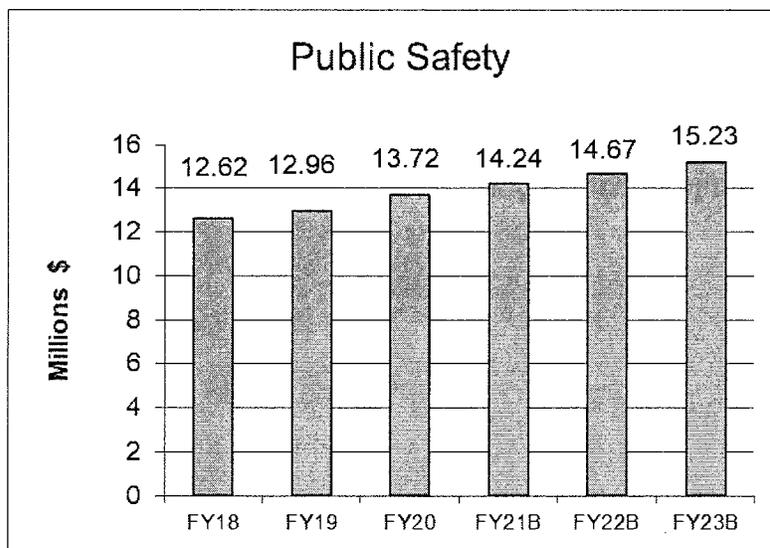
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	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Recommended	\$ Change	% Change
SUMMARY							
PUBLIC SAFETY							
<i>Personnel Services</i>	\$11,806,870	\$12,368,283	\$13,032,075	\$13,371,521	\$13,801,503	429,982	3.22%
<i>Expenses</i>	\$1,153,328	\$1,357,288	\$1,208,952	\$1,301,390	\$1,431,240	129,850	9.98%
TOTAL BUDGET:	\$12,960,198	\$13,725,571	\$14,241,027	\$14,672,911	\$15,232,743	559,832	3.82%

The Police Department budget increases overall by \$206,971 or 3.1%. The FY23 personnel budget maintains staffing of 37 patrol officers. During the past calendar year, the Department responded to 35,240 calls. The FY2023 Police expense budget provides \$200,000 for the replacement of four police patrol vehicles. The FY2023 Animal Control budget increases by \$10,295 or 17.1%.

The Fire Department budget increases overall by \$141,303 or 2.3%. 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 increased by 435 or 8% to 5,910 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 \$433,308 for the next fiscal year.





Public Works

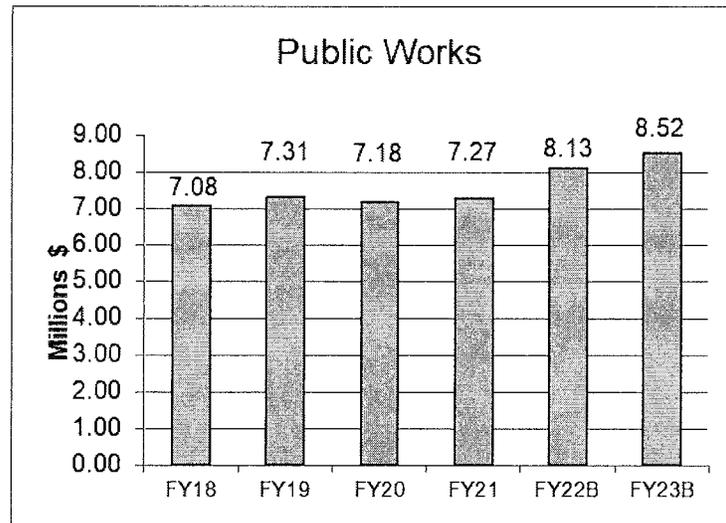
One of the most important aspects of a community is its infrastructure such as roads, sewers, drainage system; and its facilities such as parks, cemeteries, and public buildings. All of these are assets of the Town that need to be maintained in order to protect the public's investment and to operate 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)

	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Recommended	\$ Change	% Change
SUMMARY							
PUBLIC WORKS							
<i>Personnel Services</i>	\$2,195,963	\$2,390,489	\$2,354,538	\$2,576,637	\$2,556,845	-19,792	-0.77%
<i>Expenses</i>	\$4,034,957	\$3,846,363	\$4,031,919	\$4,554,127	\$4,819,037	264,910	5.82%
<i>Snow & Ice</i>	\$1,083,961	\$950,000	\$888,457	\$1,000,000	\$1,150,000	150,000	15.00%
TOTAL BUDGET:	\$7,314,881	\$7,186,852	\$7,274,914	\$8,130,764	\$8,525,882	395,118	4.86%

For FY2023, the budget for Public Works increases by \$395,118 or 4.9%. The proposed FY23 snow and ice budget increases by \$150,000 to \$1.15M due to increased market prices for road salt and contracted labor. 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 \$134,975 or 3.9% in FY23 due to cost increases for the solid waste collection contract. 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.



Municipal Facilities Department

	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Recommended	\$ Change	% Change
MUNICIPAL FACILITIES							
<i>Personnel Services</i>	\$868,141	\$910,396	\$925,804	\$983,296	\$1,036,208	52,912	5.38%
<i>Expenses</i>	\$897,845	\$977,637	\$988,184	\$989,350	\$1,067,350	78,000	7.88%
TOTAL BUDGET:	\$1,765,986	\$1,888,033	\$1,913,988	\$1,972,646	\$2,103,558	130,912	6.64%

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

The proposed Municipal Facilities budget increases by \$130,912 or 6.6% 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.



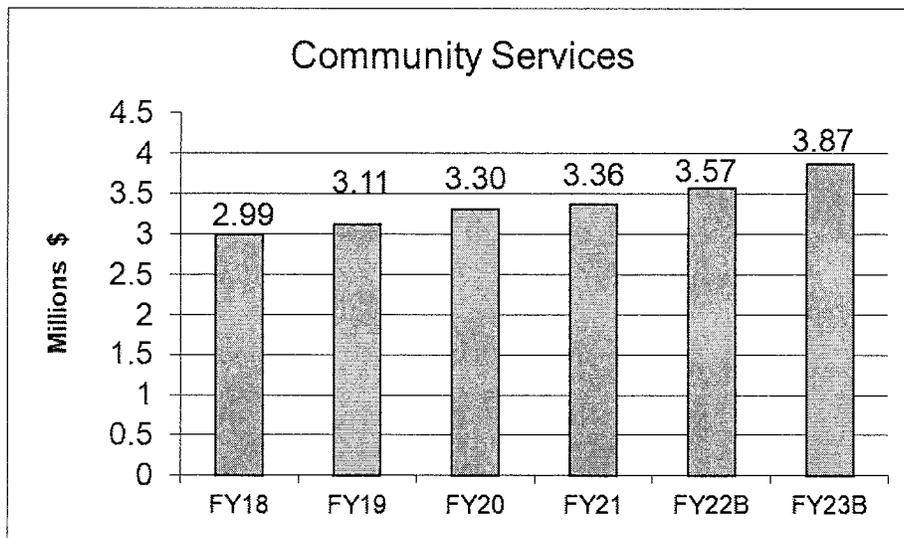
Community Services and Library

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 FY23, the \$1,564,352 total budget for Community Services increases by \$223,529 or 16.7% from the current fiscal year. Funding of \$91,748 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 increases by \$25,000 to \$150,000 during the upcoming fiscal year based on recent claims activity. The budget provides \$39,985 for an Assistant Veterans Agent. The budget for the Council on Aging increases by \$22,973 or 4.3% 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. The Recreation budget includes \$35,000 to hire lifeguards for the Town’s beaches at Freeman Lake and Heart Pond and \$50,000 for aquatic weed control.

The budget for the Library increases by \$68,590 or 3.0% 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 \$78,600 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 FY23 health insurance budget of nearly \$14.1M represents approximately 9.5% of the overall budget. During FY22, the number of active employee subscribers remained essentially unchanged. Of the 1,597 total subscribers, retirees account for 934 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 3.5% for FY2023.

The Town's FY23 assessment by the Middlesex County Retirement System (MCRS) increases by 6.6% or \$655,023 to \$10.53M. 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 \$1.2M in funding toward the Town's \$68.4M OPEB liability. This represents an increase of \$100,000 from the FY22 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 \$65,947,053 at the close of FY2021. Nearly two-thirds of this amount is for the town-wide sewer construction, ESCO energy-saving management contract, modular classrooms, Center Fire Station, and North Fire Station projects. The current fiscal year's budgeted debt service amounts to \$12,662,849. For FY2023, the Town's debt service payments are estimated to be \$11,541,070. This is a decrease of \$1,121,779 or 8.9%. Non-excluded debt service, which is funded within the tax levy, decreases slightly by \$4,432 to \$7,140,974. 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 \$1,111,605 (34.8%) to a total of \$2,079,710.



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 Center Fire Station, North 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 \$5,742 or 0.25% to \$2,320,386 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 FY23 will not be known until the Town issues some new long-term bonds in June 2022. 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 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 FY2023, it is projected that approximately 7.7% of the operating budget of the Town will go towards principal reduction and interest on debt. In September 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 \$12.8M represents 8.6% of the Town's proposed FY23 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 FY23 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 FY2023 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 \$2.78 million during the upcoming fiscal year. This is an increase of 12.7% or \$312,871 for FY23. 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 \$835,000, an increase of \$31,204. Property tax abatements for the senior tax work-off program are also funded from this account.

Detailed line items for the Town's FY23 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 FY23 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 FY23 Sewer Enterprise budget increases by \$141,577 or 2.8% to \$5,194,645. Sewer Personnel Services expenditures increase by \$37,141. Total Direct expenses increase by \$110,659. Capital outlay includes \$140,000 of funding for the purchase of a utility truck equipped with an automatic crane (\$120,000) and SCADA upgrades. The budget for the user fee paid to the City of Lowell for treatment and disposal remains unchanged at \$1.9M. The expense budget also includes \$125,000 of funding for the maintenance of single-family residential grinder pumps.

Sewer Indirect expenses of \$699,589 increase slightly by \$30,918 or 4.6% over FY22 due to insurance costs. Indirect costs are appropriated in the FY23 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 FY23 budget of \$1,518,696 includes \$768,806 for Personnel Services and Direct Expenses of \$749,890. Indirect Costs of \$315,386 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 FY23 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 FY23 PEG Access Cable Television Enterprise budget is \$683,332, essentially level funded from the prior year. This includes personnel services expenditures of \$411,997 direct expenses of \$193,675 and indirect expenses of \$77,660. 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 FY23 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 FY23 expense budget is estimated at \$60,000.



STAFFING HISTORY (Full Time Equivalency)

		FY2019	FY2020	FY2021	FY2022	FY2023	FY22-23	4 YR
GENERAL GOVERNMENT DEPARTMENT		FTEs	FTEs	FTEs	FTEs	FTEs	Change	Change
EXECUTIVE OFFICE		5.10	5.10	6.10	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	70.00	70.00	69.00	69.00	0.0	0.0
FIRE DEPARTMENT		63.50	63.50	63.50	63.50	63.50	0.0	0.0
INSPECTIONS & ENFORCEMENT		4.48	3.98	3.98	5.32	5.32	0.0	0.8
DEPT OF PUBLIC WORKS		27.50	28.50	28.50	28.50	28.50	0.0	1.0
DPW - SEWER DIV. (ENTERPRISE)		14.50	14.50	14.50	14.50	14.50	0.0	0.0
DPW - STORMWATER DIV. (ENTERPR.)		6.00	9.00	9.00	11.00	11.00	0.0	5.0
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	8.50	8.50	8.50	9.00	0.5	1.5
BOARD OF HEALTH		5.63	5.20	5.20	7.20	7.80	0.6	2.2
LIBRARY		25.70	25.70	25.70	25.74	25.74	0.0	0.0
General Government Sub-Total		268.81	273.88	274.88	279.26	280.36	1.10	11.55
SCHOOL DEPARTMENT		FY2019	FY2020	FY2021	FY2022	FY2023	FY22-23	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	10.70	10.70	10.30	10.30	0.0	0.6
PRINCIPALS	PROFESSIONAL	14.00	16.00	16.00	16.00	16.00	0.0	2.0
	SUPPORT	12.00	12.00	12.00	12.00	12.00	0.0	0.0
CURRICULUM COORDINATORS								
	PROFESSIONAL	10.00	11.00	11.00	11.00	11.00	0.0	1.0
	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	310.60	308.60	311.90	311.90	311.90	0.0	1.3
	SUPPORT	63.00	63.00	63.00	64.00	64.00	0.0	1.0
LIBRARY/MEDIA	PROFESSIONAL	7.00	7.00	7.00	7.00	7.00	0.0	0.0
	SUPPORT	6.00	6.00	8.00	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	8.00	8.00	8.00	0.0	1.0
GUIDANCE & PSYCH.	PROFESSIONAL	25.00	26.00	27.00	27.00	31.00	4.0	6.0
	SUPPORT	2.00	2.00	2.00	2.00	2.00	0.0	0.0
NURSING								
	PROFESSIONAL	9.90	9.90	10.60	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	4.00	4.00	1.00	1.00	1.00	0.0	-3.0
	SUPPORT	0.00	0.00	3.00	3.00	3.00	0.0	3.0
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	6.00	7.00	7.00	7.00	7.00	0.0	1.0
	SUPPORT	2.00	2.00	2.00	2.00	2.00	0.0	0.0
SPED TEACHING	PROFESSIONAL	77.50	79.00	85.00	85.00	88.00	3.0	10.5
	SUPPORT	164.50	169.50	169.50	169.50	171.50	2.0	7.0
School Sub-Total		762.30	772.80	786.80	787.40	796.40	9.00	34.10
TOTAL GENERAL GOV'T & SCHOOL FTE:		1031.11	1046.68	1061.68	1066.66	1076.76	10.10	45.65

B: Municipal Administration

Town of Chelmsford
FY2023
Town Manager's
Final Recommendation
April 1, 2022

EXPENDITURES

	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Level Service	\$ Change	% Change
SUMMARY								
MUNICIPAL ADMINISTRATION								
<i>Personnel Services</i>	\$2,022,668	\$2,168,915	\$2,274,035	\$2,448,193	\$2,536,036	\$2,626,254	90,218	3.56%
<i>Expenses</i>	\$1,009,128	\$1,102,132	\$1,154,210	\$1,138,503	\$1,107,066	\$1,220,447	113,381	10.24%
<i>Assessor's Legal Services</i>								
TOTAL BUDGET	\$3,031,796	\$3,271,047	\$3,428,245	\$3,586,695	\$3,643,102	\$3,846,701	203,599	5.59%

**Town of Chelmsford
FY2023
Town Manager's
Final Recommendation
April 1, 2022**

	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Level Service	\$ Change	% Change
EXECUTIVE OFFICE								
<i>Personnel Services Expenses</i>	\$472,215	\$548,291	\$581,244	\$694,494	\$714,956	\$744,878	29,922	4.19%
	\$71,666	\$90,169	\$98,892	\$70,544	\$74,350	\$82,550	8,200	11.03%
TOTAL BUDGET	\$543,881	\$638,460	\$680,136	\$765,038	\$789,306	\$827,428	38,122	4.83%

Personnel

Position	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023
	FTE	FTE	FTE	FTE	FTE	FTE
Town Manager	1	1	1	1	1	1
Assistant Town Manager	1	1	1	1	1	1
Director of Business Development	1	1	1	1	1	1
Assistant to the Town Manager						
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	1
Board of Selectmen Meeting Clerk	0.10	0.10	0.10	0.10	0.10	0.10
	5.10	5.10	5.10	6.10	6.10	6.10

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SELECT BOARD 011220	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Level Service	\$ Change	% Change
<i>Personnel Services</i>								
51100 Elected								
51110 Full Time Extra Day	\$56,358	\$60,909	\$63,179	\$65,757	\$72,607	\$77,808	5,201	7.16%
51120 Part Time	\$3,497	\$4,987	\$4,708	\$4,902	\$7,500	\$7,500		
51430 Longevity								
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$2,726	\$2,807	\$3,487	\$3,680				
51520 Holidays								
51530 Personal Days								
51570 Funeral Leave								
51540 Sick Days								
51000 Total	\$62,581	\$68,703	\$71,373	\$74,338	\$80,107	\$85,308	5,201	6.49%
<i>Expenses</i>								
53410 Telephone								
53420 Postage		\$100						
53990 Contracted Services		\$4,322	\$7,250	\$2,513				
54200 Office Supplies	\$212	\$286	\$209	\$244	\$1,000	\$1,000		
54860 Newspaper Advertisements	\$972	\$446	\$664	\$427	\$500	\$500		
57100 In State Travel	\$878	\$741	\$773	\$100	\$750	\$750		
57310 Dues & Subscriptions	\$7,369				\$7,500	\$7,500		
57800 Other Charges/Expenses								
54000 Total	\$9,431	\$5,896	\$8,895	\$3,283	\$9,750	\$9,750		
TOTAL BUDGET	\$72,012	\$74,599	\$80,268	\$77,621	\$89,857	\$95,058	5,201	5.79%

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	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Level Service	\$ Change	% Change
TOWN MANAGER 011230								
<i>Personnel Services</i>								
51110 Full Time	\$283,301	\$341,467	\$379,853	\$392,517	\$427,226	\$445,000	17,774	4.16%
51120 Part Time				\$325				
51430 Longevity Extra Day	\$5,040	\$5,760	\$5,875	\$5,993	\$9,169	\$10,000	831	9.06%
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$16,165	\$25,112	\$13,916	\$29,089				
51520 Holidays								
51530 Personal Days								
51540 Sick Days								
51570 Funeral Leave								
51590 Wellness Bonus								
51000 51000 Total	\$304,506	\$372,339	\$399,644	\$427,924	\$436,395	\$455,000	18,605	4.26%
<i>Expenses</i>								
52470 Computer Maintenance			\$14					
53410 Telephone	\$2,632	\$2,881	\$3,673	\$3,176	\$3,000	\$3,000		
53420 Postage	\$40	\$266	\$42	\$58	\$300	\$300		
53990 Contract Services	\$26,062	\$17,631	\$25,455	\$14,304	\$10,000	\$14,000	4,000	40.00%
54200 Office Supplies	\$8,525	\$8,911	\$6,076	\$7,567	\$6,000	\$6,000		
54860 Newspaper Advertisements	\$518	\$471		\$614	\$600	\$600		
57100 In State Travel	\$1,608	\$3,112	\$2,865	\$324	\$2,000	\$2,000		
57120 Expense Allowance	\$7,200	\$7,620	\$6,780	\$7,200	\$7,200	\$7,200		
57150 Business Development		\$11,482	\$26,493	\$15,545	\$15,000	\$15,000		
57200 Out of State Travel								
57310 Dues & Subscriptions	\$7,615	\$15,192	\$9,255	\$9,271	\$7,000	\$9,000	2,000	28.57%
57810 Staff Education	\$1,810	\$2,595	\$2,808	\$3,513	\$750	\$750		
58000 Outlay								
58510 New Equipment								
54000 Total	\$56,009	\$70,160	\$83,460	\$61,573	\$51,850	\$57,850	6,000	11.57%
TOTAL BUDGET	\$360,515	\$442,499	\$483,105	\$489,497	\$488,245	\$512,850	24,605	5.04%

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	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Level Service	\$ Change	% Change
HUMAN RESOURCES 011520								
<i>Personnel Services</i>								
51110 Full Time	\$88,486	\$79,968	\$93,426	\$94,115	\$107,785	\$109,940	2,155	2.00%
51430 Longevity	\$5,952	\$6,071	\$6,240	\$6,340	\$6,467	\$6,597	130	2.01%
51120 Part Time								
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$10,690	\$21,211	\$10,561	\$11,549				
51520 Holidays								
51000 Total	\$105,128	\$107,250	\$110,226	\$112,004	\$114,252	\$116,537	2,285	2.00%
<i>Expenses</i>								
53410 Telephone	\$106	\$236	\$245	\$209				
53420 Postage		\$100		\$385	\$100	\$100		
54200 Office Supplies	\$55	\$8,550	\$417	\$645	\$750	\$750		
54860 Newspaper Advertisements								
57100 In State Travel	\$1,049	\$938	\$1,295	\$105	\$600	\$600		
57310 Dues & Subscriptions	\$509	\$689	\$714	\$275	\$700	\$700		
57800 Other Charges/Expenses	\$180							
57810 Staff Education	\$1,220			\$169	\$200	\$200		
54000 Total	\$3,119	\$10,512	\$2,671	\$1,788	\$2,350	\$2,350		
TOTAL BUDGET	\$108,246	\$117,762	\$112,898	\$113,792	\$116,602	\$118,887	2,285	1.96%

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	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Level Service	\$ Change	% Change
<u>MUNICIPAL WORKPLACE SAFETY 011530</u>								
<i>Personnel Services</i>								
51110 Full Time			DPW Budget	\$75,291	\$84,202	\$88,033	3,831	4.55%
51515 PTO - Paid Time Off				\$4,937				
51000 Total				\$80,228	\$84,202	\$88,033	3,831	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		
TOTAL BUDGET				\$80,228	\$90,802	\$94,633	3,831	4.22%

	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Level Service	\$ Change	% Change
<u>ANNUAL REPORTS 011950</u>								
<i>Expenses</i>								
54240 Annual Reports	\$3,107	\$3,600	\$3,865	\$3,900	\$3,800	\$6,000	2,200	57.89%
57800 Other Charges/Expenses								
54000 54000 Total	\$3,107	\$3,600	\$3,865	\$3,900	\$3,800	\$6,000	2,200	57.89%
TOTAL BUDGET	\$3,107	\$3,600	\$3,865	\$3,900	\$3,800	\$6,000	2,200	57.89%

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	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Level Service	\$ Change	% Change
FINANCE DEPARTMENT								
<i>Personnel Services</i>	\$1,085,154	\$1,125,545	\$1,199,957	\$1,223,336	\$1,261,692	\$1,311,188	49,496	3.92%
<i>Expenses</i>	\$612,449	\$652,933	\$691,125	\$704,715	\$709,480	\$762,180	52,700	7.43%
<i>Assess Legal Services</i>								
TOTAL BUDGET	\$1,697,603	\$1,778,478	\$1,891,082	\$1,928,051	\$1,971,172	\$2,073,368	102,196	5.18%

Personnel

Position	FY2018 FTE	FY2019 FTE	FY2020 FTE	FY2021 FTE	FY2022 FTE	FY2023 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	1.00
	14.00	14.00	14.00	14.00	14.00	14.00

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	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Level Service	\$ Change	% Change
TREASURER 011450								
<i>Personnel Services</i>								
51110 Full Time	\$282,340	\$281,481	\$311,685	\$323,104	\$362,178	\$376,495	14,317	3.95%
51120 Part Time								
51310 Overtime extra day								
51430 Longevity	\$5,775	\$6,019	\$6,403	\$8,217	\$12,646	\$13,206	560	4.43%
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$22,830	\$25,920	\$24,866	\$32,556				
51520 Holidays		\$922						
51530 Personal Days								
51540 Sick Days								
51570 Funeral Leave								
51590 Wellness Bonus								
51000 Total	\$310,945	\$314,343	\$342,954	\$363,877	\$374,824	\$389,701	14,877	3.97%
<i>Expenses</i>								
52470 Computer Maintenance			\$380					
53040 Legal Services	\$13,826	\$14,256	\$14,092	\$14,998	\$15,000	\$15,000		
53041 Tax Title- Other	\$31,808	\$28,449	\$34,977	\$31,007	\$35,000	\$35,000		
53080 Surety Bond	\$1,913	\$1,913	\$1,913	\$1,913	\$2,000	\$2,000		
53410 Telephone	\$2,678	\$2,648	\$959	\$1,358	\$800	\$800		
53420 Postage	\$15,168	\$12,479	\$11,043	\$14,902	\$15,000	\$15,000		
53990 Contract Services	\$141,643	\$160,814	\$143,937	\$144,110	\$145,000	\$147,000	2,000	1.38%
54200 Office Supplies	\$5,326	\$4,743	\$5,268	\$4,488	\$4,500	\$4,500		
54860 Newspaper Advertisement								
57100 In State Travel	\$750	\$400	\$278		\$400	\$400		
57200 Out of State Travel								
57310 Dues & Subscriptions	\$648	\$545	\$605	\$625	\$550	\$550		
58000 Outlay								
54000 Total	\$213,760	\$226,247	\$213,451	\$213,401	\$218,250	\$220,250	2,000	0.92%
TOTAL BUDGET	\$524,705	\$540,590	\$556,404	\$577,277	\$593,074	\$609,951	16,877	2.85%

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	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Level Service	\$ Change	% Change
<u>INFORMATION TECHNOLOGY 011550</u>								
<i>Personnel Services</i>								
51110 Full Time	\$175,066	\$178,935	\$191,184	\$189,095	\$220,174	\$227,259	7,085	3.22%
51120 Part Time				\$100				
51430 Longevity extra day	\$3,373	\$4,859	\$4,994	\$5,074	\$5,176	\$7,040	1,864	36.01%
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$15,709	\$20,682	\$16,334	\$24,224				
51520 Holidays								
51530 Personal Days								
51540 Sick Days								
51590 Wellness Bonus								
51000 Total	\$194,148	\$204,475	\$212,511	\$218,494	\$225,350	\$234,299	8,949	3.97%
<i>Expenses</i>								
52470 Computer Maintenance	\$129,183	\$133,722	\$165,858	\$156,493	\$138,000	\$167,000	29,000	21.01%
53410 Telephone	\$3,375	\$4,080	\$35,267	\$20,038	\$29,600	\$29,600		
53420 Postage								
53990 Contracted Services	\$80,656	\$88,788	\$83,586	\$114,873	\$102,500	\$112,500	10,000	9.76%
54200 Office Supplies	\$1,451	\$656		\$181				
57100 In State Travel	\$428	\$781	\$421	\$418	\$500	\$500		
57310 Dues & Subscriptions								
58000 Outlay	\$4,100		\$792	\$930	\$4,000	\$4,000		
54000 Total	\$219,193	\$228,026	\$285,924	\$292,933	\$274,600	\$313,600	39,000	14.20%
TOTAL BUDGET	\$413,341	\$432,501	\$498,435	\$511,427	\$499,950	\$547,899	47,949	9.59%

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	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Level Service	\$ Change	% Change
ASSESSORS 011410								
<i>Personnel Services</i>								
51110 Full Time	\$241,605	\$250,266	\$260,942	\$262,991	\$295,248	\$304,760	9,512	3.22%
51120 Part Time	\$128							
51430 Longevity extra day	\$7,737	\$8,066	\$5,574	\$6,237	\$6,902	\$7,040	138	2.00%
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$26,805	\$31,502	\$23,912	\$22,854				
51520 Holidays								
51530 Personal Days								
51540 Sick Days								
51570 Funeral Leave								
51590 Wellness Bonus								
51000 Total	\$276,276	\$289,834	\$290,428	\$292,082	\$302,150	\$311,800	9,650	3.19%
<i>Expenses</i>								
52470 Computer Maintenance								
53120 Revaluation Update	\$61,850	\$82,550	\$87,870	\$63,100	\$91,000	\$94,000	3,000	3.30%
53410 Telephone	\$1,430	\$1,315	\$180	\$177	\$300	\$300		
53420 Postage	\$600	\$100	\$220	\$220	\$200	\$200		
53440 Mapping	\$1,111	\$2,500	\$1,000		\$1,500	\$1,500		
53990 Contracted Services	\$20,202	\$8,816	\$18,371	\$30,287	\$12,000	\$12,000		
54200 Office Supplies	\$1,763	\$1,972	\$1,859	\$4,652	\$1,500	\$1,500		
54420 Deeds		\$150						
54440 Tax Bills	\$39,000	\$40,196	\$30,781	\$43,999	\$46,000	\$49,000	3,000	6.52%
57100 In State Travel	\$86	\$102	\$206	\$40	\$400	\$400		
57310 Dues & Subscriptions	\$1,140	\$1,314	\$620	\$670	\$6,100	\$6,100		
57810 Staff Education	\$1,190	\$595	\$997		\$1,800	\$2,000	200	11.11%
54000 Total	\$128,372	\$139,609	\$142,103	\$143,146	\$160,800	\$167,000	6,200	3.86%
<i>Legal Services</i>								
53040 Legal Services								
TOTAL BUDGET	\$404,647	\$429,443	\$432,531	\$435,229	\$462,950	\$478,800	15,850	3.42%

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	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Level Service	\$ Change	% Change
ACCOUNTING 011350								
<i>Personnel Services</i>								
51110 Full Time	\$255,269	\$265,892	\$287,787	\$289,604	\$349,066	\$364,519	15,453	4.43%
51120 Part Time			\$15,114	\$18,495				
51430 Longevity extra day	\$12,338	\$13,945	\$10,719	\$11,753	\$10,302	\$10,869	567	5.50%
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$36,179	\$37,055	\$40,445	\$29,030				
51520 Holidays								
51530 Personal Days								
51540 Sick Days								
51570 Funeral Leave								
51590 Wellness Bonus								
51000 Total	\$303,785	\$316,892	\$354,065	\$348,883	\$359,368	\$375,388	16,020	4.46%
<i>Expenses</i>								
53410 Telephone	\$2,610	\$2,532	\$1,080	\$1,596	\$1,630	\$1,630		
52470 Computer Maintenance	\$507							
53990 Contracted Services								
54200 Office Supplies	\$1,126	\$725	\$1,356	\$1,273	\$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	\$1,711	\$1,939	\$1,611	\$1,461	\$2,000	\$2,000		
53060 Special Audit								
Financial Audit	\$45,000	\$45,000	\$45,000	\$46,500	\$46,500	\$52,000	5,500	11.83%
GASB 45 Actuarial Update		\$8,700		\$4,325	\$4,500	\$4,500		
58000 Outlay								
58510 New Equipment			\$520					
54000 Total	\$51,124	\$59,051	\$49,647	\$55,235	\$55,830	\$61,330	5,500	9.85%
TOTAL BUDGET	\$354,910	\$375,943	\$403,712	\$404,118	\$415,198	\$436,718	21,520	5.18%

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	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Level Service	\$ Change	% Change
TOWN CLERK 011610								
<i>Personnel Services</i>	\$250,496	\$270,911	\$282,347	\$295,398	\$314,599	\$322,608	8,009	2.55%
<i>Expenses</i>	\$89,532	\$161,374	\$130,981	\$138,136	\$105,600	\$157,800	52,200	49.43%
TOTAL BUDGET	\$340,027	\$432,285	\$413,328	\$433,534	\$420,199	\$480,408	60,209	14.33%

Personnel

Position	FY2018 FTE	FY2019 FTE	FY2020 FTE	FY2021 FTE	FY2022 FTE	FY2023 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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	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Level Service	\$ Change	% Change
TOWN CLERK/REGISTRARS 011610								
<i>Personnel Services</i>								
51110 Full Time	\$218,320	\$232,972	\$246,959	\$255,433	\$298,798	\$302,724	3,926	1.31%
51120 Part Time	\$3,806	\$3,951	\$3,479	\$1,051	\$5,500	\$5,500		
51225 Registrars -part time Extra Day								
51310 Overtime	\$846	\$1,280	\$5,596	\$3,004	\$1,200	\$3,000	1,800	150.00%
51430 Longevity	\$3,848	\$4,261	\$4,615	\$5,943	\$5,101	\$5,334	233	4.57%
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$19,878	\$18,827	\$19,003	\$23,934				
51520 Holidays								
51530 Personal Days								
51540 Sick Days								
51570 Funeral Leave								
51590 Wellness Bonus								
51000 Total	\$246,698	\$261,290	\$279,651	\$289,365	\$310,599	\$316,558	5,959	1.92%
<i>Expenses</i>								
52460 Equipment Repair	\$426	\$189	\$209	\$245	\$500	\$500		
53090 Census								
53320 Resident Books								
53410 Telephone	\$1,896	\$1,688			\$300		-300	-100.00%
53420 Postage	\$2,999	\$4,578	\$4,837	\$4,992	\$3,500	\$5,000	1,500	42.86%
53990 Contracted Services	\$11,969	\$12,234	\$13,032	\$12,701	\$14,000	\$15,000	1,000	7.14%
54200 Office Supplies	\$2,575	\$2,798	\$3,185	\$2,337	\$3,000	\$3,000		
53330 Vital Records Preservation	\$6,292	\$8,116	\$3,022	\$5,842	\$7,500	\$7,500		
57100 In State Travel		\$22	\$61					
57110 Mileage					\$200		-200	-100.00%
57200 Out of State Travel	\$613							
57310 Dues & Subscriptions	\$710	\$520	\$495	\$690	\$700	\$700		
57810 Staff Education	\$3,411	\$3,444	\$1,864	\$505	\$2,900	\$2,900		
54000 Total	\$30,891	\$33,590	\$26,705	\$27,313	\$32,600	\$34,600	2,000	6.13%
TOTAL BUDGET	\$277,589	\$294,880	\$306,357	\$316,678	\$343,199	\$351,158	7,959	2.32%

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ELECTIONS 011620	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023		
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	Level Service	\$ Change	% Change
<i>Personnel Services</i>								
51110 Full Time								
51225 Registrars -part time	\$2,500	\$2,500	\$2,500	\$2,750	\$2,500	\$2,750	250	10.00%
51310 Overtime	\$1,298	\$7,121	\$196	\$3,283	\$1,500	\$3,300	1,800	120.00%
51000 Total	\$3,798	\$9,621	\$2,696	\$6,033	\$4,000	\$6,050	2,050	51.25%
<i>Expenses</i>								
53090 Census	\$13,899	\$13,828	\$16,583	\$13,491	\$16,500	\$16,500		
53320 Annual Street List	\$936	\$1,024			\$1,200	\$1,200		
53420 Postage	\$4,171	\$3,960	\$9,336	\$237	\$7,500	\$7,500		
53990 Contract Services	\$36,819	\$108,074	\$77,833	\$95,984	\$45,000	\$98,000	53,000	117.78%
53960 Special Election			\$32	\$159				
57800 Other Charges/Expenses	\$2,815	\$899	\$492	\$952	\$2,800		-2,800	-100.00%
54000 Total	\$58,641	\$127,785	\$104,275	\$110,824	\$73,000	\$123,200	50,200	68.77%
TOTAL BUDGET	\$62,439	\$137,405	\$106,971	\$116,857	\$77,000	\$129,250	52,250	67.86%

Town of Chelmsford
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	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Level Service	\$ Change	% Change
ADMINISTRATIVE SUPPORT								
<i>Personnel Services</i>	\$2,558	\$2,876	\$3,009	\$3,551	\$3,000	\$3,600	600	20.00%
<i>Expenses</i>	\$206,004	\$162,029	\$191,592	\$190,087	\$175,515	\$175,515		
TOTAL BUDGET	\$208,562	\$164,904	\$194,601	\$193,638	\$178,515	\$179,115	600	0.34%

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	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Level Service	\$ Change	% Change
FINANCE COMMITTEE 011310								
<i>Personnel Services</i>								
51120 Part Time	\$2,358	\$2,576	\$2,809	\$3,351	\$2,700	\$3,300	600	22.22%
51000 Total	\$2,358	\$2,576	\$2,809	\$3,351	\$2,700	\$3,300	600	22.22%
<i>Expenses</i>								
54200 Office Supplies					\$75	\$75		
57310 Dues & Subscriptions	\$345	\$345	\$345	\$345	\$350	\$350		
57800 Other Charges/Expenses								
54000 Total	\$345	\$345	\$345	\$345	\$425	\$425		
TOTAL BUDGET	\$2,703	\$2,921	\$3,154	\$3,696	\$3,125	\$3,725	600	19.20%

	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Level Service	\$ Change	% Change
MODERATOR 011140								
<i>Personnel Services</i>								
51120 Part Time								
57800 Other Charges/Expenses					\$90	\$90		
TOTAL BUDGET					\$90	\$90		

**Town of Chelmsford
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	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Level Service	\$ Change	% Change
LAW DEPARTMENT 011510								
<i>Personnel Services</i>								
51000 Total								
<i>Expenses</i>								
53040 Legal Services	\$205,659	\$161,684	\$191,247	\$189,742	\$175,000	\$175,000		
57800 Other Charges/Expenses								
54000 Total	\$205,659	\$161,684	\$191,247	\$189,742	\$175,000	\$175,000		
TOTAL BUDGET	\$205,659	\$161,684	\$191,247	\$189,742	\$175,000	\$175,000		

	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Level Service	\$ Change	% Change
CONSTABLE 011500								
<i>Personnel Services</i>								
51120 Part Time	\$200	\$300	\$200	\$200	\$300	\$300		
TOTAL BUDGET	\$200	\$300	\$200	\$200	\$300	\$300		

**Town of Chelmsford
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	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Level Service	\$ Change	% Change
PLANNING & DEVELOPMENT								
<i>Personnel Services</i>	\$212,246	\$221,293	\$207,478	\$231,414	\$241,789	\$243,980	2,191	0.91%
<i>Expenses</i>	\$29,477	\$35,627	\$41,621	\$35,020	\$42,121	\$42,402	281	0.67%
TOTAL BUDGET	\$241,723	\$256,920	\$249,099	\$266,434	\$283,910	\$286,382	2,472	0.87%

Personnel

Position	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023
	FTE	FTE	FTE	FTE	FTE	FTE
Conservation Officer	1.00	1.00	1.00	1.00	1.00	1.00
F.T. Clerk (Planning Board/Com. Dev.)	1.00	1.00	1.00	1.00	1.00	1.00
Community Dev. Director	1.00	1.00	1.00	1.00	1.00	1.00
	3.00	3.00	3.00	3.00	3.00	3.00

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	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Level Service	\$ Change	% Change
COMMUNITY DEVELOPMENT 011745								
<i>Personnel Services</i>								
51110 Full Time	\$100,656	\$101,477	\$105,080	\$106,837	\$115,018	\$117,319	2,301	2.00%
51120 Part Time								
51430 Longevity Extra Day	\$2,580	\$3,239	\$3,329	\$3,383	\$3,451	\$5,280	1,829	53.00%
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$5,179	\$6,492	\$5,885	\$6,135				
51520 Holidays								
51530 Personal Days								
51540 Sick Days								
51590 Wellness Bonus								
51000 Total	\$108,416	\$111,208	\$114,295	\$116,355	\$118,469	\$122,599	4,130	3.49%
<i>Expenses</i>								
53180 Engineering/GIS	\$5,500	\$7,750	\$3,000	\$5,500	\$5,500	\$5,500		
53410 Telephone	\$561	\$569			\$300	\$300		
53420 Postage					\$400	\$400		
53990 Contracted Services	\$7,370	\$8,126	\$14,642	\$10,130	\$10,000	\$10,000		
54200 Office Supplies		\$3,906	\$653	\$2,903	\$3,300	\$3,300		
57100 Mileage Reimbursement					\$500	\$500		
57310 Dues & Subscriptions	\$90	\$90						
54000 Total	\$13,521	\$20,441	\$18,296	\$18,532	\$20,000	\$20,000		
TOTAL BUDGET	\$121,937	\$131,650	\$132,590	\$134,887	\$138,469	\$142,599	4,130	2.98%

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	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Level Service	\$ Change	% Change
NMCOG ASSESSMENT 011740								
<i>Expenses</i>								
56040 NMCOG Assessment	\$10,175	\$10,429	\$10,690	\$10,957	\$11,231	\$11,512	281	2.50%
TOTAL BUDGET	\$10,175	\$10,429	\$10,690	\$10,957	\$11,231	\$11,512	281	2.50%

	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Level Service	\$ Change	% Change
HISTORIC DISTRICT 011780								
<i>Personnel Services</i>								
51120 Part Time	\$576			\$260	\$1,500	\$1,500		
51000 Total	\$576			\$260	\$1,500	\$1,500		
<i>Expenses</i>								
53420 Postage					\$75	\$75		
54200 Office Supplies					\$25	\$25		
57800 Other Charges/Expenses								
54000 Total					\$100	\$100		
TOTAL BUDGET	\$576			\$260	\$1,600	\$1,600		

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	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Level Service	\$ Change	% Change
COMMISSION ON DISABILITIES 011790								
<i>Personnel Services</i>								
51000 Total								
<i>Expenses</i>								
53410 Telephone								
54000 Supplies		\$170						
57000 Other Charges/Expenses	\$275	\$105	\$168		\$300	\$300		
54000 Total	\$275	\$275	\$168		\$300	\$300		
TOTAL BUDGET	\$275	\$275	\$168		\$300	\$300		

	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Level Service	\$ Change	% Change
CONSERVATION 011710								
<i>Personnel Services</i>								
51110 Full Time	\$52,470	\$53,099	\$38,074	\$46,753	\$64,173	\$61,081	-3,092	-4.82%
51120 Part Time	\$95	\$318		\$31				
51430 Longevity								
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$2,703	\$4,705	\$3,239	\$2,603				
51520 Holidays								
51000 Total	\$55,268	\$58,121	\$41,313	\$49,387	\$64,173	\$61,081	-3,092	-4.82%
<i>Expenses</i>								
53410 Telephone								
53420 Postage	\$178				\$200	\$200		
54200 Office Supplies	\$2,062	\$910	\$1,194	\$300	\$1,090	\$1,090		
54270 Reservation Management			\$7,636		\$5,000	\$5,000		
54860 Newspaper Advertisement			\$35	\$151	\$100	\$100		
57110 Mileage Reimbursement	\$71	\$101	\$10	\$296	\$250	\$250		
57310 Dues & Subscription	\$716	\$797	\$821	\$806	\$725	\$725		
57810 Staff Education	\$200			\$500	\$200	\$200		
54000 Total	\$3,227	\$1,808	\$9,696	\$2,052	\$7,565	\$7,565		
TOTAL BUDGET	\$58,495	\$59,929	\$51,009	\$51,440	\$71,738	\$68,646	-3,092	-4.31%

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	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Level Service	\$ Change	% Change
BOARD OF APPEALS 011760								
<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	\$785	\$1,189	\$505	\$1,235	\$800	\$800		
57310 Dues & Subscriptions								
57800 Other Charges/Expenses	\$75	\$182			\$100	\$100		
54000 Total	\$860	\$1,371	\$505	\$1,235	\$1,000	\$1,000		
TOTAL BUDGET	\$905	\$1,440	\$505	\$1,235	\$1,000	\$1,000		

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	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Level Service	\$ Change	% Change
PLANNING BOARD 011750								
<i>Personnel Services</i>								
51110 Full Time		\$46,956	\$50,348	\$61,583	\$57,647	\$57,647		
51120 Part Time	\$45,557	\$2,490		\$1,035		\$1,153	1,153	
Extra Day								
51430 Longevity								
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$2,385	\$2,450	\$1,522	\$2,794				
51520 Holidays								
51530 Personal Days								
51540 Sick Days								
51570 Funeral Leave								
51590 Wellness Bonus								
51000 Total	\$47,941	\$51,895	\$51,870	\$65,412	\$57,647	\$58,800	1,153	2.00%
<i>Expenses</i>								
53410 Telephone	\$305	\$281			\$100	\$100		
53420 Postage		\$120						
54200 Office Supplies	\$307	\$63	\$1,690	\$1,476	\$500	\$500		
54860 Newspaper Advertisements	\$458	\$763	\$487	\$823	\$800	\$800		
57310 Dues & Subscriptions					\$150	\$150		
57800 Other Charges/Expenses								
57810 Staff Education	\$349	\$75	\$90	-\$55	\$375	\$375		
54000 Total	\$1,418	\$1,302	\$2,267	\$2,243	\$1,925	\$1,925		
TOTAL BUDGET	\$49,360	\$53,197	\$54,137	\$67,655	\$59,572	\$60,725	1,153	1.94%

C: Public Education

Town of Chelmsford
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	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Level Service	\$ Change	% Change
SUMMARY								
PUBLIC EDUCATION								
<i>Personnel Services</i>								
<i>Expenses</i>	\$59,887,511	\$62,042,583	\$64,101,017	\$65,168,835	\$68,783,402	\$71,294,524	2,511,122	3.65%
TOTAL BUDGET	\$59,887,511	\$62,042,583	\$64,101,017	\$65,168,835	\$68,783,402	\$71,294,524	2,511,122	3.65%

**Town of Chelmsford
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	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Level Service	\$ Change	% Change
CHELMSFORD PUBLIC SCHOOLS 013000								
51110 Expenses	\$57,000,000	\$59,000,000	\$61,000,000	\$61,667,000	\$65,000,000	\$67,500,000	2,500,000	3.85%
TOTAL BUDGET	\$57,000,000	\$59,000,000	\$61,000,000	\$61,667,000	\$65,000,000	\$67,500,000	2,500,000	3.85%
NASHOBA TECHNICAL HIGH SCHOOL 013100								
56030 Assessment	\$2,887,511	\$3,042,583	\$3,101,017	\$3,445,195	\$3,721,402	\$3,729,524	8,122	0.22%
TOTAL BUDGET	\$2,887,511	\$3,042,583	\$3,101,017	\$3,445,195	\$3,721,402	\$3,729,524	8,122	0.22%
OUT OF DISTRICT TUITION 019300								
56030 Assessment				\$56,640	\$62,000	\$65,000	3,000	4.84%
TOTAL BUDGET				\$56,640	\$62,000	\$65,000	3,000	4.84%



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D: Public Safety

Town of Chelmsford
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	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Level Service	\$ Change	% Change
SUMMARY								
PUBLIC SAFETY								
<i>Personnel Services</i>	\$11,499,156	\$11,806,870	\$12,368,283	\$13,032,075	\$13,371,521	\$13,801,503	429,982	3.22%
<i>Expenses</i>	\$1,125,671	\$1,153,328	\$1,357,288	\$1,208,952	\$1,301,390	\$1,431,240	129,850	9.98%
TOTAL BUDGET	\$12,624,827	\$12,960,198	\$13,725,571	\$14,241,027	\$14,672,911	\$15,232,743	559,832	3.82%

Town of Chelmsford
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	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Level Service	\$ Change	% Change
POLICE DEPARTMENT SUMMARY								
<i>Personnel Services</i>	\$5,736,988	\$5,905,157	\$6,415,608	\$6,494,641	\$6,790,722	\$7,007,438	216,716	3.19%
<i>Expenses</i>	\$752,187	\$762,717	\$863,702	\$737,667	\$832,050	\$879,600	47,550	5.71%
TOTAL BUDGET	\$6,489,175	\$6,667,874	\$7,279,310	\$7,232,308	\$7,622,772	\$7,887,038	264,266	3.47%

Personnel

Position	FY2018 FTE	FY2019 FTE	FY2020 FTE	FY2021 FTE	FY2022 FTE	FY2023 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	8	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	2	2	2	2	1	1
	69.00	69.00	70.00	70.00	69.00	69.00

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	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Level Service	\$ Change	% Change
POLICE DEPARTMENT 012100								
<i>Personnel Services</i>								
51020 Clerical	\$131,073	\$138,277	\$147,785	\$163,877	\$147,937	\$150,895	2,958	2.00%
51110 Full Time	\$3,077,802	\$3,161,422	\$3,613,455	\$3,424,692	\$3,810,237	\$3,893,995	83,758	2.20%
51120 Part Time				\$4,234				
51220 Mechanic	\$50,940	\$52,209	\$53,418	\$55,065	\$54,091	\$58,850	4,759	8.80%
51260 Dispatch	\$320,550	\$300,084	\$310,219	\$324,552	\$411,260	\$438,123	26,863	6.53%
51270 Custodial	\$48,031	\$51,468	\$53,630	\$55,491	\$57,697	\$58,850	1,153	2.00%
51290 Shoot Days								
51310 Overtime Regular	\$628,548	\$695,871	\$678,089	\$670,643	\$500,000	\$525,000	25,000	5.00%
51320 Overtime FLSA Extra Day	\$4,282	\$7,975	\$9,282	\$8,002	\$7,500	\$7,500		
51400 Staff Education		\$665	\$1,434					
51410 Education Incentive	\$56,039	\$61,651	\$27,317	\$5,300				
51415 Educational Incentive	\$458,197	\$440,888	\$589,584	\$652,137	\$694,918	\$727,751	32,833	4.72%
51420 Holiday 11 Day	\$139,183	\$140,703	\$159,432	\$158,752	\$201,348	\$205,040	3,692	1.83%
51430 Longevity	\$146,007	\$146,390	\$152,312	\$149,344	\$163,761	\$167,087	3,326	2.03%
51510 Vacation	\$224,179	\$260,116	\$214,018	\$288,751	\$279,115	\$290,429	11,314	4.05%
51515 PTO - Paid Time Off	\$165,237	\$163,023	\$125,848	\$197,754	\$177,228	\$185,625	8,397	4.74%
51520 Holidays				\$16,208				
51530 Personal Days	\$33,492	\$33,022	\$16,349	\$56,689	\$39,818	\$40,740	922	2.32%
51540 Sick Leave	\$75,877	\$66,809	\$94,305	\$129,302	\$86,273	\$88,269	1,996	2.31%
51550 Court Leave	\$21,325	\$20,286	\$16,367	\$10,100	\$50,000	\$50,000		
51560 Military Leave		\$744	\$7,256					
51570 Funeral Leave	\$5,740	\$7,237	\$2,242		\$5,000	\$5,000		
51580 Injured Leave	\$44,161	\$20,277	\$801	\$7,515	\$15,000	\$15,000		
51590 Wellness Bonus	\$13,788	\$15,777	\$20,203	\$32,772	\$12,000	\$12,000		
51595 Physical Training Incentive	\$11,000	\$11,500	\$22,000	\$17,000	\$25,000	\$25,000		
51630 Signing Bonus								
51610 Jury Duty								
51000 Total	\$5,655,454	\$5,796,392	\$6,315,347	\$6,428,180	\$6,738,183	\$6,945,154	206,971	3.07%

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	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Level Service	\$ Change	% Change
POLICE DEPARTMENT (cont'd)								
<i>Expenses</i>								
52110 Electricity	\$37,411	\$31,657	\$40,270	\$50,934	\$40,000	\$40,000		
52130 Gas Heat	\$22,477	\$20,676	\$12,280	\$12,002	\$20,000	\$20,000		
52400 Rent Space	\$15	\$28						
52410 Building Maintenance	\$38,074	\$27,803	\$43,320	\$22,363	\$40,000	\$40,000		
52460 Equipment Repair	\$3,843	\$3,630	\$4,045	\$1,125	\$8,500	\$8,500		
52470 Computer Maintenance	\$4,150	\$7,932	\$11,390	\$14,712	\$18,500	\$18,500		
52490 Vehicle Maintenance	\$67,070	\$70,044	\$65,572	\$66,840	\$70,000	\$70,000		
53170 Consultant				\$800				
53290 Medical Injury								
53300 Pre-Medical	\$6,902	\$9,652	\$11,641	\$1,169	\$5,000	\$5,000		
53410 Telephone	\$45,761	\$45,309	\$29,463	\$11,304	\$35,000	\$35,000		
53420 Postage	\$2,620	\$3,530	\$2,921	\$1,263	\$3,500	\$3,500		
53990 Contracted Services	\$38,259	\$34,639	\$66,664	\$65,690	\$35,000	\$45,000	10,000	28.57%
54190 Gasoline	\$92,468	\$103,936	\$82,451	\$92,506	\$100,000	\$132,000	32,000	32.00%
54200 Office Supplies	\$18,192	\$14,330	\$23,013	\$19,165	\$15,000	\$15,000		
54400 Prisoner Meals	\$875	\$631	\$372	\$497	\$500	\$500		
55810 Auxillary Expense	\$1,561	\$350	\$1,475	\$1,266	\$1,500	\$1,500		
55950 Recruit Equipment	\$16,038	\$28,014	\$48,583	\$1,901	\$5,000	\$10,000	5,000	100.00%
55960 Uniform Allowance	\$72,826	\$64,132	\$72,082	\$70,416	\$64,500	\$64,500		
57100 In State Travel	\$424	\$2,803	\$1,436	-\$40				
57200 Out of State Travel			\$4,453					
57310 Dues & Subscriptions	\$22,293	\$20,814	\$21,809	\$19,772	\$20,000	\$20,000		
57320 Police Health Club Membership	\$1,474	\$680	\$425	\$1,265	\$1,500	\$1,500		
57810 Staff Education	\$24,285	\$33,121	\$29,928	\$37,935	\$30,000	\$30,000		
58000 Outlay	\$40,212	\$26,363	\$6,720	\$42,451	\$56,000	\$56,000		
58510 Equipment	\$46,533	\$73,372	\$103,669	\$78,674	\$55,000	\$55,000		
58710 Replacement Equipment/ Vehicles	\$142,035	\$130,862	\$176,411	\$121,026	\$200,000	\$200,000		
54000 Total	\$745,796	\$754,306	\$860,392	\$735,034	\$824,500	\$871,500	47,000	5.70%
TOTAL BUDGET	\$6,401,250	\$6,550,698	\$7,175,739	\$7,163,214	\$7,562,683	\$7,816,654	253,971	3.36%

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	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Level Service	\$ Change	% Change
ANIMAL CONTROL 012920								
<i>Personnel Services</i>								
51110 Full Time	\$48,382	\$95,534	\$87,021	\$57,896	\$47,301	\$55,173	7,872	16.64%
51120 Part Time	\$18,940							
51310 Overtime Regular	\$1,050	\$1,704	\$5,883	\$4,186	\$1,500	\$1,500		
51430 Longevity Extra Day	\$1,645	\$1,678	\$287					
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$7,044	\$9,849	\$7,069	\$4,379	\$3,738	\$5,611	1,873	50.11%
51520 Holidays								
51530 Personal Days								
51540 Sick Days	\$4,473							
51570 Funeral Leave								
51590 Wellness bonus								
51000 Total	\$81,535	\$108,764	\$100,261	\$66,461	\$52,539	\$62,284	9,745	18.55%
<i>Expenses</i>								
52110 Electricity	\$1,560	\$1,405	\$1,398	\$1,397	\$1,700	\$1,700		
52130 Gas Heat	\$1,227	\$1,237	\$369		\$1,600	\$1,600		
52410 Building Maintenance		\$2,070			\$1,000	\$1,000		
52490 Vehicle Maintenance								
53410 Telephone	\$768	\$291	\$248		\$1,000	\$1,000		
53830 Care of Animals	\$1,067	\$291	\$128		\$1,000	\$1,000		
54190 Gasoline	\$1,268	\$2,944	\$1,167	\$1,236	\$1,250	\$1,800	550	44.00%
54200 Office Supplies		\$173						
57810 Staff Education	\$500							
54000 Total	\$6,391	\$8,411	\$3,311	\$2,633	\$7,550	\$8,100	550	7.28%
TOTAL BUDGET	\$87,925	\$117,175	\$103,572	\$69,094	\$60,089	\$70,384	10,295	17.13%

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	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Level Service	\$ Change	% Change
FIRE DEPARTMENT SUMMARY								
<i>Personnel Services</i>	\$5,481,980	\$5,607,421	\$5,638,942	\$6,200,182	\$6,245,294	\$6,386,597	141,303	2.26%
<i>Expenses</i>	\$351,014	\$373,065	\$477,241	\$460,481	\$443,500	\$525,800	82,300	18.56%
TOTAL BUDGET	\$5,832,993	\$5,980,486	\$6,116,183	\$6,660,664	\$6,688,794	\$6,912,397	223,603	3.34%

Personnel

Position	FY2018 FTE	FY2019 FTE	FY2020 FTE	FY2021 FTE	FY2022 FTE	FY2023 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

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FIRE DEPARTMENT 012200	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Level Service	\$ Change	% Change
<i>Personnel Services</i>								
51020 Clerical	\$67,321	\$67,471	\$71,148	\$72,235	\$78,415	\$80,288	1,873	2.39%
51120 Full Time	\$3,214,035	\$3,072,440	\$2,986,788	\$3,161,965	\$3,714,157	\$3,712,051	-2,106	-0.06%
51220 Mechanic	\$64,189	\$61,912	\$65,723	\$66,732	\$73,715	\$74,902	1,187	1.61%
51310 Overtime Regular	\$497,781	\$856,421	\$1,026,815	\$1,032,898	\$775,000	\$925,000	150,000	19.35%
51330 OT Labor Fires	\$26,916	\$24,987	\$22,337	\$22,557	\$30,000	\$30,000		
51400 Staff Education	\$57,053	\$40,608	\$32,549	\$46,029	\$72,221	\$72,408	187	0.26%
51410 Education Incentive	\$520,431	\$496,218	\$469,728	\$581,233	\$619,890	\$585,374	-34,516	-5.57%
51420 Holiday 11 Day	\$202,253	\$192,128	\$186,955	\$203,557	\$215,781	\$211,668	-4,113	-1.91%
51430 Longevity	\$142,919	\$129,132	\$123,551	\$127,100	\$142,892	\$149,087	6,195	4.34%
51510 Vacation Leave	\$321,588	\$322,252	\$246,691	\$284,922	\$317,385	\$330,754	13,369	4.21%
51515 PTO - Paid Time Off	\$16,294	\$27,477	\$10,984	\$10,949				
51530 Personal Days	\$58,212	\$56,966	\$45,777	\$57,086	\$63,863	\$62,065	-1,798	-2.82%
51540 Sick Days	\$292,987	\$259,410	\$213,236	\$262,379	\$140,000	\$145,000	5,000	3.57%
51570 Funeral Leave			\$1,975		\$1,975	\$2,500	525	26.58%
51580 Injured Leave			\$128,356	\$263,347				
51590 Wellness Bonus			\$6,327	\$7,193		\$5,500	5,500	
51610 Jury Duty								
Military Leave								
51630 Signing Bonus								
51620 Union Duties								
51000 Total	\$5,481,980	\$5,607,421	\$5,638,942	\$6,200,182	\$6,245,294	\$6,386,597	141,303	2.26%

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	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Level Service	\$ Change	% Change
FIRE DEPARTMENT (cont'd)								
<i>Expenses</i>								
52110 Electricity	\$24,838	\$20,280	\$21,419	\$29,290	\$25,000	\$35,000	10,000	40.00%
52120 Oil Heat								
52130 Gas Heat	\$18,623	\$17,477	\$15,539	\$15,713	\$25,000	\$25,000		
52310 Water Bills								
52410 Building Maintenance	\$47,300	\$19,259	\$27,763	\$28,289	\$35,000	\$45,000	10,000	28.57%
52420 Fire Equipment Repairs	\$34,768	\$35,249	\$77,153	\$56,065	\$45,000	\$50,000	5,000	11.11%
52490 Vehicle Maintenance	\$91,947	\$107,693	\$158,186	\$181,135	\$100,000	\$130,000	30,000	30.00%
53290 Medical Injury	\$10,373	\$10,625	\$4,324	\$8,179	\$10,000	\$10,000		
53410 Telephone	\$10,765	\$10,636	\$2,203	\$2,746	\$8,000	\$5,000	-3,000	-37.50%
54100 Diesel Fuel	\$22,049	\$14,209	\$19,837	\$15,894	\$21,000	\$27,600	6,600	31.43%
54190 Gasoline	\$8,959	\$22,754	\$9,108	\$7,952	\$21,000	\$25,200	4,200	20.00%
54250 Office Supplies	\$8,466	\$10,215	\$7,937	\$5,393	\$12,000	\$12,000		
54200 Supplies- Departmental		\$12						
54260 Communications	\$3,760	\$4,322	\$6,740	\$6,275	\$8,000	\$8,500	500	6.25%
55960 Uniform Allowance	\$51,171	\$67,635	\$57,623	\$59,160	\$62,000	\$68,000	6,000	9.68%
55970 Turnout Gear			\$26,056		\$20,000	\$20,000		
57100 In State Travel	\$169	\$4	\$762	\$8	\$500	\$500		
57200 Out of State Travel	\$24		\$4	\$2	\$1,000	\$1,000		
57310 Dues & Subscriptions	\$11,144	\$5,877	\$8,829	\$4,424	\$20,000	\$30,000	10,000	50.00%
57805 Recruit Reimbursement			\$265	\$127				
57810 Staff Education	\$5,488	\$11,937	\$12,023	\$13,971	\$6,000	\$6,000		
58000 Outlay		\$11,799	\$18,502	\$23,661	\$21,000	\$24,000	3,000	14.29%
54000 Total	\$349,844	\$369,984	\$474,273	\$458,285	\$440,500	\$522,800	82,300	18.68%
TOTAL BUDGET	\$5,831,823	\$5,977,405	\$6,113,215	\$6,658,467	\$6,685,794	\$6,909,397	223,603	3.34%

	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Level Service	\$ Change	% Change
EMERGENCY MANAGEMENT 012910								
<i>Expenses</i>								
53410 Telephone	\$785	\$761	\$484	\$414	\$1,000	\$1,000		
54200 Office Supplies		\$1,160		\$156	\$100	\$100		
57800 Other Charges/Expenses	\$385	\$1,161	\$1,394	\$1,351	\$900	\$900		
58000 Outlay			\$1,089	\$276	\$1,000	\$1,000		
54000 Total	\$1,170	\$3,081	\$2,968	\$2,197	\$3,000	\$3,000		
TOTAL BUDGET	\$1,170	\$3,081	\$2,968	\$2,197	\$3,000	\$3,000		

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	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Level Service	\$ Change	% Change
INSPECTIONS AND ENFORCEMENT								
<i>Personnel Services</i>	\$280,188	\$294,292	\$313,733	\$337,252	\$335,505	\$407,468	71,963	21.45%
<i>Expenses</i>	\$22,471	\$17,546	\$16,344	\$10,804	\$25,840	\$25,840		
TOTAL BUDGET	\$302,659	\$311,838	\$330,078	\$348,056	\$361,345	\$433,308	71,963	19.92%

Personnel

Position	FY2018 FTE	FY2019 FTE	FY2020 FTE	FY2021 FTE	FY2022 FTE	FY2023 FTE
Building Commissioner	1.00	1.00	1.00	1.00	1.00	1.00
Local Inspector	0.66	1.16	0.66	0.66	2.00	2.00
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
Sealer of Wgts & Meas.						
Animal Inspector						
	3.98	4.48	3.98	3.98	5.32	5.32

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	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Level Service	\$ Change	% Change
<u>INSPECTIONS AND CODE ENFORCEMENT 012500</u>								
<i>Personnel Services</i>								
51100 Full Time	\$136,564	\$126,906	\$146,207	\$160,438	\$165,432	\$291,160	125,728	76.00%
51120 Part Time	\$120,183	\$122,992	\$137,992	\$137,726	\$156,225	\$101,988	-54,237	-34.72%
51310 Overtime	\$3,600	\$8,648	\$10,183	\$9,213	\$8,700	\$9,000	300	3.45%
51430 Longevity Extra Day	\$2,544	\$2,595	\$2,667	\$5,378	\$4,148	\$4,320	172	4.15%
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$17,298	\$33,151	\$16,684	\$24,497				
51520 Holidays								
51530 Personal Days								
51540 Sick Days								
51570 Funeral Leave								
51590 Wellness Bonus								
51000 Total	\$280,188	\$294,292	\$313,733	\$337,252	\$334,505	\$406,468	71,963	21.51%
<i>Expenses</i>								
52490 Vehicle Maintenance			\$36					
53410 Telephone	\$1,437	\$1,408			\$1,500	\$1,500		
53420 Postage	\$196				\$190	\$190		
53990 Contracted Services					\$1,000	\$1,000		
54190 Gasoline					\$300	\$300		
54200 Office Supplies	\$2,740	\$5,082	\$3,036	\$1,332	\$2,000	\$2,000		
57100 In State Travel			\$3					
57120 Expense Allowance	\$13,200	\$8,400	\$9,100	\$8,400	\$14,000	\$14,000		
57200 Out of State Travel			\$9					
57310 Dues & Subscriptions	\$3,503	\$1,470	\$645	\$1,072	\$1,500	\$1,500		
58100 Staff Education	\$1,147	\$1,186	\$3,516		\$5,000	\$5,000		
54000 Total	\$22,224	\$17,546	\$16,344	\$10,804	\$25,490	\$25,490		
TOTAL BUDGET	\$302,412	\$311,838	\$330,078	\$348,056	\$359,995	\$431,958	71,963	19.99%

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	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Level Service	\$ Change	% Change
<u>ANIMAL INSPECTOR 012570</u>								
<i>Personnel Services</i>								
51120 Salaries					\$1,000	\$1,000		
<i>Expenses</i>								
57800 Other Charges/Expenses	\$247				\$350	\$350		
TOTAL BUDGET	\$247				\$1,350	\$1,350		

E: Public Works

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SUMMARY	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Level Service	\$ Change	% Change
PUBLIC WORKS FUNCTIONS*								
<i>Personnel Services</i>	\$2,138,586	\$2,195,963	\$2,390,489	\$2,354,538	\$2,576,637	\$2,556,845	-19,792	-0.77%
<i>Expenses</i>	\$3,512,614	\$4,034,957	\$3,846,363	\$4,031,919	\$4,554,127	\$4,819,037	264,910	5.82%
<i>Snow and Ice</i>	\$1,435,500	\$1,083,961	\$950,000	\$888,457	\$1,000,000	\$1,150,000	150,000	15.00%
TOTAL BUDGET	\$7,086,701	\$7,314,881	\$7,186,852	\$7,274,914	\$8,130,764	\$8,525,882	395,118	4.86%

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

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	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Level Service	\$ Change	% Change
DEPT OF PUBLIC WORKS								
<i>Personnel Services</i>	\$1,864,542	\$1,914,333	\$2,107,288	\$2,048,634	\$2,258,257	\$2,222,613	-35,644	-1.58%
<i>Expenses</i>	\$3,459,627	\$3,971,512	\$3,783,411	\$3,969,020	\$4,491,477	\$4,754,912	263,435	5.87%
<i>Snow and Ice</i>	\$1,435,500	\$1,083,961	\$950,000	\$888,457	\$1,000,000	\$1,150,000	150,000	15.00%
TOTAL BUDGET	\$6,759,670	\$6,969,806	\$6,840,699	\$6,906,111	\$7,749,734	\$8,127,525	377,791	4.87%

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Personnel

Position	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023
	FTE	FTE	FTE	FTE	FTE	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		
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	3	3	3	3
Mechanics	2	2	3	3	3	3
Equip. Operators	5	5	4	4	4	4
Tr. Driver/Laborer	10	10	9	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	3	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	1
GIS Manager		1	1	1	1	1
Foreman		1	1	1	1	1
Equipment Operator		1	3	3	3	3
Driver/ Laborer		2	3	3	5	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	48.00	53.00	52.00	54.00	54.00

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	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Level Service	\$ Change	% Change
ADMIN & ENGINEERING 014110								
<i>Personnel Services</i>								
51110 Full Time	\$393,454	\$405,410	\$507,133	\$440,557	\$449,391	\$460,373	10,982	2.44%
51120 Part Time					\$50,044	\$52,321	2,277	4.55%
51310 Overtime Reg. Extra Day			\$238					
51430 Longevity	\$15,698	\$16,169	\$18,520	\$20,469	\$23,770	\$24,974	1,204	5.07%
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$41,616	\$46,233	\$39,292	\$43,174				
51520 Holidays								
51530 Personal Days								
51540 Sick Days				\$1,746				
51570 Funeral Leave		\$1,813		\$573				
51590 Wellness Bonus								
51000 Total	\$450,769	\$469,626	\$565,183	\$506,519	\$523,205	\$537,668	14,463	2.76%
<i>Expenses</i>								
52460 Equipment Repair	\$960	\$214	\$981	\$1,000	\$1,200	\$1,400	200	16.67%
52470 Computer Maintenance	\$8,676	\$8,314	\$10,416	\$7,185	\$9,500	\$9,500		
53410 Telephone	\$3,459	\$2,021	\$1,350	\$1,428	\$2,000	\$2,000		
53420 Postage	\$8			\$175	\$100	\$100		
54190 Gasoline	\$2,926	\$3,753	\$2,181	\$2,645	\$3,500	\$5,250	1,750	50.00%
54200 Office Supplies	\$1,802	\$2,350	\$2,265	\$2,219	\$2,200	\$2,200		
57100 In State Travel			\$413	\$530				
57310 Dues & Subscriptions	\$915	\$665	\$751	\$751	\$900	\$900		
57810 Staff Education	\$1,599	\$50		\$1,507	\$1,600	\$1,600		
54000 Total	\$20,345	\$17,367	\$18,357	\$17,439	\$21,000	\$22,950	1,950	9.29%
TOTAL BUDGET	\$471,114	\$486,993	\$583,540	\$523,958	\$544,205	\$560,618	16,413	3.02%

	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Level Service	\$ Change	% Change
PUBLIC TREES 014790								
<i>Expenses</i>								
53990 Contracted Services	\$66,203	\$3,937	\$70,000	\$64,032	\$70,000	\$75,000	5,000	7.14%
57800 Other Charges/Expenses		\$66,063						
TOTAL BUDGET	\$66,203	\$70,000	\$70,000	\$64,032	\$70,000	\$75,000	5,000	7.14%

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	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Level Service	\$ Change	% Change
STREETLIGHTING 014240								
<i>Expenses</i>								
52110 Electricity	\$65,421	\$71,845	\$68,864	\$82,033	\$70,000	\$85,000	15,000	21.43%
TOTAL BUDGET	\$65,421	\$71,845	\$68,864	\$82,033	\$70,000	\$85,000	15,000	21.43%

	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Level Service	\$ Change	% Change
WASTE COLLECTION 014330								
<i>Personnel Services</i>								
51120 Part Time	\$24,579	\$24,477	\$36,358	\$34,642	\$41,541	\$43,431	1,890	4.55%
51310 Overtime Reg. Extra Day	\$5,775	\$2,710	\$3,611	\$7,987	\$11,000	\$12,000	1,000	9.09%
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$1,620	\$5,153	\$804	\$5,492				
51520 Holidays								
51530 Personal Days								
51540 Sick Days								
51590 Wellness Bonus								
51000 Total	\$31,973	\$32,340	\$40,773	\$48,120	\$52,541	\$55,431	2,890	5.50%
<i>Expenses</i>								
53410 Telephone								
53810 Waste Disposal	\$826,633	\$860,123	\$906,195	\$1,098,795	\$1,533,820	\$1,575,352	41,532	2.71%
53820 Waste Collection Contract	\$1,612,131	\$1,718,289	\$1,794,635	\$1,823,667	\$1,898,557	\$1,982,110	83,553	4.40%
54200 Office Supplies	\$7,946	\$783	\$7,326	\$9,859	\$8,000	\$8,000		
54220 Waste Bins/Containers	\$12,893	\$7,136	\$2,620	\$5,239	\$7,500	\$7,500		
54860 Newspaper Advertisements								
57800 Other Charges/Expenses	\$250	\$27,920	\$1,023	\$5,826		\$7,000	7,000	
54000 Total	\$2,459,853	\$2,614,252	\$2,711,798	\$2,943,387	\$3,447,877	\$3,579,962	132,085	3.83%
TOTAL BUDGET	\$2,491,826	\$2,646,592	\$2,752,571	\$2,991,507	\$3,500,418	\$3,635,393	134,975	3.86%

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	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Level Service	\$ Change	% Change
HIGHWAY DIVISION 014220								
<i>Personnel Services</i>								
51090 Administration	\$189,853	\$200,993	\$203,042	\$206,861				
51110 Full Time	\$874,864	\$896,463	\$1,021,503	\$983,782	\$1,481,218	\$1,441,030	-40,188	-2.71%
51120 Part Time								
51250 Special Labor								
51310 Overtime Regular	\$44,854	\$57,688	\$37,631	\$29,684	\$55,000	\$55,000		
51360 Signing Bonus								
51430 Longevity	\$38,408	\$35,942	\$32,003	\$30,982	\$33,598	\$30,376	-3,222	-9.59%
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$130,307	\$106,682	\$98,484	\$138,958				
51520 Holidays	\$137	\$59	\$588					
51540 Sick Days	\$13,900	\$20,835	\$1,363					
51570 Funeral Leave		\$780	\$1,833	\$624				
51000 Total	\$1,292,322	\$1,319,441	\$1,396,446	\$1,390,891	\$1,569,816	\$1,526,406	-43,410	-2.77%

	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Level Service	\$ Change	% Change
HIGHWAY (cont'd)								
<i>Expenses</i>								
52110 Electricity	\$36,318	\$26,493	\$37,041	\$53,630	\$37,000	\$68,000	31,000	83.78%
52130 Gas Heat	\$46,382	\$52,073	\$41,039	\$20,719	\$50,000	\$50,000		
52310 Water Bills								
52410 Building Maintenance	\$29,472	\$126,560	\$67,036	\$92,718	\$30,000	\$30,000		
52480 Radio Repairs	\$160	\$252	\$2,618		\$3,000		-3,000	-100.00%
52490 Vehicle Maintenance	\$144,194	\$122,340	\$137,861	\$162,654	\$135,000	\$150,000	15,000	11.11%
53165 Traffic Duty	\$11,221	\$3,069	\$1,848	\$2,167	\$5,000	\$5,000		
53410 Telephone	\$6,554	\$4,665	\$3,611	\$3,213	\$4,000	\$4,000		
53420 Postage	\$70	\$31	\$27		\$200	\$200		
53990 Contract Services	\$57,400	\$58,031	\$669					
54100 Diesel Fuel	\$83,866	\$74,785	\$58,505	\$48,941	\$70,000	\$84,000	14,000	20.00%
54190 Gasoline	\$16,768	\$22,905	\$22,943	\$22,992	\$24,000	\$36,000	12,000	50.00%
54200 Office Supplies	\$3,636	\$3,273	\$2,882	\$4,590	\$4,000	\$4,000		
54210 Road Materials	\$118,795	\$97,140	\$142,562	\$81,053	\$110,000	\$144,000	34,000	30.91%
54250 Departmental Supplies	\$44,744	\$67,765	\$88,175	\$99,365	\$80,000	\$80,000		
54280 Street Signs	\$11,474	\$7,564	\$6,673	\$8,445	\$22,000	\$22,000		
Traffic Lights	\$53,012	\$23,955	\$38,014	\$26,615	\$45,000	\$45,000		
54290 Machinery Hire	\$4,637	\$6,654	\$20,064	\$16,824	\$10,000	\$10,000		
54860 Newspaper Advertisements	\$430	\$40	\$543	\$724	\$1,500	\$1,500		
55960 Uniform Allowance	\$8,934	\$11,087	\$13,706	\$10,615	\$12,000	\$12,000		
57200 Out of State Travel	\$22							
57810 Staff Education	\$775	\$4,162	\$3,532	\$1,436	\$5,000	\$5,000		
58000 Outlay (Rail Trail Maint.)	\$1,230	\$1,438	\$5,747	\$4,266	\$15,000	\$15,000		
58410 Road Maintenance		\$300,000		\$315				
54000 Total	\$680,094	\$1,014,284	\$695,096	\$661,283	\$662,700	\$765,700	103,000	15.54%
Sub-Total Highway	\$1,972,416	\$2,333,725	\$2,091,542	\$2,052,174	\$2,232,516	\$2,292,106	59,590	2.67%

**Town of Chelmsford
FY2023
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	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Level Service	\$ Change	% Change
SNOW & ICE 014230								
51250 Special Labor								
51310 Salaries Overtime	\$317,738	\$282,135	\$305,000	\$293,439	\$310,000	\$310,000		
52460 Equipment Repair	\$130,089	\$165,646	\$119,500	\$94,781	\$120,000	\$120,000		
53990 Contract Services	\$407,906	\$192,939	\$125,500	\$177,565	\$150,000	\$200,000	50,000	33.33%
55830 Snow Salt	\$533,341	\$424,856	\$346,692	\$308,834	\$370,000	\$470,000	100,000	27.03%
57800 Other Charges/Expenses	\$46,426	\$18,385	\$53,308	\$13,838	\$50,000	\$50,000		
58510 New Equipment								
54000 Total	\$1,435,500	\$1,083,961	\$950,000	\$888,457	\$1,000,000	\$1,150,000	150,000	15.00%
TOTAL BUDGET: Highway/ Snow & Ice	\$3,407,917	\$3,417,686	\$3,041,542	\$2,940,631	\$3,232,516	\$3,442,106	209,590	6.48%

**Town of Chelmsford
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	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Level Service	\$ Change	% Change
PARKS DIVISION 014280								
<i>Personnel Services</i>								
51110 Full Time	\$56,282	\$57,894	\$64,003	\$62,927	\$73,715	\$75,189	1,474	2.00%
51120 Part Time								
51310 Overtime Reg		\$188						
51430 Longevity Extra Day	\$1,861	\$1,946	\$2,134	\$2,507	\$3,317	\$3,384	67	2.02%
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$5,619	\$6,966	\$7,065	\$9,338				
51520 Holidays								
51530 Personal Days								
51540 Sick Days								
51570 Funeral Leave								
51590 Wellness Bonus								
51000 Total	\$63,762	\$66,994	\$73,201	\$74,772	\$77,032	\$78,573	1,541	2.00%
<i>Expenses</i>								
52110 Electricity	\$4,422	\$4,572	\$2,827	\$3,943	\$4,700	\$5,700	1,000	21.28%
52130 Gas Heat		\$1,043	\$1,065	\$525	\$1,200	\$1,200		
52410 Building Maintenance	\$2,244	\$23						
52460 Equipment Repair	\$1,622	\$1,332	\$448	\$579	\$2,500	\$2,500		
52490 Vehicle Maintenance	\$1,443	\$4,643	\$1,432	\$4,233	\$5,000	\$4,000	-1,000	-20.00%
53410 Telephone	\$100							
54100 Diesel Fuel				\$1,506		\$2,000		
54190 Gasoline	\$1,925	\$2,481	\$1,891	\$4	\$2,600	\$3,000	400	15.38%
54610 Grounds Maintenance	\$7,253	\$7,800	\$11,401	\$14,469	\$15,000	\$20,000	5,000	33.33%
58000 Outlay			\$15,761					
54000 Total	\$19,009	\$21,893	\$34,825	\$25,258	\$31,000	\$38,400	7,400	23.87%
TOTAL BUDGET	\$82,771	\$88,887	\$108,026	\$100,030	\$108,032	\$116,973	8,941	8.28%

**Town of Chelmsford
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	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Level Service	\$ Change	% Change
PUBLIC BUILDINGS 014700								
<i>Personnel Services</i>								
51110 Full Time	\$23,210	\$22,477	\$28,137	\$24,920				
51120 Part Time			\$1,152	\$403	\$35,663	\$24,535	-11,128	-31.20%
51310 Overtime	\$598	\$576	\$514	\$177				
51430 Longevity Shift Differential								
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$890	\$1,378	\$751	\$1,012				
51520 Holidays	\$1,017	\$1,502	\$1,131	\$1,820				
51530 Personal Days								
51000 Total	\$25,716	\$25,932	\$31,685	\$28,332	\$35,663	\$24,535	-11,128	-31.20%
<i>Expenses</i>								
52110 Electricity	\$26,202	\$25,807	\$28,464	\$35,574	\$29,000	\$29,000		
52130 Gas Heat	\$16,739	\$19,141	\$16,573	\$12,534	\$18,000	\$18,000		
52140 Heating Maintenance			\$87	\$773				
52310 Water Bills	\$134							
52410 Building Maintenance	\$37,343	\$34,636	\$56,047	\$31,185	\$35,000	\$40,000	5,000	14.29%
52490 Vehicle Maintenance	\$6,704	\$9,153	\$1,801	\$8,843	\$9,000	\$9,000		
52500 Custodial Maintenance	\$4,589	\$4,882	\$4,946	\$5,335	\$5,000	\$6,000	1,000	20.00%
52510 Custodial Services Contract	\$21,996	\$32,067	\$29,295	\$40,199	\$49,000	\$42,000	-7,000	-14.29%
53140 Copier Expense	\$4,469	\$7,418	\$5,673	\$5,775	\$8,000	\$8,000		
53410 Telephone	\$885	\$672	\$472	\$424	\$900	\$900		
58000 Outlay	\$2,394		\$11,510	\$5,000	\$5,000	\$5,000		
54000 Total	\$121,453	\$133,777	\$154,868	\$145,642	\$158,900	\$157,900	-1,000	-0.63%
TOTAL BUDGET	\$147,170	\$159,709	\$186,553	\$173,974	\$194,563	\$182,435	-12,128	-6.23%

	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Level Service	\$ Change	% Change
BLDGS - OLD/NORTH/AUXILIARY 014710								
<i>Expenses</i>								
52110 Electricity	\$1,539	\$165		\$472				
52130 Gas Heat	\$2,247	\$1,504						
53410 Telephone	\$2,489	\$2,463						
52410 Building Maintenance	\$20,974	\$23,963	\$29,604	\$29,475	\$30,000	\$30,000		
TOTAL BUDGET	\$27,249	\$28,095	\$29,604	\$29,947	\$30,000	\$30,000		

**Town of Chelmsford
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	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Level Service	\$ Change	% Change
CEMETERY COMMISSION 014910								
<i>Personnel Services</i>	\$274,044	\$281,630	\$283,200	\$305,904	\$318,380	\$334,232	15,852	4.98%
<i>Expenses</i>	\$52,987	\$63,445	\$62,952	\$62,899	\$62,650	\$64,125	1,475	2.35%
TOTAL BUDGET	\$327,031	\$345,075	\$346,152	\$368,802	\$381,030	\$398,357	17,327	4.55%

Personnel

Position	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023
	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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	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Level Service	\$ Change	% Change
CEMETERY COMMISSION 014910								
<i>Personnel Services</i>								
51020 Clerical								
51100 Salary Elected Officials								
51110 Full Time	\$174,210	\$217,485	\$212,700	\$240,567	\$268,968	\$281,206	12,238	4.55%
51120 Part Time	\$20,157	\$21,070	\$20,832	\$21,165	\$22,923	\$24,565	1,642	7.16%
Extra Day								
51130 Disinterment	\$255	\$195	\$375	\$525	\$500	\$600	100	20.00%
51210 Temporary								
51300 Call-in OT	\$8,034	\$7,160	\$11,343	\$8,681	\$8,500	\$8,500		
51310 Overtime-Regular	\$11,144	\$9,877	\$15,958	\$12,463	\$11,500	\$12,000	500	4.35%
51515 PTO - Paid Time Off	\$8,202	\$7,011	\$16,019	\$16,774				
51430 Longevity	\$5,525	\$4,462	\$5,500	\$5,728	\$5,989	\$7,361	1,372	22.91%
51510 Vacation Leave	\$11,111	\$4,969	\$362					
51520 Holidays	\$604							
51530 Personal Days	\$3,055	\$1,831						
51540 Sick Days	\$31,746	\$6,362	\$111					
51590 Wellness Bonus		\$1,209						
51000 Total	\$274,044	\$281,630	\$283,200	\$305,904	\$318,380	\$334,232	15,852	4.98%
<i>Expenses</i>								
52110 Electricity	\$1,040	\$1,686	\$1,271	\$1,200	\$1,500	\$1,325	-175	-11.67%
52130 Gas Heat	\$3,068	\$3,341	\$2,710	\$2,535	\$3,200	\$3,200		
52410 Building Maintenance	\$1,489	\$1,331	\$2,669	\$3,497	\$2,000	\$2,000		
52460 Equipment Repair	\$9,739	\$5,978	\$9,273	\$7,688	\$6,000	\$6,000		
52470 Computer Maintenance	\$3,114	\$1,715	\$1,763	\$522	\$2,500	\$2,500		
52490 Vehicle Maintenance	\$2,213	\$1,673	\$2,034	\$4,723	\$2,000	\$2,000		
53410 Telephone	\$1,728	\$1,500	\$1,022	\$585	\$1,000	\$1,000		
53420 Postage	\$148	\$116	\$220	\$115	\$200	\$250	50	25.00%
53990 Contracted Services	\$3,180	\$145	\$21,638					
54100 Diesel Fuel	\$1,132	\$1,266	\$528	\$1,517	\$1,400	\$1,700	300	21.43%
54190 Gasoline	\$3,585	\$8,561	\$5,477	\$5,871	\$6,500	\$7,800	1,300	20.00%
54200 Office Supplies	\$1,710	\$3,001	\$2,316	\$2,153	\$2,500	\$2,500		
54250 Supplies Departmental	\$4,198	\$1,351	\$2,625	\$3,394	\$3,000	\$3,000		
54610 Grounds Maintenance	\$5,789	\$6,894	\$5,384	\$7,072	\$6,000	\$6,000		
54650 Restoration/Vandalism	\$141	\$1,300	\$900		\$1,000	\$1,000		
55960 Uniform Allowance	\$1,997	\$1,642	\$1,882	\$1,627	\$1,650	\$1,650		
57100 In State Travel	\$1,305	\$1,494	\$873		\$1,200	\$1,200		
57200 Out of State Travel			\$77		\$550	\$550		
57310 Dues & Subscription	\$409	\$449	\$289	\$399	\$450	\$450		
58000 Outlay	\$7,000	\$20,000		\$20,000	\$20,000	\$20,000		
54000 Total	\$52,987	\$63,445	\$62,952	\$62,899	\$62,650	\$64,125	1,475	2.35%
TOTAL BUDGET	\$327,031	\$345,075	\$346,152	\$368,802	\$381,030	\$398,357	17,327	4.55%

**Town of Chelmsford
FY2023
Town Manager's
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	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Level Service	\$ Change	% Change
MUNICIPAL FACILITIES 014720								
<i>Personnel Services</i>	\$848,627	\$868,141	\$910,396	\$925,804	\$983,296	\$1,036,208	52,912	5.38%
<i>Expenses</i>	\$804,910	\$897,845	\$977,637	\$988,184	\$989,350	\$1,067,350	78,000	7.88%
TOTAL BUDGET	\$1,653,537	\$1,765,986	\$1,888,032	\$1,913,988	\$1,972,646	\$2,103,558	130,912	6.64%

Personnel

Position	FY2018 FTE	FY2019 FTE	FY2020 FTE	FY2021 FTE	FY2022 FTE	FY2023 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

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	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Level Service	\$ Change	% Change
MUNICIPAL FACILITIES 014720								
<i>Personnel Services</i>								
51110 Full Time	\$731,979	\$737,475	\$772,649	\$788,072	\$881,622	\$916,154	34,532	3.92%
51120 Part Time		\$3,232			\$36,348	\$38,003	1,655	4.55%
51210 Salaries - Seasonal	\$11,687	\$11,766	\$18,964	\$19,584	\$27,600	\$38,400	10,800	39.13%
51310 Overtime-Regular	\$27,873	\$23,411	\$26,154	\$16,061	\$25,000	\$31,000	6,000	24.00%
51430 Longevity	\$9,750	\$9,750	\$16,815	\$10,727	\$12,726	\$12,651	-75	-0.59%
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$67,100	\$80,997	\$71,965	\$89,240				
51520 Holidays			\$217					
51530 Personal Days								
51540 Sick Days			\$3,630	\$1,254				
51570 Funeral Leave	\$238	\$1,509		\$866				
51590 Wellness Bonus								
51000 Total	\$848,627	\$868,141	\$910,396	\$925,804	\$983,296	\$1,036,208	52,912	5.38%
<i>Expenses</i>								
52110 Electricity			\$165					
52420 Fire Equipment Repair								
52440 Building Safety Maintenance	\$44,310	\$35,001	\$54,486	\$60,847	\$62,500	\$62,500		
52410 Building Maintenance	\$237,833	\$297,170	\$256,445	\$299,704	\$300,000	\$300,000		
52430 Playground Maintenance	\$19,927	\$25,219	\$27,051	\$35,421	\$35,000	\$45,000	10,000	28.57%
52450 Solar Array Maintenance	\$51,795	\$52,316	\$57,654	\$56,369	\$54,000	\$54,000		
52460 Equipment Repair	\$333,669	\$332,294	\$357,402	\$349,988	\$375,000	\$425,000	50,000	13.33%
52480 Radio Repair			\$50					
52490 Vehicle Maintenance	\$15,760	\$22,221	\$63,245	\$29,474	\$23,000	\$30,000	7,000	30.43%
53410 Telephone	\$8,014	\$7,847	\$7,692	\$7,148	\$8,000	\$8,000		
53420 Postage		\$6						
54000 Supplies								
54190 Gasoline	\$21,326	\$29,017	\$20,629	\$20,464	\$30,000	\$36,000	6,000	20.00%
54200 Office Supplies	\$2,336	\$2,768	\$3,439	\$3,096	\$2,500	\$2,500		
54250 Supplies Departmental	\$16,420	\$18,930	\$21,692	\$17,815	\$20,000	\$20,000		
54610 Grounds Maintenance	\$37,952	\$57,053	\$89,350	\$57,346	\$55,000	\$60,000	5,000	9.09%
54860 Newspaper Advertisement	\$241		\$240	\$274	\$350	\$350		
55960 Uniform Allowance	\$13,827	\$14,693	\$15,474	\$18,226	\$7,000	\$7,000		
57310 Dues & Subscriptions	\$1,500	\$3,311	\$2,625	\$2,012	\$2,000	\$2,000		
58000 Outlay				\$30,000	\$15,000	\$15,000		
58530 Trucks								
54000 Total	\$804,910	\$897,845	\$977,637	\$988,184	\$989,350	\$1,067,350	78,000	7.88%
TOTAL BUDGET	\$1,653,537	\$1,765,986	\$1,888,032	\$1,913,988	\$1,972,646	\$2,103,558	130,912	6.64%

F: Community Services

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	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Level Service	\$ Change	% Change
SUMMARY								
COMMUNITY SERVICES								
<i>Personnel Services</i>	\$2,175,775	\$2,291,902	\$2,485,055	\$2,519,975	\$2,701,537	\$2,874,378	172,841	6.40%
<i>Expenses</i>	\$823,259	\$820,416	\$821,090	\$840,707	\$876,711	\$995,989	119,278	13.61%
TOTAL BUDGET	\$2,999,034	\$3,112,318	\$3,306,145	\$3,360,683	\$3,578,248	\$3,870,367	292,119	8.16%

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	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Level Service	\$ Change	% Change
DEPARTMENT OF HUMAN SERVICES								
<i>Personnel Services</i>	\$384,763	\$402,854	\$421,511	\$449,960	\$467,431	\$513,424	45,993	9.84%
<i>Expenses</i>	\$275,514	\$272,514	\$252,711	\$281,514	\$284,800	\$326,928	42,128	14.79%
TOTAL BUDGET	\$660,277	\$675,369	\$674,222	\$731,474	\$752,231	\$840,352	88,121	11.71%

Personnel

Position	FY2018 FTE	FY2019 FTE	FY2020 FTE	FY2021 FTE	FY2022 FTE	FY2023 FTE	\$ Change	% Change
Senior Center Director	1	1	1	1	1	1		
Department Assistant	1	1	1	1	1	1		
Assistant Veterans Agent						0.50	0.5	
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	1.00		
	7.50	7.50	8.50	8.50	8.50	9.00	0.5	5.88%

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	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Level Service	\$ Change	% Change
VETERANS 015430								
<i>Personnel Services</i>								
51110 Full Time	\$63,199	\$66,333	\$71,266	\$71,745	\$86,306	\$90,233	3,927	4.55%
51120 Part Time						\$35,985	35,985	
51230 Longevity Extra Day	\$4,317	\$4,514	\$4,756	\$4,953	\$5,178	\$5,414	236	4.56%
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$8,761	\$8,901	\$7,978	\$10,793				
51520 Holidays								
51530 Personal Days								
51540 Sick Days								
51570 Funeral Leave								
51590 Wellness Bonus								
51000 Total	\$76,277	\$79,748	\$84,000	\$87,491	\$91,484	\$131,632	40,148	43.89%
<i>Expenses</i>								
53410 Telephone	\$438	\$616	\$480	\$545	\$420	\$420		
53420 Postage	\$221	\$332	\$322	\$69	\$450	\$450		
54200 Office Supplies	\$2,640	\$3,270	\$2,050	\$2,787	\$3,500	\$3,500		
57100 In State Travel	\$2,152	\$3,143	\$2,447	\$981	\$2,100	\$2,100		
57810 Staff Education	\$135	\$260	\$92	\$25	\$250	\$250		
58000 Outlay								
54000 Total	\$5,586	\$7,621	\$5,390	\$4,408	\$6,720	\$6,720		
<i>Cash & Material Grants</i>								
57710 Veterans Benefits	\$122,384	\$109,672	\$127,328	\$123,305	\$125,000	\$150,000	25,000	20.00%
TOTAL BUDGET	\$204,247	\$197,040	\$216,718	\$215,204	\$223,204	\$288,352	65,148	29.19%

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	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Level Service	\$ Change	% Change
COUNCIL ON AGING 015410								
<i>Personnel Services</i>								
51110 Full Time	\$256,575	\$290,653	\$306,668	\$317,008	\$345,286	\$350,297	5,011	1.45%
51120 Part Time	\$14,965	-\$1,039		\$9,477	\$24,828	\$18,336	-6,492	-26.15%
51310 Overtime Regular	\$2,430	\$998	\$939	\$748				
51430 Longevity	\$3,109	\$2,597	\$2,806	\$3,194	\$3,209	\$10,514	7,305	227.64%
Extra Day								
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$30,837	\$29,131	\$25,326	\$31,859	\$2,624	\$2,645	21	0.80%
51520 Holidays	\$571	\$768	\$1,771	\$182				
51530 Personal Days								
51540 Sick Days								
51570 Funeral Leave								
51590 Wellness Bonus								
51000 Total	\$308,487	\$323,107	\$337,511	\$362,469	\$375,947	\$381,792	5,845	1.55%
<i>Expenses</i>								
52110 Electricity	\$23,819	\$14,919	\$13,747	\$26,351	\$18,000	\$18,000		
52130 Gas Heat	\$6,720	\$6,889	\$5,836	\$6,130	\$7,400	\$6,500	-900	-12.16%
52310 Water Bills	\$1,611	\$1,645	\$2,404	\$1,929	\$2,400	\$2,200	-200	-8.33%
52410 Building Maintenance	\$22,270	\$24,831	\$21,738	\$23,648	\$24,000	\$24,000		
52490 Vehicle Maintenance	\$5,407	\$10,908	\$3,423	\$2,921	\$7,500	\$5,000	-2,500	-33.33%
53310 Newsletter	\$4,421	\$6,480	\$3,698	\$4,828	\$6,000	\$5,200	-800	-13.33%
53410 Telephone	\$6,395	\$5,096	\$1,444	\$1,489	\$1,800	\$1,600	-200	-11.11%
53420 Postage	\$350	\$350	\$400	\$400	\$400	\$400		
53990 Contract Services	\$13,481	\$5,126	\$13,520	\$10,734	\$12,000	\$31,128	19,128	159.40%
54190 Gasoline	\$10,682	\$13,477	\$8,469	\$3,474	\$13,000	\$15,600	2,600	20.00%
54200 Office Supplies	\$3,163	\$2,301	\$2,434	\$2,715	\$2,880	\$2,880		
54250 Supplies-Departmental	\$3,970	\$4,890	\$4,774	\$3,945	\$4,800	\$4,800		
54300 Meals on Wheels /Sr. Nutrition	\$32,000	\$35,948	\$20,274	\$36,391	\$34,000	\$34,000		
54310 Medical Supplies		\$40	\$475					
57100 In State Travel	\$1,028	\$1,493	\$1,340	\$1,255	\$1,500	\$1,500		
57310 Dues & Subscriptions	\$1,629	\$1,510	\$1,812		\$1,900	\$1,900		
57800 Other Charges/Expenses	\$875	\$5,278	\$2,438	\$1,330	\$2,000	\$2,000		
57810 Staff Education	\$1,345	\$1,031	\$1,339	\$690	\$1,500	\$1,500		
58000 Outlay	\$8,379	\$13,010	\$10,426	\$25,572	\$12,000	\$12,000		
54000 Total	\$147,543	\$155,222	\$119,993	\$153,801	\$153,080	\$170,208	17,128	11.19%
TOTAL BUDGET	\$456,030	\$478,329	\$457,504	\$516,270	\$529,027	\$552,000	22,973	4.34%

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	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Level Service	\$ Change	% Change
COMMUNITY ENRICHMENT								
<i>Personnel Services Expenses</i>			\$70,734	\$75,483	\$78,839	\$82,398	3,559	4.51%
	\$50,941	\$43,889	\$47,569	\$48,766	\$50,550	\$100,550	50,000	98.91%
TOTAL BUDGET	\$50,941	\$43,889	\$118,303	\$124,249	\$129,389	\$182,948	53,559	41.39%

Personnel

Position	FY2018 FTE	FY2019 FTE	FY2020 FTE	FY2021 FTE	FY2022 FTE	FY2023 FTE
Community Services Director			1.00	1.00	1.00	1.00
Part-time Clerk						
Youth Services Coordinator						
			1.00	1.00	1.00	1.00

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	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Level Service	\$ Change	% Change
COMMUNITY SERVICES 016900								
<i>Personnel Services</i>								
51110 Full Time			\$68,071	\$68,911	\$78,189	\$81,748	3,559	4.55%
51515 PTO - Paid Time Off			\$2,375	\$5,864				
51000 51000 Total			\$70,447	\$74,775	\$78,189	\$81,748	3,559	4.55%
<i>Expenses</i>								
54200 Office Supplies				\$79				
57800 Other Charges/ Expenses			\$5,276	\$7,602	\$10,000	\$10,000		
54000 Total			\$5,276	\$7,680	\$10,000	\$10,000		
TOTAL BUDGET			\$75,723	\$82,456	\$88,189	\$91,748	3,559	4.04%
	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Level Service		

RECREATION 016300

<i>Expenses</i>								
54540 Recreational Program	\$43,666	\$32,000	\$37,494	\$36,275	\$35,000	\$35,000		
54610 Grounds Maintenance	\$2,631							
Pond Weed Control		\$8,000				\$50,000	50,000	
57800 Other Charges/Expenses	\$781		\$2,298	\$1,414				
54000 Total	\$47,078	\$40,000	\$39,793	\$37,689	\$35,000	\$85,000	50,000	142.86%
TOTAL BUDGET	\$47,078	\$40,000	\$110,239	\$112,464	\$113,189	\$166,748	53,559	47.32%

	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Level Service	\$ Change	% Change
CULTURAL COUNCIL 016960								

<i>Expenses</i>								
57800 Other Charges/Expenses	\$2,350	\$2,350	\$1,511		\$2,350	\$2,350		
TOTAL BUDGET	\$2,350	\$2,350	\$1,511		\$2,350	\$2,350		

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	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Level Service	\$ Change	% Change
<u>PUBLIC CELEBRATIONS</u>								
<i>Expenses</i>								
116930 57800 Town Celebration	\$1,325	\$510	\$425	\$2,850	\$1,500	\$1,500		
116940 57800 Memorial Day					\$500	\$500		
TOTAL BUDGET	\$1,325	\$510	\$425	\$2,850	\$2,000	\$2,000		

	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Level Service	\$ Change	% Change
<u>HISTORICAL COMMISSION 016910</u>								
<i>Personnel Services</i>								
51120 Part Time			\$287	\$708	\$650	\$650		
51000 Total			\$287	\$708	\$650	\$650		
<i>Expenses</i>								
57800 Other Charges/Expenses	\$188	\$1,029	\$564	\$547	\$1,200	\$1,200		
54000 Total	\$188	\$1,029	\$564	\$547	\$1,200	\$1,200		
TOTAL BUDGET	\$188	\$1,029	\$851	\$1,255	\$1,850	\$1,850		

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	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Level Service	\$ Change	% Change
BOARD OF HEALTH								
<i>Personnel Services</i>	\$307,530	\$336,839	\$387,920	\$404,526	\$423,903	\$503,902	79,999	18.87%
<i>Expenses</i>	\$22,715	\$26,545	\$32,201	\$33,225	\$35,300	\$37,150	1,850	5.24%
TOTAL BUDGET	\$330,245	\$363,384	\$420,121	\$437,751	\$459,203	\$541,052	81,849	17.82%

Personnel

Position	FY2018 FTE	FY2019 FTE	FY2020 FTE	FY2021 FTE	FY2022 FTE	FY2023 FTE		
Director					1.00	1.00		
Director/ Nursemanager	1.00	1.00	1.00	1.00				
Deputy Director	0.40	0.20						
Health Inspector		0.50	1.00	1.00	1.00	1.00		
Health Inspector/ Associate*					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								
Part-Time/Full-Time Nurse	0.53	0.53	0.80	0.80	0.80	1.00	0.2	25.00%
Social Worker*					1.00	1.00		
Health Educator	0.40	0.40	0.40	0.40	0.40	0.80	0.4	100.00%
	4.33	4.63	5.20	5.20	7.20	7.80	0.6	8.33%

*Footnote: 1.0 FTE Health Inspector and 1.0 FTE Social Worker are funded through the American Rescue Plan Act (ARPA).

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BOARD OF HEALTH 015100

Personnel Services

	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Level Service	\$ Change	% Change
51100 Salaries-Elected								
51110 Full Time	\$165,432	\$185,478	\$240,353	\$264,420	\$324,503	\$413,746	89,243	27.50%
51120 Part Time	\$109,093	\$109,077	\$98,083	\$93,297	\$90,514	\$55,069	-35,445	-39.16%
51310 Overtime Regular			\$1,194	\$421		\$25,000	25,000	
51430 Longevity	\$6,980	\$9,045	\$8,393	\$8,425	\$8,886	\$10,087	1,201	13.52%
Extra Day								
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$26,024	\$28,604	\$32,772	\$37,963				
51520 Holidays			\$399					
51530 Personal Days								
51540 Sick Days		\$4,636	\$6,726					
51570 Funeral Leave								
51590 Wellness Bonus								
51000 Total	\$307,530	\$336,839	\$387,920	\$404,526	\$423,903	\$503,902	79,999	18.87%

Expenses

52490 Vehicle Maintenance	\$701	\$423	\$749	\$780	\$1,500	\$1,500		
53410 Telephone	\$1,663	\$2,715	\$2,253	\$2,861	\$2,700	\$3,800	1,100	40.74%
53420 Postage	\$349	\$709	\$687	\$127	\$500	\$500		
53990 Contract Services				\$11,437	\$4,000	\$4,000		
54190 Gasoline	\$838	\$868	\$608	\$693	\$1,300	\$1,400	100	7.69%
54200 Office Supplies	\$1,726	\$1,706	\$2,222	\$2,235	\$1,700	\$1,950	250	14.71%
54250 Supplies-Departmental	\$1,791	\$950	\$2,029	\$1,650	\$1,700	\$1,700		
54520 Mosquito Control	\$10,140	\$11,250	\$10,738	\$11,262	\$12,100	\$12,500	400	3.31%
54860 Newspaper Advertisement	\$86	\$772	\$33	\$315	\$800	\$800		
57100 In State Travel	\$1,587	\$601	\$342	\$67	\$1,600	\$1,600		
57310 Dues & Subscriptions	\$877	\$1,227	\$1,325	\$570	\$1,200	\$1,200		
57800 Other Charges/Expenses	\$2,041	\$1,968	\$8,817	\$770	\$2,000	\$2,000		
57810 Staff Education	\$916	\$3,356	\$2,396	\$457	\$4,200	\$4,200		
54000 Total	\$22,715	\$26,545	\$32,201	\$33,225	\$35,300	\$37,150	1,850	5.24%
TOTAL BUDGET	\$330,245	\$363,384	\$420,121	\$437,751	\$459,203	\$541,052	81,849	17.82%

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	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Level Service	\$ Change	% Change
LIBRARY								
<i>Personnel Services</i>	\$1,483,481	\$1,552,208	\$1,604,889	\$1,590,006	\$1,731,364	\$1,774,654	43,290	2.50%
<i>Expenses</i>	\$474,089	\$477,468	\$488,610	\$477,202	\$506,061	\$531,361	25,300	5.00%
TOTAL BUDGET	\$1,957,571	\$2,029,676	\$2,093,499	\$2,067,209	\$2,237,425	\$2,306,015	68,590	3.07%

Personnel

Position	FY2018 FTE	FY2019 FTE	FY2020 FTE	FY2021 FTE	FY2022 FTE	FY2023 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					
Division Head-Reference	1	1	1	1	1	1
Division Head - Circulation Services		1	1	1	1	1
Adult Services Librarian	1	1	1	1	2	2
Marketing Specialist		1	1	1	1	1
Division Head-Teen Services						
Youth Services MLS Specialist	0.53	1.00	1.00	1.00	1.00	1.00
Children's MLS Specialist	0.53	0.53	0.53	0.53	0.59	0.59
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	2.00
P.T. Library Asst.	5.08	2.49	2.49	2.49	2.40	2.40
P.T. Youth Services Specialist	1.54	1.89	1.89	1.89	1.87	1.87
P.T. Technical Services Asst.	0.67	0.67	0.67	0.67	0.67	0.67
P.T. Tech Services Acquisitions	0.67	0.80	0.80	0.80	0.80	0.80
P.T. Adult / Reader Services Specialist	2.46	1.65	1.65	1.65	0.74	0.74
Pages	1.35	1.30	1.30	1.30	1.30	1.30
F.T. Custodians	2.37	2.37	2.37	2.37	2.00	2.00
P.T Custodians					0.37	0.37
	25.20	25.70	25.70	25.70	25.74	25.74

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	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Level Service	\$ Change	% Change
LIBRARY 016100								
<i>Personnel Services</i>								
51110 Full Time	\$683,808	\$704,174	\$817,272	\$858,311	\$1,094,230	\$1,127,806	33,576	3.07%
51120 Part Time	\$436,377	\$498,380	\$378,553	\$374,325	\$436,229	\$443,444	7,215	1.65%
51270 Custodial Salaries	\$96,634	\$73,255	\$97,265	\$95,032	\$119,642	\$124,719	5,077	4.24%
51310 Overtime	\$33,378	\$29,349	\$24,199	\$3,789	\$35,000	\$35,000		
Sunday Hours								
51430 Longevity	\$36,752	\$35,086	\$37,182	\$31,010	\$36,942	\$32,829	-4,113	-11.13%
Top Step Payment						\$1,500	1,500	
Shift Differential					\$8,021	\$8,056	35	0.44%
51510 Vacation Leave	\$53,810	\$48,616	\$48,558	\$58,600				
51515 PTO - Paid Time Off	\$48,473	\$48,627	\$51,611	\$58,228				
51520 Holidays	\$53,253	\$64,090	\$74,353	\$72,259				
51530 Personal Days	\$8,925	\$7,894	\$8,907	\$10,714				
51540 Sick Days	\$30,006	\$39,136	\$64,250	\$26,571				
51570 Funeral Leave	\$1,301	\$1,653	\$2,081	\$414				
51590 Wellness Bonus	\$763	\$1,951	\$657	\$754	\$1,300	\$1,300		
51000 Total	\$1,483,481	\$1,552,208	\$1,604,889	\$1,590,006	\$1,731,364	\$1,774,654	43,290	2.50%
<i>Expenses</i>								
52110 Electricity	\$28,716	\$27,556	\$36,465	\$46,711	\$50,000	\$60,000	10,000	20.00%
52130 Gas Heat	\$20,836	\$23,137	\$18,612	\$22,849	\$24,000	\$24,000		
52310 Water Bills					\$200		-200	-100.00%
52410 Building Maintenance	\$53,958	\$63,831	\$67,818	\$51,910	\$60,000	\$60,000		
52460 Equipment Repair	\$290	\$456	\$812	\$1,180	\$1,000	\$1,000		
52470 Computer Maintenance		\$4,700	\$4,290	\$250	\$4,500	\$4,500		
52490 Vehicle Maintenance	\$2,736	\$1,793	\$2,105	\$466	\$3,500	\$2,000	-1,500	-42.86%
53410 Telephone	\$3,033	\$2,854	\$991	\$809	\$1,000	\$1,000		
53420 Postage	\$2,484	\$1,960	\$2,117	\$140	\$2,500	\$2,000	-500	-20.00%
53990 Contract Services		\$11,441	\$11,316	\$10,964	\$16,500	\$16,500		
53991 Programs & Events	\$16,149	\$10,116	\$10,305	\$8,283	\$8,000	\$10,000	2,000	25.00%
54200 Office Supplies	\$21,532	\$21,491	\$19,766	\$22,474	\$22,000	\$20,000	-2,000	-9.09%
54610 Grounds Maintenance	\$10,204	\$11,346	\$9,631	\$12,456	\$10,000	\$12,500	2,500	25.00%
54860 Newspaper Advertisement	\$3	\$10	\$1,447	\$57				
55960 Uniform Allowance				\$797				
56020 MVLC	\$70,580	\$72,580	\$77,360	\$77,360	\$77,361	\$77,361		
57100 In State Travel	\$579	\$972	\$770	\$68	\$500	\$500		
57200 Out of State Travel	\$2,922	\$2,141	\$3,812					
57800 Other Charges/ Expenses	\$25,185	\$9,301	\$11,384	\$9,458	\$12,000	\$12,000		
57810 Staff Education	\$9,190	\$3,784	\$1,638	\$2,973	\$3,000	\$3,000		
58000 Outlay								
54000 Total	\$268,398	\$269,468	\$280,640	\$269,206	\$296,061	\$306,361	10,300	3.48%
<i>Books & Periodicals</i>								
54010 Books & Periodicals	\$205,691	\$208,000	\$207,970	\$207,997	\$210,000	\$225,000	15,000	7.14%
TOTAL BUDGET	\$1,957,571	\$2,029,676	\$2,093,499	\$2,067,209	\$2,237,425	\$2,306,015	68,590	3.07%

G: Miscellaneous

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	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Level Service	\$ Change	% Change
SUMMARY								
BENEFITS & INSURANCE								
<i>Expenses</i>	\$22,857,504	\$23,395,430	\$24,961,207	\$25,498,876	\$26,927,750	\$28,269,717	1,341,967	4.98%
TOTAL BUDGET	\$22,857,504	\$23,395,430	\$24,961,207	\$25,498,876	\$26,927,750	\$28,269,717	1,341,967	4.98%

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	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Level Service	\$ Change	% Change
INSURANCE 019450								
<i>Expenses</i>								
57741 Buildings/General Liability	\$331,979	\$358,835	\$452,932	\$472,986	\$500,000	\$525,000	25,000	5.00%
57742 Motor Vehicle	-\$3,029	\$18,789	\$3,358	-\$1,809				
57744 Police				-\$12,674				
57745 Workers Compensation	\$376,710	\$458,898	\$460,320	\$480,087	\$500,000	\$525,000	25,000	5.00%
57746 Injured in Line of Duty								
TOTAL BUDGET	\$705,660	\$836,522	\$916,609	\$938,590	\$1,000,000	\$1,050,000	50,000	5.00%

	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Level Service	\$ Change	% Change
EMPLOYEE BENEFITS 019100								
<i>Expenses</i>								
51721 Middlesex Retirement	\$8,081,283	\$8,729,114	\$8,872,242	\$9,511,562	\$9,883,109	\$10,538,132	655,023	6.63%
51723 Unemployment Compensation	\$32,221	\$22,727	\$139,338	\$23,612	\$75,000	\$50,000	-25,000	-33.33%
51724 Medicare Tax	\$912,560	\$953,256	\$987,828	\$1,007,926	\$1,076,000	\$1,125,000	49,000	4.55%
51725 Medical Insurance Chapter 32B	\$8,506,961	\$9,031,542	\$9,567,194	\$9,645,713	\$10,563,641	\$10,977,585	413,944	3.92%
51722 Medical Insurance Retirees Ch. 32B	\$3,148,147	\$2,716,205	\$2,872,102	\$2,608,938	\$3,050,000	\$3,149,000	99,000	3.25%
51726 IOD Insurance Retirees	\$870	\$342	\$936	\$725	\$5,000	\$5,000		
51727 IOD Insurance OPEB Liability Trust Fund	\$219,803	\$105,721	\$204,958	\$161,810	\$175,000	\$175,000		
51729 Sick Leave Buy Back	\$1,250,000	\$1,000,000	\$1,400,000	\$1,600,000	\$1,100,000	\$1,200,000	100,000	9.09%
TOTAL BUDGET	\$22,151,844	\$22,558,908	\$24,044,598	\$24,560,286	\$25,927,750	\$27,219,717	1,291,967	4.98%

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	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Level Service	\$ Change	% Change
SUMMARY								
DEBT & INTEREST								
<i>Non-Excluded</i>	\$7,594,855	\$7,492,061	\$7,492,663	\$7,233,626	\$7,145,406	\$7,140,974	-4,432	-0.06%
<i>Betterment - Funded</i>	\$2,392,857	\$2,377,726	\$2,344,759	\$2,336,812	\$2,326,128	\$2,320,386	-5,742	-0.25%
<i>Excluded</i>	\$4,379,032	\$4,317,181	\$4,233,004	\$3,650,908	\$3,191,315	\$2,079,710	-1,111,605	-34.83%
TOTAL BUDGET	\$14,366,743	\$14,186,968	\$14,070,425	\$13,221,346	\$12,662,849	\$11,541,070	-1,121,779	-8.86%

**Town of Chelmsford
FY2023
Town Manager's
Final Recommendation
April 1, 2022**

	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Level Service	\$ Change	% Change
DEBT NON-EXCLUDED								
Imp-04, Est. 04/01/05 Issued 2007, Series A Refunded Series B, 04/01/05 Issued 2008	\$508,266	\$493,366	\$468,166	\$447,416	\$244,981		-244,981	-100.00%
Imp-2010, Iss. 7/01/09	\$209,125	\$197,475	\$156,000		\$305,275	\$268,875	-36,400	-11.92%
Imp-2011, Iss. 7/01/10	\$181,080	\$171,682	\$159,439	\$108,997				
Imp-2012 Iss. 7/1/11	\$81,213	\$79,094	\$76,976	\$74,857	\$72,739		-72,739	-100.00%
School Gr. Repair MSBA - Iss 7/1/11	\$94,758	\$92,827	\$90,895	\$88,964	\$87,033	\$75,722	-11,311	-13.00%
Imp-2013, Proj. Iss. 7/01/12	\$166,053	\$101,717	\$99,865	\$96,230	\$96,160	\$84,000	-12,160	-12.65%
Iss. 7/1/12 Center Fire Station	\$538,821	\$527,158	\$519,310	\$495,507	\$516,916	\$486,700	-30,216	-5.85%
Iss. 2/1/13 FY13 CIP Ph. 2	\$183,700	\$11,700	\$11,300	\$10,900	\$10,500	\$5,100	-5,400	-51.43%
Iss. 8/6/13 FY14 CIP	\$524,100	\$340,500	\$198,500	\$179,150	\$180,100	\$170,490	-9,610	-5.34%
Iss. 8/6/13 ESCO	\$1,523,563	\$1,485,563	\$1,447,563	\$1,280,108	\$1,300,295	\$1,220,317	-79,978	-6.15%
Iss. 2/14 Ctr. Fire	\$49,763	\$48,363	\$46,963	\$45,213	\$43,463	\$41,713	-1,750	-4.03%
Iss. 7/8/14 FY15 CIP/ Varney Pk.	\$576,869	\$552,244	\$302,619	\$199,244	\$195,694	\$190,369	-5,325	-2.72%
Iss. 8/15 FY16 CIP	\$617,800	\$607,000	\$585,400	\$163,800	\$159,600	\$154,000	-5,600	-3.51%
Iss. 7/16 FY17 CIP	\$669,184	\$651,800	\$629,400	\$607,000	\$244,600	\$130,800	-113,800	-46.52%
Iss. 7/17 FY18 CIP	\$161,677	\$791,172	\$762,156	\$686,095	\$629,645	\$324,441	-305,204	-48.47%
Iss. 7/17 Modular Classrooms	\$241,515	\$740,747	\$716,534	\$692,324	\$668,113	\$652,479	-15,634	-2.34%
Iss. 7/18 FY19 CIP		\$129,913	\$624,679	\$596,450	\$576,700	\$552,200	-24,500	-4.25%
Iss. 7/19 FY20 CIP			\$137,629	\$719,450	\$749,700	\$661,950	-87,750	-11.70%
Iss. 4/21 FY21 CIP & No. Fire Sta.					\$783,892	\$745,900	-37,992	-4.85%
Iss. 10/21 FY22 CIP					\$145,000	\$648,293	503,293	347.10%
Proj. Iss. 6/22 FY23 CIP						\$175,000		
Proj. Iss. 6/22 Forum						\$159,375		
Proj. Iss. 6/22 Tennis Courts & Parking Lot						\$258,250		
Temporary Loans & Costs	\$58,352	\$84,016	\$96,745	\$397,196	\$135,000	\$135,000		
Total	\$7,519,855	\$7,492,061	\$7,492,663	\$7,233,626	\$7,145,406	\$7,140,974	-4,432	-0.06%

**Town of Chelmsford
FY2023
Town Manager's
Final Recommendation
April 1, 2022**

	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Level Service	\$ Change	% Change
DEBT EXCLUDED								
Sewer Phase I	\$1,962,266	\$1,925,366	\$1,890,716	\$1,854,028	\$1,402,914	\$338,194	-1,064,720	-75.89%
MWPAT	\$1,011,418	\$1,027,066	\$1,024,538	\$539,230	\$540,401	\$539,766	-635	-0.12%
School Construction	\$1,094,050	\$1,060,850	\$1,027,650	\$981,150	\$939,900	\$903,650	-36,250	-3.86%
DPW Alpha Rd. Iss. 7/1/10	\$311,298	\$303,900	\$290,100	\$276,500	\$308,100	\$298,100	-10,000	-3.25%
Bond Anticipation Notes								
Total	\$4,379,032	\$4,317,181	\$4,233,004	\$3,650,908	\$3,191,315	\$2,079,710	-1,111,605	-34.83%
DEBT BETTERMENT- FUNDED								
MWPAT	\$2,074,254	\$2,074,252	\$2,074,253	\$2,074,252	\$2,074,254	\$2,074,252	-2	0.00%
Proj. Iss. 07/11	\$288,250	\$275,650	\$245,263	\$239,950	\$231,950	\$228,950	-3,000	-1.29%
Bett. Funded Borrowing Exp.	\$30,353	\$27,824	\$25,243	\$22,610	\$19,924	\$17,184	-2,740	-13.75%
Total	\$2,392,857	\$2,377,726	\$2,344,759	\$2,336,812	\$2,326,128	\$2,320,386	-5,742	-0.25%

Town of Chelmsford
FY2023
Town Manager's
Final Recommendation
April 1, 2022

	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Level Service	\$ Change	% Change
STATE ASSESSMENTS & OVERLAY								
Expenses	\$3,170,565	\$3,460,873	\$3,654,094	\$3,362,596	\$3,602,212	\$3,945,634	343,422	9.53%
TOTAL BUDGET	\$3,170,565	\$3,460,873	\$3,654,094	\$3,362,596	\$3,602,212	\$3,945,634	343,422	9.53%

**Town of Chelmsford
FY2023
Town Manager's
Final Recommendation
April 1, 2022**

	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Level Service	\$ Change	% Change
STATE & COUNTY ASSESSMENTS								
State Assessments 018200								
56310 Special Education	\$14,784		\$5,250	\$15,659	\$16,285	\$32,483	16,198	99.47%
56460 Motor Vehicle Non-Renewal Surcharge	\$25,460	\$23,342	\$27,578	\$26,220	\$26,220	\$17,620	-8,600	-32.80%
56680 Tuition Assessments	\$1,863,269	\$1,793,127	\$1,958,372	\$1,939,261	\$2,050,956	\$2,353,558	302,602	14.75%
56390 Mosquito Control Projects	\$84,966	\$77,011	\$96,706	\$90,000	\$92,512	\$94,828	2,316	2.50%
56400 Air Pollution Districts	\$11,319	\$10,626	\$12,568	\$11,828	\$12,062	\$12,417	355	2.94%
MBTA								
56630 Regional Transit Authority	\$247,241	\$232,309	\$280,871	\$266,251	\$272,907	\$272,907		
Total	\$2,247,039	\$2,136,415	\$2,381,345	\$2,349,219	\$2,470,942	\$2,783,813	312,871	12.66%
Other Expenses								
N/A Underassessments								
N/A Cherry Sheet Offsets	\$415,572	\$428,469	\$332,277	\$282,220	\$327,474	\$326,821	-653	-0.20%
57600 Court Settlements	\$148,606							
Total	\$564,178	\$428,469	\$332,277	\$282,220	\$327,474	\$326,821	-653	-0.20%
TOTAL BUDGET	\$2,811,217	\$2,564,884	\$2,713,622	\$2,631,439	\$2,798,416	\$3,110,634	312,218	11.16%

Town of Chelmsford
FY2023
Town Manager's
Final Recommendation
April 1, 2022

	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Level Service	\$ Change	% Change
ASSESSORS								
Overlay	\$352,236	\$895,989	\$940,472	\$731,157	\$803,796	\$835,000	31,204	3.88%
Overlay Deficit-Prior Year	\$0	\$0	\$0	\$0	\$0			
TOTAL BUDGET	\$352,236	\$895,989	\$940,472	\$731,157	\$803,796	\$835,000	31,204	3.88%

DEPARTMENTAL OVERDRAFTS

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

**Town of Chelmsford
FY2023
Town Manager's
Final Recommendation
April 1, 2022**

	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 Level Service	\$ Change	% Change
WARRANT ARTICLES								
Prior Year Bills					\$202		-202	
* Finance Comm. Reserve Fund	\$400,000	\$155,000	\$400,000	\$400,000	\$400,000	\$400,000		
DPW Facility - Alpha Rd.			\$250,000					
Gen. Stabilization Fund	\$1,041,382	\$767,880		\$1,370,300	\$2,000,000		-2,000,000	
Sewer Construction Stabilization			\$384,996	\$335,050	\$83,045		-83,045	
Air Quality Study				\$50,000				
High School Front Parking Lot			\$550,242					
Freeman Lake Weed Control					\$65,000		-65,000	
South Row School Roof			\$400,000					
Fire Dept. Breathing Compressor			\$95,000					
Crosswalk Flashing Beacons			\$80,000					
Roadway & Sidewalk Improvements					\$1,987,640		-1,987,640	
Land Acquisition - Parker Rd.				\$16,200				
Cranberry Bog Dam - Trees & Brush				\$25,000				
Comm. Action Prog.	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000		
PFAS Remediation - 54 Richardson Rd.					\$600,000		-600,000	
Rt. 129 Marketing	\$50,000							
Collective Bargaining Settlements								
Vinal Sq. Improvements		\$37,500						
Center for the Arts		\$30,000						
COSS		\$3,000						
School E-Rate Reimbursement	\$35,035							
Misc Small Articles								
TOTAL BUDGET	\$1,536,417	\$1,003,380	\$2,170,238	\$2,206,550	\$5,145,887	\$410,000	-4,735,887	-92.03%

Sewer Enterprise Fund

**Town of Chelmsford
FY2023
Town Manager's
Final Recommendation
April 1, 2022**

	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 BUDGET	\$ Change	% Change
SEWER ENTERPRISE 606000								
<i>Personnel Services</i>								
51110 Full Time	\$736,245	\$801,445	\$952,389	\$968,709	\$1,115,985	\$1,150,441	\$34,456	3.09%
51120 Part Time	\$2,520	\$5,122	\$530					
51310 Overtime Regular	\$38,397	\$29,970	\$36,764	\$28,236	\$35,000	\$35,000		
51430 Longevity	\$28,996	\$31,701	\$34,342	\$35,848	\$37,527	\$40,212	\$2,685	7.15%
51510 Vacation Leave								
51515 PTO - Paid Time Off	\$86,714	\$115,218	\$102,186	\$109,354				
51520 Holidays								
51579 Funeral Leave	\$844	\$2,403	\$839					
51540 Sick Days	\$21,979	\$36,968	\$9,070					
51610 Jury Duty			\$348					
51000 Total	\$915,695	\$1,022,828	\$1,136,467	\$1,142,146	\$1,188,512	\$1,225,653	\$37,141	3.13%
<i>Direct Expenses</i>								
52110 Electricity	\$127,492	\$122,967	\$142,188	\$150,656	\$170,000	\$170,000		
52130 Gas Heat	\$13,735	\$10,822	\$15,229	\$15,766	\$16,000	\$16,000		
52310 Water Bills			\$22					
52415 Major Maintenance		\$129,692	\$175,401	\$207,670	\$50,000	\$88,000	\$38,000	76.00%
52460 Equipment Repair	\$292,954	\$446,509	\$422,850	\$286,527	\$325,000	\$325,000		
52470 Computer Maintenance	\$4,531	\$4,983	\$3,001	\$984	\$3,500	\$3,500		
53040 Legal Expense		\$4,545	\$19,747	\$1,720	\$1,500	\$1,500		
53165 Traffic Duty	\$4,711	\$1,635	\$1,701	\$1,063	\$2,000	\$2,000		
53410 Telephone	\$15,942	\$15,285	\$11,741	\$11,427	\$12,600	\$12,600		
53420 Postage	\$9,079	\$9,852	\$9,399	\$9,283	\$11,000	\$12,000	\$1,000	9.09%
53990 Contract Services	\$114,955	\$159,858	\$982,667	\$139,923	\$240,000	\$240,000		
54190 Gasoline	\$22,941	\$29,227	\$23,913	\$23,922	\$30,000	\$36,000	\$6,000	20.00%
54200 Office Supplies	\$3,752	\$2,107	\$2,624	\$2,153	\$3,000	\$3,000		
54860 Newspaper Ads		\$600						
56010 User Fee-Lowell	\$1,392,983	\$1,317,261	\$1,258,622	\$1,698,698	\$1,900,000	\$1,900,000		
58100 Grinder Pumps	\$131,724	\$114,152	\$91,047	\$107,038	\$125,000	\$125,000		
57120 Expense Allowance				\$6,882				
57310 Dues & Subscriptions	\$125	\$75	\$220	\$295	\$500	\$500		
58000 Outlay	\$184,216	\$521,313	\$256,473	\$212,241	\$140,000	\$140,000		
51730 OPEB Liability	\$49,358	\$22,000	\$22,000	\$22,000	\$22,000	\$22,000		
57810 Staff Education	\$1,223	\$1,257	\$3,196	\$156	\$2,000	\$2,000		
Debt Service	\$84,735	\$83,235	\$81,735	\$85,235	\$141,785	\$170,303	\$28,518	20.11%
54000 Total: Direct Expenses	\$2,454,457	\$2,997,375	\$3,523,775	\$2,983,638	\$3,195,885	\$3,269,403	\$73,518	2.30%
TOTAL BUDGET	\$3,370,152	\$4,020,203	\$4,660,242	\$4,125,784	\$4,384,397	\$4,495,056	\$110,659	2.52%
<i>Indirect Expenses</i>								
Administrative/ Other Charges	\$295,975	\$313,508	\$283,349	\$304,448	\$315,013	\$325,100	\$10,087	3.20%
Employee Benefits	\$285,177	\$322,682	\$369,356	\$353,229	\$353,658	\$374,489	\$20,831	5.89%
54000 Total: Indirect Expenses	\$581,152	\$636,190	\$652,705	\$657,677	\$668,671	\$699,589	\$30,918	4.62%
Total: Enterprise Fund	\$3,951,304	\$4,656,393	\$5,312,947	\$4,783,461	\$5,053,068	\$5,194,645	\$141,577	2.80%

**Stormwater
Enterprise Fund**

Town of Chelmsford
FY2023
Town Manager's
Final Recommendation
April 1, 2022

	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 BUDGET	\$ Change	% Change
STORMWATER ENTERPRISE							
<i>Personnel Services</i>							
51110 Full Time	\$69,919	\$489,287	\$487,420	\$690,202	\$731,597	\$41,395	6.00%
51120 Part Time	\$1,320	\$7,609	\$13,534	\$12,000	\$12,000	\$0	0.00%
51310 Overtime Regular	\$840	\$3,861	\$12,667	\$10,000	\$12,000	\$2,000	20.00%
51430 Longevity	\$4,561	\$10,278	\$10,819	\$12,163	\$13,209	\$1,046	8.60%
51510 Vacation Leave	\$0						
51540 Sick Leave			\$1,029				
51515 PTO - Paid Time Off	\$8,308	\$32,038	\$48,871				
51000 Total	\$84,948	\$543,073	\$574,339	\$724,365	\$768,806	\$44,441	6.14%
<i>Direct Expenses</i>							
52460 Equipment Repair	\$3,518	\$6,797	\$24,168	\$7,500	\$15,000	\$7,500	100.00%
52470 Computer Maintenance	\$618	\$3,773	\$1,500	\$20,000	\$10,000	(\$10,000)	-50.00%
53160 Mgmt Assessment Plan	\$12,715		\$38,145				
53410 Telephone	\$1,017	\$2,991	\$2,628	\$3,000	\$3,000	\$0	0.00%
53990 Contract Services	\$24,226	\$108,516	\$91,884	\$100,000	\$90,000	(\$10,000)	-10.00%
54190 Gasoline	\$709	\$7,934	\$9,605	\$8,000	\$14,000	\$6,000	75.00%
54200 Office Supplies	\$2,575	\$5,285	\$1,009	\$3,000	\$3,000	\$0	0.00%
54250 Supplies - Departmental	\$1,676	\$2,568	\$5,421	\$6,000	\$6,000	\$0	0.00%
54600 Stormwater Maintenance	\$12,303	\$30,290	\$30,150	\$60,000	\$60,000	\$0	0.00%
54860 Newspaper Ads	\$350	\$0	\$840	\$1,000	\$1,000	\$0	0.00%
57310 Dues & Subscriptions	\$89	\$1,738	\$185		\$3,000	\$3,000	
Major Projects-Drainage		\$18,756	\$39,198	\$200,000	\$175,000	(\$25,000)	-12.50%
58000 Outlay						\$0	
58500 Misc. Equipment	\$47,138	\$9,915	\$4,205	\$7,500	\$7,500	\$0	0.00%
58530 Trucks	\$0	\$0	\$0			\$0	
51730 OPEB Liability	\$0	\$11,000	\$22,000	\$22,000	\$22,000	\$0	0.00%
57810 Staff Education	\$1,565	\$2,630	\$495	\$3,500	\$3,500	\$0	0.00%
59245 Debt Service	\$0	\$253,305	\$240,800	\$339,950	\$336,890	(\$3,060)	-0.90%
54000 Total: Direct Expenses	\$108,499	\$465,496	\$512,231	\$781,450	\$749,890	(\$31,560)	-4.04%
TOTAL BUDGET	\$193,447	\$1,008,570	\$1,086,570	\$1,505,815	\$1,518,696	\$12,881	0.86%
<i>Indirect Expenses</i>							
Administrative/ Other Charges		\$26,235	\$29,872	\$36,218	\$38,440	\$2,222	6.14%
Employee Benefits		\$102,877	\$199,508	\$254,377	\$276,946	\$22,569	8.87%
54000 Total: Indirect Expenses	\$0	\$129,112	\$229,380	\$290,595	\$315,386	\$24,791	8.53%
Total: Enterprise Fund	\$193,447	\$1,137,682	\$1,315,950	\$1,796,410	\$1,834,082	\$37,672	2.10%

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

Town of Chelmsford
FY2023
Town Manager's
Final Recommendation
April 1, 2022

	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 BUDGET	\$ Change	% Change
PEG ACCESS CABLE TELEVISION ENTERPRISE								
<i>Personnel Services</i>								
51110 Full Time	\$317,130	\$327,372	\$345,801	\$326,124	\$385,809	\$394,266	\$8,457	2.19%
51120 Part-Time	\$7,211	\$6,067	\$7,403	\$8,690			\$0	
51430 Longevity	\$13,965	\$14,388	\$14,934	\$15,365	\$17,378	\$17,731	\$353	2.03%
51515 PTO - Paid Time Off	\$23,929	\$27,322	\$23,664	\$23,002			\$0	
							\$0	
51000 Total	\$362,235	\$375,149	\$391,802	\$373,181	\$403,187	\$411,997	\$8,810	2.19%
<i>Direct Expenses</i>								
52150 Utilities	\$2,434	\$6,726	\$2,005	\$737	\$2,000	\$1,500	(\$500)	-25.00%
52471 Equipment Maintenance	\$15,816	\$11,185	\$20,063	\$9,624	\$3,500	\$3,500	\$0	0.00%
52490 Vehicle Maintenance	\$1,464	\$1,211	\$3,257	\$204	\$3,500	\$3,500	\$0	0.00%
53340 Archiving	\$0	\$0	\$0	\$0	\$0	\$500	\$500	
53420 Postage	\$555	\$293	\$357	\$10	\$650	\$500	(\$150)	-23.08%
53990 Contracted Services	\$33,956	\$32,566	\$31,742	\$32,025	\$35,000	\$30,000	(\$5,000)	-14.29%
54000 Supplies	\$21,800	\$19,306	\$19,010	\$24,284	\$20,000	\$20,000	\$0	0.00%
57100 In State Travel	\$0	\$0	\$21	\$0	\$0	\$0	\$0	
57310 Dues & Subscriptions	\$9,100	\$10,574	\$10,488	\$9,516	\$11,000	\$15,000	\$4,000	36.36%
57400 Insurance General	\$1,045	\$6,991	\$3,048	\$3,578	\$3,175	\$3,175	\$0	0.00%
57800 Other Charges/ Expenses	\$7,712	\$4,172	\$2,509	\$599	\$5,500	\$4,500	(\$1,000)	-18.18%
57810 Staff Education	\$9,795	\$805	\$1,107	\$0	\$1,500	\$1,500	\$0	0.00%
OPEB Liability	\$27,251	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$0	0.00%
58000 Outlay	\$259,957	\$221,016	\$27,088	\$35,358	\$90,000	\$85,000	(\$5,000)	-5.56%
58904 Capital Proj.- Tel.	\$65,248	\$9,222	\$0	\$0		\$0	\$0	
54000 Total: Direct Expenses	\$456,133	\$349,067	\$145,695	\$140,935	\$200,825	\$193,675	(\$7,150)	-3.56%
							\$0	
TOTAL BUDGET	\$818,368	\$724,216	\$537,497	\$514,116	\$604,012	\$605,672	\$1,660	0.27%
<i>Indirect Expenses</i>								
Administrative/ Other Charges	\$18,125	\$19,025	\$19,562	\$20,144	\$20,159	\$20,600	\$441	2.19%
Employee Benefits	\$49,140	\$49,410	\$49,410	\$52,905	\$54,492	\$57,060	\$2,568	4.71%
54000 Total: Indirect Expenses	\$67,265	\$68,435	\$68,972	\$73,049	\$74,651	\$77,660	\$3,009	4.03%
Total: Enterprise Fund	\$885,633	\$792,651	\$606,469	\$587,165	\$678,663	\$683,332	\$4,669	0.69%

Golf Course Enterprise Fund

FY 2023 Golf Course Enterprise Statement of Revenues and Expenditures

Chelmsford Country Club

FY 2023 Golf Course Enterprise Revenue Projection

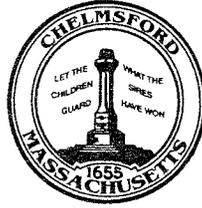
Rental Income	\$ 5,000
Country Club Gross Receipts	\$ 25,000
Total Country Club Enterprise Revenues	<u>\$ 30,000</u>

FY 2023 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

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To: Select Board
Finance Committee
Town Meeting Representatives

Submitted herewith is the proposed FY2023-2027 Capital Improvement Program, the first year of which constitutes the proposed FY2023 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 FY2023 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 April 25, 2022 Town Meeting Warrant. The adoption of the

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

FY2023 Capital Budget

The process of preparing the CIP and the FY2023 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 \$3.8 million as determined by our updated Five-Year Financial Plan.

The proposed \$3.77M Capital Budget has a total cost that is within the planned target range of \$3.8 million. The requested authorization will be funded through \$3.75M of General Obligation Bonds and an appropriation of \$15,054 from bond premiums.

A total of \$842,872 of the budget is devoted to Public Safety,

which includes \$785,122 to fund the replacement of Fire Engine 3 (2008) and \$57,750 to replace a Fire Department staff SUV-type vehicle (2008).

Capital improvements for Public Works total \$915,000. \$750,000 will fund public infrastructure projects including sidewalk construction and roadway improvements. \$165,000 will be used to replace a 2005 sander truck for the Highway Division.

A total of \$1,614,435 is being set aside for school facilities improvements. \$455,400 will fund restroom renovations at the Westlands Community Education Center. \$156,354 will fund the cleaning and repair of HVAC ductwork at numerous school buildings as well as the replacement of hot water convector units at Westlands. The McCarthy Middle School kitchen and food preparation areas will be remodeled at a cost of \$438,355. \$135,218 will fund the installation of non-slip stair treads and repairs to concrete stairwells at the Byam, Harrington, and Parker Schools. \$104,108 will fund gymnasium safety improvements at the South Row and Center Elementary Schools. Boilers will be replaced at the High School for \$325,000.

An aging Municipal Facilities pickup truck (2006) will be replaced at a cost of \$55,000.

The remaining \$343,000 of the budget will address needs in Municipal Technology, Municipal Administration, and Community Services. For technology, \$100,000 will fund the next phase of building security system upgrades and \$130,000 will be used to replace switches for the Town's network. \$53,000 is budgeted for the fourth phase of records management upgrades at the Town Offices. Capital improvements for Community Services include \$60,000 for

masonry repairs at both the Adams and MacKay libraries.

Other FY2023 Capital Projects

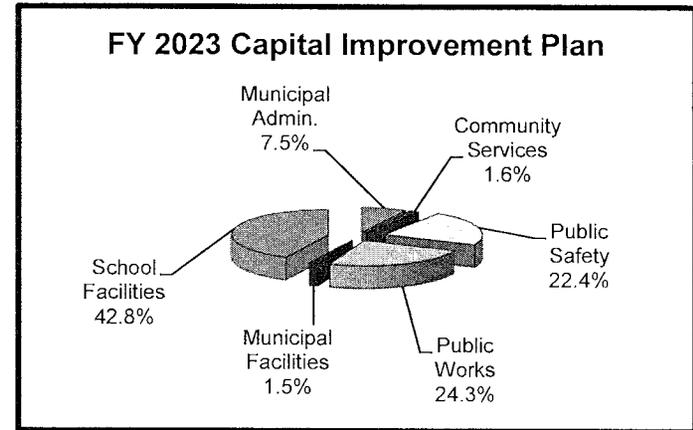
In addition to qualifying capital projects (\$25,000 with at least a five-year life) there are many minor capital investments funded through the annual operating budget. This level is more appropriate for projects to be funded with borrowing. The replacement of equipment and vehicles with a cost under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

We continually strive to improve our capital budgeting system. The replacement of Police Department patrol vehicles is funded through the operating budget due to their shorter estimated useful life. 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 FY2023 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.

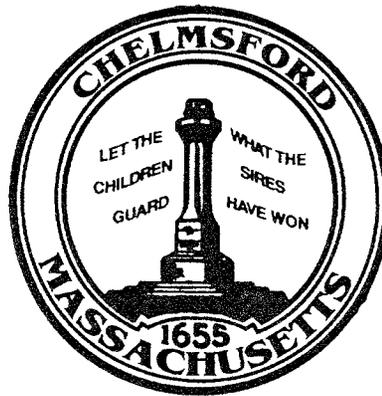
FY2023 PROPOSED CAPITAL BUDGET

Function	Department /Location	Project	Expenditure
Administration/ Community Services	<u>Information Technology</u>	Network Switch Replacement	\$130,000
		Door Security System	\$100,000
		<i>Information Technology Subtotal</i>	<i>\$230,000</i>
	<u>Administration/Library</u>		
	Town Clerk	Records Vault & Storage Upgrade	\$53,000
	<u>Adams & MacKay Libraries</u>	Masonry Repairs	\$60,000
		<i>Administration/ Library Subtotal</i>	<i>\$113,000</i>
Public Safety	<u>Fire</u>	Replace Engine 3	\$785,122
		Staff Vehicle Replacement	\$57,750
		<i>Public Safety Subtotal</i>	<i>\$842,872</i>
Public Works	<u>Highway</u>	Sidewalk Construction	\$350,000
		Roadway Improvements	\$400,000
		Sander Truck Replacement	\$165,000
		<i>Public Works Subtotal</i>	<i>\$915,000</i>
Public Facilities	<u>Municipal Facilities</u>	Pickup Truck Replacement	\$55,000
		<i>Municipal Facilities Subtotal</i>	<i>\$55,000</i>
	<u>Byam, Harrington, Westlands & High School</u>	HVAC Ductwork Repairs & Service	\$156,354
	<u>Byam, Harrington, Parker Westlands</u>	Stair Treads - Safety Upgrade	\$135,218
	<u>South Row & Center</u>	Restroom Upgrades	\$455,400
	<u>McCarthy Middle School High School</u>	Gymnasium Walls	\$104,108
		Kitchen Renovation	\$438,355
		Boiler Replacement	\$325,000
		<i>School Facilities Subtotal</i>	<i>\$1,614,435</i>
CAPITAL PROJECTS TOTAL			\$3,770,307



Capital Improvement Program

Working Documents



2023 - 2027

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 FY23 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 FY2023-2027 Capital Improvement Program and its associated FY2023 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.

CAPITAL IMPROVEMENT PROGRAM

- *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

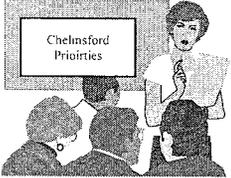
REVIEW & APPROVAL

IMPLEMENTATION

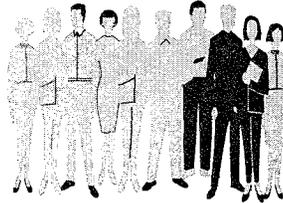
Departments
Submit Project
Requests



Town Manager & Capital
Planning Committee
Develops CIP



Town Meeting Approves



Funded by
Current Tax
Revenues



Funded by
Borrowing



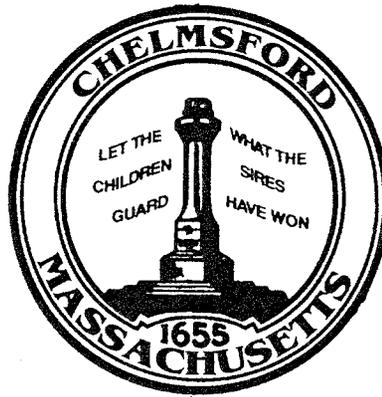
General
Fund

Capital
Projects
Fund

PROJECTS



*Capital Improvement Program
Requests*



2023 - 2027

Town of Chelmsford, Massachusetts

Town of Chelmsford							
Capital Improvement Program Summary							
Fiscal Years 2023-2027							
Projects by Functional Category		FY2023	FY2024	FY2025	FY2026	FY2027	Total
Detail Sheet							
Municipal Administration							
<u>Information Technology</u>							
H-20	Network Switches - Replacement	\$130,000					\$130,000
H-21	Door Security System	\$100,000					\$100,000
	Wireless Upgrade		\$105,000				\$105,000
	Microsystems Update Police & Fire			\$75,000			\$75,000
<u>Town Clerk</u>							
H-22	Vault/ Storage Upgrade & Records Mgmt./ Preservation	\$53,000	\$73,000	\$73,000			\$199,000
Municipal Administration Subtotal		\$283,000	\$178,000	\$148,000	\$0	\$0	\$609,000
Community Services							
<u>Council on Aging</u>							
	Dining Room Renovation		\$107,000				\$107,000
	Bathroom Upgrades (6)				\$98,000		\$98,000
	Reception Area Upgrades					\$95,287	\$95,287
	Elevator Replacement			\$240,000			\$240,000
Council on Aging Subtotal		\$0	\$107,000	\$240,000	\$98,000	\$95,287	\$540,287
<u>Library</u>							
H-23	Masonry Repairs	\$60,000					\$60,000
Library Subtotal		\$60,000	\$0	\$0	\$0	\$0	\$60,000
Community Services Subtotal		\$60,000	\$107,000	\$240,000	\$98,000	\$95,287	\$600,287

Town of Chelmsford						
Capital Improvement Program Summary						
Fiscal Years 2023-2027						
Projects by Functional Category	FY2023	FY2024	FY2025	FY2026	FY2027	Total
Detail Sheet						
<u>Engineering Division</u>						
Light Duty Pickup (3/4-Ton) Truck				\$38,000		\$38,000
<u>Parks Division</u>						
Med. Duty Truck (1-Ton)			\$70,000			\$70,000
Cemetery						
Replace One-Ton Dump Truck				\$65,000		\$65,000
Public Works Subtotal	\$915,000	\$1,120,000	\$2,120,000	\$1,448,935	\$940,000	\$6,543,935
Municipal Facilities						
<u>Maintenance/ Misc.</u>						
Box Truck			\$65,000			\$65,000
Electrical/Plumbing Vans (2)			\$40,000	\$40,000		\$80,000
H-29 Pickup Truck - One Ton	\$55,000					\$55,000
<u>Facilities Shop</u>						
Central Storage Facility					\$179,128	\$179,128
<u>Center for the Arts (CCA)</u>						
Repl. AHU 4 & Reconfigure Duct Work				\$69,000		\$69,000
<u>Adams Library</u>						
Retaining Wall Replacement, Parking Lot Repaving & Lighting		\$270,000				\$270,000
<u>Town Offices</u>						
Elevator Replacement				\$350,000		\$350,000
Bathroom Upgrades (6)		\$98,000				\$98,000
Non-School Facilities Subtotal	\$55,000	\$368,000	\$105,000	\$459,000	\$179,128	\$1,166,128

Town of Chelmsford								
Capital Improvement Program Summary								
Fiscal Years 2023-2027								
Projects by Functional Category			FY2023	FY2024	FY2025	FY2026	FY2027	Total
Detail Sheet								
Public Education Facilities								
Multi-School Projects								
H-30	HVAC Ductwork & AHU Repair/ Service	D	\$156,354					\$156,354
	Byam, CHS, Harrington, Westlands							
H-31	Stair Treads & Stairwell Renovation		\$135,218					\$135,218
	Byam, Harrington, Parker							
School Administration Offices								
Byam School								
	ADA Accessible Cabinets, Countertops, Shelving, & Sinks					\$281,741		\$281,741
	PTAC Unit Replacement					\$45,540		\$45,540
	Hardwood Flooring - Stage					\$31,499		\$31,499
	Roof Drains, Water valves, HVAC					\$45,540		\$45,540
	Clock System Replacement						\$45,540	\$45,540
	Byam School Subtotal		\$0	\$0	\$0	\$404,320	\$45,540	\$449,860
Harrington School								
	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
	Clock System Replacement						\$45,540	\$45,540
	Water Heating Unit Upgrade						\$53,130	\$53,130
	ADA Accessible Cabinets, Countertops, Shelving, & Sinks						\$262,310	\$262,310
	Harrington School Subtotal		\$0	\$0	\$91,080	\$610,798	\$360,980	\$1,062,858

Town of Chelmsford						
Capital Improvement Program Summary						
Fiscal Years 2023-2027						
Projects by Functional Category	FY2023	FY2024	FY2025	FY2026	FY2027	Total
Detail Sheet						
Center School						
	Gym Repairs -Included in Project H-33					
	Water Heating Unit Upgrade			\$75,900		\$75,900
	Gym Hardwood Flooring - Stage			\$31,119		\$31,119
	Center School Subtotal	\$0	\$0	\$0	\$107,019	\$0
Westlands Community Ed. Center						
H-32	Restroom Renovation	\$455,400				\$455,400
	Elevator Replacement		\$155,610			\$155,610
	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
	Water Heating Unit Upgrade				\$45,540	\$45,540
	Clock System Replacement				\$56,318	\$56,318
	Westlands Com. Ed. Ctr. Subtotal	\$455,400	\$155,610	\$0	\$116,887	\$101,858
South Row School						
H-33	Gymnasium Wall Upgrade	\$104,108				\$104,108
	Ceiling Replacement			\$422,012		\$422,012
	Hardwood Flooring - Stage			\$33,206		\$33,206
	Classroom Metal Doors & Shelving			\$44,022		\$44,022
	South Row School Subtotal	\$104,108	\$0	\$422,012	\$77,228	\$0

Town of Chelmsford							
Capital Improvement Program Summary							
Fiscal Years 2023-2027							
Projects by Functional Category		FY2023	FY2024	FY2025	FY2026	FY2027	Total
Detail Sheet							
	Parker School						
	Elevator Upgrade		\$79,800				\$79,800
	Stairwells - Renovation			\$80,000			\$80,000
	Portable Classroom Units				\$75,900		\$75,900
	Water Heating Unit Upgrade					\$45,540	\$45,540
	Carpet Repl. - Library Media Center					\$77,873	\$77,873
	Clock System Replacement					\$143,641	\$143,641
	Intrusion Security System Repl.					\$766,086	\$766,086
	Parker School Subtotal	\$0	\$79,800	\$80,000	\$75,900	\$1,033,140	\$1,268,840
	McCarthy School						
	Elevator Replacement	D	\$155,610				\$155,610
H-34	Kitchen Remodel	\$438,355					\$438,355
	Stairwell Renovation		\$85,000				\$85,000
	Kitchen Ventilation, Floor Tiles		\$37,950				\$37,950
	Renovate Tennis Courts			\$245,000			\$245,000
	Renovate Front Entryway/ Lobby			\$450,000			\$450,000
	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
	Curtain Wall Window Repl. - Large Gym					\$236,640	\$236,640
	McCarthy School Subtotal	\$438,355	\$278,560	\$695,000	\$335,091	\$236,640	\$1,983,646

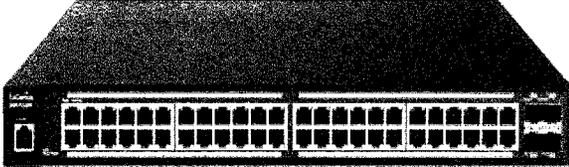
Town of Chelmsford						
Capital Improvement Program Summary						
Fiscal Years 2023-2027						
Projects by Functional Category	FY2023	FY2024	FY2025	FY2026	FY2027	Total
Detail Sheet						
Public Education						
System Wide Technology						
Classroom Technology		\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$300,000
Technology Subtotal	\$ -	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$300,000
Total Capital Improvement Program:	\$ 3,770,307	\$ 3,612,925	\$ 4,840,844	\$ 4,688,019	\$ 3,757,589	\$20,669,684

Municipal Administration

Project Detail Sheets

Town of Chelmsford, Massachusetts
Capital Improvement Program

PROJECT DETAIL

Project Title:	Network Switch Replacement		
Department:	IT	Category:	Municipal Administration
Description and Purpose:	<p>Edge switches are what keep the network operating in all town buildings. Our current switches reach the manufacturers end of life on June 30, 2022, a state where the switches are no longer supported and no firmware updates are provided. We need to replace 45 POE switches with 12, 24 or 48 ports.</p>		

RECOMMENDED FINANCING

	Source of Funds	Total Five Year Cost in FY22 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	
A. Planning and Engineering								
B. Land & ROW								
C. Construction								
D. Equipment	2	\$130,000	\$130,000					\$130,000
E. Other Costs								
TOTAL		\$130,000	\$130,000					\$130,000
F. Annual Maintenance & Repair								

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

*Town of Chelmsford, Massachusetts
Capital Improvement Program*

PROJECT DETAIL

Project Title:	Door Security System		
Department:	IT	Category:	Municipal Administration
Description and Purpose:	<p>Door security is necessary to protect town assets. Transitioning door security to an electronic 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 for employees to lock/unlock doors as that process can be scheduled automatically. It also reduces the need to maintain a key inventory or re-key locks.</p> <p>Locations to be added to town wide door protection include: Fire sub stations, Cemetery, Libraries, Senior Center, North Town Hall and CCA.</p>		

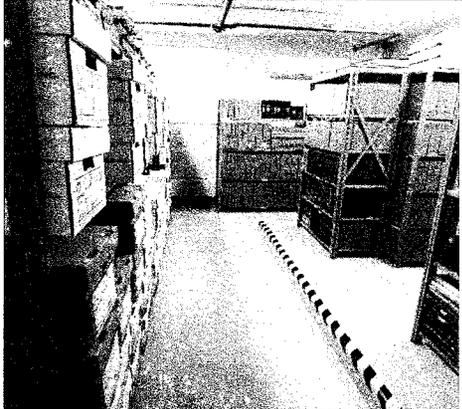
RECOMMENDED FINANCING

	Source of Funds	Total Five Year Cost in FY22 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	
A. Planning and Engineering								
B. Land & ROW								
C. Construction								
D. Equipment	2	\$100,000	\$100,000					\$100,000
E. Other Costs								
TOTAL		\$100,000	\$100,000					\$100,000
F. Annual Maintenance & Repair								

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

*Town of Chelmsford, Massachusetts
Capital Improvement Program*

PROJECT DETAIL

Project Title:	Vault and Storage Room Upgrades and Records Management/Preservation Plan		
Department:	Town Clerk	Category: Municipal Administration	
Description and Purpose:	<p>Continue to improve environment for the housing and management of permanent records and department records. Establish policies/procedures manual and Disaster/Business Continuity Plan.</p> <p>2023 - Digitize Planning Zoning Files in LL03, replace shelving for transition area of departmental file storage in SB05, additional archival shelves to replace existing old metal shelves in Town Clerk LL Vault</p> <p>2024 - Convert to Dry Fire Suppression- LL03</p> <p>2025 - Convert to Dry Fire Suppression- SB03</p>		
			

RECOMMENDED FINANCING

	Source of Funds	Total Five Year Cost in FY2027 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	
A. Planning and Engineering	2	\$45,000	\$35,000	\$5,000	\$5,000			\$45,000
B. Land & ROW								
C. Construction	2	\$19,000	\$3,000	\$8,000	\$8,000			\$19,000
D. Equipment	2	\$135,000	\$15,000	\$60,000	\$60,000			\$135,000
E. Other Costs		\$0						
TOTAL		\$199,000	\$53,000	\$73,000	\$73,000	\$0	\$0	\$199,000
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		

Community Services

Project Detail

*Town of Chelmsford, Massachusetts
Capital Improvement Program*

PROJECT DETAIL

Project Title:	Masonry Work and General Repairs: Adams & MacKay Libraries		
Department:	Library	Category:	Community Services
Description and Purpose:	<p>The library has several projects requiring considerable masonry work including:</p> <p>(a) Adams Building North Chimney - Is leaning and the cap needs replacement (b) Main Entrance Front Steps - The steps are in rough shape and periodic repairs have not addressed the ongoing issues; we need to completely replace them for a long term solution. (c) MacKay Library Front Steps - Have become rusty from rebar and have unsafe cracks (d) The Main Building - railings, walls, and additional steps around the building need repairs before they become hazardous.</p> <p>These projects have been grouped together in order to leverage the scale and obtain better pricing. We have engaged in preliminary discussions with several contractors who have said they are able and willing to do all parts of our project.</p>		
			

RECOMMENDED FINANCING

	Source of Funds	Total Five Year Cost in FY23 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	
A. Planning and Engineering								
B. Land & ROW								
C. Construction	2	\$60,000	\$60,000					\$60,000
D. Equipment								
E. Other Costs								
TOTAL		\$60,000	\$60,000					\$60,000
F. Annual Maintenance & Repair								
(1) Operating Revenues		(3) Revenue Bonds		(5) State Aid		(7) Special Assessments		
(2) Municipal GO Bonds		(4) Corporate Donations		(6) Federal Aid		(8) Free Cash/Other Funding		

Public Safety

Project Detail Sheets

*Town of Chelmsford, Massachusetts
Capital Improvement Program*

PROJECT DETAIL

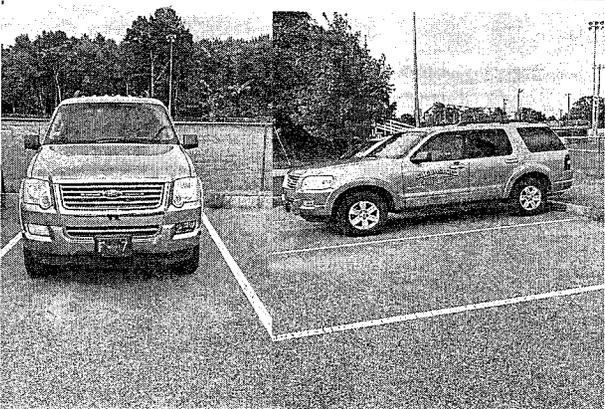
Project Title:	Replace Engine 3		
Department:	Fire Department	Category: Public Safety	
Description and Purpose:	<p>This project proposes to replace Chelmsford Engine 3 a 2008 Smeal/International engine which currently has 81,415 miles and 7,394 hours. The current Engine 3 will be become Reserve Engine 6. The current Engine 6 will become Reserve Engine 7. The current Engine 7, a 1998 Smeal which will be 25 years old by the time this Department takes possession of the new truck, will be retired.</p>		
			

RECOMMENDED FINANCING

	Source of Funds	Total Five Year Cost in FY22 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	
A. Planning and Engineering								
B. Land & ROW								
C. Construction								
D. Equipment	2	\$785,122	\$785,122					\$785,122
E. Other Costs								
TOTAL		\$785,122	\$785,122					\$785,122
F. Annual Maintenance & Repair								
(1) Operating Revenues	(3) Revenue Bonds	(5) State Aid	(7) Special Assessments					
(2) Municipal GO Bonds	(4) Corporate Donations	(6) Federal Aid	(8) Free Cash/Other Funding					

*Town of Chelmsford, Massachusetts
Capital Improvement Program*

PROJECT DETAIL

Project Title:	Staff Vehicle Replacement-2008 Ford Explorer		
Department:	Fire Department	Category: Public Safety	
Description and Purpose:	<p>This project proposes to replace one staff vehicle. The vehicle being replaced is a 2008 Ford Explorer with 94,981 miles. This vehicle has exceeded our replacement schedule and its useful life and will be 15 years old by the time the Department takes possession of a replacement vehicle. This vehicle has experienced major mechanical work and has significant body rot. The new replacement will be a "green" fuel efficient vehicle.</p>		
			

RECOMMENDED FINANCING

	Source of Funds	Total Five Year Cost in FY22 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	
A. Planning and Engineering								
B. Land & ROW								
C. Construction								
D. Equipment	2	57,750	57,750					57,750
E. Other Costs								
TOTAL		\$57,750	\$57,750					\$57,750
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 |



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Public Works

Project Detail Sheets

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

PROJECT DETAIL

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

RECOMMENDED FINANCING

	Source of Funds	Total Five Year Cost in FY22 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	
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	\$1,675,000	\$325,000	\$325,000	\$325,000	\$350,000	\$350,000	\$1,675,000
D. Equipment								
E. Other Costs								
TOTAL		\$1,800,000	\$350,000	\$350,000	\$350,000	\$375,000	\$375,000	\$1,800,000
F. Annual Maintenance & Repair								

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

*Town of Chelmsford, Massachusetts
Capital Improvement Program*

PROJECT DETAIL

Project Title:	Road Improvements		
Department:	Department of Public Works -- Highway Division	Category:	Construction
Description and Purpose:	<p>The road improvement 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: Manning Road; Biltmore Avenue; Cliff Road; Rack Road.</p>		
			

RECOMMENDED FINANCING

	Source of Funds	Total Five Year Cost in FY22\$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	
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	\$1,925,000	\$375,000	\$375,000	\$375,000	\$400,000	\$400,000	\$1,925,000
D. Equipment								
E. Other Costs								
TOTAL		\$2,050,000	\$400,000	\$400,000	\$400,000	\$425,000	\$425,000	\$2,050,000
F. Annual Maintenance & Repair								
(1) Operating Revenues	(3) Revenue Bonds	(5) State Aid	(7) Special Assessments					
(2) Municipal GO Bonds	(4) Corporate Donations	(6) Federal Aid	(8) Other Funding					

*Town of Chelmsford, Massachusetts
Capital Improvement Program*

PROJECT DETAIL

Project Title:	Sander Truck Replacement		
Department:	DPW -- Highway	Category: Equipment	
Description and Purpose:	<p>We propose replacing two 2005 Sanders over the next four years to be used for Snow & Ice removal operations.</p>		
			

RECOMMENDED FINANCING

	Source of Funds	Total Five Year Cost in FY22 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	
A. Planning and Engineering								
B. Land & ROW								
C. Construction								
D. Equipment	2	\$346,440	\$165,000			\$181,440		\$346,440
E. Other Costs								
TOTAL		\$346,440	\$165,000			\$181,440		\$346,440
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

Project Title:	3/4-ton Pickup Truck		
Department:	DPW -- Facilities	Category:	Equipment
Description and Purpose:	<p>We propose replacing a 3/4-ton vehicle to be used for various projects around town. Vehicle has 139,500 miles and is in poor condition (requires suspension work, brakes and shows visible rust).</p>		
			

RECOMMENDED FINANCING

	Source of Funds	Total Five Year Cost in FY22 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	
A. Planning and Engineering								
B. Land & ROW								
C. Construction								
D. Equipment	2	\$55,000	\$55,000					\$55,000
E. Other Costs								
TOTAL		\$55,000	\$55,000					\$55,000
F. Annual Maintenance & Repair								

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

Public Education

Project Detail Sheets

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

PROJECT DETAIL

Project Title:	School Ductwork Repair / Service		
Department:	Schools	Category:	Building Infrastructure
Description and Purpose:	<p>Funding is sought to 1) clean, repair and service the existing HVAC ductwork and air handling distribution devices throughout the schools, 2) replace hot water convector units at Westlands School, and 3) install a VFD for RTU 18 at CHS.</p> <p>FY2023 Byam, CHS, Harrington, and Westlands Schools</p> <p>Note: This item was deferred in FY20, FY21 and FY22.</p>		

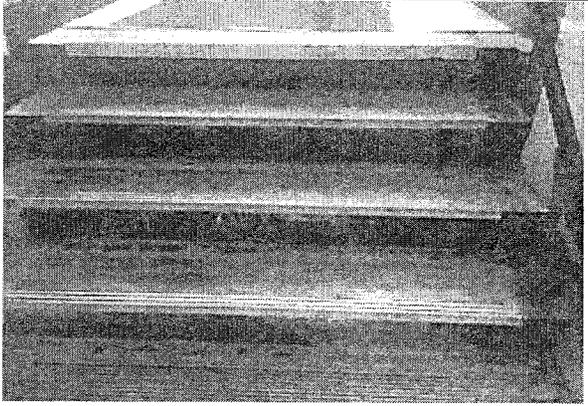
RECOMMENDED FINANCING

	Source of Funds	Total Five Year Cost in FY23 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2023	FY 2024	FY 2025	FY 2026	FY 2024	
A. Planning and Engineering								
B. Land & ROW								
C. Construction								
D. Equipment	2	\$156,354	\$156,354					\$156,354
E. Other Costs								
TOTAL		\$156,354	\$156,354					\$156,354
F. Annual Maintenance & Repair								

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

*Town of Chelmsford, Massachusetts
Capital Improvement Program*

PROJECT DETAIL

Project Title:	School Stairwell & Stair Tread Upgrade		
Department:	Schools	Category:	Building Infrastructure
Description and Purpose:	<p>Funding is sought to 1) install code compliant rubber stair treads on concrete stairs (Byam, Harrington & Parker), 2) renovate stairwells (McCarthy), and 3) repair topping of concrete stair treads (Harrington) .</p> <p>FY2023 Byam, Harrington and Parker Schools FY2024 McCarthy Middle School</p>		

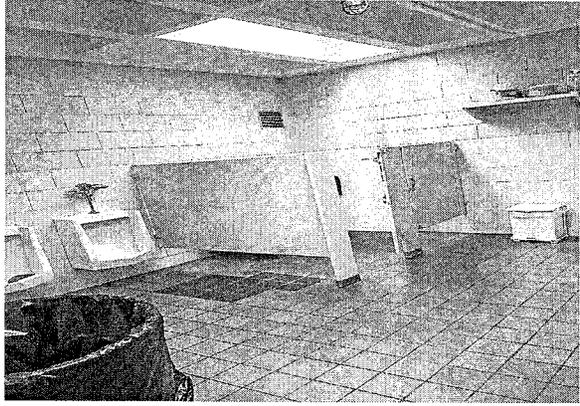
RECOMMENDED FINANCING

	Source of Funds	Total Five Year Cost in FY23 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	
A. Planning and Engineering								
B. Land & ROW								
C. Construction								
D. Equipment	2	\$220,218	\$135,218	\$85,000				\$220,218
E. Other Costs								
TOTAL		\$220,218	\$135,218	\$85,000				\$220,218
F. Annual Maintenance & Repair								

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

*Town of Chelmsford, Massachusetts
Capital Improvement Program*

PROJECT DETAIL

Project Title:	School Restroom Upgrades		
Department:	Schools	Category:	Building Infrastructure
Description and Purpose:	<p>Funding is sought to 1) renovate all student and staff bathrooms with code compliant handicapped accessible fixtures and new partitions at Westlands School.</p> <p>FY2023 Westlands School</p>		

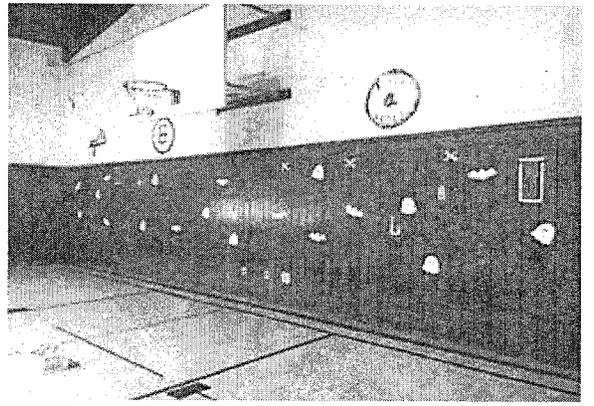
RECOMMENDED FINANCING

	Source of Funds	Total Five Year Cost in FY22 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	
A. Planning and Engineering								
B. Land & ROW								
C. Construction								
D. Equipment	2	\$455,400	\$455,400					\$455,400
E. Other Costs								
TOTAL		\$455,400	\$455,400					\$455,400
F. Annual Maintenance & Repair								

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

*Town of Chelmsford, Massachusetts
Capital Improvement Program*

PROJECT DETAIL

Project Title:	School Gymnasium Repair & Safety Upgrades		
Department:	Schools	Category:	Building Infrastructure
Description and Purpose:	<p>Funding is sought to 1) repair the gymnasium walls and install protection pads behind the basketball backboards at South Row Elementary School in FY2023, and 2) repair the gymnasium floor at Center Elementary School in FY2024.</p> <p>FY2023 South Row Elementary School FY2024 Center Elementary School</p>		

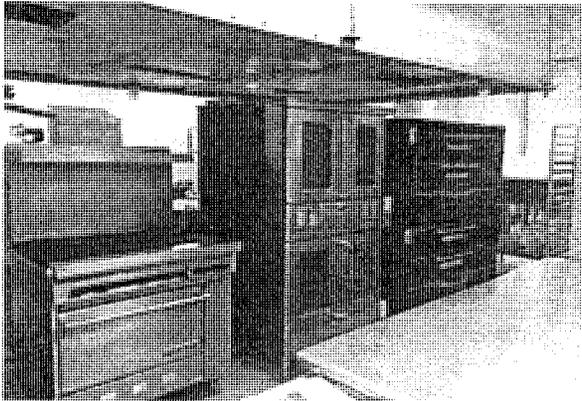
RECOMMENDED FINANCING

	Source of Funds	Total Five Year Cost in FY23 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	
A. Planning and Engineering								
B. Land & ROW								
C. Construction								
D. Equipment	2	104,108	72,108	32,000	-	-	-	104,108
E. Other Costs								
TOTAL		\$104,108	\$72,108	\$32,000				\$104,108
F. Annual Maintenance & Repair								

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

*Town of Chelmsford, Massachusetts
Capital Improvement Program*

PROJECT DETAIL

Project Title:	School Kitchen Renovation		
Department:	Schools	Category:	Building Infrastructure
Description and Purpose:	<p>Funding is sought to remodel and upgrade the kitchen and food service preparation areas to include new equipment, code compliant non-slip flooring, student serving lines, and furnishings in the schools.</p> <p>FY2023 McCarthy Middle School FY2024 Chelmsford High School</p>		

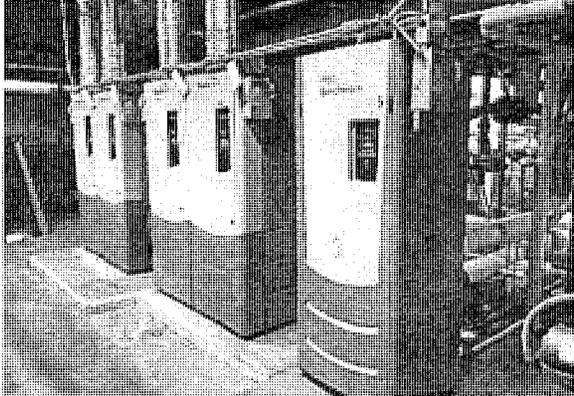
RECOMMENDED FINANCING

	Source of Funds	Total Five Year Cost in FY22 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	
A. Planning and Engineering								
B. Land & ROW								
C. Construction								
D. Equipment	2	\$1,094,890	\$438,355	\$656,535				\$1,094,890
E. Other Costs								
TOTAL		\$1,094,890	\$438,355	\$656,535				\$1,094,890
F. Annual Maintenance & Repair								

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

*Town of Chelmsford, Massachusetts
Capital Improvement Program*

PROJECT DETAIL

Project Title:	Boiler Replacement - Chelmsford High School		
Department:	Schools	Category:	Building Infrastructure
Description and Purpose:	<p>Funding is sought to replace the boilers at Chelmsford High School.</p> <p>Note: This item was deferred in FY22.</p>		

RECOMMENDED FINANCING

	Source of Funds	Total Five Year Cost in FY22 \$	Estimated Expenditures by Fiscal Year					Five Year Total
			FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	
A. Planning and Engineering								
B. Land & ROW								
C. Construction								
D. Equipment	2	325,000	\$325,000					\$325,000
E. Other Costs								
TOTAL		\$325,000	\$325,000					\$325,000
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 |



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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
FY2023 – 2027
Assumptions**

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

Revenues

1. Property Tax:

- a. Tax within levy limit for FY23 – FY27.
- b. New Growth estimated at \$1.5M for FY23-FY24, \$1.75M in FY25, \$2M in FY26, and \$1.75M in FY27.
- c. Excluded debt declines by \$1.0M in FY23 and continues to decline annually through FY27.

2. State Aid:

- a. State Aid estimates assume Unrestricted General Government Aid is projected to increase 3.0% for FY23 – FY27.
- b. Chapter 70 is projected to increase \$614K in FY23 and \$150,000 for FY24 – FY27. 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 FY23 – FY27.

3. Available Funds:

- a. Sewer Fees Offset in accordance with actual cost of covering Indirect Costs.
- b. Childcare Revolving Fund reimbursement increases 7% annually for FY24 – FY27 to cover cost of employee benefits.

4. Local Receipts:

- a. Motor Vehicle Excise is budgeted at \$5.35M for FY23, increases \$50,000 for FY24 – FY27.
- b. Permit revenue is budgeted at \$1.59M for FY23, increases 25K during FY24-27.
- c. Meals tax is budgeted at \$650K for FY23 and increases 2% for FY24-FY27.
- d. Hotel tax is budgeted at \$350K for FY23, increases 2% for FY24-FY27.
- 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 FY23 – FY27: Includes step increases for eligible employees and 2.0% COLA.
2. General Government Expenses are projected to increase 2.0% for FY23 – FY27, unless specified below.
3. **Public Education** exceptions include:
 - a. Total School cost projections for personnel and expenses are based on: FY23 – FY27: \$2.5M increase
 - b. Nashoba Assessment projected to increase \$350K in FY24 and 5% annually for FY25- FY27.
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 road salt expense increases \$150,000 in FY23 due to market conditions.
 - b. Solid waste disposal program costs increase 4% annually during FY24 – FY27 due to market conditions.
6. **Benefits and Insurance** exceptions include:
 - a. Workers Compensation costs increase by 5% per year.
 - b. Middlesex Retirement assessment increases 6.6% for FY23, and 6.5% annually from FY24 – FY27.
 - c. Medicare tax has been increased by 4% per year.
 - d. Health Insurance premiums for employees are projected to increase 7% for FY24-FY27.
 - e. Health Insurance premiums for retirees are projected to increase 7% annually for FY24-FY27.
7. **Debt Service** includes:
 - a. Principal and interest payments according to existing schedules.
 - b. Excluded debt declines FY23 – FY27 per schedule for outstanding debt.
 - c. Assumes continuation of our annual \$3.8M Capital Improvement Program for FY24 – FY27.
8. **State Assessments & Overlay** include:
 - a. Charter School Assessment increases 10% annually.

Five Year Financial Forecast

4/8/2022

	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>FY27</u>
REVENUE					
Local Taxes					
Base Factor	\$110,234,601	\$114,490,466	\$118,852,728	\$123,574,046	\$128,663,397
2 1/2% Increase	\$2,755,865	\$2,862,262	\$2,971,318	\$3,089,351	\$3,216,585
New Growth	\$1,500,000	\$1,500,000	\$1,750,000	\$2,000,000	\$1,750,000
Override	\$0	\$0	\$0	\$0	\$0
Excluded Debt	<u>\$2,033,907</u>	<u>\$1,633,640</u>	<u>\$1,070,584</u>	<u>\$262,622</u>	<u>\$247,622</u>
Max. Allowable Levy	\$116,524,373	\$120,486,368	\$124,644,630	\$128,926,019	\$133,877,604
Levy Used	\$116,024,373	\$120,486,368	\$124,644,630	\$128,926,019	\$133,877,604
State Aid					
Chapter 70	\$11,962,155	\$12,112,155	\$12,262,155	\$12,412,155	\$12,562,155
School Choice-Offset	\$248,178	\$253,142	\$258,204	\$263,368	\$268,636
Charter Tuition Reimbursements	\$460,643	\$469,856	\$479,253	\$488,838	\$498,615
Libraries-Offset	\$78,643	\$80,216	\$81,820	\$83,457	\$85,126
Veterans Benefits	\$96,252	\$96,252	\$96,252	\$96,252	\$96,252
General Municipal Aid (Lottery)	\$5,728,858	\$5,900,724	\$6,077,745	\$6,260,078	\$6,447,880
Exemption Reimbursement	\$214,018	\$224,719	\$235,955	\$247,753	\$260,140
State Land-PILOT	<u>\$6,437</u>	<u>\$6,566</u>	<u>\$6,697</u>	<u>\$6,831</u>	<u>\$6,968</u>
Sub-Total	\$18,795,184	\$19,143,629	\$19,498,082	\$19,858,731	\$20,225,771
Available Funds					
Wetland Protection Act	\$6,000	\$6,000	\$6,000	\$6,001	\$6,002
Sewer User Fees-Offset	\$699,589	\$724,075	\$749,417	\$775,647	\$802,794
Sewer Betterments/ Cap. Impr. Fund	\$2,320,386	\$2,309,341	\$2,303,239	\$2,291,830	\$1,652,441
Childcare Revolving Fund Benefits	\$180,815	\$193,472	\$207,015	\$221,506	\$237,012
PEG CATV Enterprise - Offsets	\$77,660	\$79,990	\$82,389	\$84,861	\$87,407
Stormwater Enterprise - Offsets	\$315,386	\$331,155	\$347,713	\$365,099	\$383,354
Excluded Debt Bond Premiums	\$45,803	\$45,803	\$36,666	\$10,478	\$10,478
Stabilization	\$0	\$0	\$0	\$0	\$0
Free Cash					
Sub-Total	\$3,645,639	\$3,689,836	\$3,732,440	\$3,755,422	\$3,179,488
Local Receipts					
Motor Vehicle Excise	\$5,350,000	\$5,400,000	\$5,450,000	\$5,500,000	\$5,550,000
Meals Tax (.75%)	\$650,000	\$663,000	\$676,260	\$689,785	\$703,581
Interest on Taxes	\$450,000	\$450,000	\$450,000	\$450,000	\$450,000
Departmental Fees	\$275,000	\$280,500	\$286,110	\$291,832	\$297,669
Rental Income	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000
Dept. Revenue- Schools	\$310	\$310	\$310	\$310	\$310
Dept. Revenue- Cemetery	\$150,000	\$153,000	\$156,060	\$159,181	\$162,365
Dept. Revenue- Other	\$225,000	\$229,500	\$234,090	\$238,772	\$243,547
Alcoholic Licenses	\$75,000	\$76,500	\$78,030	\$79,591	\$81,182
Other Licenses	\$100,000	\$102,000	\$104,040	\$106,121	\$108,243
Permits	\$1,595,000	\$1,620,000	\$1,645,000	\$1,670,000	\$1,695,000
Fines and Forfeits	\$140,000	\$142,800	\$145,656	\$148,569	\$151,541
Interest on Investments	\$95,000	\$96,900	\$98,838	\$100,815	\$102,831
Miscellaneous, Recurring	\$455,000	\$464,100	\$473,382	\$482,850	\$492,507
Hotel Tax	\$350,000	\$357,000	\$364,140	\$371,423	\$378,851
Solar Net Metering	\$525,000	\$525,000	\$525,000	\$525,000	\$525,000
Miscellaneous, Non-Recurring	\$36,690	\$37,424	\$38,172	\$38,936	\$39,714
LRTA	\$43,000	\$43,000	\$43,000	\$43,001	\$43,002
Sub-Total	\$10,575,000	\$10,701,034	\$10,828,088	\$10,956,185	\$11,085,343
TOTAL	\$149,040,196	\$154,020,866	\$158,703,240	\$163,496,357	\$168,368,206

Five Year Financial Forecast

4/8/2022

<u>EXPENDITURES</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>FY27</u>
 MUNICIPAL ADMINISTRATION					
<u>Personnel Costs</u>					
Executive Office					
Select Board	\$85,308	\$89,147	\$93,158	\$97,351	\$101,731
Town Manager	\$455,000	\$475,475	\$496,871	\$519,231	\$542,596
Human Resources	\$116,537	\$121,781	\$127,261	\$132,988	\$138,973
Municipal Safety	\$88,033	\$91,994	\$96,134	\$100,460	\$104,981
Finance Office					
Treasurer/Collector	\$389,701	\$407,238	\$425,563	\$444,714	\$464,726
Info. Technology	\$234,299	\$244,842	\$255,860	\$267,374	\$279,406
Assessors	\$311,800	\$325,831	\$340,493	\$355,816	\$371,827
Accounting	\$375,388	\$392,280	\$409,933	\$428,380	\$447,657
Town Clerk					
Town Clerk	\$316,558	\$330,803	\$345,689	\$361,245	\$377,501
Registrars	\$6,050	\$6,322	\$6,607	\$6,904	\$7,215
Administrative Support	\$3,600	\$3,762	\$3,931	\$4,108	\$4,293
Planning and Development					
Community Development	\$122,599	\$128,116	\$133,881	\$139,906	\$146,202
Historic District	\$1,500	\$1,568	\$1,638	\$1,712	\$1,789
Comm. On Disabilities	\$0	\$0	\$0	\$0	\$0
Conservation	\$61,081	\$63,830	\$66,702	\$69,704	\$72,840
Board of Appeals	\$0	\$0	\$0	\$0	\$0
Planning Board	\$58,800	\$61,446	\$64,211	\$67,101	\$70,120
<u>Expenses</u>					
Executive Office					
Select Board	\$9,750	\$9,945	\$10,144	\$10,347	\$10,554
Town Manager	\$57,850	\$60,453	\$63,174	\$66,016	\$68,987
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	\$6,000	\$6,120	\$6,242	\$6,367	\$6,495
Finance Office					
Treasurer/Collector	\$220,250	\$224,655	\$229,148	\$233,731	\$238,406
Info. Technology	\$313,600	\$319,872	\$326,269	\$332,795	\$339,451
Assessors	\$167,000	\$170,340	\$173,747	\$177,222	\$180,766
Accounting	\$61,330	\$66,000	\$66,001	\$66,002	\$66,003
Town Clerk					
Town Clerk	\$34,600	\$35,292	\$35,998	\$36,718	\$37,452
Registrars	\$0	\$0	\$0	\$0	\$0
Elections	\$123,200	\$125,000	\$150,000	\$90,000	\$125,000
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	\$11,512	\$11,742	\$11,977	\$12,217	\$12,461
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	\$3,846,701	\$3,995,267	\$4,168,278	\$4,262,459	\$4,458,077

Five Year Financial Forecast

4/8/2022

	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>FY27</u>
PUBLIC EDUCATION					
Chelmsford Public Schools	\$67,500,000	\$70,000,000	\$72,500,000	\$75,000,000	\$77,500,000
Nashoba Technical H. S.	\$3,729,524	\$4,079,524	\$4,283,500	\$4,497,675	\$4,722,559
Out of District Tuition	<u>\$65,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Sub-Total	\$71,294,524	\$74,079,524	\$76,783,500	\$79,497,675	\$82,222,559
 PUBLIC SAFETY					
<u>Personnel Costs</u>					
Police Department	\$6,945,154	\$7,257,686	\$7,584,282	\$7,925,574	\$8,282,225
Animal Control	\$62,284	\$65,087	\$68,016	\$71,076	\$74,275
Fire Department	\$6,386,597	\$6,673,994	\$6,974,324	\$7,288,168	\$7,616,136
Animal Inspector	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Inspections	\$406,468	\$424,759	\$443,873	\$463,848	\$484,721
<u>Expenses</u>					
Police Department	\$871,500	\$888,930	\$906,709	\$924,843	\$943,340
Animal Control	\$8,100	\$8,262	\$8,427	\$8,596	\$8,768
Fire Department	\$522,800	\$533,256	\$543,921	\$554,800	\$565,896
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	\$15,232,743	\$15,883,028	\$16,561,872	\$17,270,548	\$18,010,383
 PUBLIC WORKS					
<u>Personnel Costs</u>					
DPW					
Engineer/Administration	\$537,668	\$561,863	\$587,147	\$613,569	\$641,179
Solid Waste	\$55,431	\$57,925	\$60,532	\$63,256	\$66,102
Highway	\$1,526,406	\$1,595,094	\$1,666,874	\$1,741,883	\$1,820,268
Snow and Ice	\$310,000	\$317,750	\$325,694	\$333,836	\$342,182
Parks	\$78,573	\$82,109	\$85,804	\$89,665	\$93,700
Public Buildings	\$24,535	\$25,639	\$26,793	\$27,999	\$29,258
Facilities	\$1,036,208	\$1,082,837	\$1,131,565	\$1,182,485	\$1,235,697
Cemetery	\$334,232	\$349,272	\$364,990	\$381,414	\$398,578
<u>Expenses</u>					
DPW					
Engineer/Administration	\$22,950	\$23,409	\$23,877	\$24,355	\$24,842
Public Trees	\$75,000	\$76,500	\$78,030	\$79,591	\$81,182
Streetlighting	\$85,000	\$86,700	\$88,434	\$90,203	\$92,007
Solid Waste	\$3,579,962	\$3,733,268	\$3,826,600	\$3,922,265	\$4,020,321
Highway	\$765,700	\$784,843	\$804,464	\$824,575	\$845,190
Snow and Ice	\$840,000	\$861,000	\$882,525	\$904,588	\$927,203
Parks	\$38,400	\$39,168	\$39,951	\$40,750	\$41,565
Public Buildings	\$187,900	\$191,658	\$195,491	\$199,401	\$203,389
Facilities	\$1,067,350	\$1,088,697	\$1,110,471	\$1,132,680	\$1,155,334
Cemetery	<u>\$64,125</u>	<u>\$65,408</u>	<u>\$66,716</u>	<u>\$68,050</u>	<u>\$69,411</u>
Sub-Total	\$10,629,440	\$11,023,140	\$11,365,956	\$11,720,564	\$12,087,409

Five Year Financial Forecast

4/8/2022

	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>FY27</u>
COMMUNITY SERVICES					
<u>Personnel Costs</u>					
Human Services					
Veterans	\$131,632	\$137,555	\$143,745	\$150,214	\$156,974
Council on Aging	\$381,792	\$398,973	\$416,926	\$435,688	\$455,294
Community Enrichment					
Community Services	\$81,748	\$85,427	\$89,271	\$93,288	\$97,486
Historical Commission	\$650	\$679	\$710	\$742	\$775
Board of Health	\$503,902	\$526,578	\$550,274	\$575,036	\$600,913
Library	\$1,774,654	\$1,854,513	\$1,937,967	\$2,025,175	\$2,116,308
<u>Expenses</u>					
Human Services					
Veterans	\$156,720	\$159,854	\$163,051	\$166,313	\$169,639
Council on Aging	\$170,208	\$173,612	\$177,084	\$180,626	\$184,239
Community Enrichment					
Com. Services/ Recreation	\$95,000	\$99,275	\$103,742	\$108,411	\$113,289
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	\$37,150	\$37,893	\$38,651	\$39,424	\$40,212
Library	<u>\$531,361</u>	<u>\$541,988</u>	<u>\$552,828</u>	<u>\$563,885</u>	<u>\$575,162</u>
Sub-Total	\$3,870,367	\$4,022,009	\$4,180,024	\$4,344,690	\$4,516,298
 BENEFITS & INSURANCE					
<u>Insurance</u>					
Buildings/Auto/ Liability	\$525,000	\$551,250	\$578,813	\$607,753	\$638,141
Workers Compensation	\$525,000	\$551,250	\$578,813	\$607,753	\$638,141
<u>Employee Benefits</u>					
Middlesex Retirement	\$10,538,132	\$11,223,111	\$11,952,613	\$12,729,533	\$13,556,952
Unemployment	\$50,000	\$51,000	\$52,020	\$53,060	\$54,122
Medicare Tax	\$1,125,000	\$1,175,625	\$1,228,528	\$1,283,812	\$1,341,583
Health Insurance	\$10,977,585	\$11,746,016	\$12,568,237	\$13,448,014	\$14,389,375
Health Insurance - Retirees	\$3,149,000	\$3,369,430	\$3,605,290	\$3,857,660	\$4,127,697
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>\$1,200,000</u>	<u>\$1,200,000</u>	<u>\$1,250,000</u>	<u>\$1,300,000</u>	<u>\$1,350,000</u>
Sub-Total	\$28,269,717	\$30,052,157	\$32,003,374	\$34,081,347	\$36,294,589

Five Year Financial Forecast

4/8/2022

	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>FY27</u>
DEBT SERVICE					
Excluded Debt	\$2,079,710	\$1,679,443	\$1,107,250	\$273,100	\$258,100
Betterment Funded	\$2,320,386	\$2,309,341	\$2,303,239	\$2,291,830	\$1,652,441
Non-Excluded Debt	<u>\$7,140,974</u>	<u>\$6,902,705</u>	<u>\$6,598,770</u>	<u>\$6,882,984</u>	<u>\$6,734,550</u>
Sub-Total	\$11,541,070	\$10,891,489	\$10,009,259	\$9,447,914	\$8,645,091
STATE ASSESSMENTS & OVERLAY					
Assessments					
Special Education					
State & Transportation Authorities	\$430,255	\$451,768	\$474,356	\$498,074	\$522,978
Charter School & School Choice	\$2,353,558	\$2,588,914	\$2,847,805	\$3,132,586	\$3,445,844
Cherry Sheet Offsets	\$326,821	\$333,357	\$340,025	\$346,825	\$353,762
Prior Year Deficit- Snow & Ice					
Other					
Prior Year Deficit- Tax Title					
Overlay	<u>\$835,000</u>	<u>\$900,000</u>	<u>\$900,000</u>	<u>\$900,000</u>	<u>\$900,000</u>
Sub-Total	\$3,945,634	\$4,274,039	\$4,562,186	\$4,877,485	\$5,222,583
WARRANT ARTICLES					
Prior Year Unpaid Bills					
Reserve Fund	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000
Collective Bargaining Settlements					
E-Rate Reimbursement					
Out of Dist. Tuition					
Misc. Financial Warrant Articles	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Sub-Total	<u>\$410,000</u>	<u>\$410,000</u>	<u>\$410,000</u>	<u>\$410,000</u>	<u>\$410,000</u>
Total Expenditures	\$149,040,196	\$154,630,652	\$160,044,450	\$165,912,682	\$171,866,989

Summary General Fund					
Revenues-Total	\$149,040,196	\$154,020,866	\$158,703,240	\$163,496,357	\$168,368,206
Expenditures-Total	<u>\$149,040,196</u>	<u>\$154,630,652</u>	<u>\$160,044,450</u>	<u>\$165,912,682</u>	<u>\$171,866,989</u>
Balance	\$0	-\$609,787	-\$1,341,210	-\$2,416,325	-\$3,498,782
Exp. Percent Incr. Over PY	3.14%	3.75%	3.50%	3.67%	3.59%

Summary Sewer Enterprise Fund					
Sewer User Fee Revenue	\$5,194,645	\$5,329,179	\$5,467,783	\$5,610,600	\$5,757,779
Personnel	\$1,225,653	\$1,280,807	\$1,338,444	\$1,398,674	\$1,461,614
Expenses	\$3,968,992	\$4,048,372	\$4,129,339	\$4,211,926	\$4,296,165
Sewer Expenditure-Totals	<u>\$5,194,645</u>	<u>\$5,329,179</u>	<u>\$5,467,783</u>	<u>\$5,610,600</u>	<u>\$5,757,779</u>
Balance	\$0	\$0	\$0	\$0	\$0
Exp. Percent Incr. Over PY	2.80%	2.59%	2.60%	2.61%	2.62%

GENERAL STABILIZATION FUND

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

At the close of February 2022, the stabilization fund balance was just over \$12.8M which equals approximately 8.6% of current year budgeted operating revenues. Our long-term goal is to maintain the Stabilization Fund balance near 7.5% of budgeted operating revenues. This is the midpoint of our Town Financial Policy which requires that reserves be maintained between 5% and 10% of general operating revenues.

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

General Stabilization Fund History & 5-Year Plan

Fiscal Year	Beginning Balance	Transfers In	Withdrawals	Interest	Ending Balance	% Budgeted Operating Revenues
2010	\$2,150,714	\$1,245,184	(\$361,111)	\$95,057	\$3,129,844	3.2%
2011	\$3,129,844	\$676,791	\$0	\$33,635	\$3,840,271	3.8%
2012	\$3,840,271	\$3,957,862	\$0	\$166,545	\$7,964,678	7.6%
2013	\$7,964,678	\$535,323	(\$1,500,000)	\$19,631	\$7,019,632	6.5%
2014	\$7,019,632		\$0	\$247,617	\$7,267,249	6.5%
2015	\$7,267,249	\$1,243,436	\$0	\$169,297	\$8,679,982	7.5%
2016	\$8,679,982	\$681,046	(\$920,695)	\$309,841	\$8,750,174	7.3%
2017	\$8,750,174	\$747,861	(\$729,954)	\$172,206	\$8,940,287	7.1%
2018	\$8,940,287	\$1,041,382	(\$180,000)	-\$53,902	\$9,747,767	7.6%
2019	\$9,747,767	\$767,880	\$0	\$562,031	\$11,077,678	8.3%
2020	\$11,077,678	\$0	\$0	\$347,373	\$11,425,051	8.2%
2021	\$11,425,051	\$1,370,300	(\$2,341,388)	\$433,897	\$10,887,860	7.8%
*2022	\$10,887,860	\$2,000,000	(\$82,050)	\$35,000	\$12,840,810	8.6%
*2023	\$12,840,810	\$750,000	(\$1,000,000)	\$400,224	\$12,991,034	8.7%
*2024	\$12,991,034	\$500,000	(\$500,000)	\$399,731	\$13,390,765	8.7%
*2025	\$13,390,765	\$500,000	(\$500,000)	\$411,723	\$13,802,488	8.7%
*2026	\$13,802,488	\$750,000	(\$500,000)	\$429,075	\$14,481,562	8.9%
*2027	\$14,481,562	\$750,000	(\$500,000)	\$449,447	\$15,181,009	9.0%

* 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. FY22 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 during FY2026 - 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.

Sewer Construction Stabilization Fund History & 5-Year Plan

Fiscal Year	Beginning Balance	Transfers In	Withdrawals	Interest	Ending Balance
2020	\$1,791,618	\$384,996	\$0	\$89,161	\$2,265,775
2021	\$2,265,775	\$335,050	\$0	\$135,931	\$2,736,756
*2022	\$2,736,756	\$95,000	\$0	\$84,003	\$2,915,758
*2023	\$2,915,758	\$75,000	\$0	\$88,973	\$3,079,731
*2024	\$3,079,731	\$69,000	\$0	\$93,772	\$3,242,503
*2025	\$3,242,503	\$65,000	\$0	\$98,575	\$3,406,078
*2026	\$3,406,078	\$61,000	(\$191,831)	\$103,402	\$3,378,650
*2027	\$3,378,650	\$57,000	(\$752,441)	\$102,499	\$2,785,708

*Projected years assume annual transfers in from free cash upon availability and 3.0% return. Future withdrawals are planned for FY2026 - FY2031.

SPECIAL PURPOSE STABILIZATION FUNDS

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.

Recent Activity: Special Town Meeting voted to appropriate the expenditure of \$635,000 from the Affordable Housing Stabilization Fund on February 24, 2022 under Article 6 to finance a portion of the construction cost for 54 affordable senior housing units at Maple Farm Senior Residences, 255 Princeton St.

Affordable Housing Stabilization Fund History & 5-Year Plan					
Fiscal Year	Beginning Balance	Transfers In	Withdrawals	Interest	Ending Balance
2021	\$0	\$618,750	\$0	\$1,606	\$620,356
*2022	\$620,356	\$16,250	(\$635,000)	\$2,100	\$3,706
*2023	\$3,706	\$45,000		\$37	\$48,743
*2024	\$48,743	\$25,000		\$487	\$74,230
*2025	\$74,230	\$25,000		\$742	\$99,973
*2026	\$99,973	\$25,000		\$1,000	\$125,972
*2027	\$125,972	\$25,000		\$1,260	\$152,232

* Projected years assume transfers in from future development projects upon availability.

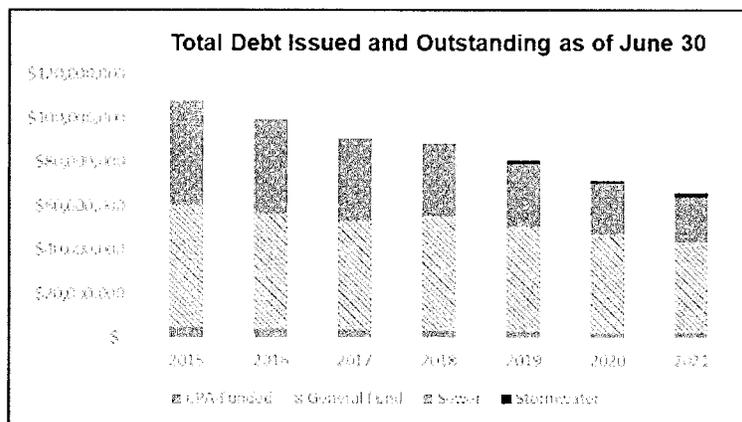
DEBT MANAGEMENT

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.

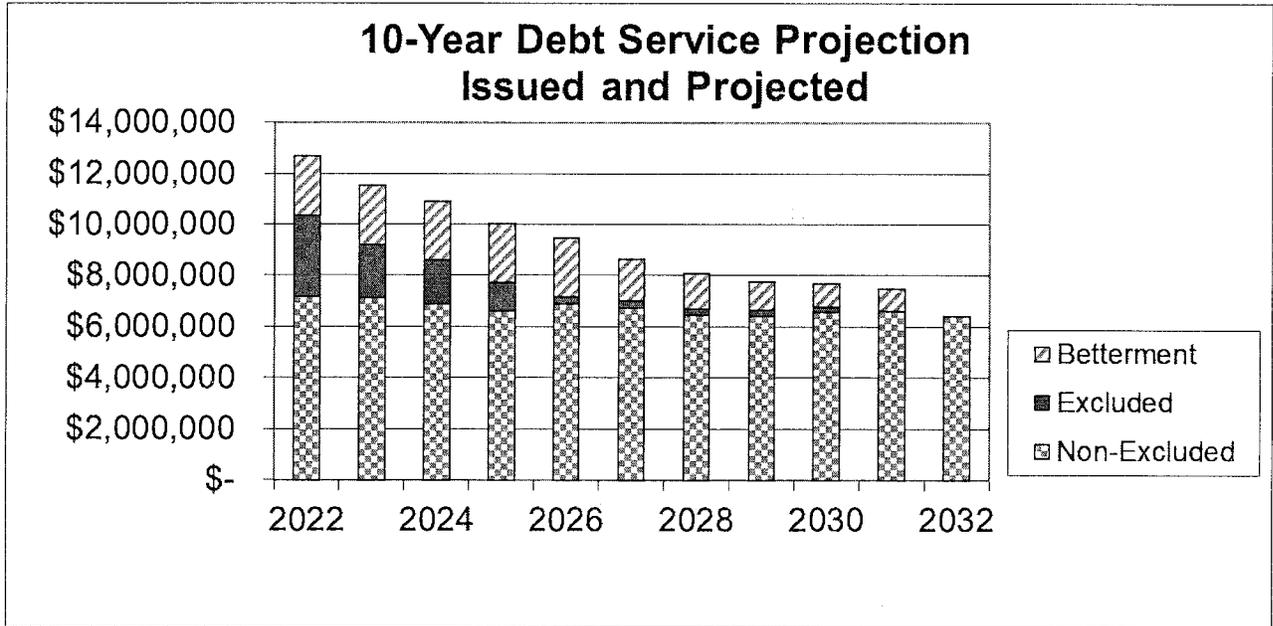
All debt is issued as general obligation debt. This means that the full faith and credit of the Town is pledged to the bondholder. Debt issued on behalf of the Town’s sewer construction project approved prior to 2003 is exempt from Proposition 2 ½ as is debt issued on behalf of the public works facility 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 September 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.



Fiscal Year	2015	2016	2017	2018	2019	2020	2021
CPA-Funded	\$ 4,745,000	\$ 4,291,783	\$ 3,739,284	\$ 3,186,784	\$ 3,016,137	\$ 2,174,321	\$ 2,519,348
General Fund	\$ 55,831,667	\$ 52,283,685	\$ 49,509,598	\$ 52,251,531	\$ 47,467,178	\$ 44,843,995	\$ 41,183,967
Sewer	\$ 47,672,570	\$ 43,238,494	\$ 37,712,012	\$ 33,112,470	\$ 29,049,201	\$ 23,391,521	\$ 20,443,738
Stormwater					\$ 1,360,000	\$ 1,170,000	\$ 1,800,000
Total	\$ 108,249,237	\$ 99,813,962	\$ 90,960,894	\$ 88,550,785	\$ 80,892,516	\$ 71,579,837	\$ 65,947,053

10-YEAR DEBT SERVICE PROJECTION



Fiscal Yr.	Non-Excluded	Excluded	Betterment Funded	Total
2022	\$ 7,145,406	\$ 3,191,313	\$ 2,326,128	\$ 12,662,847
2023	\$ 7,140,974	\$ 2,079,710	\$ 2,320,386	\$ 11,541,070
2024	\$ 6,902,705	\$ 1,679,443	\$ 2,309,341	\$ 10,891,489
2025	\$ 6,598,770	\$ 1,107,250	\$ 2,303,239	\$ 10,009,259
2026	\$ 6,882,984	\$ 273,100	\$ 2,291,830	\$ 9,447,914
2027	\$ 6,734,550	\$ 258,100	\$ 1,652,441	\$ 8,645,091
2028	\$ 6,431,462	\$ 248,300	\$ 1,383,591	\$ 8,063,353
2029	\$ 6,417,584	\$ 238,600	\$ 1,089,273	\$ 7,745,457
2030	\$ 6,561,916	\$ 204,000	\$ 903,688	\$ 7,669,604
2031	\$ 6,597,755		\$ 892,527	\$ 7,490,282
2032	\$ 6,407,998			\$ 6,407,998

APPENDIX C

FUND BALANCES AND DESCRIPTIONS

Fund Descriptions

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

Governmental Funds

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

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

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

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

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

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

Fiduciary Funds

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

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

Account Groups

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

Basis of Accounting

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

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

Budgeting

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

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

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

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

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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 2023 fiscal year, July 1, 2022, to June 30, 2023, is usually written as FY23. 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

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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, FY23 new growth is determined by multiplying the value of new construction in calendar 2021 (as valued on January 1, 2022) by the FY22 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, \$15.77 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 date among cities and towns.)

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

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

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

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



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