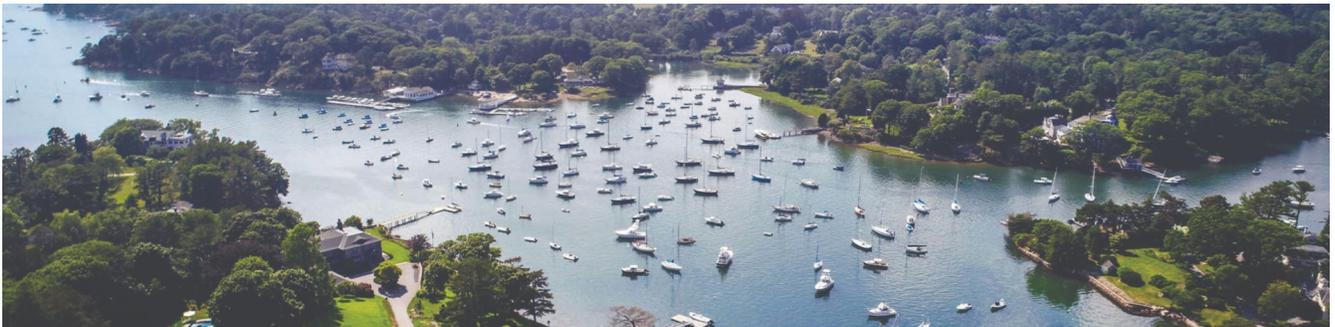




Town of Manchester-by-the-sea Fiscal Year 2023 Proposed Budget



Proposed version

Last updated 12/14/21





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INTRODUCTION



Budget Message

TO: Board of Selectmen, Finance Committee, and Citizens of Manchester

FROM: Gregory T. Federspiel, Town Administrator

In accordance with the requirements of the Massachusetts General Laws and the Manchester-by-the-Sea By-laws, I am pleased to present Manchester's Preliminary Fiscal Year 2023 Operating & Capital Budgets. While a work in progress at this early stage, the hard work to date of Department Leaders in developing this proposal is much appreciated.

KEY ELEMENTS OF THE FY23 BUDGET

1. **Balanced with a 2.5% tax increase.**
2. **No new general fund debt; proposed debt using CPC funds for athletic fields**
3. **Maintains current service levels with proposed expansion in Harbormaster and a small boost in hours for Conservation Commission staff in response to higher demands**
4. **Possible other staff additions: further discussions are needed regarding Police and Fire Staffing along with a potential reorganization of the Health Department**
5. **Use of undesignated fund balance for one-time capital improvement plan expenditures**
6. **Decisions on Dispatch services are needed – if keeping in-house additional funds will be needed for capital needs and staff expansion**

The proposed budget is balanced with expenditures not exceeding revenue projections. In order to accomplish this balance, most departmental requests for expanded services have not been granted. Any expansion in one area is typically offset by reductions in another. The proposed budget continues a more aggressive capital replacement program begun in FY15 achieving our goal of spending \$3+ million annually on capital re-investment needs assuming voters continue to support replacing debt exclusions with an equal amount of capital exclusions or use of excess levy capacity.

The proposed budget provides for current services to continue with very little change. Many line items have been level funded with the exception of salaries, pension, IT, and health insurance costs. After three years in a row of level funding health insurance, inflation pressures are back. On the revenue side, we see a return to more normal new construction, which supplements our traditional 2.5% hike in property taxes. A less conservative approach in estimating our local receipts provides a further boost in available dollars.

The State Legislature has not approved a budget for FY23 and likely won't until early summer, 2022. However, the State is in a good position financially and has additional funds from the federal government which hopefully will find its way to local municipalities in the form of grants for infrastructure projects. We will do well if we see a modest increase in the aid the School District receives, though it will not match the percentage increase in expenditures, meaning local funds will continue to have to cover a larger and larger share of the District's budget.

The Town's overall financial condition remains strong. We enjoy a AAA rating. We have a healthy stabilization account. Our overall fund balance (reserve) is above our targeted range and we are on track to fully fund our pension and OPEB (Other Post-Employment Benefits) liabilities (albeit not until the early 2030's assuming healthy earnings on invested funds.) We could accelerate the timeline here by putting more of our fund balance and/or local receipts into the OPEB Trust account.

We are always looking for ways to do our work more efficiently, from how beach stickers are distributed to how permit applications are processed. How we dispatch public safety services has received considerable attention and a decision needs to be made to either join the North Shore Regional 911 Center or reinvest in our "in-house" operations. A decision to reinvest will require more funds than currently proposed in the preliminary budget.

The three biggest fiscal challenges we face continue to be determining the right staffing levels of our public safety operations (Fire/EMS, Police, Harbor, and Health Department), funding our infrastructure improvement needs and providing the funds, both operating and capital, to the regional school district.

As in many communities, the ranks of our call firefighters have shrunk over the years and most of our career firefighters live out of town. This makes it increasingly difficult to summon the needed number of staff when an emergency call comes in. Strong mutual aid protocols with our neighboring communities help, but we need to explore other options as well, including regionalizing services. In the short term, we funded an additional fire fighter as a "floater" which ensures we always have three firefighters/EMTs on duty even when staff take leave time. A lack of available "call back" personnel may mean we have to go to four on duty in order to handle simultaneous EMS calls or to be able to immediately respond to a fire where we should have a minimum of four firefighters to meet the "2 in/2 out" standard.



Boater traffic continues to grow seemingly exponentially. Additional patrol presence for summer weekends was added last year, but more hours in the evening of long summer days are needed. Funding has been added for this, tapping the waterways fund.

With the new training requirements of the recently enacted police reform law, it is likely we will lose many of our reserve officers who provide coverage for regular officers who are out (sick or vacation time coverage.) Thus, we may need to expand the number of full-time officers.

The pandemic has exposed the fairly minimal public health resources that are in place. The State has recently approved a large new infusion of funds to bolster local health department staffing. We are waiting for the details of how communities can access this funding and for how long. The preliminary budget assumes a status quo operation for our Health Department. An expanded staffing plan will likely be developed in the early winter as a proposed "Plan B" for consideration in this budget cycle.

Over the next decade, we have millions of dollars' worth of capital projects that need to be completed, especially for our water and sewer systems. Replacing old pipes, upgrading our treatment plants, repaving our roads, and improving our buildings will all require a sizable investment in order to ensure we have reliable infrastructure to serve the needs of residents. We continue our aggressive strategy to catch up on a back log of capital needs with this budget. Our recent approach of replacing retired excluded debt with an equal amount of excluded capital funding is now a standard part of our capital funding efforts (though with excess levy capacity there is less need for actual exclusion votes.) Through the planned use of a portion of the fund balance, we are exceeding our target of spending at least \$3 million in cash on capital projects with this budget. One additional large capital outlay could materialize if the option for new property to house a Community/Senior Center materializes. We would rely on the fund balance to pay for this.

Funding the regional school district required a Proposition 2 ½ override vote in FY16 to correct for the increased enrollment at the time. The District struggles to craft new budgets that stay in the 3% range given the high personnel costs and typical union contract construct. A new debt exclusion was approved for the replacement of the Memorial Elementary School and these payments have now more than doubled our district debt expenditures though favorable interest rates on the bonds resulted in lower than expected debt payments. Growing expenses, especially to meet special education needs and expanding demands for comprehensive services are a challenge to fund.

Financial Outlook

The budget process begins each year with a review of Manchester's Five-Year Financial Forecast. This document attempts to forecast the fiscal viability of the Town based upon our stated plans, goals and known expenditures. A series of assumptions regarding future increases for expenses including health insurance, salaries and energy costs are woven into the five-year projections.

These forecasts show a Town budget that is sustainable assuming voters are comfortable with annual tax increases in the 2 to 2 ½ % range and assuming the Town continues to enjoy modest expansion of our real estate base. Recent discussions concerning more commercial growth in the Limited Commercial District north of Route 128 could result in new commercial growth giving a boost to our revenues, which are needed for looming capital projects. Even with higher service levels than comparable towns, our operations are on sound financial footing and can continue under the parameters of Proposition 2 ½. However, when we start factoring in all of our capital needs, the picture becomes more challenging, especially as we begin to contemplate enhancing our resiliency to rising seas/bigger storms.

Because the regional school district represents the largest single expenditure for the town at nearly 50% of all funds, the multi-year forecast is highly sensitive to the annual increases we assume for the District. Though difficult to achieve without cutting programs, keeping annual increases to just over 3% makes a large difference in the amount of new taxation needed to pay for the school operations. Timing the work on the Essex Elementary School with the retirement of the middle high school debt could greatly ease the tax burden of this third and final major capital project for the District.

Our AAA bond rating reflects the rating agency's confidence in the Town's ability to manage its financial affairs. Standard & Poor's cited Manchester's conservative financial practices, our newly executed plan to fully fund our pension and OPEB liabilities and adequate financial reserves as keys to its rating assessment.

Importantly, any use of reserves is limited to one-time capital expenditures that do not create structural deficits which can happen by using such funds for recurring operating costs.

The high priority we have placed on adopting and carefully implementing sound fiscal policies ensures that vagaries in the economy will not impact the Town's ability to balance our annual budget. The COVID induced economic downturn did not cause significant stress due to our conservative approach to local revenues. Our heavy reliance on residential property taxes tends to protect municipal revenues during recessions. However, as conditions change, we must continue to be proactive in adjusting the budget or risk compromising our long-term fiscal health. The reductions we made just prior to adopting the FY21 budget as the pandemic was first impacting the economy is a good example of this.



Budget Principles

In developing the annual Operating Budget, the Town continues to embrace the following principles in order to preserve the financial strength we have worked hard to achieve:

1. Current revenues must be sufficient to support current expenditures; avoid operational "overrides".
2. Debt is not used to fund current operating expenditures. Total debt should not exceed 10% of expenditures.
3. Strong General Fund reserves are maintained and total 10-12% of expenditures.
4. Retiree Liabilities should be fully funded; we are on track to do so by the early 2030's.
5. Sufficient dollars are included to ensure facilities, infrastructure and capital equipment are properly maintained.
6. Current levels of services are provided; new or increased service needs should be paid for by freeing up funds through enhanced efficiencies.

FY2023 Goals & Objectives

As part of their annual strategic goal-setting session, the Board of Selectmen reviewed major new and ongoing projects and considered its priorities for the year. The Board developed as its top priorities for the coming year the following:

1. Determine the best path forward for providing public safety dispatch services and budget accordingly.
2. Adjust staffing in response to higher demands, particularly in regards to public health and safety.
3. Provide strong outreach and information sharing with residents. Foster engagement with the citizens of Manchester in the decision-making process regarding critical town issues through greater use of social media and the Town's web site. Ensure adequate and timely communication regarding town construction projects.
4. Work collaboratively with the regional School District, as we continue to support the school operating budget while aiming to free up funds to help pay for the District's capital needs.

Budget Process

The budget is based upon meeting the needs of residents within an established ceiling of revenue derived from local property taxes in accordance with Proposition 2 ½. Added to these revenues are projections for State Aid, Local Revenues such as fees and permits, and Available Funds such as Free Cash, and Special Revenues. In addition, there are Proposition 2 ½ exempt projects whereby voters determine that a particular project is worthy of an increase in taxation outside the limits of Prop 2 1/2. A recent example of this is the new elementary school.

Key Assumptions in crafting the FY2023 Budget:

- Citizens do not want a reduction in municipal services; all service levels and programming will remain in place with the possible exception of moving to a regional public dispatch service.
- Voters will approve a 2.5% tax increase, meaning the owner of a median-priced home will pay about \$270 more in annual property taxes;
- New growth will continue at a modest pace;
- Health Insurance costs will trend upward again - we will not likely see another actual reduction in premiums like we did for FY20;
- OPEB trust funding will increase by 2.5% staying slightly ahead of the needed schedule for full funding. Pension costs will continue to increase in the 8% range as the retirement system works to make up for years of underfunding.

Key Issues to Still Address

Capital Funding: We will need to stay abreast of new funding opportunities brought on by an infusion of state and federal infrastructure dollars. Toward that end, we have invested ARPA dollars to advance the design of needed projects to make them "shovel ready" and thus more competitive to receive some of these new funds. We also need to embark on a definitive planning process for municipal buildings and the use of town-owned land.

Non-Tax Revenues: While we will always be heavily reliant on property taxes, there are opportunities that we should pursue for increasing non-tax revenues through higher user fees, permit fees, etc. We have a new option that would allow us to collect a local room tax on short-term rentals in homes if voters approve (postponed due to COVID and the need to shorten Town Meeting.)

Added Staff: The proposed budget assumes additional hours for staff of the Conservation Commission (funded through increased applications and the fees collected) and added part-time help in the Harbormaster Department to cover more on-water patrolling (funded through waterway fees. Not yet included are requested new staffing in the Police, Fire and Health Departments.

Dispatch: A decision is needed about which direction we are taking on public safety dispatch. If the decision is to remain "in-house", additional operational and capital dollars will be needed.



Budget in Brief

Total appropriations for FY23, inclusive of all expenses, comes to \$38.9 million, an increase of 2.6% over FY21 total expenditures. The Town's Fiscal Year 2023 operating budget totals \$15.0 million, which is an increase of 1.9% over FY21 budgeted expenditures (some \$279,000 more.) This is due to modest salary increases for staff, pension costs, higher expenditures for IT, higher benefit costs, as well as a proposal for boosting hours in two departments - Harbormaster and Conservation. Education continues to represent the largest portion of the Town's annual appropriation. This preliminary budget assumes our share of funds to the School District will increase by 3.0% or \$468,000. A 2.5% tax increase combined with new tax revenue from new growth along with less conservative estimates of local receipts and use of our fund balance for capital needs covers these expenses.

An in-depth review of revenues, expenditures, as well as budget summaries are provided in the *Budget Highlights Section A* that follows this Budget Message.

Personnel Summary

The fastest growing cost segment of the budget is personnel and personnel related expenses such as medical insurance, pension costs and Medicare contributions. Our comparative studies show we have a higher than average staffing level for public safety, but in other areas we are leaner. We continue to find savings in the area of employee benefits. Shifting to a health insurance plan with higher deductibles and having employees pay a higher share of the premium costs have resulted in significant savings for the town. The Health Insurance Trust we belong to is in strong financial shape and we have benefited from "premium holidays" the past couple of years. (Waivers of both staff and town premium payments.)

Increased demands for service is straining the capacity of existing staff in a few departments. As noted, boosts in hours for the staff in the Harbormaster Department and the Conservation Commission are proposed. These can be funded through non-tax revenue sources. Also noted is the need for further discussions about Police, Fire and Health Department staffing.

Capital Budget

Enclosed in Section M of this document is the Town's Annual Capital Budget and Program for FY2023-FY2027.

This year's capital budget is \$3.56 million. This includes spending \$935,000 of our fundbalance or "free cash" account. With excess levy capacity, we do not need to approve capital exclusion votes but the principle of substituting declining debt service payments for paying cash for capital needs, a strategy that we started in FY17, is still serving us well.

A full listing of all capital improvements for FY23 and requests through FY27 is included in *Section M: Capital Projects*.

Governance, Appropriations & Accounting

The Town of Manchester operates under state statutes, the Town's Special Act and Local By-laws that establish the Selectmen-Town Administrator form of government. The legislative body of Manchester is our Open Town Meeting, where all voters of the town can participate. Town Meeting has the sole authority to appropriate funds for the operating budget and capital projects. Any amendments to appropriations require a Town Meeting vote at either a regular or special Town Meeting. The procedures for Town Meeting are specified in state statute and our local by-laws.

The budget for the Town is presented on a modified accrual basis. Briefly, this means that transactions are recorded when expenditures are disbursed and when revenues are received. Obligations of the Town (i.e. outstanding purchase orders) are not reflected as expenditures in the year incurred but are reflected in the year disbursed. Funds for these obligations are reflected as "continued" appropriations from prior fiscal years.

Budget Format

The Budget Document serves as a policy document, as a financial plan, as an operations guide, and as a communications device. The format for the FY2023 Budget represents an in-depth view of the town's budget. The goal is to provide citizens with a document which effectively communicates the important issues facing the town. The budget document includes this Budget Transmittal Message, Budget Summaries & Highlights, as well as details on departmental requests.

The comprehensive detailed departmental budgets provide information regarding revenues and expenditures. However, it should be noted that these details are provided for informational and internal management purposes only. The final budget vote of the Town Meeting aggregates departmental requests into functional areas. This consolidated breakdown constitutes the legal budget authority which ultimately governs the manner and amount of local funding expended during the fiscal year.



Major Upcoming Issues

Looking forward, the primary issues likely to continue dominating much of our focus over the next few years involve our public safety operations, the school operating budget and facility needs, maintenance of municipal facilities and infrastructure, identification of other municipal facility needs and plans to address these needs. Our financial forecasts indicate we are in reasonably good shape for the town's operating budget. As cited in several sections of this Budget Message, our finances are solid but significant challenges lie ahead regarding capital needs, especially in light of climate change impacts.

We will continue to scrutinize operations to realize savings and greater efficiencies where we can. We continue with a series of operation audits that will include comparisons to other communities to help us assess how we are doing.

Results so far reveal that Manchester residents have chosen a high level of service in certain departments compared to other communities. Future town operating expenses are projected to grow in the 2% range, a reasonably sustainable level within the confines of Proposition 2 ½.

Decisions regarding the school district's operating and capital budgets will be front and center in coming budget debates for the next few years. These decisions will have a significant impact on what happens to tax burdens for residents. The better we can manage future school operating costs, the easier it will be to meet future capital needs.

Renovations to the Town Hall, the DPW garage, and our public safety facilities are likely to need attention as well. We hold an option to purchase the Cornerstone Church as a new home for our Council on Aging as well as Parks and Recreation.

Conclusion

The FY2023 Budget as proposed is balanced and falls within the confines of Proposition 2 ½. It provides for the continued stable operations of the Town, maintaining current services. However, our efforts must continue to seek out cost savings through more efficient service delivery models in order to free up resources for our backlog of infrastructure projects. We must reduce costs where possible and plan carefully for the future. Comprehensive and realistic planning, well underway, are essential if we are to chart a successful course forward.

The following pages provide both additional details of this FY2023 Budget and further outline future projections.

Respectfully submitted,
Gregory T. Federspiel
Town Administrator



History of City



Manchester by the Sea is a small residential community of some 5800 inhabitants. A compact village area located in one of New England's most picturesque harbors hosts a small number of stores, restaurants and narrow residential streets. The town was first settled by Europeans in 1629 and was officially incorporated in 1645. The community thrived primarily as a fishing community for over 200 years. Its economy shifted to that of a Boston area summer colony starting in 1845. Over the next fifty years, development of summer houses along the coastline established the community as Boston society's community of choice for summer residency. A significant woodworking industry flourished in town for decades, serving the needs of the summer residents and beyond. Today, the largely residential community enjoys the many coastal amenities the area offers.

The town was originally named "Jeffrey's Creek." In the mid-1800s, there were enough other Manchester's in New England (especially the fairly close Manchester, New Hampshire) that locals began following the lead of railroad conductors and referring to the town as "Manchester-by-the-Sea". The name of the town was officially changed in 1989 following a close town meeting vote that year.

Manchester continues to govern through the open town meeting format. A five-member Board of Selectmen serves as the top elected officials for the community. A town administrator manages the day to day operations of the various departments. The Town is served by the Manchester-Essex Regional School District and hosts its own elementary school along with the regional middle and high school.

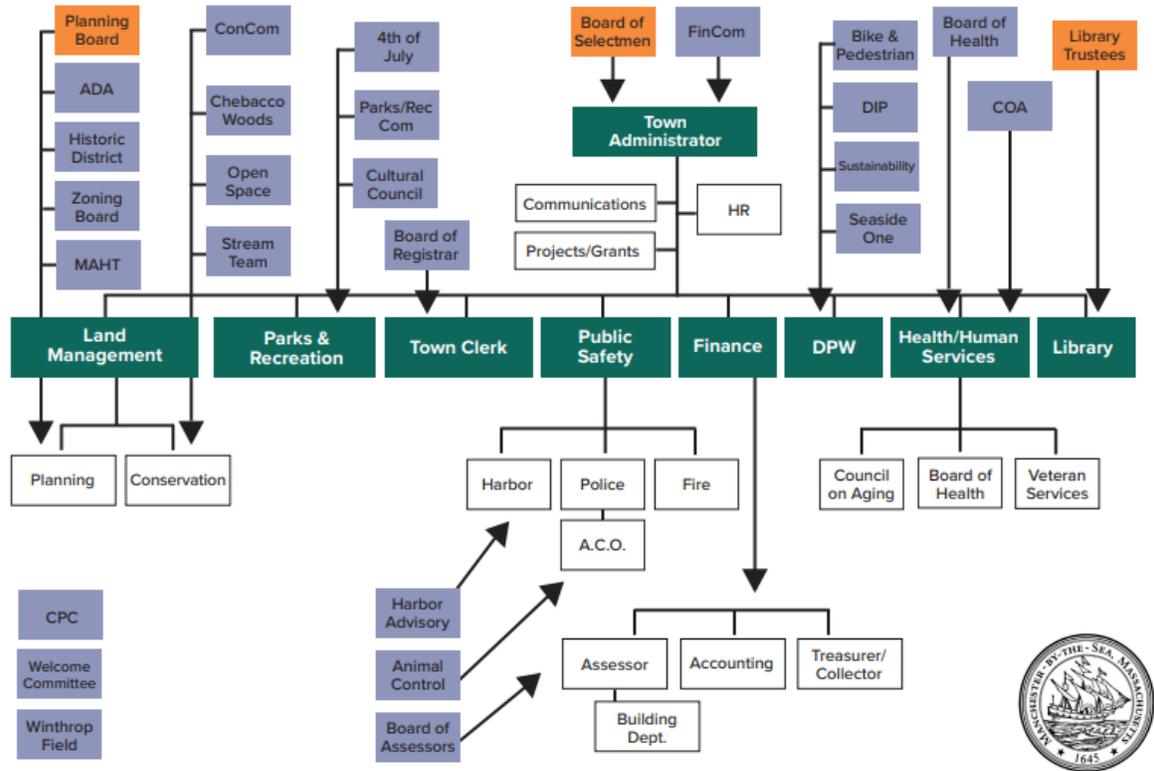
According to the United States Census Bureau, the town has a total area of 18.3 square miles (47.3 km²), of which 9.2 square miles (23.9 km²) is land and 9.0 square miles (23.4 km²), or 49.47%, is water. The town lies along the North Shore of Massachusetts Bay, which in turn leads to the Atlantic Ocean. There are seven beaches lining the coast, and several small islands dot the coast, the largest being Kettle Island and House Island. Several small coves line the coast, the largest being Manchester Harbor, which is fed by Sawmill Brook and other small brooks. There are several protected areas within town, including Cedar Swamp Conservation Area, Cheever Commons Conservation Area, Coolidge Reservation, Dexter Pond, Owl's Nest Nature Preservation Land, Powder House Hill Reservation, and Wyman Hill Conservation Area.

Manchester-by-the-Sea is bordered by Beverly and Wenham to the west, Hamilton to the northwest, Essex to the north, and Gloucester to the east. The town is located 9 miles (14 km) northeast of Salem and 24 miles (39 km) northeast of Boston. Manchester-by-the-Sea lies along Massachusetts Route 128, which has two exits within town as it passes from Beverly to Gloucester, with a small portion crossing through the corner of Essex. Route 127 also passes from west to east through town, traveling through the center of town. There is no bus service directly into town, with services passing east via the Cape Ann Transportation Authority in Gloucester and MBTA Bus, which provides service to Beverly. The town is served by a stop along the Newburyport/Rockport Line of the MBTA Commuter Rail, providing service from Rockport along the North Shore to Boston's North Station. The nearest airport is the Beverly Municipal Airport, with the nearest national and international service at Boston's Logan International Airport.



Organization Chart

TOWN OF MANCHESTER-BY-THE-SEA ORGANIZATIONAL CHART



Basis of Budgeting

In accordance with state and local by-laws, annually the town develops a balanced budget for the Board of Selectmen and Finance Committee to review and recommend to residents at the Annual Town Meeting (ATM) which usually occurs the first Monday in April. The general fund, capital project funds, and enterprise funds are reported using a UMAS (Uniform Massachusetts Accounting System) modified accrual basis, which means that revenues are recorded on a cash basis during the fiscal year and year-end adjusting entries for certain payments may be recorded in accordance to the Massachusetts Department of Revenue, Director of Accounts year-end guidance to Accountants and Auditors.

The Massachusetts Department of Revenue (DOR) approves property tax rates during the tax certification process usually done in November, governed under General Laws Chapter 59, Section 23. This approval ensures that all cities and towns have balanced budgets and that tax levies are within the limits set by Proposition 2½ (see Revenue Estimates and Analysis section). Appropriations, fixed costs, and any prior year deficits along with the approved property tax levy, estimated local revenues, and available prior year surpluses must be in balance in order to obtain DOR authorization to issue property tax bills.



Budget Timeline

August/September

- Identify Goals & Strategic Needs
- Update Five-Year Financial Plan Forecasts

October

- Operating and Capital Budget Manual sent out to Departments
- Department leaders prepare their Operating and Capital Budget Requests

November

- Town Administrator, Town Accountant, and FinCom Liaisons, as applicable, Review Requests and Develop Operating and Capital Budgets

December

- Preliminary Budget Presented to Finance Committee, Selectmen & Public

January & February

- Finance Committee and Selectmen Hold Budget Workshops
- Proposed Final Budget presented to Public

March

- Final Budget adopted for presentation to the voters; final reports crafted

April

- Proposed Operating and Capital Budgets Presented to Town Meeting; first Monday

June/July

- June 30 Current Fiscal Year 2022 Ends
- July 1 Fiscal Year 2023 Begins
- State Budget typically passed with Final State Aid numbers



BUDGET OVERVIEW



Balanced Budget Summary

	FY-2020 BUDGETED	FY-2020 ACTUAL	FY-2021 BUDGETED	FY-2022 BUDGETED	FY-2023 REQUESTED	FY-22 / FY-23 Change +/-	FY-22 / FY-23 %Change
REVENUES							
Local Taxes	29,355,144	29,047,936	29,571,298	30,055,926	30,916,843	860,919	2.86%
State Aid	267,189	246,428	263,852	263,852	264,587	735	0.28%
Local Receipts	2,455,000	2,985,505	2,169,000	2,502,000	2,457,000	(45,000)	-1.80%
Enterprise Funds (Water & Sewer)	2,532,396	2,583,817	2,549,187	2,601,472	2,662,900	61,428	2.36%
Community Preservation Act Funds	695,913	482,418	374,500	669,104	623,004	(46,100)	-6.89%
Available Funds	2,991,053	2,248,353	1,615,889	1,819,376	1,985,447	166,071	9.13%
TOTAL REVENUES	38,296,695	37,594,457	36,543,726	37,911,730	38,909,782	998,052	2.63%
EXPENDITURES							
General Government	4,623,749	4,336,634	4,647,168	4,752,109	4,933,884	181,775	3.83%
Public Safety	3,493,175	3,394,234	3,540,942	3,657,427	3,794,390	136,963	3.74%
Public Works	2,069,921	1,873,873	2,142,576	2,189,914	2,306,092	116,178	5.31%
Other Environmental	81,532	80,668	83,903	66,158	77,845	11,690	17.67%
Human Services	338,965	315,190	352,213	358,757	342,157	(16,600)	-4.63%
Library Services	488,810	480,721	501,232	511,258	508,929	(2,329)	-0.46%
Parks & Recreation	355,600	331,939	360,512	367,422	379,093	11,671	3.18%
Debt Service	1,234,763	1,234,763	1,174,802	1,119,928	1,035,563	(84,365)	-7.53%
Enterprise Funds (Water & Sewer)	1,589,425	1,533,642	1,612,256	1,714,049	1,645,316	(68,729)	-4.01%
Manchester/Essex Regional School District	14,668,257	13,320,239	15,099,835	15,589,703	16,057,396	467,691	3.00%
Manchester/Essex Regional School District Debt	2,994,868	1,461,006	2,948,032	2,851,524	2,804,731	(46,793)	-1.64%
North Shore Agricultural & Technical School	152,731	85,001	169,045	184,523	200,023	15,500	8.40%
Capital Improvements	4,430,000	1,118,876	2,848,100	3,290,429	3,556,923	266,500	8.10%
Community Preservation Act (CPA)	695,913	484,894	374,500	669,104	623,004	(46,100)	-6.89%
Warrant Articles	668,311	523,080	329,769	319,268	278,173	(41,095)	-12.87%
Non-Appropriated Expenses	398,120	163,518	358,841	371,261	366,261	(5,000)	-1.35%
TOTAL EXPENDITURES	38,284,140	30,738,279	36,543,726	38,012,828	38,909,782	896,957	2.36%
Balanced Budget							



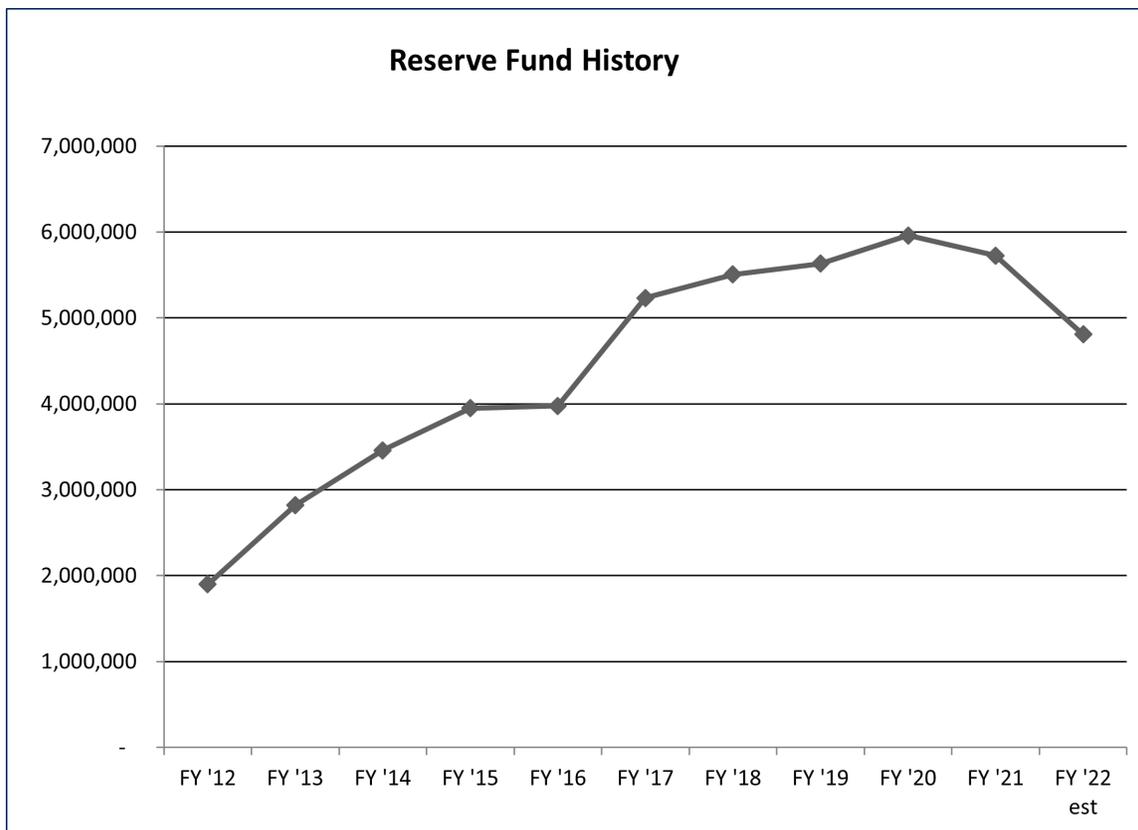
Free Cash, Retained Earnings and Reserves

This page summarizes what free cash, retained earnings, and reserves are and the town's different balances. The following definitions have been taken directly from the Municipal Finance Glossary. <https://www.mass.gov/doc/municipal-finance-glossary/download>

Free Cash – Remaining, unrestricted funds from operations of the previous fiscal year, including unexpended free cash from the previous year, actual receipts in excess of revenue estimated on the tax recapitulation sheet, and unspent amounts in budget line items. Unpaid property taxes and certain deficits reduce the amount that can be certified as free cash. The calculation of free cash is based on the June 30 balance sheet, which is submitted by the community's auditor, accountant, or comptroller. Free cash is not available for appropriation until certified by the Director of Accounts.

Retained Earnings – An equity account reflecting the accumulated earnings of an enterprise fund, which may be used to fund capital improvements, reimburse the general fund for prior-year subsidies, reduce user charges, or provide for enterprise revenue deficits (operating losses).

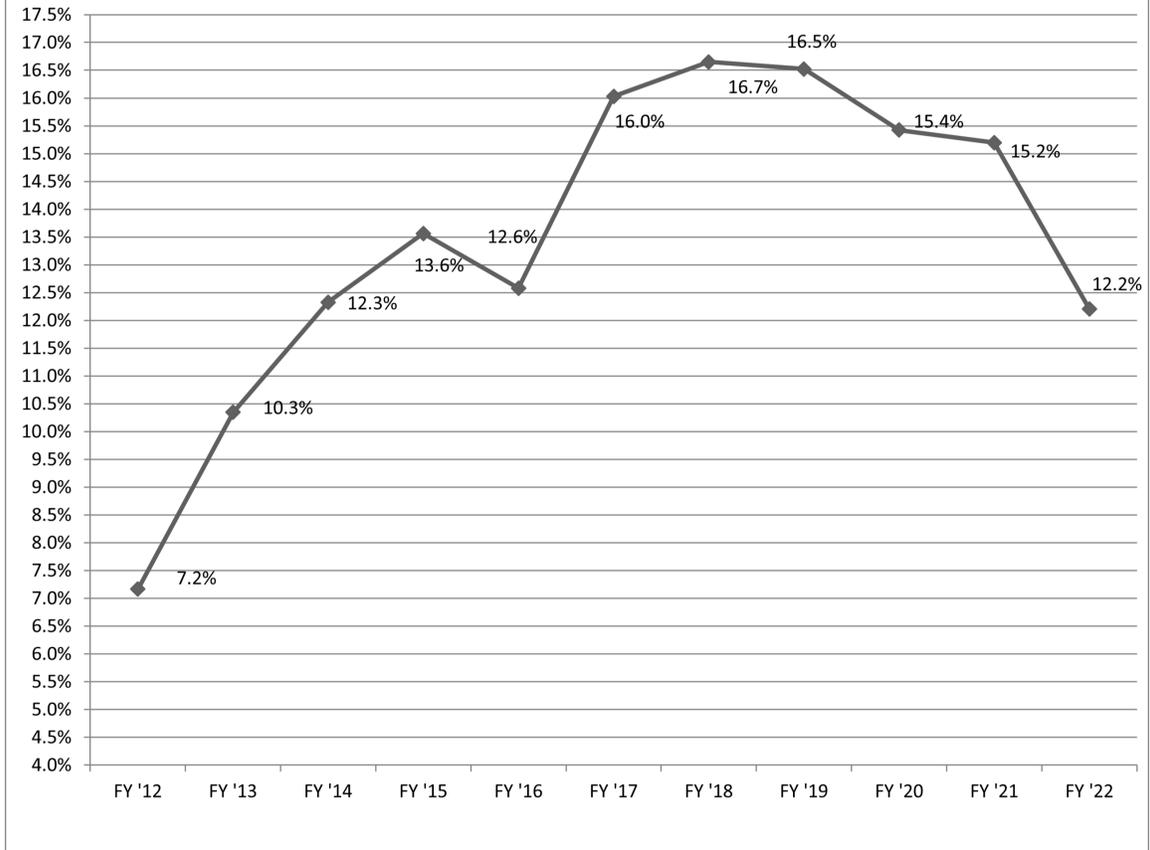
Reserves/Unreserved Fund Balance (Surplus Revenue Account) – The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected.



	FY '12	FY '13	FY '14	FY '15	FY '16	FY '17	FY '18	FY '19	FY '20	FY '21	FY '22 est
STABILIZATION*	752,000	853,000	1,154,569	1,263,807	1,450,461	1,573,827	1,642,075	1,746,189	1,759,350	1,746,189	1,759,350
FREE CASH**	1,144,817	1,966,075	2,303,262	2,683,364	2,524,774	3,658,047	3,864,370	3,886,033	4,199,809	3,846,146	2,928,747
TOTAL RESERVES	1,896,817	2,819,075	3,457,831	3,947,171	3,975,235	5,231,874	5,506,445	5,632,222	5,959,159	5,592,335	4,688,097

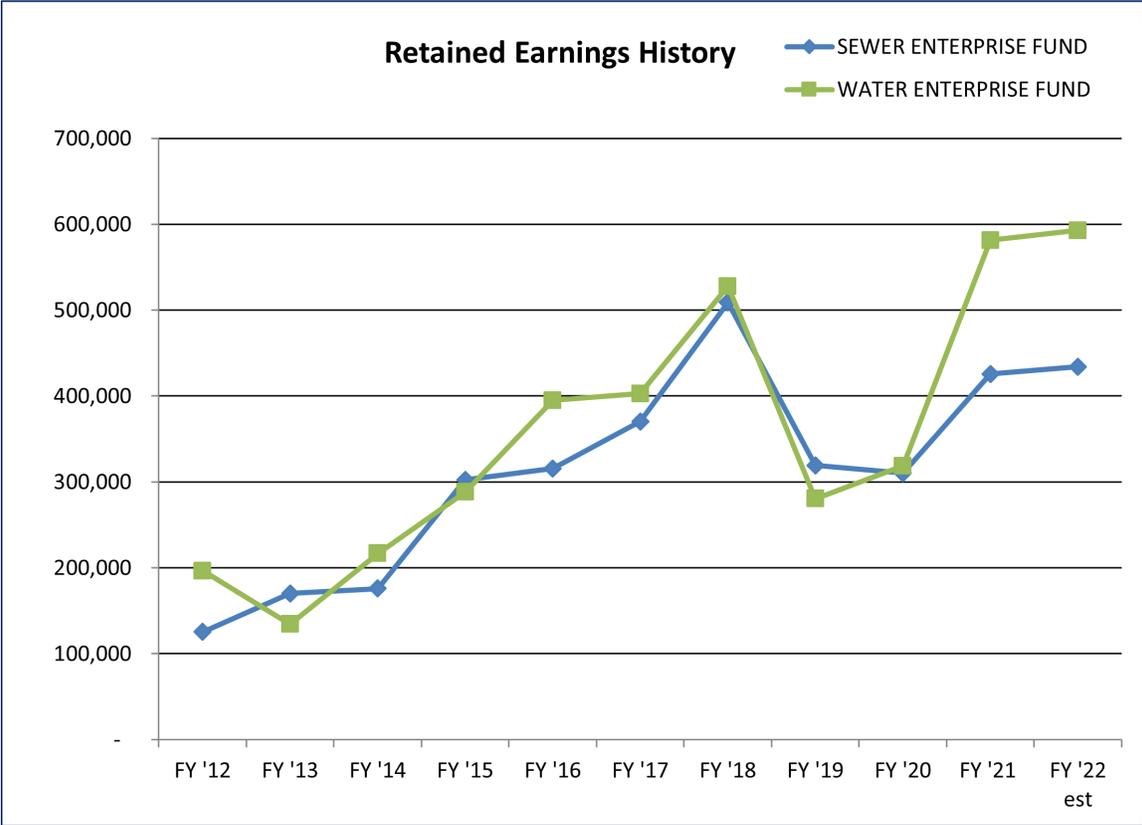


RESERVES AS A PERCENTAGE OF TOTAL BUDGET



	FY '12	FY '13	FY '14	FY '15	FY '16	FY '17	FY '18	FY '19	FY '20	FY '21	FY '22
TOTAL OPERATING BUDGET-STATE TAX RECAP	26,466,302	27,247,511	28,053,560	29,104,633	31,606,854	32,632,990	33,069,785	34,084,035	38,639,849	36,795,226	38,405,906
	7.2%	10.3%	12.3%	13.6%	12.6%	16.0%	16.7%	16.5%	15.4%	15.2%	12.2%





	FY '12	FY '13	FY '14	FY '15	FY '16	FY '17	FY '18	FY '19	FY '20	FY '21	FY '22 est
CERTIFIED RETAINED EARNINGS											
SEWER ENTERPRISE FUND	125,379	170,436	175,885	302,512	315,830	370,500	509,225	319,494	310,518	425,863	434,380
WATER ENTERPRISE FUND	196,522	134,595	216,866	288,460	395,085	402,988	528,033	280,596	318,576	581,459	593,088
TOTAL RETAINED EARNINGS	321,901	305,031	392,751	590,972	710,915	773,488	1,037,258	600,090	629,094	1,007,322	1,027,468



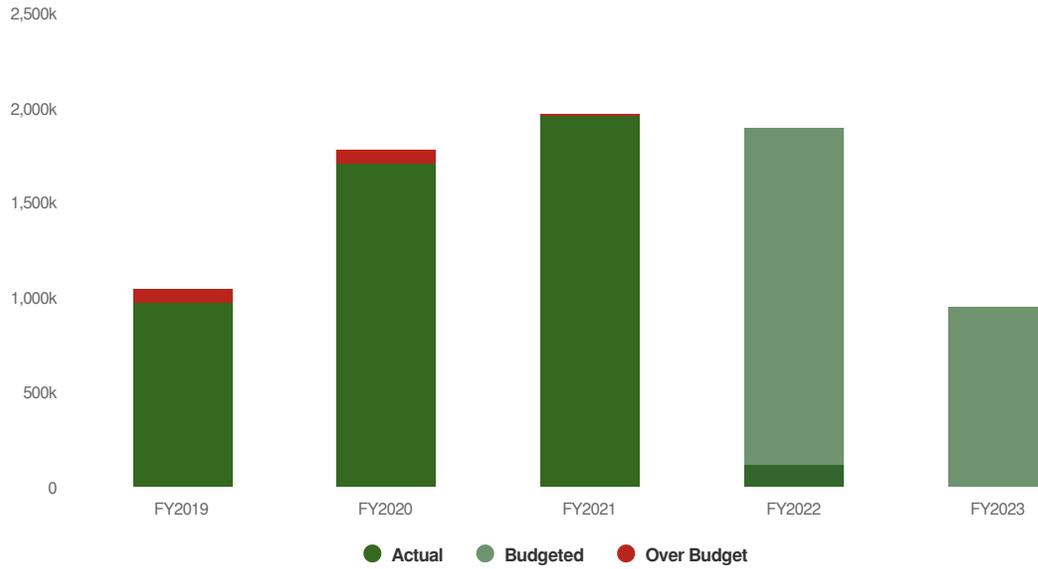
FUNDING SOURCES



Budgeted Transfers Summary

\$953,713 **-\$937,822**
(-49.58% vs. prior year)

Budgeted Transfers Proposed and Historical Budget vs. Actual



Revenue by Fund



Budgeted and Historical 2023 Revenue by Fund



Grey background indicates budgeted figures.

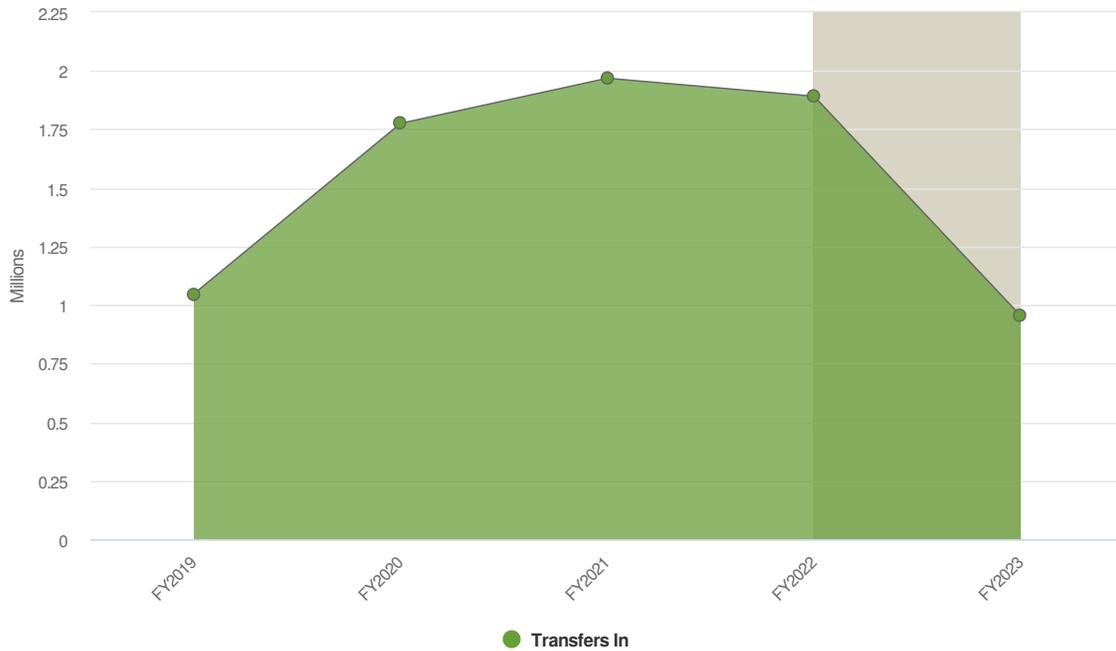
Name	FY2020 Actual	FY2021 Budgeted	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Governmental Funds						
General Fund						
Other Financing Sources						
TRANSFER FROM SPECIAL REVENUES	\$55,000	\$55,000	\$65,000	\$55,000	\$55,000	0%
TRANSFER HARBOR IMPROVEMENT	\$18,500	\$18,500	\$18,500	\$23,380	\$18,500	-20.9%
TRANSFER FROM SEWER	\$407,539	\$380,993	\$380,993	\$388,838	\$358,287	-7.9%
TRANSFER FROM WATER	\$140,433	\$145,938	\$145,938	\$153,589	\$159,297	3.7%
TRANSFER FROM OTHER					\$125,000	N/A
Total Other Financing Sources:	\$621,472	\$600,431	\$610,431	\$620,807	\$716,084	15.3%
Total General Fund:	\$621,472	\$600,431	\$610,431	\$620,807	\$716,084	15.3%
Harbor Master						
Other Financing Sources						
TRANSFER DUE HARBOR FD	\$164,042	\$188,020	\$188,020	\$230,728	\$0	-100%
TRANSFER DUE HARBOR FR					\$237,629	N/A
Total Other Financing Sources:	\$164,042	\$188,020	\$188,020	\$230,728	\$237,629	3%
Total Harbor Master:	\$164,042	\$188,020	\$188,020	\$230,728	\$237,629	3%
Total Governmental Funds:	\$785,514	\$788,451	\$798,451	\$851,535	\$953,713	12%
Proprietary Funds						



Name	FY2020 Actual	FY2021 Budgeted	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Sewer Fund						
Other Financing Sources						
TRANSFER FROM GENERAL FUND				\$50,000	\$0	-100%
Total Other Financing Sources:				\$50,000	\$0	-100%
Total Sewer Fund:				\$50,000	\$0	-100%
Water						
Other Financing Sources						
TRANSFER FROM OTHER	\$25,000				\$0	N/A
TRANSFER FROM GENERAL FUND	\$965,000	\$1,170,000	\$1,170,000	\$990,000	\$0	-100%
Total Other Financing Sources:	\$990,000	\$1,170,000	\$1,170,000	\$990,000	\$0	-100%
Total Water:	\$990,000	\$1,170,000	\$1,170,000	\$990,000	\$0	-100%
Total Proprietary Funds:	\$990,000	\$1,170,000	\$1,170,000	\$1,040,000	\$0	-100%
Total:	\$1,775,514	\$1,958,451	\$1,968,451	\$1,891,535	\$953,713	-49.6%

Revenues by Source

Budgeted and Historical 2023 Revenues by Source



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Budgeted	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Revenue Source						
Other Financing Sources						



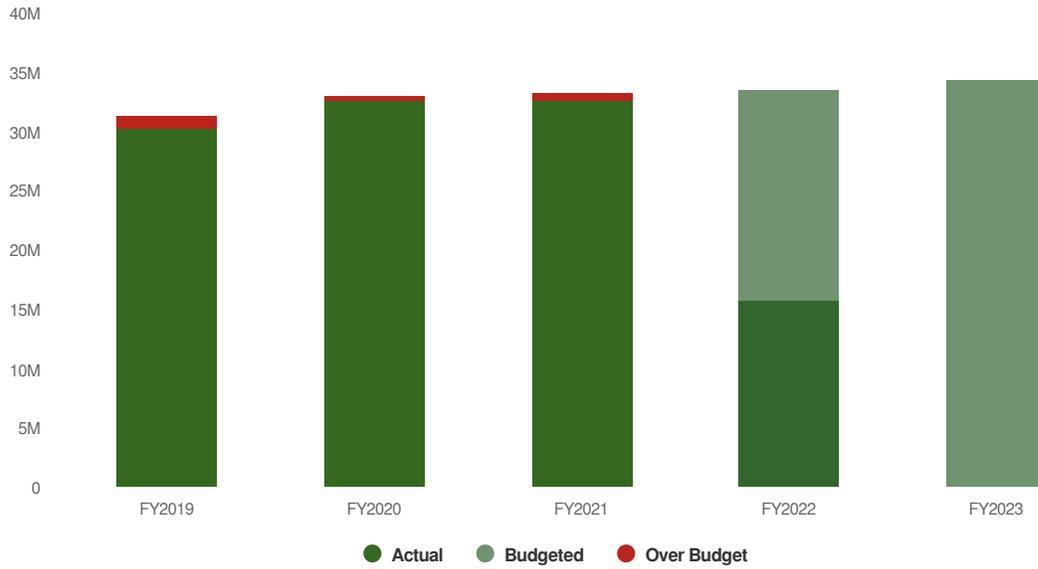
Name	FY2020 Actual	FY2021 Budgeted	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Transfers In						
TRANSFER FROM SPECIAL REVENUES	\$55,000	\$55,000	\$65,000	\$55,000	\$55,000	0%
TRANSFER HARBOR IMPROVEMENT	\$18,500	\$18,500	\$18,500	\$23,380	\$18,500	-20.9%
TRANSFER FROM SEWER	\$407,539	\$380,993	\$380,993	\$388,838	\$358,287	-7.9%
TRANSFER FROM WATER	\$140,433	\$145,938	\$145,938	\$153,589	\$159,297	3.7%
TRANSFER FROM OTHER					\$125,000	N/A
TRANSFER DUE HARBOR FD	\$164,042	\$188,020	\$188,020	\$230,728	\$0	-100%
TRANSFER DUE HARBOR FR					\$237,629	N/A
TRANSFER FROM GENERAL FUND				\$50,000	\$0	-100%
TRANSFER FROM OTHER	\$25,000				\$0	N/A
TRANSFER FROM GENERAL FUND	\$965,000	\$1,170,000	\$1,170,000	\$990,000	\$0	-100%
Total Transfers In:	\$1,775,514	\$1,958,451	\$1,968,451	\$1,891,535	\$953,713	-49.6%
Total Other Financing Sources:	\$1,775,514	\$1,958,451	\$1,968,451	\$1,891,535	\$953,713	-49.6%
Total Revenue Source:	\$1,775,514	\$1,958,451	\$1,968,451	\$1,891,535	\$953,713	-49.6%



Governmental Fund Revenues Summary

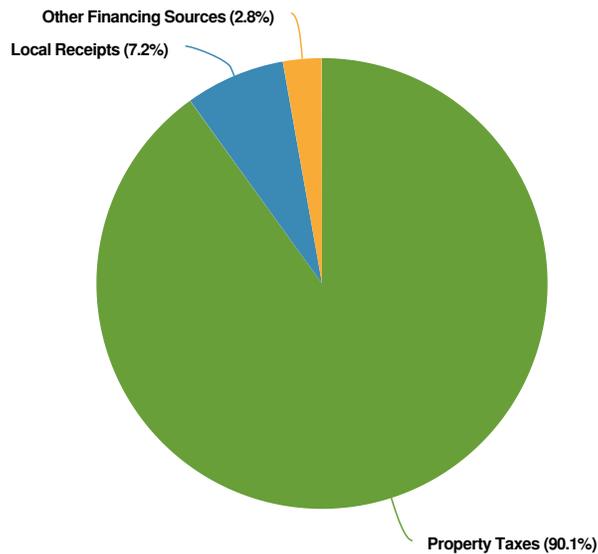
\$34,327,558 **\$817,002**
(2.44% vs. prior year)

Governmental Fund Revenues Proposed and Historical Budget vs. Actual

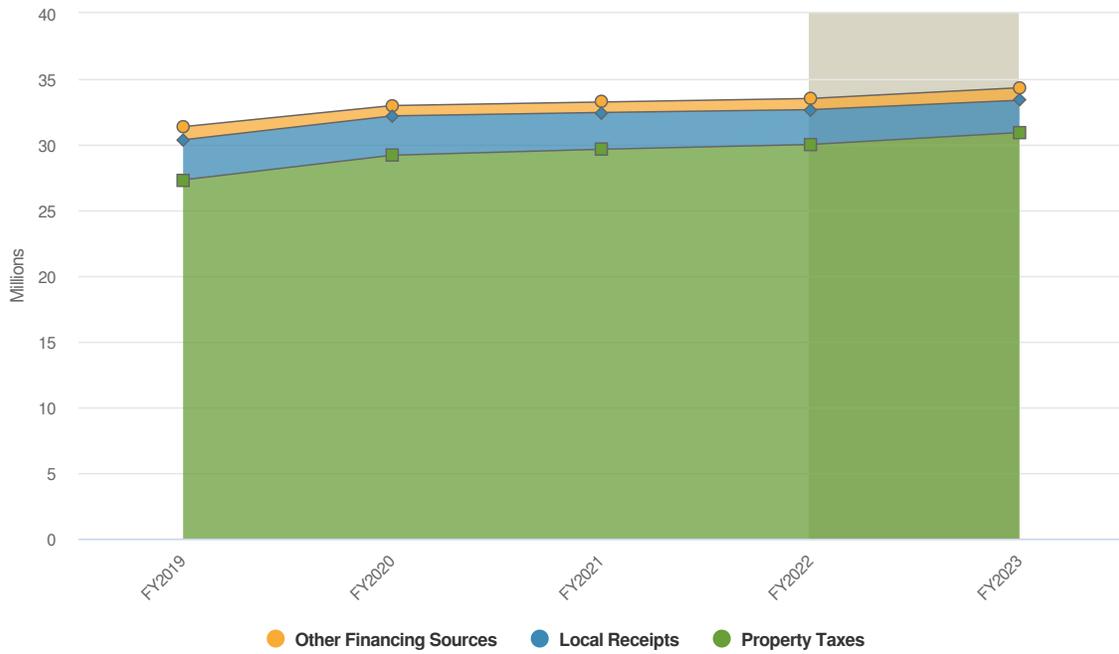


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Budgeted	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Revenue Source						
Property Taxes						
Real Estate Taxes	\$28,402,397	\$28,845,868	\$28,918,478	\$29,278,555	\$30,171,845	3.1%
Personal Property Taxes	\$645,539	\$725,430	\$720,233	\$727,466	\$745,000	2.4%
Other	\$140,911	\$0	\$3,957		\$0	N/A
Total Property Taxes:	\$29,188,848	\$29,571,298	\$29,642,667	\$30,006,021	\$30,916,845	3%
Local Receipts						
Licenses & Permits	\$318,733	\$254,000	\$324,357	\$310,000	\$310,000	0%
Miscellaneous	\$103,683	\$4,000	\$154,170	\$4,000	\$54,000	1,250%
Motor Vehicle Taxes	\$1,028,861	\$900,000	\$965,309	\$975,000	\$965,000	-1%
Boat Taxes	\$16,140	\$15,000	\$16,887	\$15,000	\$15,000	0%
Meals Tax	\$75,917	\$50,000	\$45,230	\$50,000	\$40,000	-20%
Other Fees	\$115,405	\$60,000	\$126,021	\$60,000	\$105,000	75%
Fines	\$60,931	\$30,000	\$39,002	\$50,000	\$30,000	-40%
Betterment	\$10,185	\$0	\$48,260		\$30,000	N/A
Rentals	\$227,114	\$170,000	\$236,299	\$175,000	\$230,000	31.4%
Trash	\$288,725	\$280,000	\$348,619	\$320,000	\$260,000	-18.7%
Recreation	\$282,831	\$140,000	\$149,587	\$280,000	\$100,000	-64.3%
Ambulance	\$241,457	\$190,000	\$223,068	\$230,000	\$220,000	-4.3%
Investments	\$132,160	\$12,000	\$34,177	\$120,000	\$34,000	-71.7%



Name	FY2020 Actual	FY2021 Budgeted	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Other	\$93,548	\$64,000	\$89,018	\$64,000	\$64,000	0%
Total Local Receipts:	\$2,995,689	\$2,169,000	\$2,800,002	\$2,653,000	\$2,457,000	-7.4%
Other Financing Sources						
Transfers In	\$785,514	\$788,451	\$798,451	\$851,535	\$953,713	12%
Total Other Financing Sources:	\$785,514	\$788,451	\$798,451	\$851,535	\$953,713	12%
Total Revenue Source:	\$32,970,050	\$32,528,749	\$33,241,120	\$33,510,556	\$34,327,558	2.4%



DEPARTMENTS



Town Administrator

Gregory T. Federspiel

Town Administrator

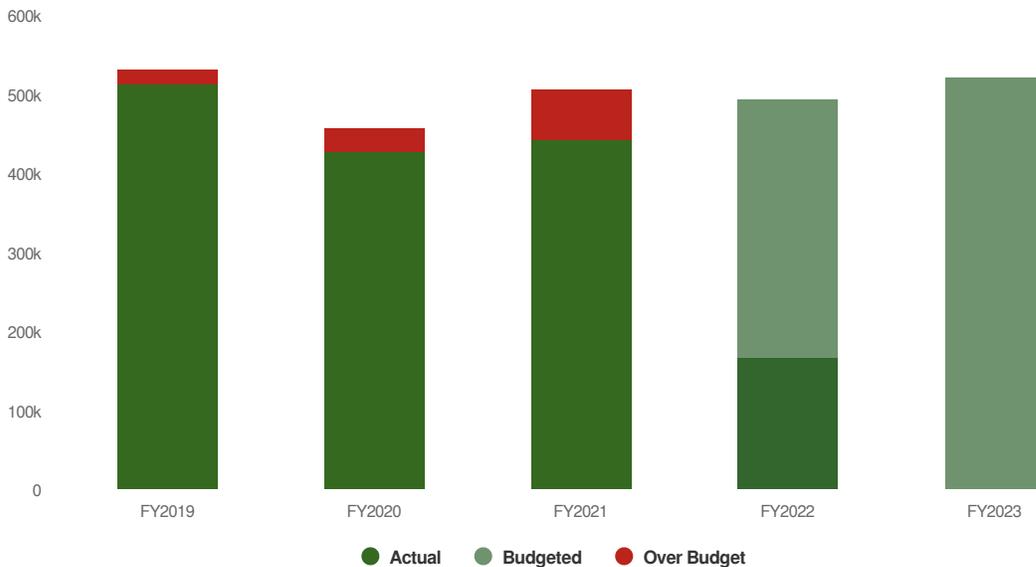
The Town Administrator's Budget consists of expenses supporting the work of the Town Administrator and the Board of Selectmen. The Board of Selectmen is recognized under the General Laws of the commonwealth as the Town's body of chief elected officers. The powers and duties of the Board include appointing the Town Administrator and residents to various committees, issuing certain licenses and permits, and regulating the public ways. The Selectmen set Town Policies, determine the articles for Town Meeting and present the annual Town Budget.

The Town Administrator is the senior appointed officer of the Town and is responsible for the effective operation of the Town. The TA directs the administration of departments, as well as various boards and committees. The TA is responsible for implementing the policies and directives of the Selectmen, attending all meetings of the Board, and advises and recommends actions related to the needs of the Town.

Expenditures Summary

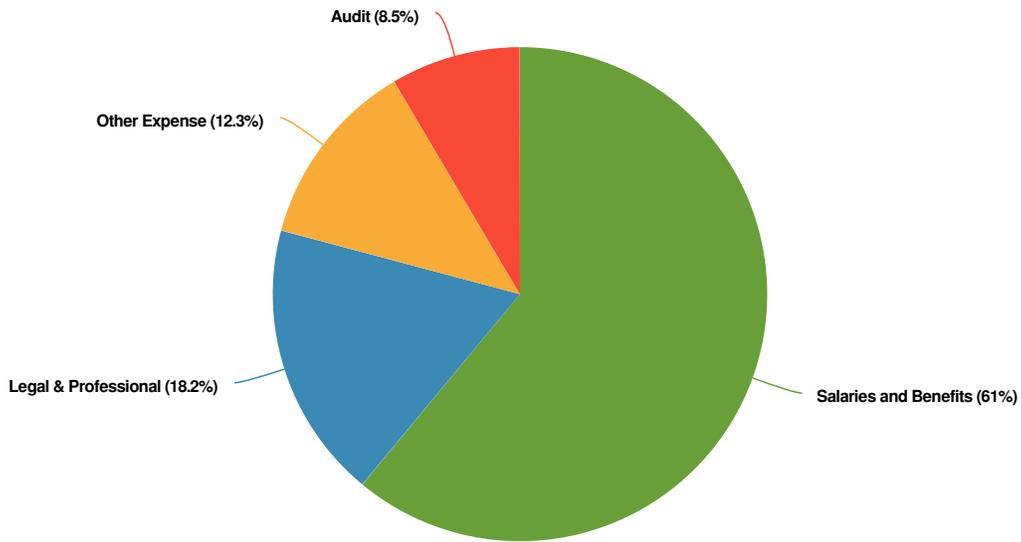
\$523,232 **\$29,548**
(5.99% vs. prior year)

Town Administrator Proposed and Historical Budget vs. Actual

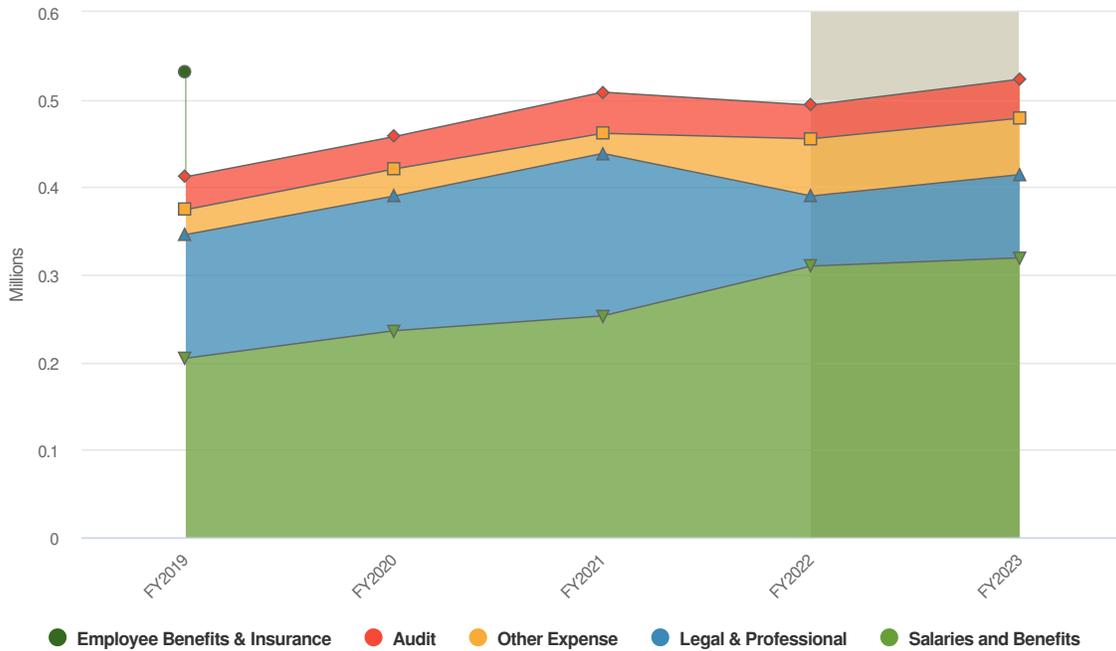


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2020 Actual	FY2021 Budgeted	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects						
Salaries and Benefits						
General Government						
SELECT MEN'S SALARIES	\$236,003	\$243,664	\$252,964	\$309,884	\$319,232	3%
Total General Government:	\$236,003	\$243,664	\$252,964	\$309,884	\$319,232	3%
Total Salaries and Benefits:	\$236,003	\$243,664	\$252,964	\$309,884	\$319,232	3%
Legal & Professional						
General Government						
PROFESSIONAL SERVICES	\$153,858	\$120,000	\$185,525	\$80,000	\$95,000	18.8%
Total General Government:	\$153,858	\$120,000	\$185,525	\$80,000	\$95,000	18.8%
Total Legal & Professional:	\$153,858	\$120,000	\$185,525	\$80,000	\$95,000	18.8%
Audit						
General Government						
AUDIT	\$37,000	\$47,000	\$47,000	\$38,500	\$44,500	15.6%
Total General Government:	\$37,000	\$47,000	\$47,000	\$38,500	\$44,500	15.6%
Total Audit:	\$37,000	\$47,000	\$47,000	\$38,500	\$44,500	15.6%
Other Expense						
General Government						
TOWN REPORTS	\$11,935	\$12,250	\$12,375	\$12,250	\$12,750	4.1%
PROF SVCS-HR				\$35,000	\$33,000	-5.7%
EDUCATION/TRAINING	\$962	\$2,500	\$110	\$2,000	\$2,000	0%
TELEPHONE	\$622	\$500	\$498	\$500	\$550	10%
POSTAGE	\$550	\$600		\$600	\$550	-8.3%
PRINTING/ADVERTISING	\$2,674	\$1,500	\$1,525	\$1,500	\$1,500	0%
OFFICE SUPPLIES	\$720	\$1,000	\$530	\$1,000	\$1,000	0%
TRAVEL/MEALS	\$720	\$2,500		\$2,000	\$2,000	0%
DUES/SUBSCRIPTIONS	\$3,639	\$3,800	\$4,689	\$3,800	\$4,500	18.4%
NEWSLETTERS/NOTICES	\$1,655	\$3,500	\$2,724	\$3,500	\$3,500	0%
MISC. COMMITTEE EXPENSES	\$811	\$2,500	\$101	\$1,750	\$1,750	0%
MISC.	\$6,549	\$1,400	\$377	\$1,400	\$1,400	0%
Total General Government:	\$30,837	\$32,050	\$22,930	\$65,300	\$64,500	-1.2%
Total Other Expense:	\$30,837	\$32,050	\$22,930	\$65,300	\$64,500	-1.2%
Total Expense Objects:	\$457,698	\$442,714	\$508,419	\$493,684	\$523,232	6%

Goal #1: Maintain strong, open communications



As the "nerve center" of Town operations, the Selectmen's/Town Administrator's Office strives to keep the residents informed of important aspects of municipal affairs. The Town's website and social media presence along with weekly Updates, and quarterly newsletters all serve to communicate with and engage residents. A new Project "dashboard" will be added to the Town's web site.

Goal #2: Advance Long-range Facility Planning

A priority is to map out what Town facilities are in most critical need of improvements and what facilities will be located where in the long-term. Toward this end, a capital request is made to hire a firm to assist us in this effort with a focus on the DPW Garage, Fire and Police Stations, Senior Center and Town Hall.

Goal #3: Consolidate Reporting/Supervisory Roles

Historically, the Town has had a very flat organizational structure which has become too cumbersome. Departments can be put into groups with one leader for the group, consolidating the number of direct reports to the Town Administrator and empowering groups to manage their affairs.

Goal #4: Enhance operations with decisions on Dispatch and IT Support

Key decisions are needed on how public dispatch services will be provided as well as how our IT support services are handled. The direction taken will impact both operations and capital needs.

Goal #5: Enhance Climate Resiliency, including the long-term protection of our water resources

Additional time, attention and resources are needed as we prepare to meet the challenges of climate change. We will take advantage of additional state and federal funds as they become available. The work of the newly re-established Water Resources Protection Task Force will be part of our overall resiliency efforts.



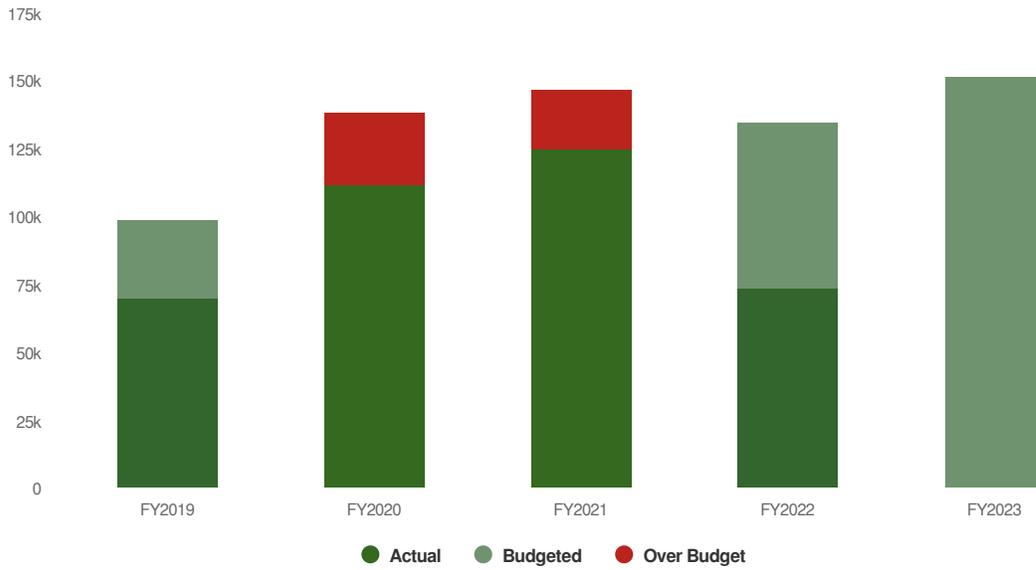
Information Technology

Information technology budget accounts for annual software licenses such as financial software system, telephone and alarms, Office 365, IT support, etc.

Expenditures Summary

\$152,000 **\$17,000**
(12.59% vs. prior year)

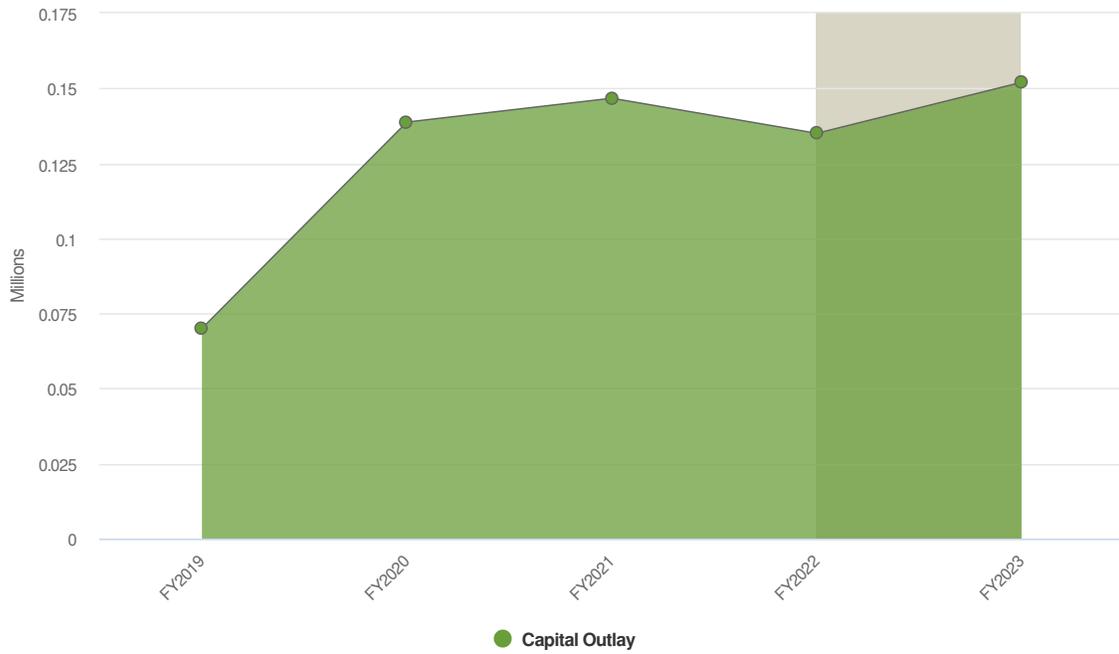
Information Technology Proposed and Historical Budget vs. Actual



Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Budgeted	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects						
Capital Outlay						
General Government						
INFORMATION TECHNOLOGY	\$138,741	\$125,000	\$146,693	\$135,000	\$152,000	12.6%
Total General Government:	\$138,741	\$125,000	\$146,693	\$135,000	\$152,000	12.6%
Total Capital Outlay:	\$138,741	\$125,000	\$146,693	\$135,000	\$152,000	12.6%
Total Expense Objects:	\$138,741	\$125,000	\$146,693	\$135,000	\$152,000	12.6%



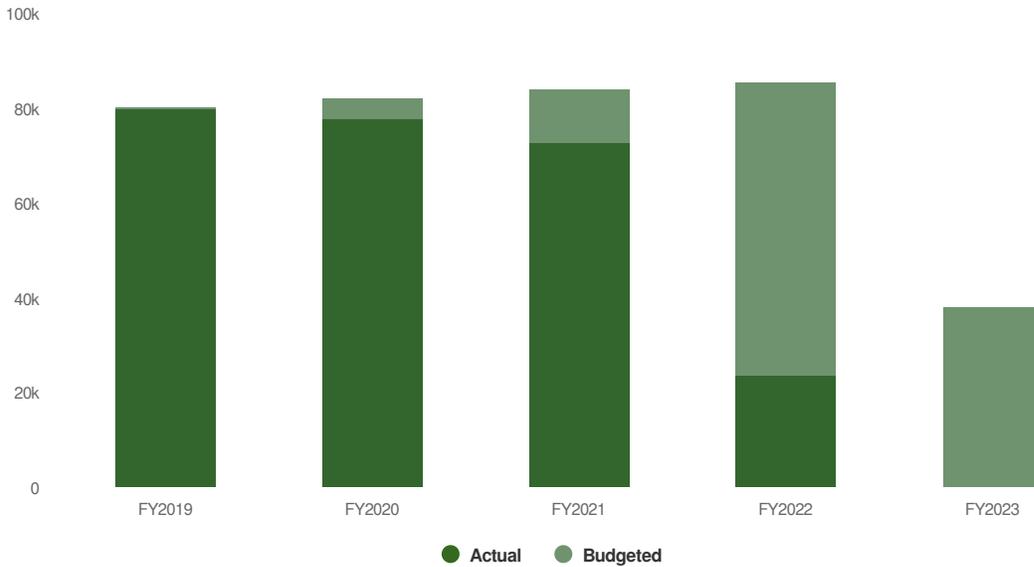
Town Hall & Common

Town Hall & Common is used to account town hall and related activities, such as electricity, building maintenance and repair, main printer, custodial supplies etc. In this FY2023 budget custodial salaries and building maintenance, along with a few others has been moved to a proposed new facilities subdepartment of the Department of Public Works. Please see the Facilities department page in the public works section.

Expenditures Summary

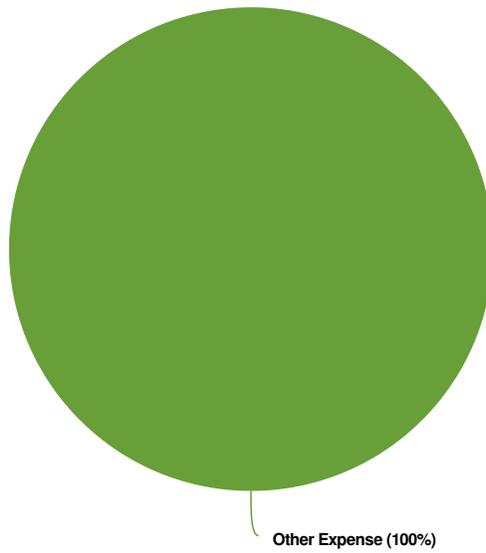
\$38,200 **-\$47,300**
(-55.32% vs. prior year)

Town Hall & Common Proposed and Historical Budget vs. Actual

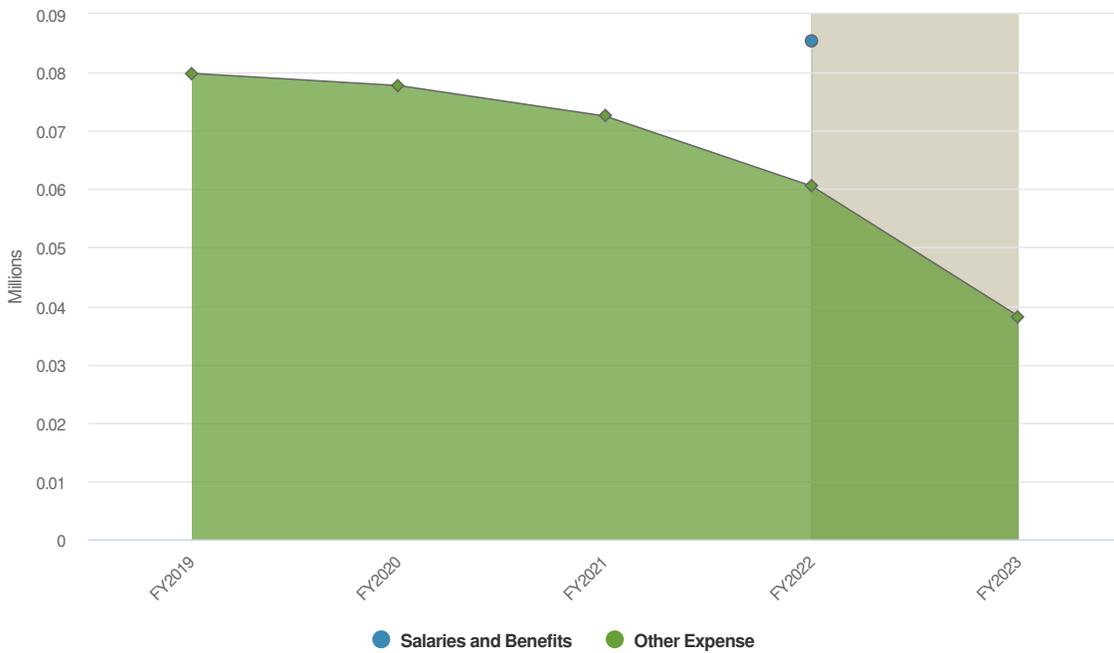


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2020 Actual	FY2021 Budgeted	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects						
Salaries and Benefits						
General Government						
CUSTODIAL SALARIES				\$25,000	\$0	-100%
Total General Government:				\$25,000	\$0	-100%
Total Salaries and Benefits:				\$25,000	\$0	-100%
Other Expense						
General Government						
EXPENSES SEASIDE 1	\$3,641	\$5,000	\$3,639	\$5,000	\$5,000	0%
ELECTRICITY	\$17,216	\$30,500	\$21,397	\$30,000	\$28,500	-5%
BUILDING MAINTNEANCE	\$17,836				\$0	N/A
BUILDING MAINTNEANCE		\$10,000	\$9,682	\$10,000	\$0	-100%
ELEVATOR MAINTENANCE	\$2,970				\$0	N/A
ELEVATOR MAINTENANCE		\$6,000	\$8,600	\$5,000	\$0	-100%
EQUIPMENT MAINTENANCE	\$3,600	\$4,500	\$2,707	\$4,000	\$0	-100%
CUSTODIAL SERVICES	\$24,237	\$22,500	\$20,970		\$0	N/A
CUSTODIAL SUPPLIES	\$2,244	\$2,750	\$2,183	\$2,500	\$0	-100%
WATER	\$81	\$1,000	\$1,148	\$500	\$1,200	140%
OFFICE EQUIPMENT/SUPPLIES	\$5,917	\$1,800	\$2,182	\$3,500	\$3,500	0%
Total General Government:	\$77,742	\$84,050	\$72,508	\$60,500	\$38,200	-36.9%
Total Other Expense:	\$77,742	\$84,050	\$72,508	\$60,500	\$38,200	-36.9%
Total Expense Objects:	\$77,742	\$84,050	\$72,508	\$85,500	\$38,200	-55.3%

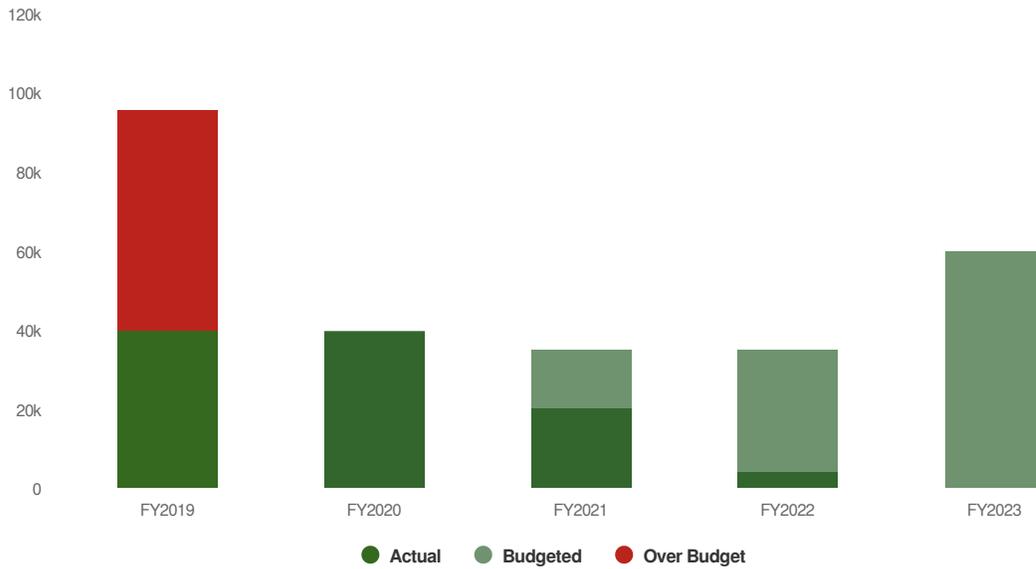


Street Lights

Expenditures Summary

\$60,000 **\$25,000**
(71.43% vs. prior year)

Street Lights Proposed and Historical Budget vs. Actual



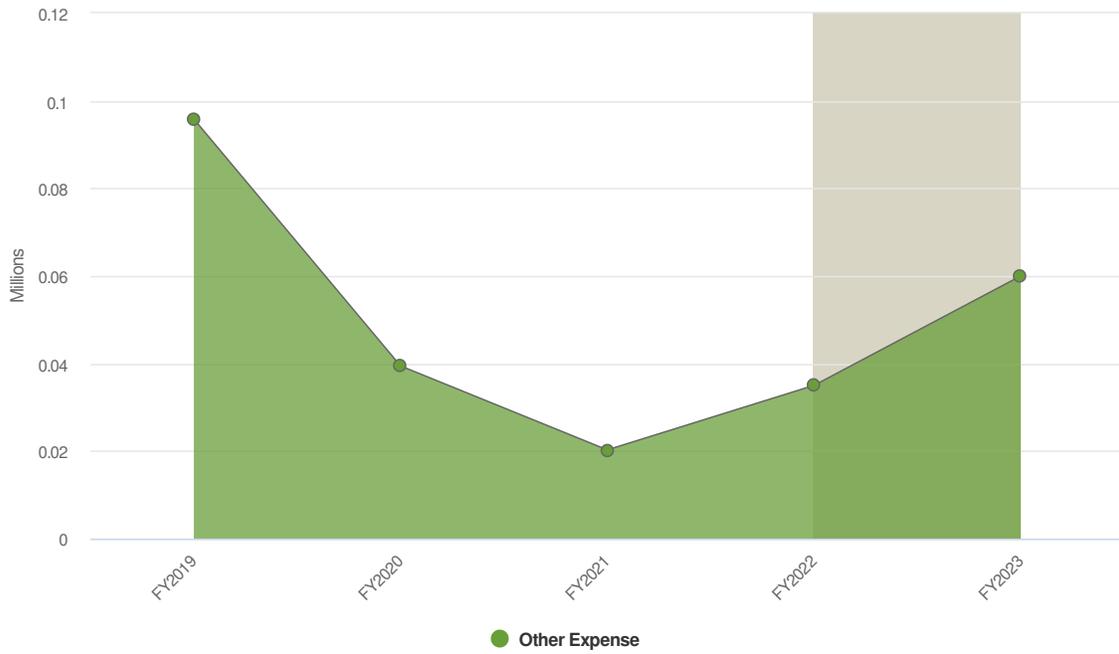
FY2019 budget was reduced with the expectation that the streetlight conversion to LEDs would be completed which would significantly reduce electricity costs, however the project was delayed and therefore, savings on the electricity were delayed.

Expenditures by Expense Type

FY2023 proposes a new line item for street light repairs/maintenance now that the Town has purchased the streetlights in town.



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Budgeted	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects						
Other Expense						
Public Works						
STREET LIGHTING	\$39,439	\$35,000	\$20,267	\$35,000	\$35,000	0%
Repair/maint on street lights					\$25,000	N/A
Total Public Works:	\$39,439	\$35,000	\$20,267	\$35,000	\$60,000	71.4%
Total Other Expense:	\$39,439	\$35,000	\$20,267	\$35,000	\$60,000	71.4%
Total Expense Objects:	\$39,439	\$35,000	\$20,267	\$35,000	\$60,000	71.4%



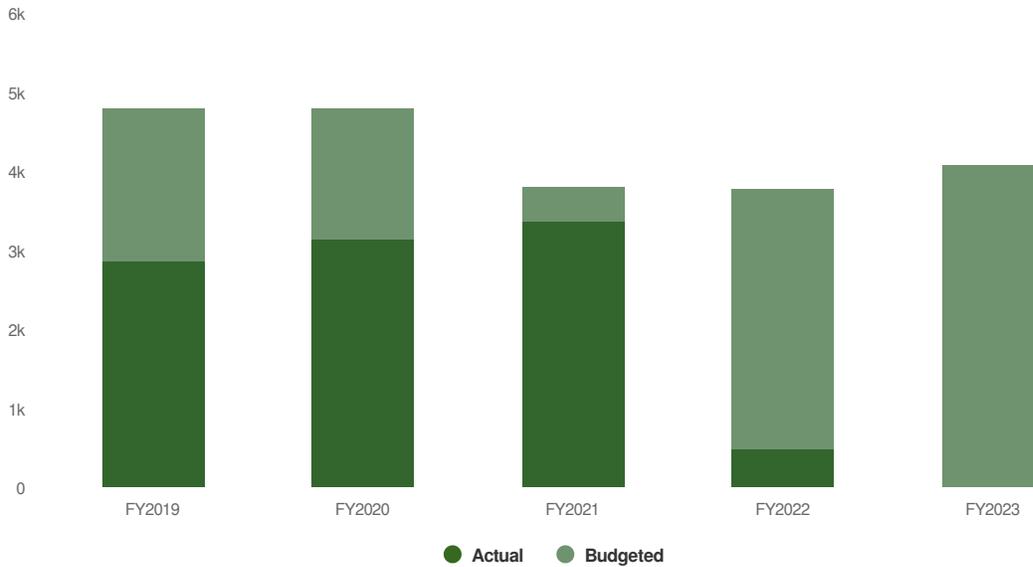
Finance Committee

The Finance Committee is made up of seven members, previously nine members before October 2018, who are appointed for the purpose of advising the voters at Town Meeting. The Finance Committee researches each article in the warrant, beginning with a study of individual Town budgets in November of each year. The Finance Committee meets with each Town department head along with the Town Administrator and Town Accountant, considers the merits of the individual budget in terms of the Town's total needs and the limits of the total monies available, and prepares the final budget recommendations for Annual Town Meeting. Additionally, the Committee reviews requests and makes decisions about whether to transfer funds from the Reserve Fund for extraordinary or unforeseen expenditures over budget, that occur during the fiscal year. The Finance Committee is also responsible for a printed report, available to all voters two weeks before Annual Town Meeting, containing the warrant articles and the Finance Committee recommendations on each.

Expenditures Summary

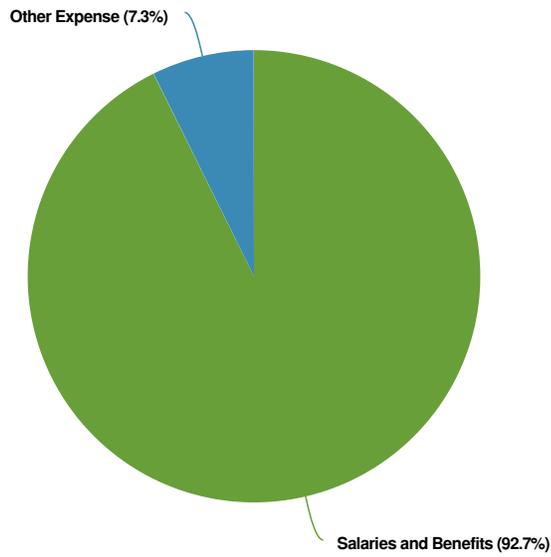
\$4,100 **\$300**
(7.89% vs. prior year)

Finance Committee Proposed and Historical Budget vs. Actual

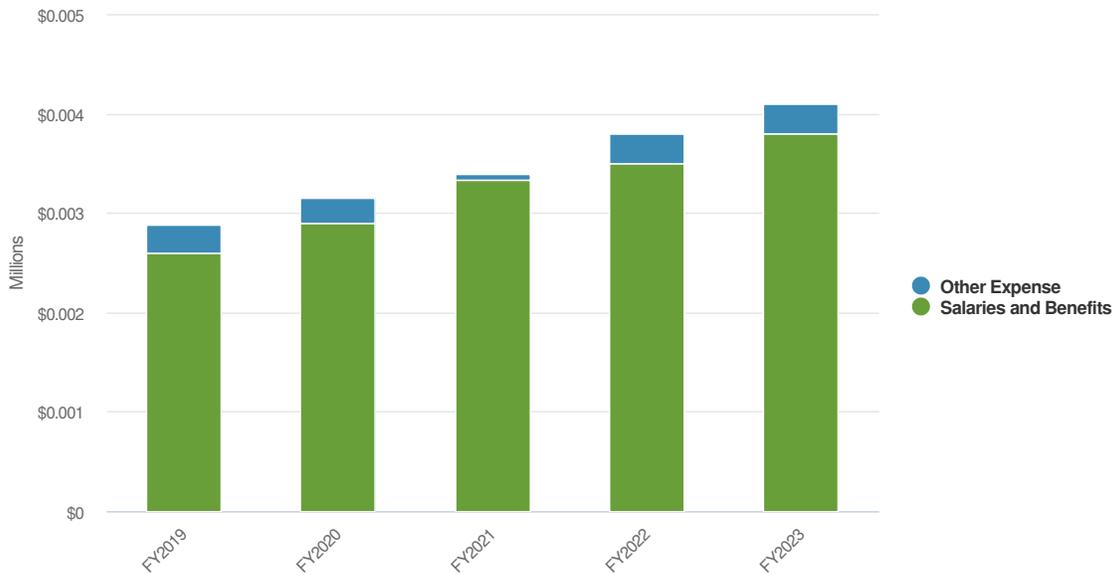


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

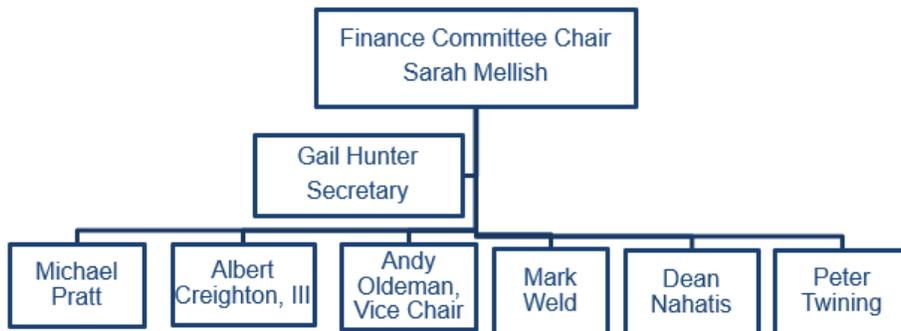


Name	FY2020 Actual	FY2021 Budgeted	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects						
Salaries and Benefits						
General Government						



Name	FY2020 Actual	FY2021 Budgeted	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
FINANCE COMM. SALARIES	\$2,894	\$3,500	\$3,330	\$3,500	\$3,800	8.6%
Total General Government:	\$2,894	\$3,500	\$3,330	\$3,500	\$3,800	8.6%
Total Salaries and Benefits:	\$2,894	\$3,500	\$3,330	\$3,500	\$3,800	8.6%
Other Expense						
General Government						
OFFICE SUPPLIES	\$74	\$120	\$56	\$120	\$120	0%
DUES/SUBSCRIPTIONS	\$180	\$200		\$180	\$180	0%
Total General Government:	\$254	\$320	\$56	\$300	\$300	0%
Total Other Expense:	\$254	\$320	\$56	\$300	\$300	0%
Total Expense Objects:	\$3,147	\$3,820	\$3,386	\$3,800	\$4,100	7.9%

Organizational Chart



FY-2023 Goals and Objectives

- Present Town Meeting with an operating budget within the levy limit.
- Recommend a school budget that puts schools on sound financial footing.
- Continue focusing on operating and capital budget projections.
- Focus on facility planning – planning, funding, timing
- Continue efforts with performance tracking and working on gathering and analyzing comparable town data.

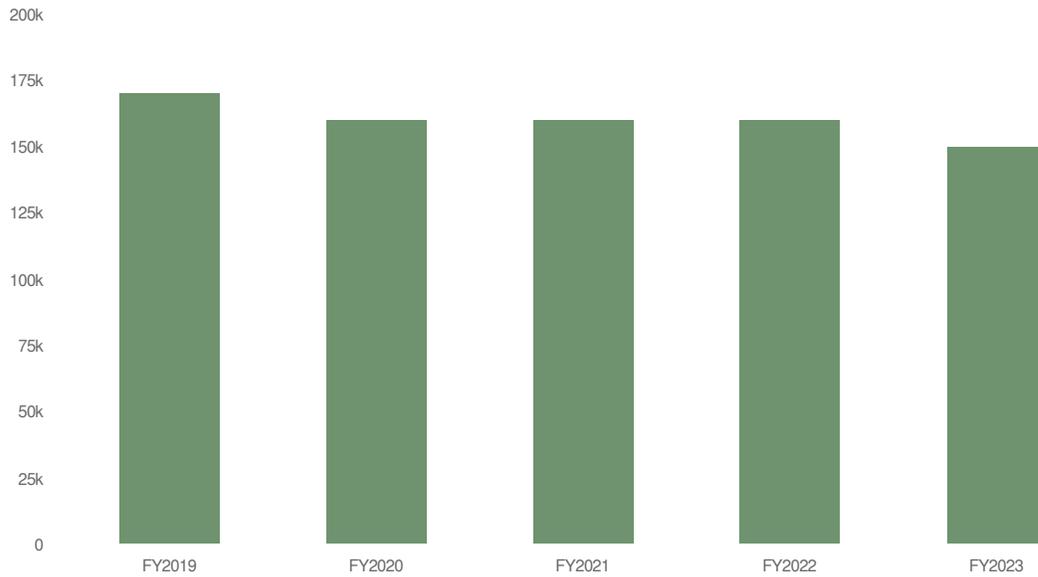


Reserve Fund

Expenditures Summary

\$150,000 **-\$10,000**
(-6.25% vs. prior year)

Reserve Fund Proposed and Historical Budget vs. Actual

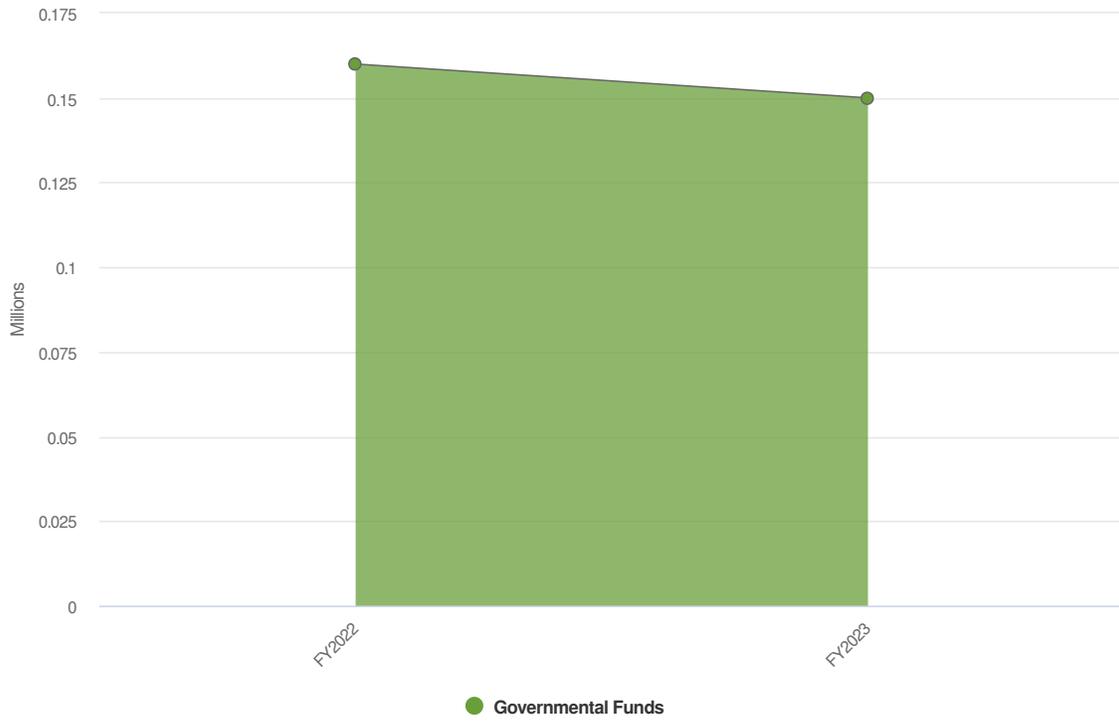


Expenditures by Fund

Below chart is budgeted only for FY2022 and FY2023 as the reserve fund is a budgetary account only and used by Finance Committee in case of extraordinary and unforeseen expenditures.



Budgeted and Historical 2023 Expenditures by Fund



Name	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Governmental Funds				
General Fund				
Other Expense				
RESERVE FUND	\$160,000	\$160,000	\$150,000	-6.2%
Total Other Expense:	\$160,000	\$160,000	\$150,000	-6.2%
Total General Fund:	\$160,000	\$160,000	\$150,000	-6.2%
Total Governmental Funds:	\$160,000	\$160,000	\$150,000	-6.2%



Town Clerk/Elections & Registrations

Dianne Bucco
Town Clerk

The position of Town Clerk is one of the oldest in municipal government. The founders of the Bay Colony clearly understood that the promises of a municipality are only as good as the paper on which they're written. The Town Clerk is the official keeper of town records, attesting by their signature and application of the Town Seal to the authenticity of everything from Town Meeting appropriations to the finality of Planning and Zoning Board decisions.

The Town Clerk serves also as the administrator of elections, the conductor of the annual town census, the chief registrar of voters, the registrar of vital records, and the local liaison with respect to campaign finance, open meeting and conflict of interest laws.

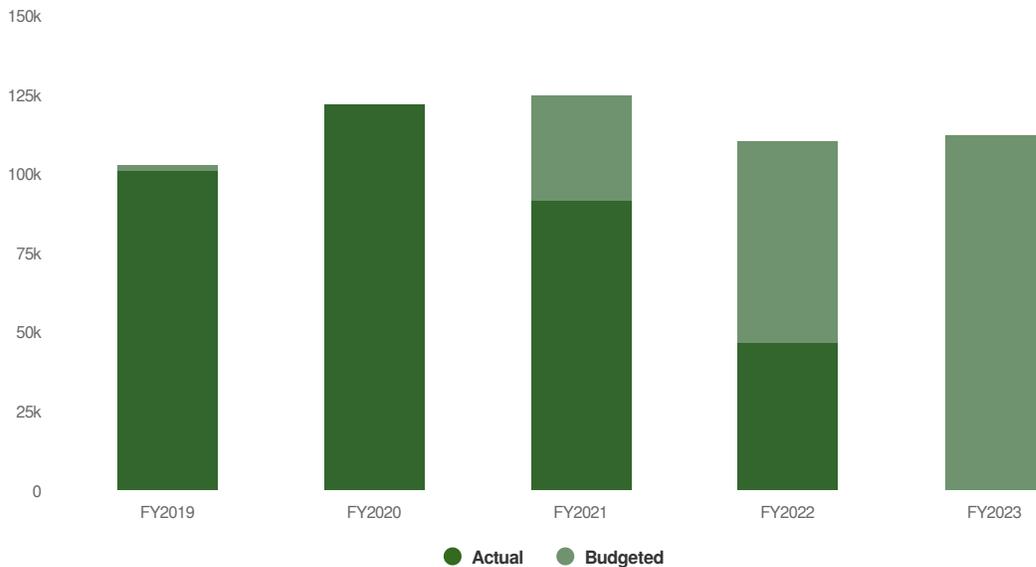
The office is responsible for the licensing of dogs and the issuance of marriage licenses. We process business certificates and raffle permits. It administers the oath of office to newly elected and appointed officials and maintains a permanent ledger of their service.

And in Manchester-By-The-Sea, the Town Clerk serves as the Parking Clerk.

Expenditures Summary

\$112,449 **\$2,263**
(2.05% vs. prior year)

Town Clerk/Elections & Registrations Proposed and Historical Budget vs. Actual

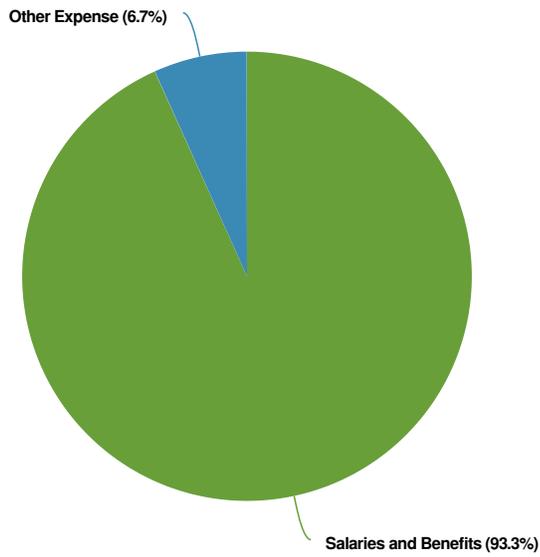


FY2020 received a amended budget of \$40,000 not reflected here for the purchase of electronic voting equipment at town meeting.

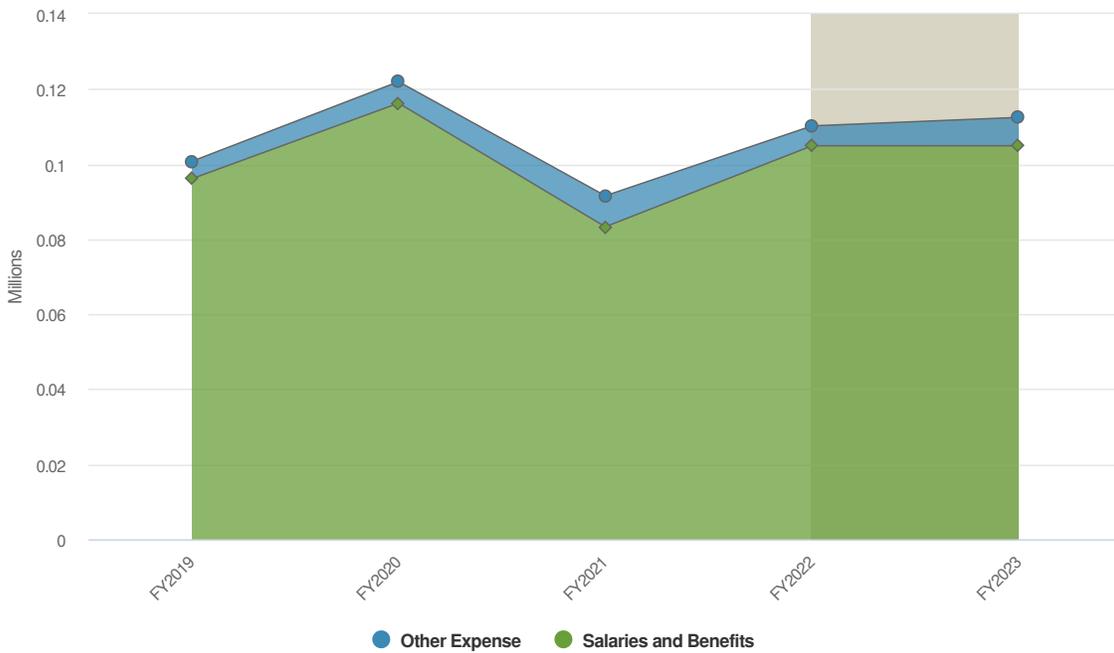


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

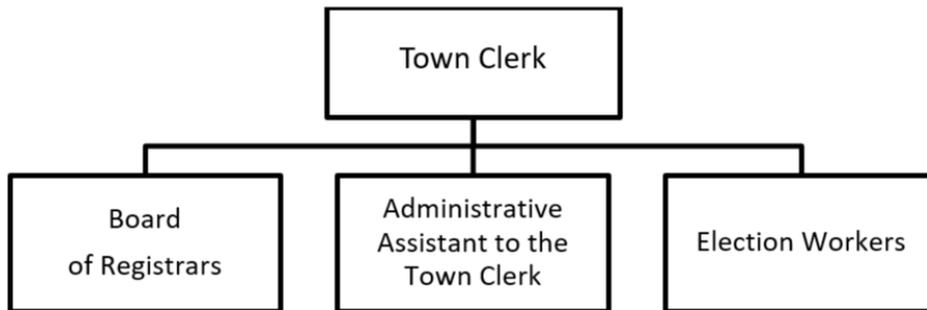


Grey background indicates budgeted figures.



Name	FY2020 Actual	FY2021 Budgeted	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects						
Salaries and Benefits						
General Government						
TOWN CLERK SALARIES	\$116,238	\$119,603	\$83,284	\$104,886	\$104,894	0%
Total General Government:	\$116,238	\$119,603	\$83,284	\$104,886	\$104,894	0%
Total Salaries and Benefits:	\$116,238	\$119,603	\$83,284	\$104,886	\$104,894	0%
Other Expense						
General Government						
POSTAGE	\$668	\$550		\$550	\$825	50%
PRINTING/ADVERTISING	\$237	\$900	\$1,688	\$900	\$900	0%
RECORD PRESERVATION	\$285	\$1,000	\$2,161	\$1,000	\$1,000	0%
OFFICE SUPPLIES	\$500	\$500	\$2,802	\$500	\$800	60%
TRAVEL/MEALS	\$721	\$1,000	\$48	\$1,000	\$2,690	169%
DUES/SUBSCRIPTIONS	\$2,463	\$350	\$95	\$350	\$340	-2.9%
OFFICE EQUIPMENT	\$859	\$1,000	\$1,481	\$1,000	\$1,000	0%
Total General Government:	\$5,733	\$5,300	\$8,275	\$5,300	\$7,555	42.5%
Total Other Expense:	\$5,733	\$5,300	\$8,275	\$5,300	\$7,555	42.5%
Total Expense Objects:	\$121,971	\$124,903	\$91,558	\$110,186	\$112,449	2.1%

Organizational Chart



Goal #1

Implement smoothly the new sticker process for the residents.

Goal #2

Complete the electronic indexes of births, deaths, marriages, land use decisions and approved statuses.



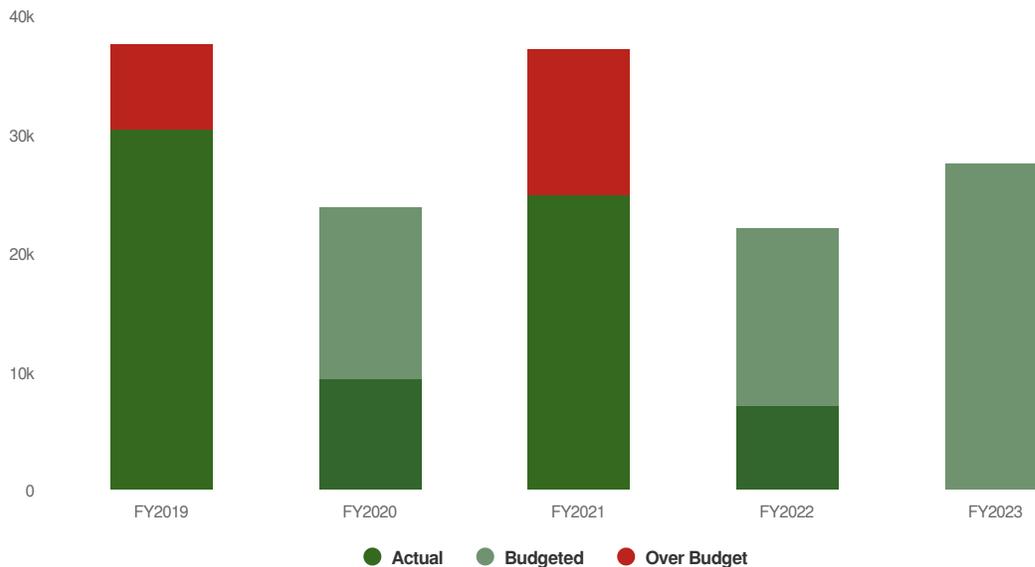
Elections & Registrations

The Town Clerk's responsibilities include administering elections, registering and educating voters, physical set up and recording official actions of the Town Meeting, conducting an annual census and assisting with the decennial federal census, and recording, managing the inventory and preservation of official town documents and records. The municipal Clerk holds Regulations and Standing Rules of Boards and Committees, posts meetings of governmental bodies, administers the oath of office to town officials and provides local officials with counsel and information regarding the Open Meeting Law and Conflict of Interest Law. All non-criminal citations are also adjudicated through this office. As the Record's Access Officer, this office provides timely and convenient access to public records and acts as the liaison between the requestors and Town officials.

Expenditures Summary

\$27,506 **\$5,381**
(24.32% vs. prior year)

Elections & Registrations Proposed and Historical Budget vs. Actual

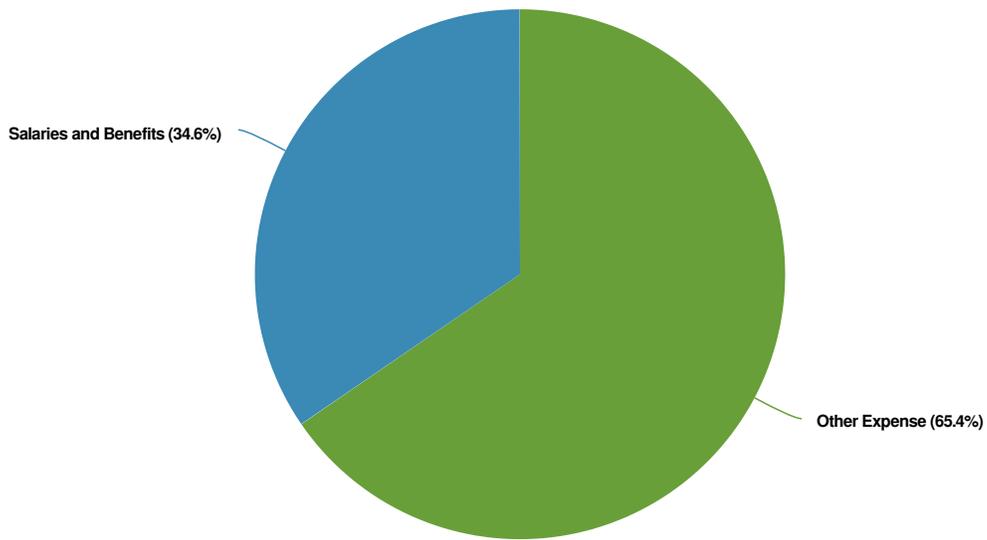


Additional funds budgeted related to the use of electronic voting at town meetings.

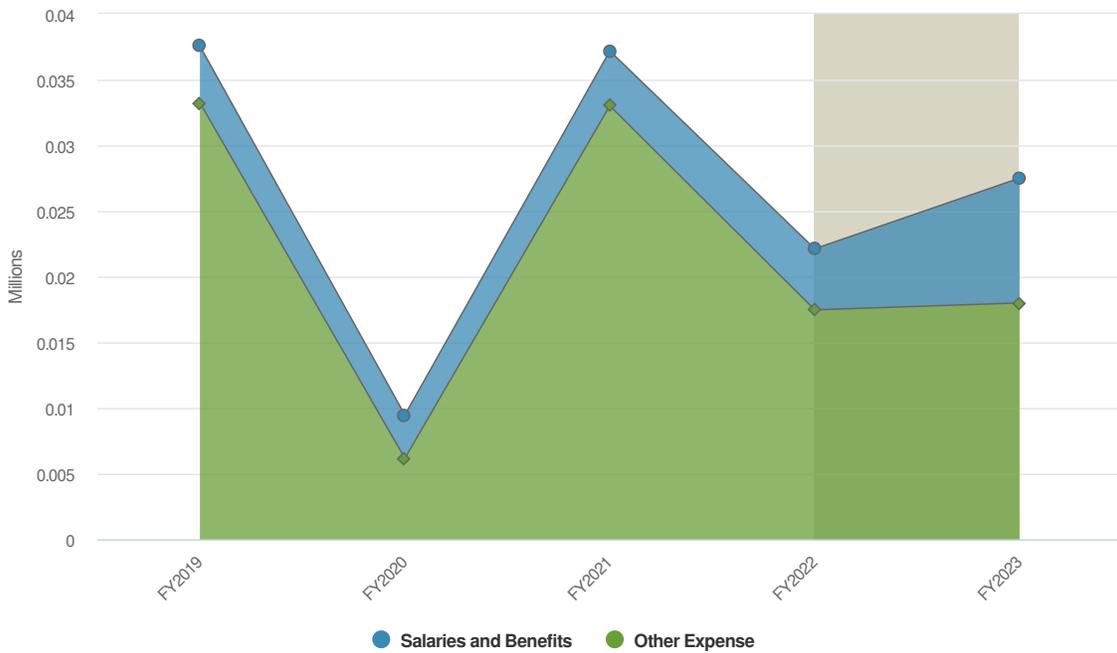


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2020 Actual	FY2021 Budgeted	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects						
Salaries and Benefits						
General Government						
ELECTION/REGIS. SALARIES	\$3,296	\$4,650	\$4,170	\$4,650	\$9,506	104.4%
Total General Government:	\$3,296	\$4,650	\$4,170	\$4,650	\$9,506	104.4%
Total Salaries and Benefits:	\$3,296	\$4,650	\$4,170	\$4,650	\$9,506	104.4%
Other Expense						
General Government						
ELECTRONIC VOTING	\$586	\$4,500	\$11,740	\$4,500	\$2,500	-44.4%
CHAIR RENTAL	\$1,247	\$1,800	\$913	\$1,800	\$1,000	-44.4%
PROFESSIONAL SERVICES	\$600	\$1,575	\$4,721	\$1,575	\$8,000	407.9%
COMPUTER CONTROL	\$1,274	\$5,350	\$9,574	\$4,000	\$0	-100%
POSTAGE	\$925	\$2,500	\$1,054	\$2,500	\$2,500	0%
PRINTING/ADVERTISING	\$1,066	\$3,940	\$4,642	\$2,500	\$3,200	28%
OFFICE SUPPLIES	\$283	\$300	\$294	\$300	\$500	66.7%
OFFICE EQUIPMENT	\$194	\$300	\$74	\$300	\$300	0%
Total General Government:	\$6,175	\$20,265	\$33,012	\$17,475	\$18,000	3%
Total Other Expense:	\$6,175	\$20,265	\$33,012	\$17,475	\$18,000	3%
Total Expense Objects:	\$9,471	\$24,915	\$37,182	\$22,125	\$27,506	24.3%



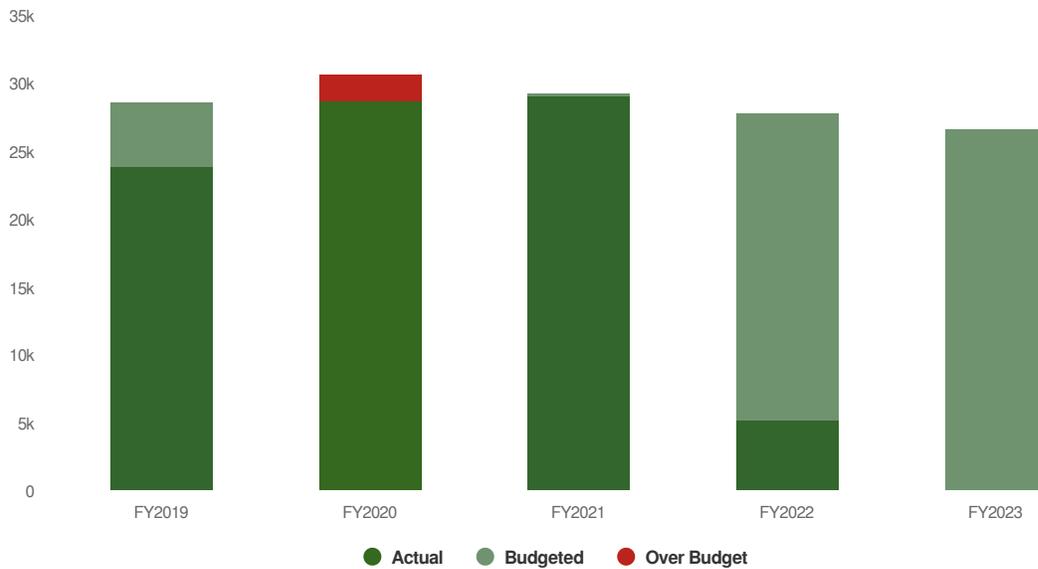
Parking Clerk

The Town Clerk also serves as the Parking Clerk, tracking parking tickets, accepting payments and hearing appeals for parking citations issued within the Town of Manchester-by-the-Sea.

Expenditures Summary

\$26,589 **-\$1,275**
(-4.58% vs. prior year)

Parking Clerk Proposed and Historical Budget vs. Actual

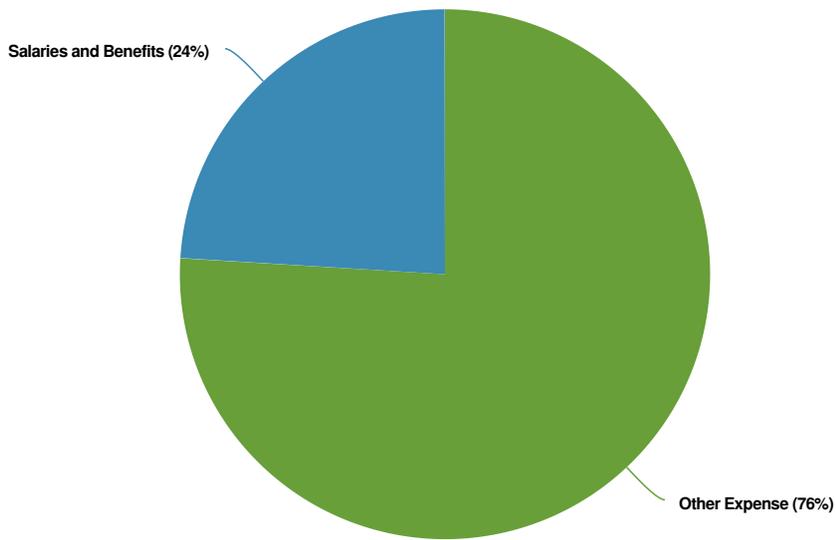


FY2020 saw an unexpected increase in parking ticket processing.

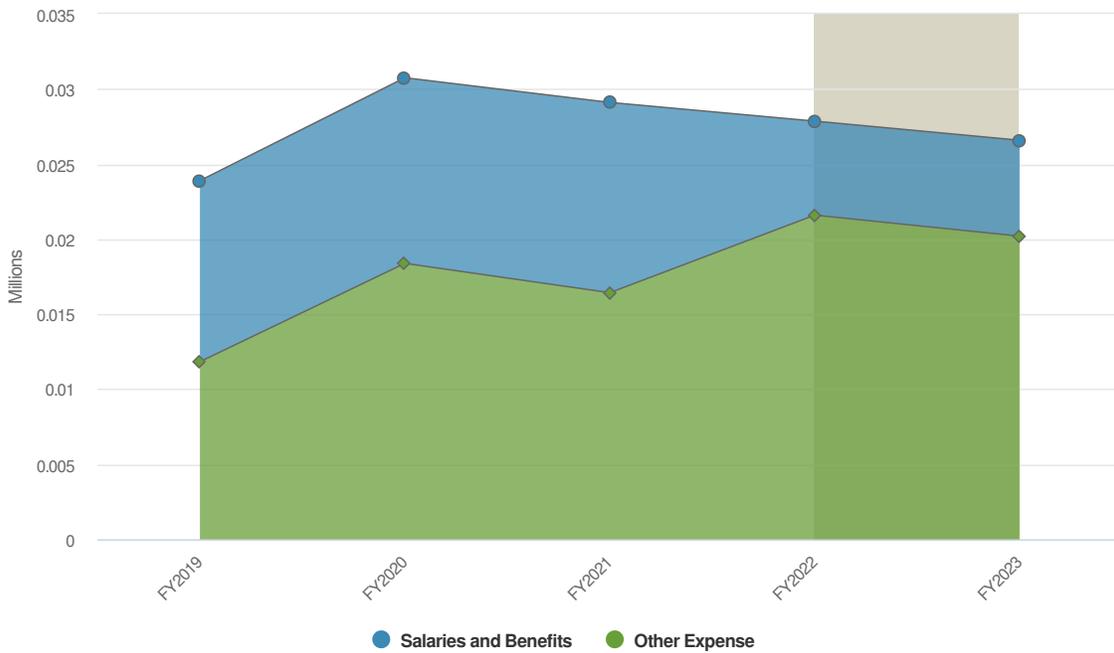


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2020 Actual	FY2021 Budgeted	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects						
Salaries and Benefits						
Public Safety						
PARKING CLERK SALARIES	\$12,365	\$12,674	\$12,674	\$6,264	\$6,389	2%
Total Public Safety:	\$12,365	\$12,674	\$12,674	\$6,264	\$6,389	2%
Total Salaries and Benefits:	\$12,365	\$12,674	\$12,674	\$6,264	\$6,389	2%
Other Expense						
Public Safety						
COMPUTER CONTROL	\$12,691	\$11,000	\$11,000	\$15,000	\$15,000	0%
PRINTING/ADVERTISING	\$1,437	\$2,150	\$2,150	\$1,500	\$1,500	0%
OFFICE SUPPLIES	\$25	\$200	\$89	\$100	\$100	0%
BEACH PASSES	\$4,235	\$3,200	\$3,195	\$5,000	\$3,600	-28%
Total Public Safety:	\$18,388	\$16,550	\$16,434	\$21,600	\$20,200	-6.5%
Total Other Expense:	\$18,388	\$16,550	\$16,434	\$21,600	\$20,200	-6.5%
Total Expense Objects:	\$30,753	\$29,224	\$29,108	\$27,864	\$26,589	-4.6%



Accountant

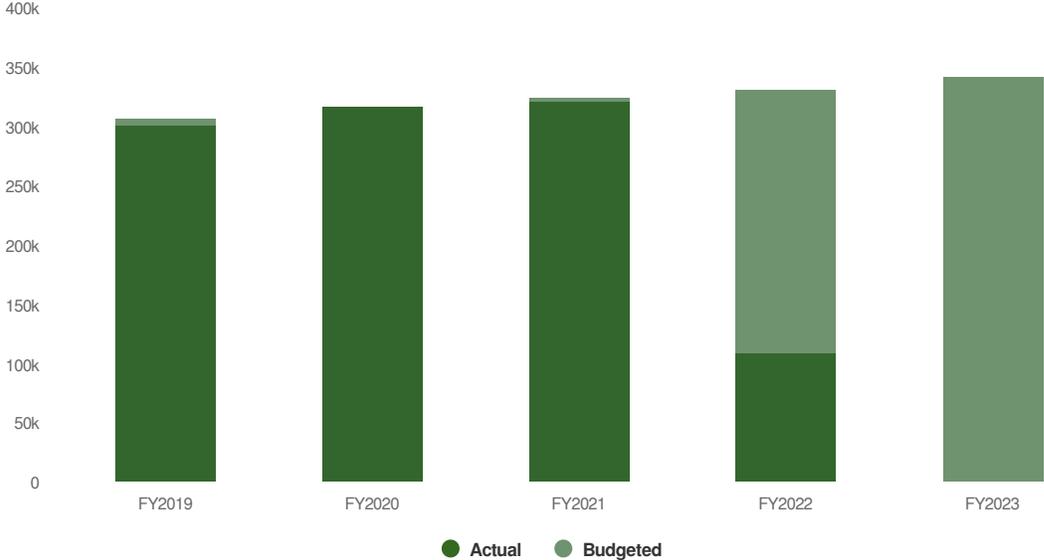
Andrea Mainville
Town Accountant

The Accounting Division is responsible for record keeping of all financial transactions of the Town; processing of all purchase orders, accounts payable and payroll warrants, and posting of receipts. Monthly reconciliations of accounts are performed and on a monthly and as needed basis this office provides departments with financial reports and information. The Accounting Division ensures the Town is in compliance with Generally Accepted Accounting Principles, Federal and State laws, and Town Meeting authorizations.

Expenditures Summary

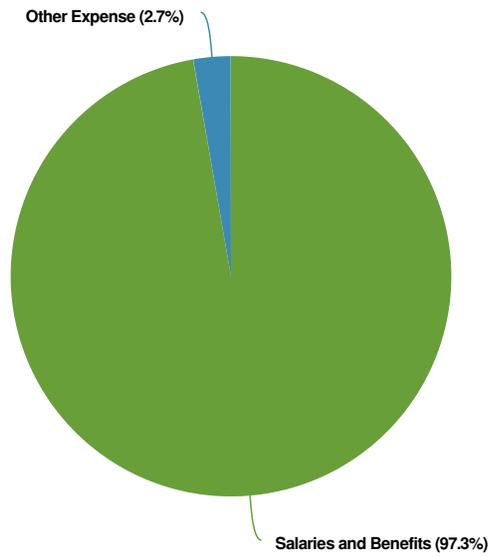
\$342,230 **\$11,504**
(3.48% vs. prior year)

Accountant Proposed and Historical Budget vs. Actual

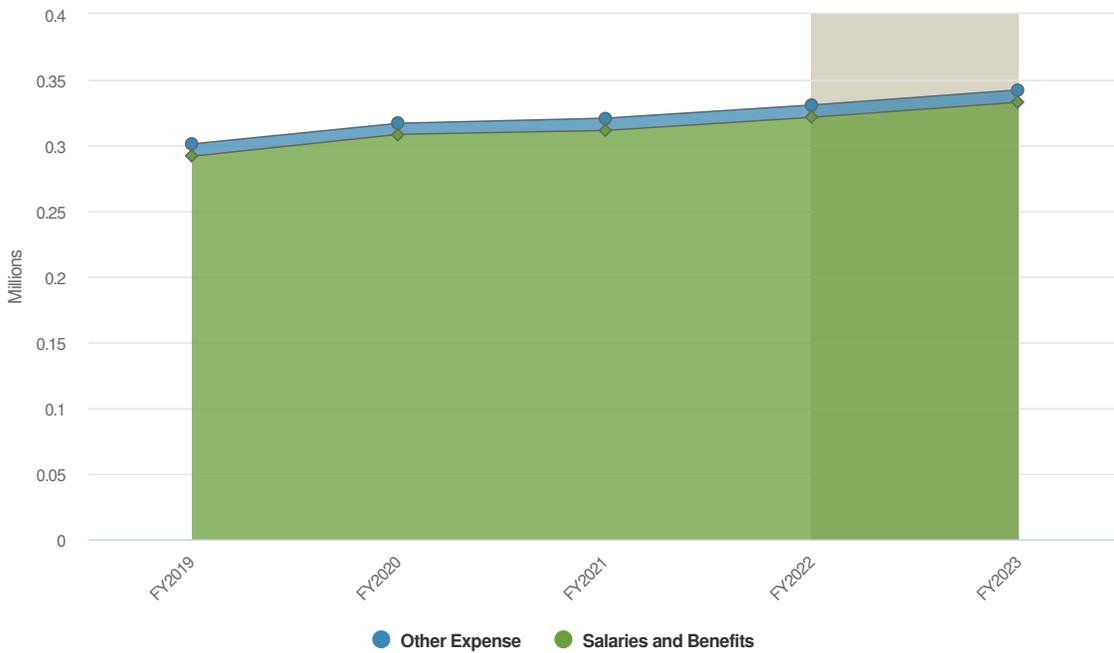


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

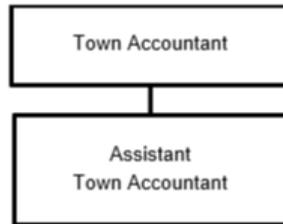


Grey background indicates budgeted figures.



Name	FY2020 Actual	FY2021 Budgeted	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects						
Salaries and Benefits						
General Government						
ACCOUNTING SALARIES	\$154,177	\$157,722	\$155,653	\$160,663	\$166,415	3.6%
Total General Government:	\$154,177	\$157,722	\$155,653	\$160,663	\$166,415	3.6%
Total Salaries and Benefits:	\$154,177	\$157,722	\$155,653	\$160,663	\$166,415	3.6%
Other Expense						
General Government						
POSTAGE	\$50	\$50	\$8	\$50	\$50	0%
OFFICE SUPPLIES	\$740	\$600	\$752	\$600	\$600	0%
TRAVEL/MEALS	\$1,188	\$2,000	\$954	\$2,000	\$2,000	0%
DUES/SUBSCRIPTIONS	\$2,244	\$1,700	\$2,420	\$1,700	\$1,700	0%
OFFICE EQUIPMENT		\$350	\$544	\$350	\$350	0%
Total General Government:	\$4,222	\$4,700	\$4,677	\$4,700	\$4,700	0%
Total Other Expense:	\$4,222	\$4,700	\$4,677	\$4,700	\$4,700	0%
Total Expense Objects:	\$158,399	\$162,422	\$160,330	\$165,363	\$171,115	3.5%

Organizational Chart



Goals & Objectives

LONG AND SHORT TERM STRATEGIC PLAN SUMMARY						
DEPARTMENT	GOAL & OBJECTIVE	PRIORITY	SCHEDULE	INITIATIVE	BENEFIT	STATUS
ACCOUNTING	To ensure that appropriate financial and internal controls are maintained. Ensure the Town is in compliance with Generally accepted accounting principles, federal, state & local laws, rules and regulations.	MEDIUM	24 MONTHS OR MORE	Budgets are tied out, accounts reconciled timely, departments are reviewed on a consistent basis, ongoing trainings planned for all staff in best practices.	Risk of fraud, theft and abuse is minimized as much as possible.	ONGOING
ACCOUNTING	Continue to improve/work on GFOA CAFR program for financial reporting as well as online financial transparency	MEDIUM	12-24 MONTHS	Work on bringing more financial transparency for the Town through enhanced software programs and online presence.	Information more readily available to the public on where their tax dollars go, services that are provided and this helps make more informed decisions.	ONGOING
ACCOUNTING	Continue to work on recommendations from the auditors	MEDIUM	1-12 MONTHS	Meet with applicable department heads to find a resolution to the associated recommendations.	Better internal control, reduction of potential risks etc.	ONGOING
ACCOUNTING	Update/modify the chart of accounts to better serve user needs	HIGH	1-12 MONTHS	Work with internal and external parties to find the best practice/solutions to the financial system workflow for best use and efficiencies.	Transparency, ease of reporting, better use of the system and controls.	COMPLETE
ACCOUNTING	Refine the budget process and set up the additional modules in the online budgeting program.	HIGH	1-12 MONTHS	To make the budget process more accessible, understandable, and more organized and efficient budget process.	Users and department heads will have a better picture throughout the budget process	UNDERWAY
ACCOUNTING	Successful first full 12 month training period for new Asst. Town Accountant. Additional outside trainings	HIGH	1-12 MONTHS	One on one training with weekly, biweekly, monthly and annual office obligations	Gain knowledge and efficiencies that optimizes the office's overall functions	UNDERWAY



Assessors

Michelle Branciforte
Principal Assessor

Assessors are required to submit these values to the State Department of Revenue for certification every five years. In the interim years, Assessors must also analyze the real estate market and perform adjustments to values, as needed. This requirement is to make sure all property owners pay their fair share of taxes, on a yearly basis rather than every five years.

The office also administers the statutory exemptions, abatements, motor vehicle and boat excise. The office also compiles the necessary tax policy data used in the annual tax classification hearing.

The Assessors' office handles all permitting for building, electric, gas and plumbing. From when the on-line permit is entered until the work is completed.

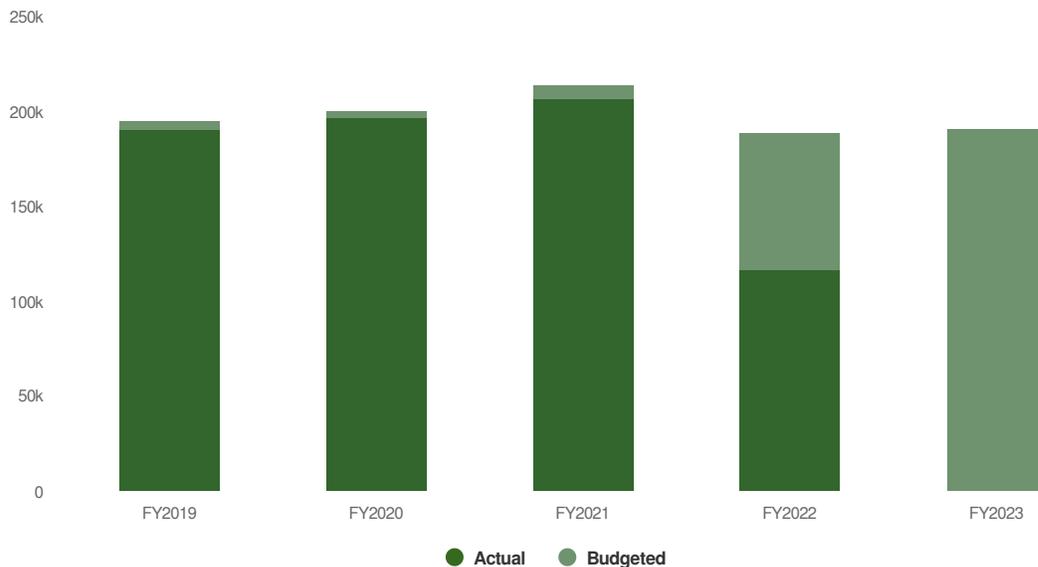
The office handles the GIS (online mapping) site, which has a link on the Town's website. We update new lots, create new layers, update ownership, addresses, permits on properties and yard items (garages, shed, pools, etc.) on a regular basis.

See Building Department section for more information on permitting, inspections, etc.

Expenditures Summary

\$191,429 **\$3,111**
(1.65% vs. prior year)

Assessors Proposed and Historical Budget vs. Actual



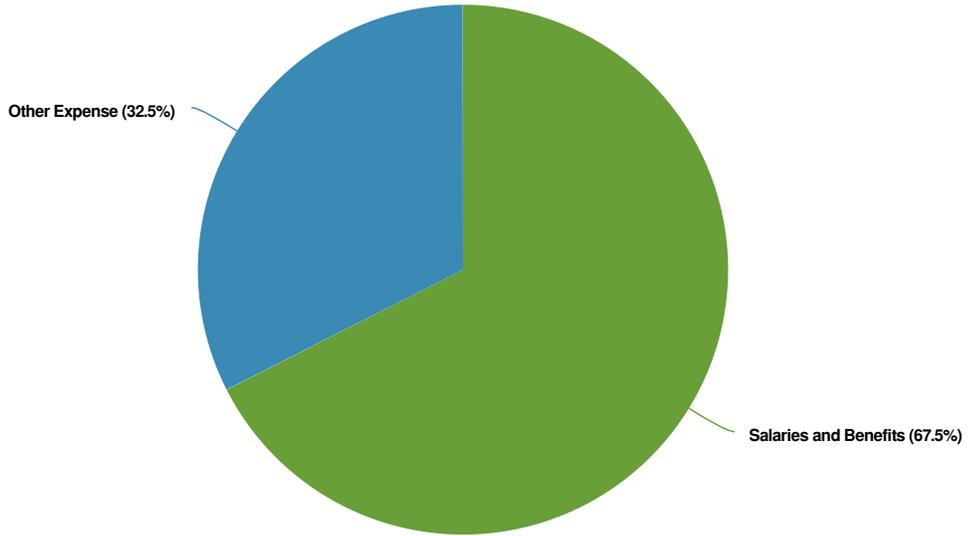
FY2019 and FY2020 had expenditures related to permitting software that was budgeted after the Annual Town Meeting which is the budget that is shown here.



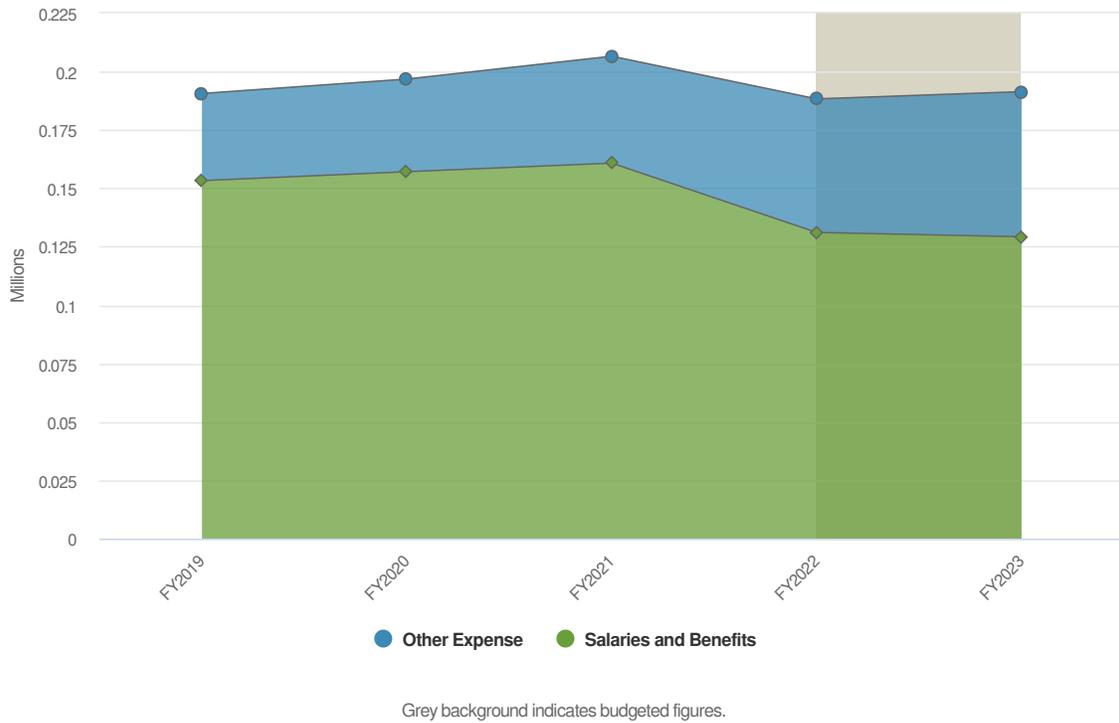
Expenditures by Expense Type

We have a new Administrative Assistant, Cara Cutone. Cara is an excellent asset to the Assessors and Building Departments. Cara needs to take classes related to the Assessors' job function. As the Principal Assessor I also need to take continuing education classes. Our designation requirements have changed from every 3 years to every 2 years. Classes and dues for meetings and workshops have gone up in price.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

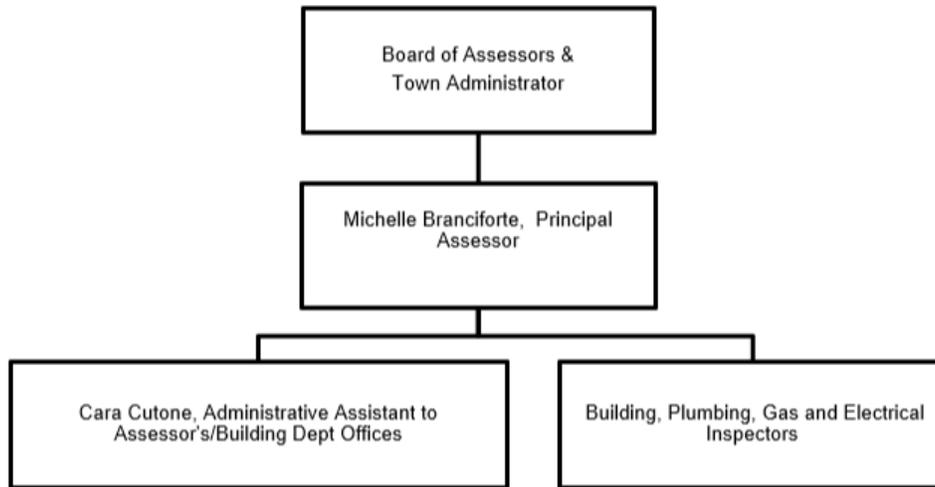


Name	FY2020 Actual	FY2021 Budgeted	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects						
Salaries and Benefits						
General Government						
IT SALARIES	\$173				\$0	N/A
ASSESSORS' SALARIES	\$156,954	\$160,795	\$160,795	\$131,118	\$129,279	-1.4%
Total General Government:	\$157,128	\$160,795	\$160,795	\$131,118	\$129,279	-1.4%
Total Salaries and Benefits:	\$157,128	\$160,795	\$160,795	\$131,118	\$129,279	-1.4%
Other Expense						
General Government						
REVALUATION UPDATE	\$9,875	\$9,875	\$9,875	\$15,500	\$15,500	0%
PROFESSIONAL SERVICES	\$5,573	\$4,000	\$478	\$4,000	\$4,100	2.5%
POSTAGE	\$500	\$500		\$500	\$500	0%
GIS	\$11,749	\$21,500	\$21,613	\$22,500	\$24,000	6.7%
OFFICE SUPPLIES		\$2,700	\$2,253		\$0	N/A
COMPUTER SUPPLY/SOFTWARE	\$9,518	\$10,700	\$9,725	\$11,050	\$13,050	18.1%
TRAVEL/MEALS	\$1,437	\$2,500	\$750	\$2,500	\$3,500	40%
DUES/SUBSCRIPTIONS	\$1,036	\$1,100	\$1,109	\$1,150	\$1,500	30.4%
Total General Government:	\$39,688	\$52,875	\$45,803	\$57,200	\$62,150	8.7%



Name	FY2020 Actual	FY2021 Budgeted	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Total Other Expense:	\$39,688	\$52,875	\$45,803	\$57,200	\$62,150	8.7%
Total Expense Objects:	\$196,816	\$213,670	\$206,598	\$188,318	\$191,429	1.7%

Organizational Chart



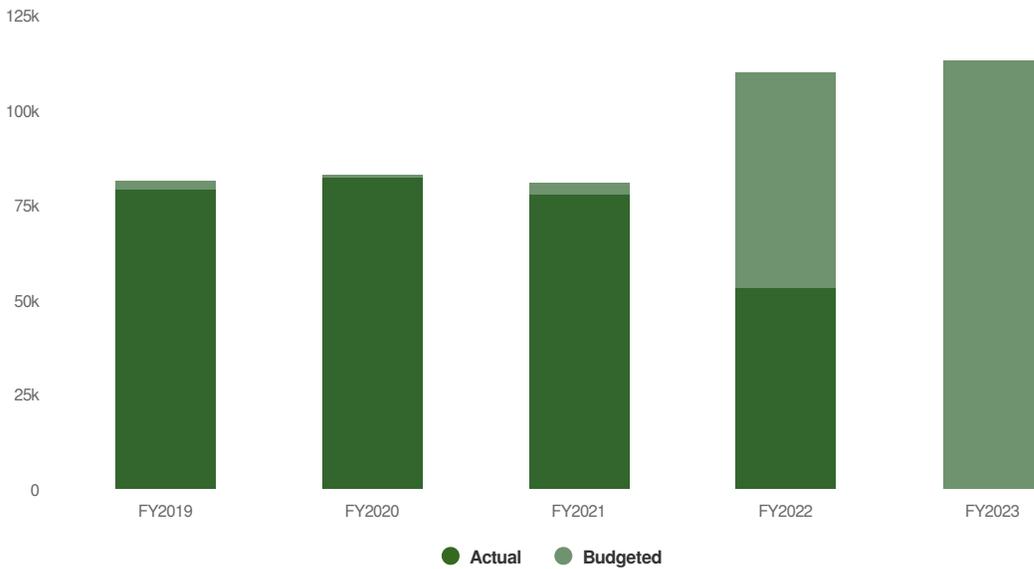
Building Department

The Building Department is responsible for administering and enforcing Massachusetts Codes regarding building, plumbing, gas, and electrical work; as well as the rules and regulations of the Massachusetts Architectural Access Board. In addition, the department administers and enforces all Town of Manchester's Zoning By-laws. It is the mission of the Building Department to strive to ensure the public safety through inspection activities and continuous enforcement of all codes, rules and regulations designed to detect and correct improper and/or unsafe building practices and land uses within the Town.

Expenditures Summary

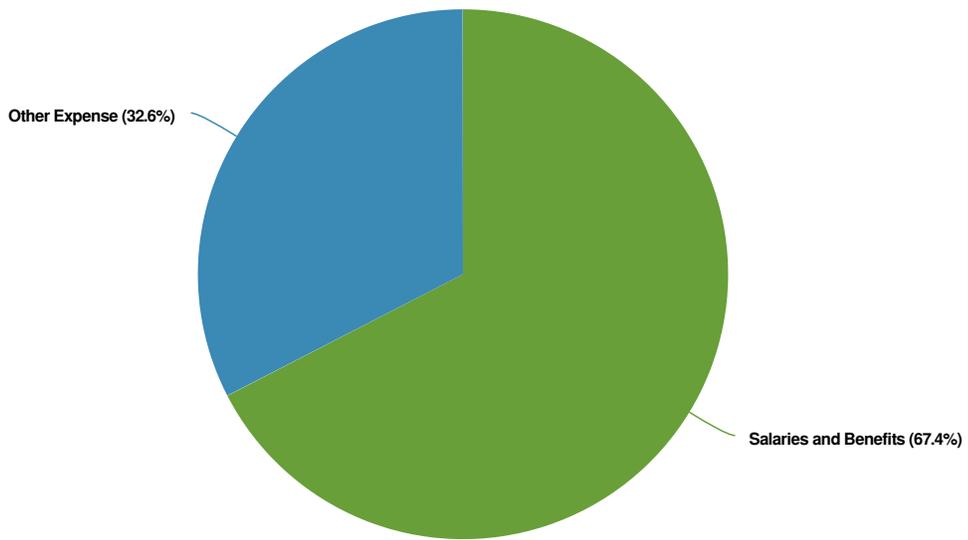
\$113,037 **\$2,890**
(2.62% vs. prior year)

Building Department Proposed and Historical Budget vs. Actual

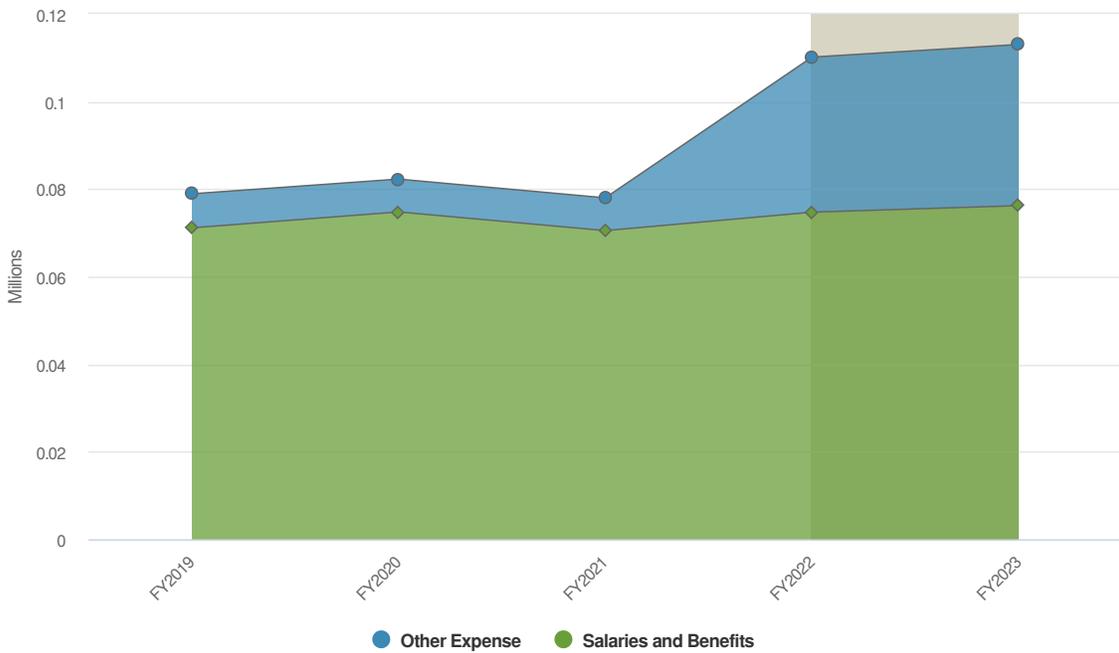


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2020 Actual	FY2021 Budgeted	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects						
Salaries and Benefits						
Public Safety						
BUILDING INSPECTOR	\$48,182	\$46,173	\$43,250	\$46,981	\$47,921	2%
GAS/PLUMBING INSPECTOR	\$13,301	\$13,634	\$13,634	\$13,873	\$14,150	2%
ELECT. INSPECT. SALARIES	\$13,301	\$13,634	\$13,634	\$13,873	\$14,150	2%
Total Public Safety:	\$74,785	\$73,441	\$70,518	\$74,727	\$76,221	2%
Total Salaries and Benefits:	\$74,785	\$73,441	\$70,518	\$74,727	\$76,221	2%
Other Expense						
Public Safety						
SEALER WGTS/MEAS EXPENSES	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	0%
INSPECTOR' EXPENSES	\$4,500	\$4,500	\$4,485	\$4,500	\$4,500	0%
SOFTWARE-PERMITTING SOFTWARE				\$27,920	\$29,316	5%
Total Public Safety:	\$7,500	\$7,500	\$7,485	\$35,420	\$36,816	3.9%
Total Other Expense:	\$7,500	\$7,500	\$7,485	\$35,420	\$36,816	3.9%
Total Expense Objects:	\$82,285	\$80,941	\$78,003	\$110,147	\$113,037	2.6%

Organizational Chart

See Assessor's page for Organizational Chart.



Treasurer/Collector

Jennifer Yaskell, CMMT, CMMC
Town Treasurer/Collector

The Treasurer/Collector's office is responsible for providing secure and accurate collection and investment of all Town funds. Such funds include real estate, personal property, excise, and betterments as committed to us by the Assessors, as well as all water/sewer charges, state aid or reimbursement, and all other various departmental receipts of the Town. We disperse all funds on behalf of the Town in accordance with Town Meeting requirements through approved vendor and payroll warrants. The department also coordinates long and short-term borrowings for all Town authorized debt. The Treasurer/Collector must make an annual accounting for all receipts and disbursements and report on their official acts.

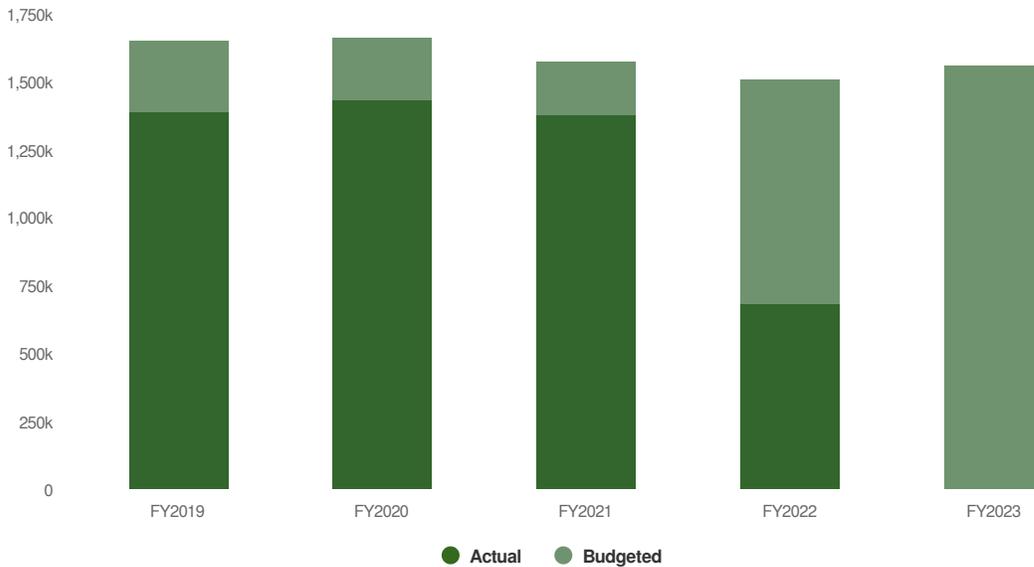
This office processes the payroll for all Town employees, as well as coordinates the administration of benefits as the liaison between employees and vendors for group health, retirement, dental, life, and supplemental insurances.

It is the mission of this department that its officers remain faithful to their oaths of office by serving in accordance with the laws of the Commonwealth of Massachusetts and the by-laws of the Town while maintaining high ethical standards. Customer service is a primary function of the office and all members of the public should expect to be treated with courtesy and respect.

Expenditures Summary

\$1,562,515 **\$47,015**
(3.1% vs. prior year)

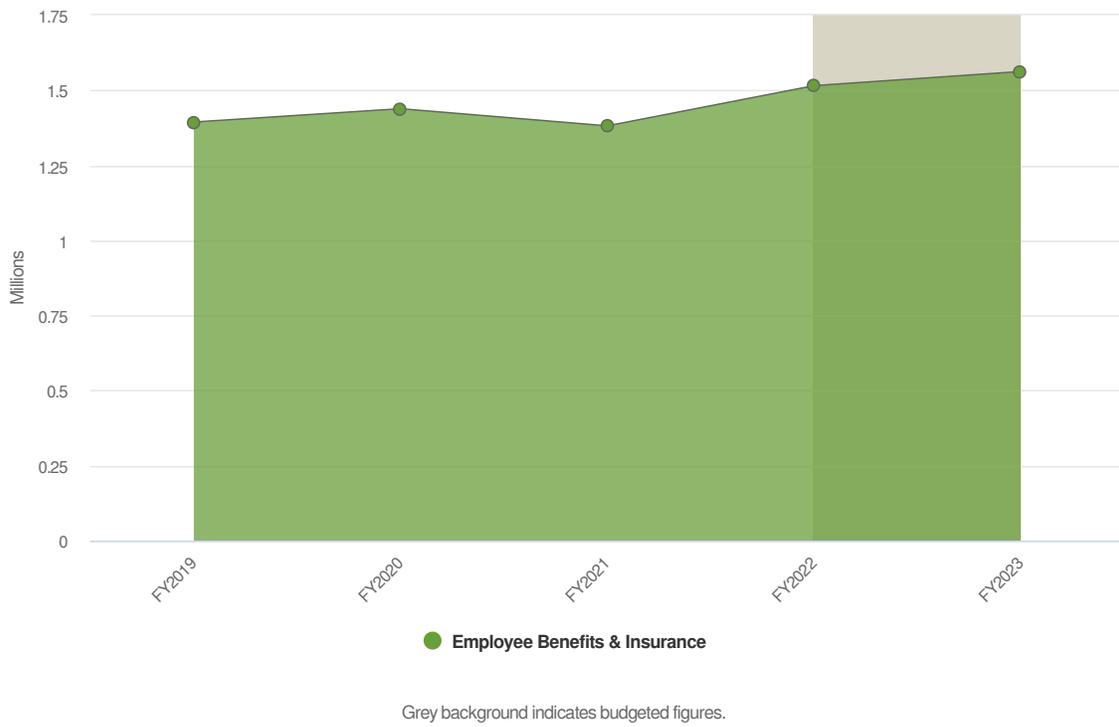
Treasurer/Collector Proposed and Historical Budget vs. Actual



Expenditures by Expense Type



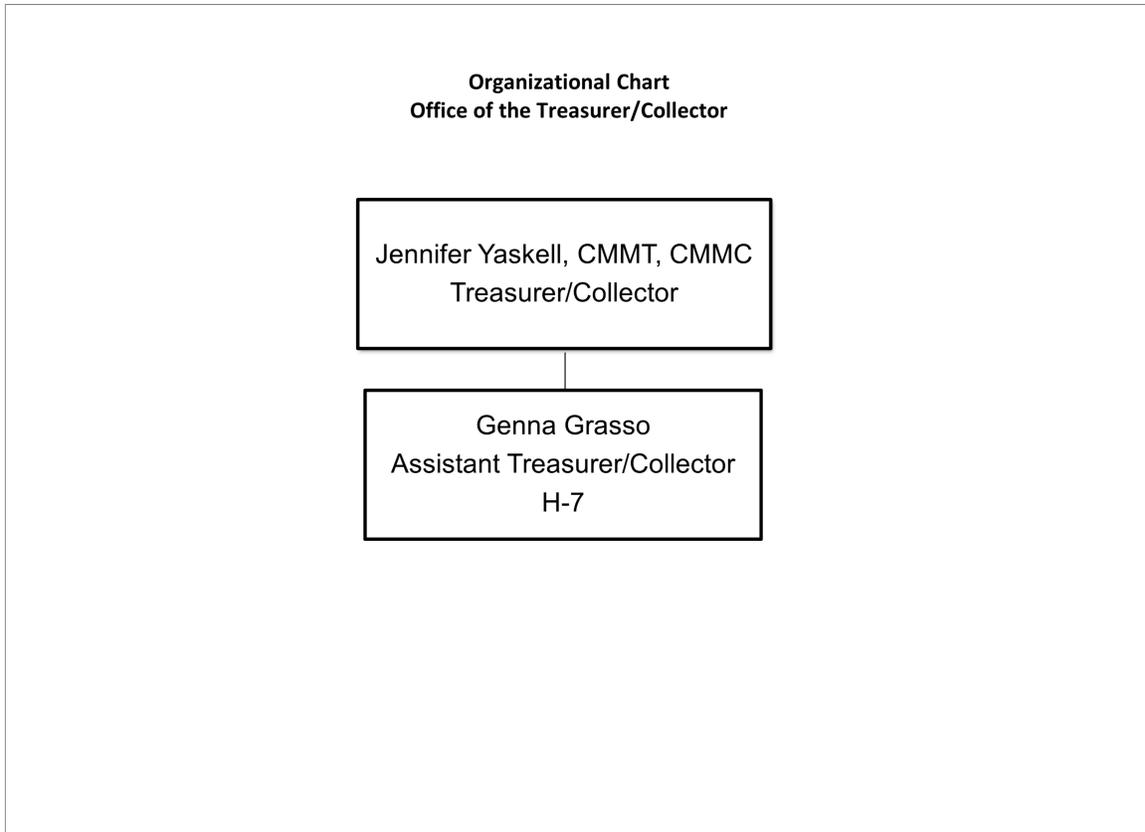
Budgeted and Historical Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Budgeted	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects						
Employee Benefits & Insurance						
General Government						
FICA MED-TOWN'S SHARE	\$89,815	\$97,850	\$93,773	\$100,500	\$103,515	3%
HEALTH/LIFE INSURANCE	\$1,221,462	\$1,350,000	\$1,161,072	\$1,285,000	\$1,329,000	3.4%
CASUALTY & LIABILITY INSURANCE	\$127,410	\$130,000	\$126,676	\$130,000	\$130,000	0%
Total General Government:	\$1,438,687	\$1,577,850	\$1,381,521	\$1,515,500	\$1,562,515	3.1%
Total Employee Benefits & Insurance:	\$1,438,687	\$1,577,850	\$1,381,521	\$1,515,500	\$1,562,515	3.1%
Total Expense Objects:	\$1,438,687	\$1,577,850	\$1,381,521	\$1,515,500	\$1,562,515	3.1%



Organizational Chart



Goal #1

This office's previous FY goal of moving towards a more digitized payroll process is starting mid FY 22 with an option for employees to receive electronic paystubs. The goal in FY 23 will be to continue outreach to employees on the payroll self-service module in hopes of getting 100% voluntary participation.

Goal #2

Revisiting the research begun pre-pandemic with the Accountant for possible financial software replacements.



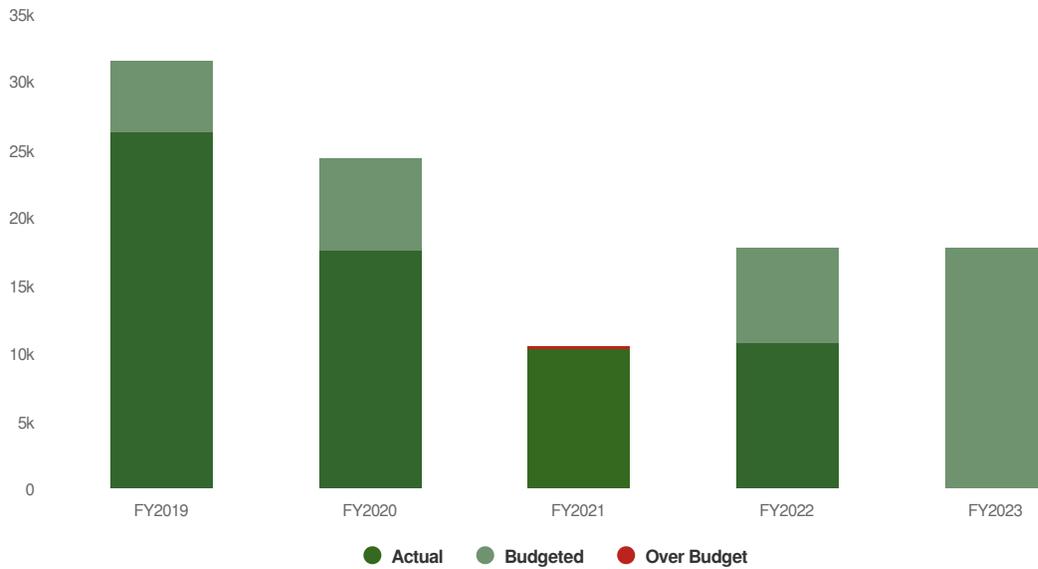
Zoning Board of Appeals

The Zoning Board of Appeals (ZBA) is comprised of six members appointed by the Board of Selectmen. The ZBA hears petitions and applications for variances, special permits, comprehensive permits, and other appeals under the Zoning Act (MGL Ch. 40A), the Anti-Snob Zoning Act (MGL, Ch. 40B), and the Manchester Zoning Bylaw.

Expenditures Summary

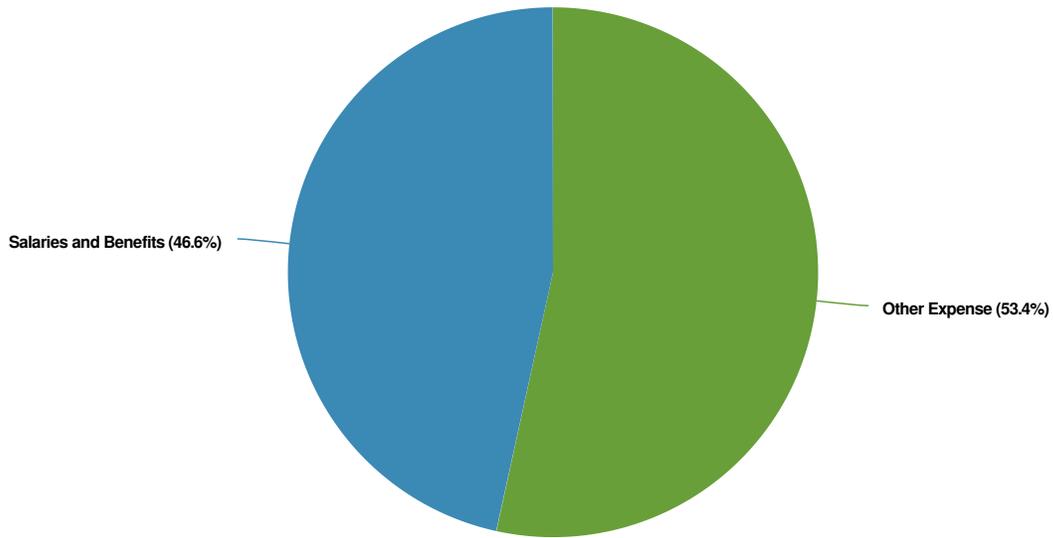
\$17,870 **\$0**
(0% vs. prior year)

Zoning Board of Appeals Proposed and Historical Budget vs. Actual

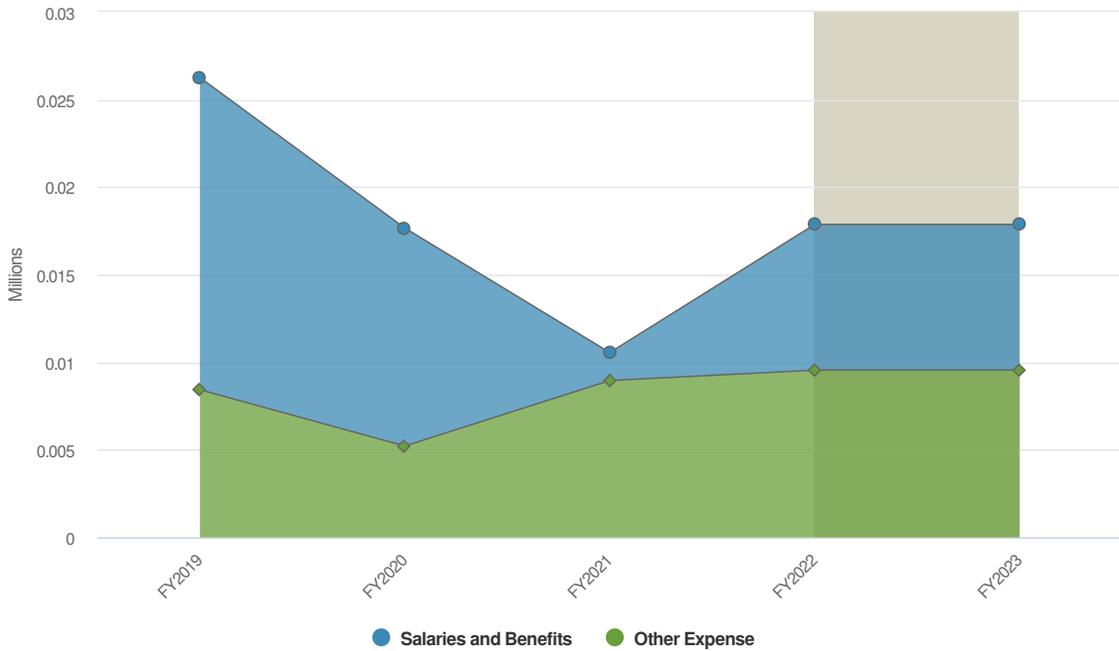


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2020 Actual	FY2021 Budgeted	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects						
Salaries and Benefits						
General Government						
APPEALS BOARD SALARIES	\$12,445	\$1,600	\$1,600	\$8,320	\$8,320	0%
Total General Government:	\$12,445	\$1,600	\$1,600	\$8,320	\$8,320	0%
Total Salaries and Benefits:	\$12,445	\$1,600	\$1,600	\$8,320	\$8,320	0%
Other Expense						
General Government						
POSTAGE	\$626	\$1,500		\$2,000	\$2,000	0%
PRINTING/ADVERTISING	\$3,056	\$5,000	\$7,848	\$5,000	\$5,000	0%
OFFICE SUPPLIES	\$305	\$250	\$56	\$550	\$550	0%
FILING FEES	\$1,230	\$2,000	\$1,050	\$2,000	\$2,000	0%
Total General Government:	\$5,217	\$8,750	\$8,954	\$9,550	\$9,550	0%
Total Other Expense:	\$5,217	\$8,750	\$8,954	\$9,550	\$9,550	0%
Total Expense Objects:	\$17,662	\$10,350	\$10,554	\$17,870	\$17,870	0%



Planning

Sue Brown
Town Planner

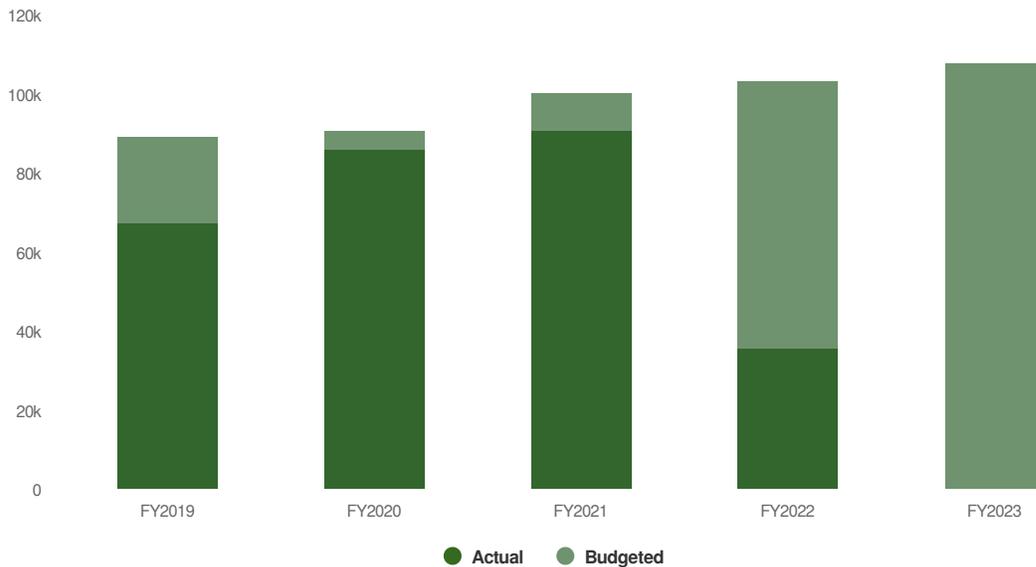
To provide professional advice and technical expertise to elected officials, appointed boards and committees, Town staff and citizens to assist in understanding and addressing land use issues and priorities.

The mission of the Manchester Planning Department is to 1) support and oversee the functions of community wide land-use planning, 2) to assist the Town's Land Management boards in managing growth and development through the administration of applicable land use bylaws and policies, and 3) to implement the community's long-term community vision. The Planning Department recognizes the diverse and competing interests within the community and the necessity to consider and incorporate these interests within the planning process by encouraging and facilitating participation. The Department strives to actively promote community participation, interaction and dialogue throughout the planning and permitting process.

Expenditures Summary

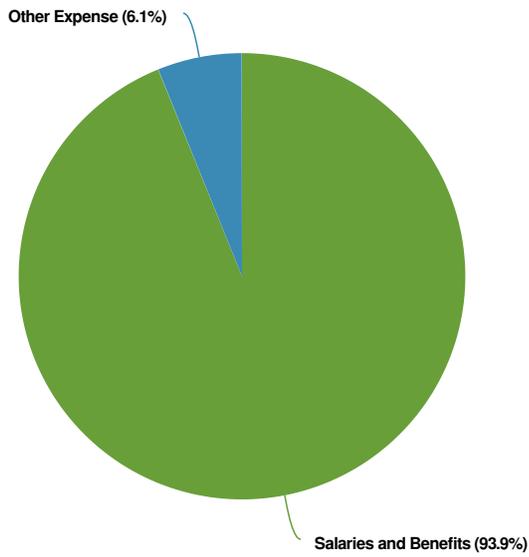
\$107,753 **\$4,518**
(4.38% vs. prior year)

Planning Proposed and Historical Budget vs. Actual

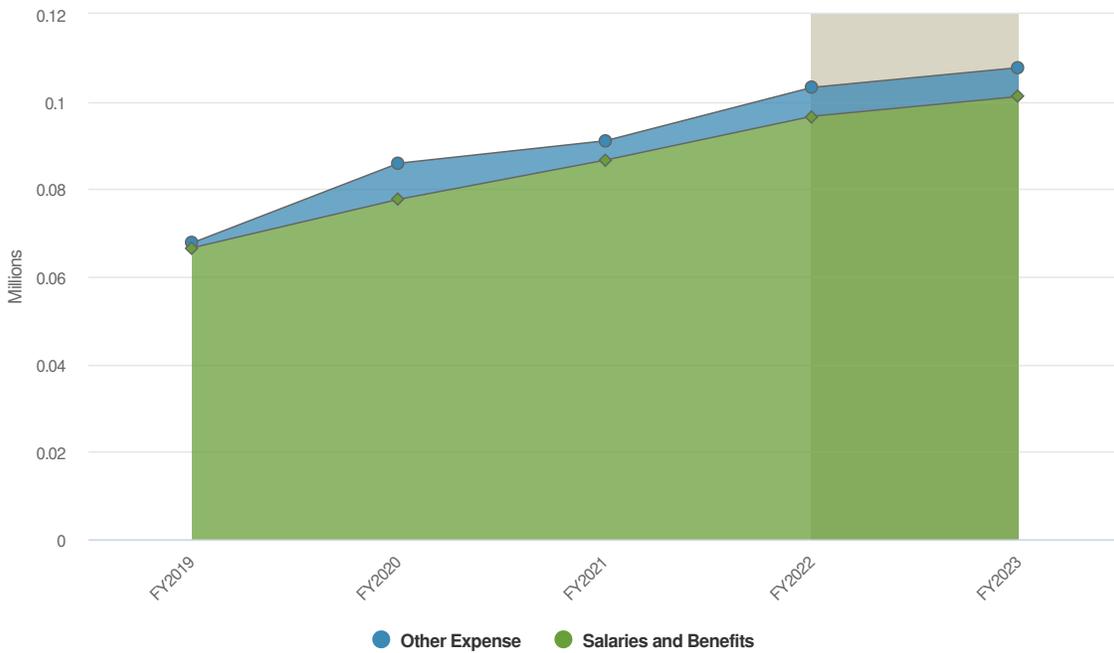


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

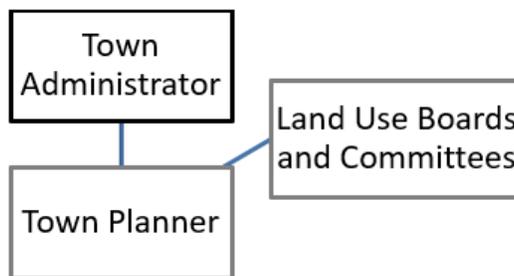


Grey background indicates budgeted figures.



Name	FY2020 Actual	FY2021 Budgeted	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects						
Salaries and Benefits						
General Government						
PLANNING BOARD SALARIES	\$77,663	\$93,762	\$86,626	\$96,635	\$101,153	4.7%
Total General Government:	\$77,663	\$93,762	\$86,626	\$96,635	\$101,153	4.7%
Total Salaries and Benefits:	\$77,663	\$93,762	\$86,626	\$96,635	\$101,153	4.7%
Other Expense						
General Government						
PROFESSIONAL SERVICES	\$7,705	\$5,000	\$3,367	\$5,000	\$5,000	0%
POSTAGE	\$118	\$100		\$100	\$100	0%
PRINTING/ADVERTISING		\$500	\$661	\$500	\$500	0%
OFFICE SUPPLIES	\$377	\$250	\$265	\$250	\$250	0%
DUES/SUBSCRIPTIONS		\$250	\$120	\$250	\$250	0%
OFFICE EQUIPMENT	\$46	\$500		\$500	\$500	0%
Total General Government:	\$8,246	\$6,600	\$4,413	\$6,600	\$6,600	0%
Total Other Expense:	\$8,246	\$6,600	\$4,413	\$6,600	\$6,600	0%
Total Expense Objects:	\$85,909	\$100,362	\$91,040	\$103,235	\$107,753	4.4%

Organizational Chart



Goal #1

Align zoning regulations with Master Plan vision and goals.

Goal #2

Create tools, establish policies and complete planning projects to foster efficient and effective land use boards and committees.



Police Department



Todd Fitzgerald
Police Chief

The Manchester by-the-Sea Police Department, in partnership with the Manchester community, is committed to maintaining tranquility, to respecting the sanctity of human life and to reducing risk for all. We seek to accomplish this mission through accountability, transparency, strategic partnerships, community engagement and the selection and professional development of high-quality personnel. Above all, the Manchester by-the-Sea Police Department seeks to provide services with compassion, dignity, and the highest level of customer service.

Overall budget FY23

The Manchester-by-the-Sea Police Department recognizes that we are the conservators of a public asset. We are, therefore, accountable to our residents directly and through the Board of Selectmen. Because of this quintessential American affiliation, we embrace the maxim, "The police are the public and the public are the police." A quote by Sir Robert Peel, the father of modern-day policing.

To this end, our objective is to serve all who work in, live in, or visit the Town of Manchester-by-the-Sea in a manner consistent with our mission statement and values. Our daily activities and strategic goals are formed by direct proactive engagement with community stakeholders. Specifically, our priorities are set by the public through routine and standardized daily encounters, accessibility to police management and quality control mechanisms.

In its most basic terms, if we were to "**defund the Manchester Police**", that only means reallocating money from **policing** to other town departments that fall under local government.

Our budget currently reflects collective bargaining obligations negotiated by the town with our civilian and police unions along with yearly projected expenses that are needed to maintain our department daily. These expenses not only include annual training, but also training that is now required to keep up with modern day police work. It also includes maintaining our MPAC Accreditation Standards, maintaining our fleet, and everyday office expenses. In FY19, FY20, and FY21 we took a very hard look at our operating budget and have projected our annual expenses almost down to the penny. This year, for FY23 I have made some increases based on the future availability of our Reserve Police Officer staff and the need to send some of our current Reserve Officers to a "Bridge Academy" brought on to us by the Police Reform Act signed into law in December of 2020. See **Bridge Academy memo**.

This year's budget that I have submitted, in my opinion, reflects a well-thought out process that allows for 2 officers to always be available for patrol with the possibility of reducing OT costs and officer burnout. Maintaining a staff level that is consistent with today's practices in law enforcement is essential and needed to maintain a minimum deployment for officer and community safety.

Currently, the Police Department is budgeted for 14 full-time personnel. Out of those full-time budgeted positions, 10 are available for patrol as we continue to have an officer on 111F and a full-time SRO. **(See Organizational Chart)**

As stated, we continue to struggle with the loss of a full-time Officer who has been on permanent 111F disability status since 2015. The town continues to await a magistrate's decision on a town appeal to this case on whether the retirement board will reconvene a medical panel to determine the officer's eligibility for a disability pension. If a disability pension is ever granted, only then can we remove the officer from the police department's annual operating budget. It is my understanding that the town will need to keep this officer as part of the operating budget for a minimum of 4-5 more years. At that time, the Officer will have 10 years vested in the county retirement system, at which point the town can petition for an involuntary retirement. Over the past year, Lt. Mark McCoy and I have made several attempts to contact the office of the magistrate who presided over the hearing. Each time we have been informed that a ruling was imminent and would be finalized any day. This has been going on since the beginning of 2021. As of the writing of this memo, there is no time frame for a disposition to this hearing.

I understand the challenges every community, including ours, faces regarding municipal financing. As stated in my annual report, through accreditation we continue to operate in accordance with the most rigorous of modern policing standards, which are established and evaluated by independent industry law enforcement experts. I am proud to say that our department already exemplifies the ideals outlined in the State's most recent reform legislation of December 2020. However, with that said, the need for additional staffing has become clearer since being accredited, and even more so now that we are beginning to feel the effects of the Police Reform Law as it relates to the use of Reserve Police Officers.

As of July 1, 2021, we are only allowed to hire full-time academy-trained personnel as all part-time, reserve academies have been disbanded and cease to exist as of February 1st, 2021. We have been fortunate to recruit some full-time academy trained officers to augment our reserve police staff over the past few months, as 6 out of our 13 reserves have attended a full-time police academy. Most are either retired State Police Troopers or work for other police agencies, which limits their availability to work shifts for us. Currently, each of those members who are full-time academy trained averages about 2 shifts a month. The other part-time staff who have not attended the full-time academy work most of our open patrol shifts and will need to attend the Bridge Academy.

It should be noted that once a Reserve Officer attends and completes the so-called Bridge Academy, it does not guarantee that they can continue to work for the department long term. Part of the agreement between the MPTC (Massachusetts Police Training Committee) and POST commission (Police Officer Standards of Training) is that by January 1, 2027, a part-time Reserve Officer who has attended the Bridge Academy will need to accumulate 2400 work hours or he/she will be required to attend the MPTC Full-Time Recruit Officer Academy. Currently, we only have one reserve officer who has potentially met this requirement. Police details (road details) and dispatch shifts do not count towards their total hours. In my opinion, sending our officers to the Bridge Academy is going to be a short-term fix to a long-term problem. This means that to maintain our current reserve staff, and those who have not attended a full-time academy and work the bulk of our open shifts, we need to send them to the Bridge Academy. If they don't meet the required hours (2400) by January 1, 2027, then we will need to send them to a Full-Time Recruit Officer training class or hire additional full-time staff (up to 3 additional patrolmen). If we maintain that level of staffing, we will significantly limit the reliance on reserve officers and allow the department to have 3 officers on duty per shift, theoretically



1 Sergeant and 2 Patrolmen. If in the event of a sick call or the use of a PTO, we would not need to backfill to maintain the two-officer minimum. If the need did arise, then we would fill a vacancy with either a reserve who is full-time academy trained or a full-time officer on overtime. This is comparable to the Rockport Police Department's model.

FY23 Request

To plan for the future and to keep up with the progression of policing along with the many other ancillary duties that our full-time staff needs to complete every day, I am requesting to fill one additional patrol officer position in FY23 (See workload analysis). This position would compensate for the officer who is on permanent 111F and continues to be held up in the court system at no fault of the department. Since July 1st with our current staffing model, we have had 110 forced overtime shifts. By adding this additional staff member, it would significantly reduce overtime costs and the need to backfill to cover paid time off. More importantly it will reduce the risk of officer burnout. This year's budget also reflects the hiring of 1 additional full-time dispatcher if the town decides to keep our dispatch operations in-house.

FY23 By the numbers:

Grand total without new Patrolman or Dispatcher (Status Quo)	\$1,855,866.99
Add one additional Patrolman	\$ 76,917.23
Add a fourth F/T Dispatcher	\$ 56,741.09
Grand Total with new Patrolman and Dispatcher	\$1,989,525.31

Our profession should be held to the highest standards, and we are committed to actively taking part in these conversations and working to continually improve our services to best serve the people who live in, work in, and visit Manchester-by-the-Sea. The Police Department already exemplifies that we are committed to today's best practices in law enforcement by being an accredited agency.

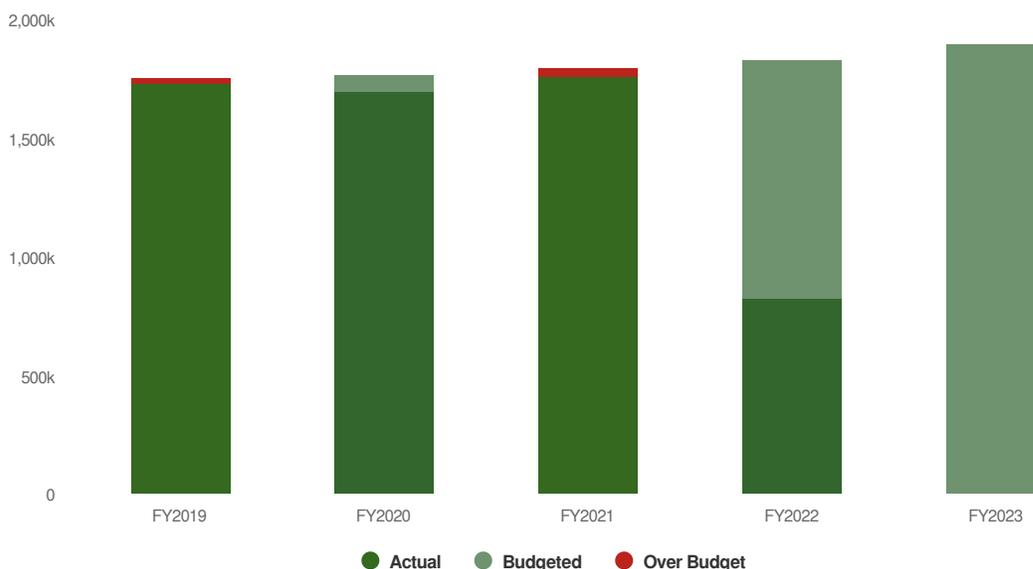
Staffing continues to be the ongoing topic of concern with many police departments throughout the Commonwealth, including our neighbors in Essex. In Manchester by the Sea, we continue to have a full-time officer on permanent 111F status, Police Reform has dictated the status and use of reserve officers, and we continue to operate on a model that was sustainable in the 1970's. A workload analysis that was conducted a few years ago, and updated this year, continues to show that there is limited non-discretionary hours available each year per Officer, and that the department actually needs 11.55 patrol officers to maintain a minimum of two officers for patrol on each daily shift. I feel the budget I have submitted for FY23 reflects the needs of the department as well as the public as we move forward.

Please Refer to Bridge Academy MEMO also.

Expenditures Summary

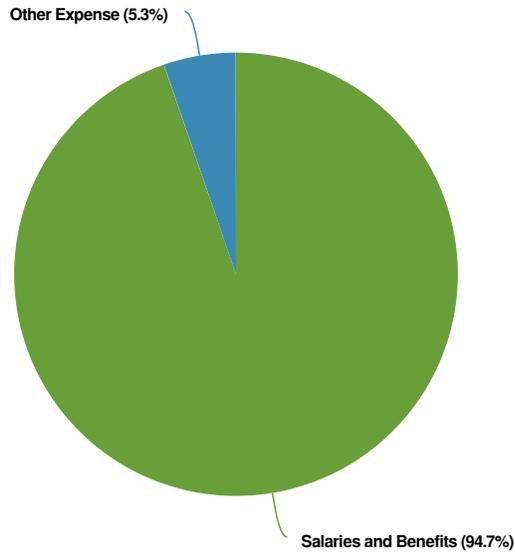
\$1,897,081 **\$69,931**
 (3.83% vs. prior year)

Police Department Proposed and Historical Budget vs. Actual

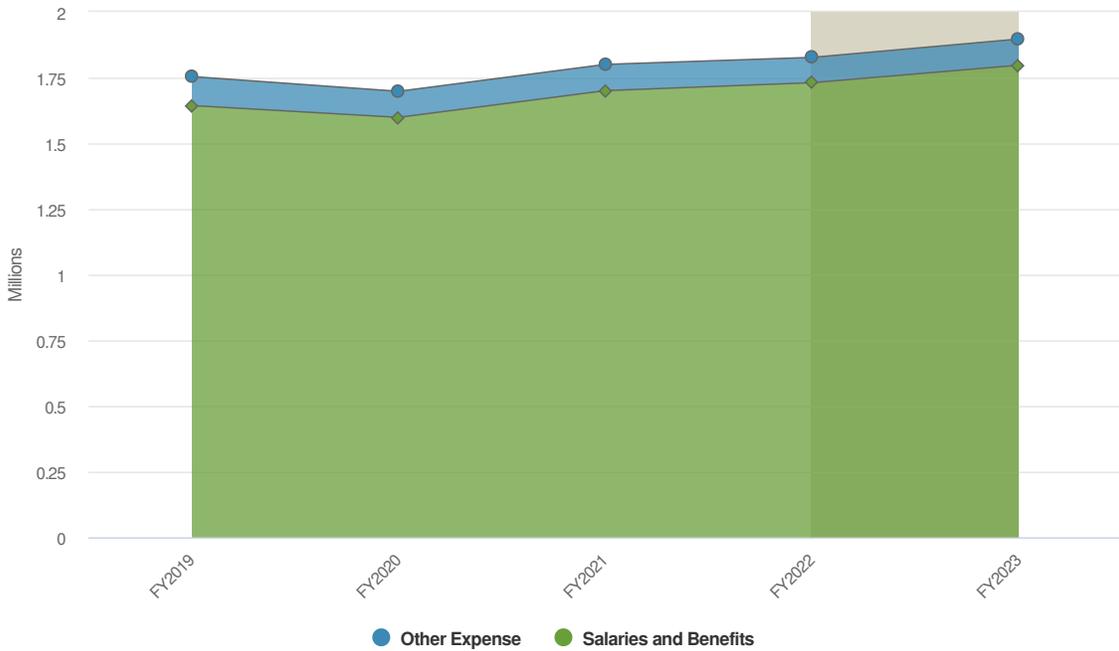


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

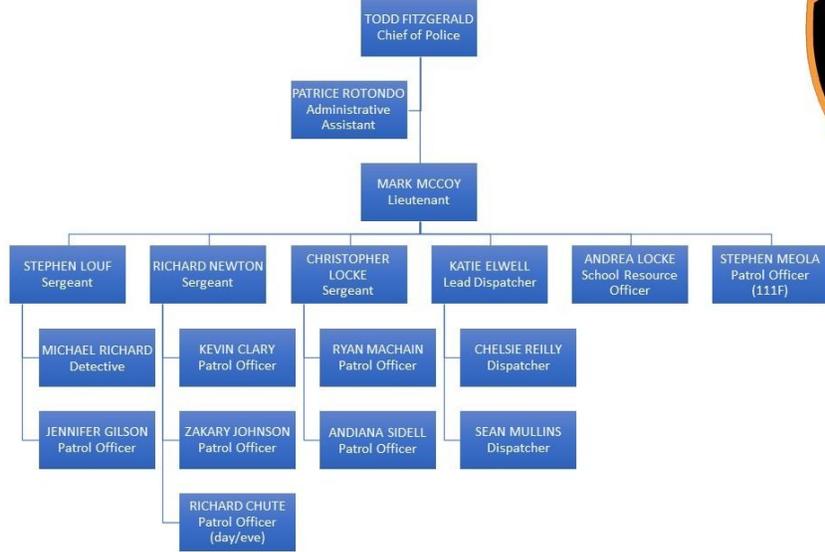


Name	FY2020 Actual	FY2021 Budgeted	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects						
Salaries and Benefits						
Public Safety						
POLICE SALARIES	\$1,598,872	\$1,665,592	\$1,700,592	\$1,730,836	\$1,797,406	3.8%
Total Public Safety:	\$1,598,872	\$1,665,592	\$1,700,592	\$1,730,836	\$1,797,406	3.8%
Total Salaries and Benefits:	\$1,598,872	\$1,665,592	\$1,700,592	\$1,730,836	\$1,797,406	3.8%
Other Expense						
Public Safety						
ELECTRICITY	\$226	\$220	\$211	\$220	\$225	2.3%
AUTO/TRUCK REPAIRS	\$4,940	\$8,200	\$7,099	\$8,200	\$8,350	1.8%
RENTAL FEES	\$1,900	\$1,900	\$1,900	\$1,900	\$1,900	0%
PROFESSIONAL SERVICES	\$12,805	\$10,500	\$14,448	\$10,500	\$10,700	1.9%
TRAINING	\$9,354	\$9,000	\$17,190	\$9,000	\$10,000	11.1%
TELEPHONE	\$9,244	\$9,944	\$8,897	\$9,944	\$10,200	2.6%
POSTAGE	\$313	\$450	\$238	\$450	\$500	11.1%
PRINTING/ADVERTISING	\$1,243	\$150	\$315	\$150	\$300	100%
OFFICE SUPPLIES	\$6,107	\$4,000	\$2,130	\$4,000	\$4,000	0%
GASOLINE/OIL	\$14,173	\$20,000	\$15,328	\$19,500	\$20,000	2.6%
AUTO/TRUCK SUPPLIES	\$2,005	\$1,500	\$575	\$1,500	\$1,500	0%
MEDICAL SUPPLIES	\$93	\$1,000	\$1,712	\$1,000	\$1,500	50%
POLICE SUPPLIES	\$13,291	\$4,500	\$4,933	\$4,500	\$4,600	2.2%
RADIO SUPPLIES	\$165	\$500	\$64	\$250	\$250	0%
UNIFORMS	\$19,264	\$18,500	\$18,333	\$18,500	\$18,750	1.4%
TRAVEL/MEALS	\$626	\$2,000		\$1,900	\$1,900	0%
DUES/SUBSCRIPTIONS	\$3,404	\$4,800	\$6,509	\$4,800	\$5,000	4.2%
Total Public Safety:	\$99,153	\$97,164	\$99,883	\$96,314	\$99,675	3.5%
Total Other Expense:	\$99,153	\$97,164	\$99,883	\$96,314	\$99,675	3.5%
Total Expense Objects:	\$1,698,026	\$1,762,756	\$1,800,475	\$1,827,150	\$1,897,081	3.8%



Organizational Chart

Manchester-by-the-Sea Police Department Organizational Chart – FULLTIME STAFF



Revised:
3/23/2021

Community Goals & Objectives:

The Manchester-by-the-Sea Police Department recognizes that we are the conservators of a public asset. We are accountable to our residents directly through the Board of Selectboard. Our objective is to serve all who work in, live in or visit the Town of Manchester-by-the-Sea in a manner consistent with our mission statement and values. Our daily activities and strategic goals are formed by direct proactive community relations and engagement with our stakeholders. Further, the Manchester-by-the-Sea Police Department's objectives continue to target five specific groups along with the potential effects of Police Reform that will have a significant financial impact on the department and town moving forward. In FY23, these groups continue to include the following;

1. School Resource Officer: The SRO Program is based upon the fundamental premise that when schools, police, prosecutors, and other service agencies work collaboratively and proactively, the safety, mental health, and well-being of the youth are best served. By working together to educate the school community, to coordinate efforts, and to share information, the Manchester Essex Regional School District and the Manchester and Essex Police Departments through the SRO Program continue to strive to: (1) prevent violence involving the students of the Manchester Essex Regional School District; (2) prevent the use, abuse, and distribution of alcohol and other controlled substances involving students of the Manchester Essex Regional School District; and (3) provide a safe, secure, violence-free, and nurturing school environment. But most importantly, it has developed positive relationships with students and parents, thereby enhancing the relationship of the Manchester and Essex Police Departments with the community. It also continues to provide a positive role model for students and create positive relationships with the young people of the two communities. Officer Andrea Locke was appointed to her new role in 2019. Since then, Andrea continues to have many relationships with parents, students, and school officials. We look to continue this very important program and the collaboration with our youth and the police remains a top priority for FY23.

2.Seniors: Currently, the Manchester-by-the-Sea Police department has a tremendous relationship with our senior citizen population. Moving forward, I would categorize this as our second most important goal. Continuing our partnership with the Manchester Council on Aging will assist us in identifying our most at-risk population. MBTS PD will also continue to work with our partners at Senior Care Inc. who provide services for seniors who are at-risk of self-neglect, financial exploitation, and physical and emotional abuse. Due to the COVID-19 pandemic and the rise in senior mental health related issues, our partnerships with these agencies in FY23 will become even more vital. We will continue to work with these partners in FY23.

3. Community Groups: MBTS PD has a well-established relationship with several community groups. It is very important for us to accomplish our overall mission. Currently, MBTS PD has agents who attend meetings of several groups, such as the Chamber of Commerce, the Bike & Pedestrian Committee, the Downtown Improvement Committee, and the 375th Anniversary Committee. In FY23 we will look to increase our outreach and communications to these groups and provide a department liaison as a point of contact if needed.



4. Local Business Community: MBTS PD continues to connect to our business community not only at the leadership level but from the top to the bottom of the department. Officers continue to connect to our business owners through targeted “Park & Walks” in different areas of the business community on a daily basis. This partnership continues to operate at a high level with good communication. As stated before, the need for us to continue to build these relationships is important to our overall mission. In FY22, MPD continued to work with many businesses in dealing with COVID-19 related issues, parking issues and general traffic concerns. We will continue to support and work along side our business leaders in FY23.

5. Social Media: MBTS PD understands that a significant percentage of our residents we connect with prefer communication via our social media outlets. MBTS PD accomplishes this currently through our Facebook, Twitter and now Instagram accounts, which are linked to the Police Department and Town websites. Our goal for FY21 was to explore other methods of social media communications such as Instagram. MPD has explored other opportunities on social media and has broadened our horizons with an Instagram account which has already gained a significant following. In FY23 we will continue to strive towards becoming more assessable and transparent to reach a broader audience through social media.

6. Harbor Patrol: Most of us are aware that over the past few years there has been an increase in boating traffic as our harbor has become progressively more popular for resident and transient boaters. The purchase of the new 25ft safe boat has and continues to allow all the public safety departments in town to have 24/7 access to our waterways to respond **safely** to incidents in our jurisdiction in all types of weather. Currently, MPD has six officers assigned to the Harbor Patrol who work in conjunction with our Harbormaster. Bion's knowledge and his continued willingness to work together is a tremendous asset to MBTS PD. We must remember that MBTS PD's area of operation does not end at the water's edge. Sometimes the Police Department's and Harbormaster's missions will overlap. Our goal moving forward is to continue to foster an excellent working relationship with the Harbormaster's office, this will help us accomplish our overall mission of Public Safety for the community. In FY22, the Police Department was able to staff one Police Officer to work with the Harbomaster staff most weekend days. However, with Police Reform, it has become evident that the need for more coverage on the water for enforcement related issues has become clear. As we move forward, MPD's time on the water may need to be increased because harbormaster staff will not meet the minimum state required training for enforcement.



7. Police Reform:

As most are aware, On Dec. 31, 2020, Governor Baker signed “An Act Relative to Justice, Equity and Accountability in Law Enforcement in the Commonwealth.” This reform established a mandatory certification process for police officers and seeks to improve accountability and transparency in the field of law enforcement. The law also aims to support law enforcement agencies in hiring and promoting only qualified applicants.

As I have stated, one of the most concerning mandates of the reform is it requires all officers to be trained at the same level whether they are full-time or reserve. As of July 1, 2021, when the mandate took effect, it now requires all law enforcement officers who have completed a Reserve Training Program on or before July 1, 2021, will now be required to attend a “Bridge Academy” that consists of 200 hours of additional training that consists of the following:

In-person training consists of:

1. Firearms Training = 40 Hours
2. Defensive Tactics Training = 40 Hours
3. Emergency Vehicle Operator Course = 40 Hours
4. On-line MPTC/ACADIS portal/Zoom Training = 80 hours

Although this will certainly be a costly undertaking for smaller communities like MBTS, and just only one small piece of this Reform Bill, we will not have to absorb the total cost at one time because the “bridge training” will be staggered over three years. The reason for this is that, depending upon where an officer’s last name falls in the alphabet, he or she may have to be trained within the first year, the 2nd year or 3rd year.

**A-H must complete “Bridge Training” in the first year and prior to being re-certified..... 1
Reserve Officers (FY22)**
IP must complete “Bridge Training” in the second year and prior to being re-certified..... 3 Reserve Officers (FY23)
**Q-Z must complete “Bridge Training” in the 3rd year and prior to being re-certified.....3
Reserve Officers (FY24)**

As of July 1, 2021, we are only allowed to hire full-time academy-trained personnel as all part-time reserve academies have been disbanded and cease to exist as of February 1st, 2021. We have been fortunate to recruit some full-time academy trained officers to augment our reserve police staff over the past few months, as 6 out of our 13 reserves have attended a full-time police academy. Most are either retired State Police Troopers or work for other agencies, which limits their availability to work shifts for us. Currently, each of those members who are full-time academy trained averages about 2 shifts a month. The other part-time staff who have not attended the full-time academy work most of our open patrol shifts and will need to attend the Bridge Academy.

It should be noted that once a reserve Officer attends and completes the so-called Bridge Academy, it does not guarantee that they can continue to work for the department long term. Part of the agreement between the MPTC (Massachusetts Police Training Committee) and POST commission (Police Officer Standards of Training) is that by January 1, 2027, a part-time Reserve Officer who has attended the Bridge Academy will need to accumulate 2400 work hours or they will be required to attend the MPTC Fulltime ROC Academy. Currently, we only have one reserve officer that has the potential to meet this requirement. Police details (Road Details) and dispatch shifts do not count towards their total hours. In my opinion, sending our officers to the Bridge Academy is going to be a short-term fix to a longer-term problem. Meaning to maintain our current reserve staff and those who have not attended a full-time academy and work the bulk of our open shifts, we need to send them to the Bridge Academy. If they don't meet the required hours (2400) by January 1, 2027, then we will need to send them to a full-time ROC training class. So, moving forward, it will not be cost effective to maintain a reserve force as we would need to send a reserve officer to the full-time police academy at a cost of approximately \$40,000 per officer (using reserve hourly rate) to train and then only having them work on a part-time basis (1-3 shifts a week) is not a good value for the cost of training. Thus, meaning additional full-time positions to fill the vacancy left by the current officer on permanent 111F should be filled beginning in FY23.



Animal Control

Hayes Demuelle
Animal Control Officer

Manchester shares animal control services with the Town of Hamilton and has since 2016.

Animal Control Board

The Animal Control Board is appointed annually by the Board of Selectmen and is comprised of five residents of the Town. The Animal Control Board, in consultation with the Animal Control Officer, shall evaluate animal control and welfare issues within the Town and shall recommend solutions or actions necessary to resolve such issues. The Animal Control Board may also recommend to the Board of Selectmen appropriate rules, regulations or by-law amendments for the care and control of animals.

Animal Control Officer

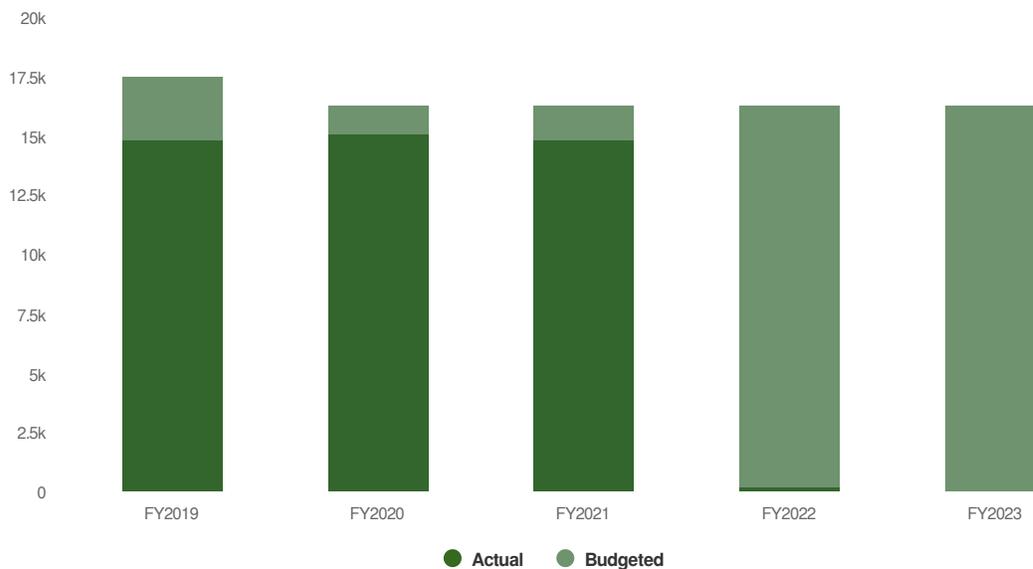
The Animal Control Officer is a person or persons appointed by the Town Administrator, with recommendations from the Animal Control Board and the Chief of Police, to carry out the provisions of the Town by-laws and regulations concerning animals. The Animal Control Officer shall be duly qualified and trained in accordance with state law.

See Article X, Section 28 of the Town by-laws (<https://www.manchester.ma.us/DocumentCenter/View/545>) for more information.

Expenditures Summary

\$16,315 **\$0**
(0% vs. prior year)

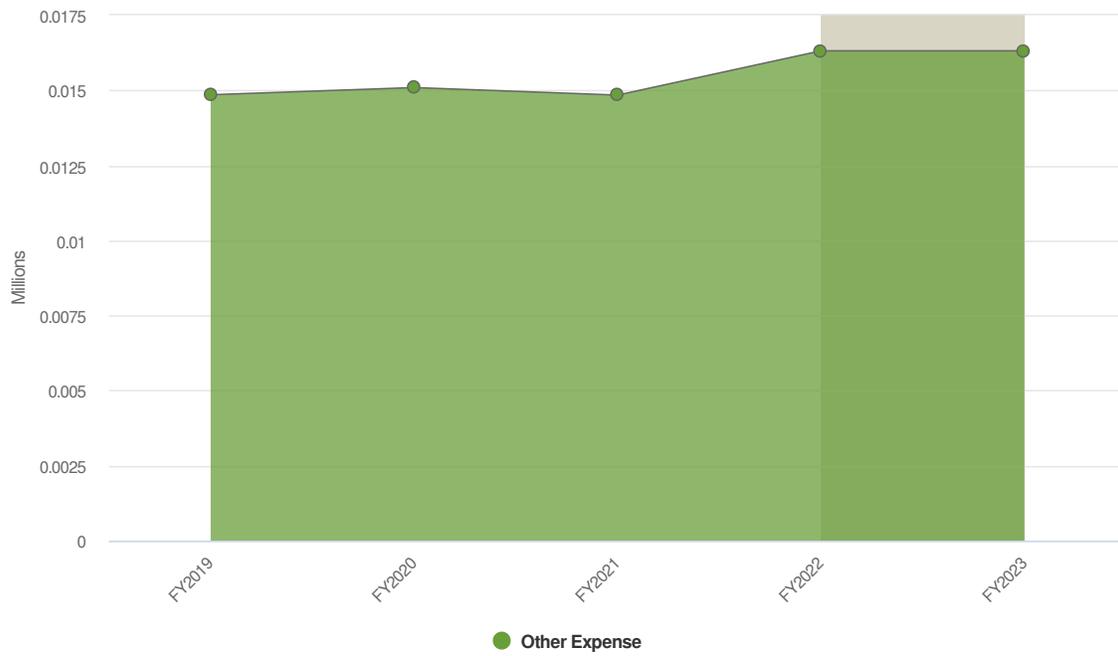
Animal Control Proposed and Historical Budget vs. Actual



Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Budgeted	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects						
Other Expense						
Public Safety						
TRUCK RENTAL	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	0%
ANIMAL CONTROL PROF. SERVICES	\$13,250	\$13,250	\$13,250	\$13,250	\$13,250	0%
TRAINING		\$175		\$175	\$175	0%
TELEPHONE	\$240	\$240	\$240	\$240	\$240	0%
BOARDING/EUTHANASIA	\$414	\$400		\$400	\$400	0%
OFFICE SUPPLIES	\$50	\$50		\$50	\$50	0%
SUPPLIES	\$138	\$1,100	\$351	\$1,100	\$1,100	0%
AUTO/TRUCK SUPPLIES		\$50		\$50	\$50	0%
DUES/SUBSCRIPTIONS		\$50		\$50	\$50	0%
Total Public Safety:	\$15,091	\$16,315	\$14,841	\$16,315	\$16,315	0%
Total Other Expense:	\$15,091	\$16,315	\$14,841	\$16,315	\$16,315	0%
Total Expense Objects:	\$15,091	\$16,315	\$14,841	\$16,315	\$16,315	0%



Fire Department



Jason Cleary
Fire Chief

The mission of the Manchester Fire Department is to provide rapid all hazards response including fire suppression and emergency medical services (EMS) to save lives, protect property and the environment, as well as minimize future incidents through prevention and public education.

Examples of "all hazards":

- Paramedic EMS
- Fire suppression
- Vehicle Extrication
- Ice/Cold Water Rescue
- High Angle Rescue
- Confined Space Rescue

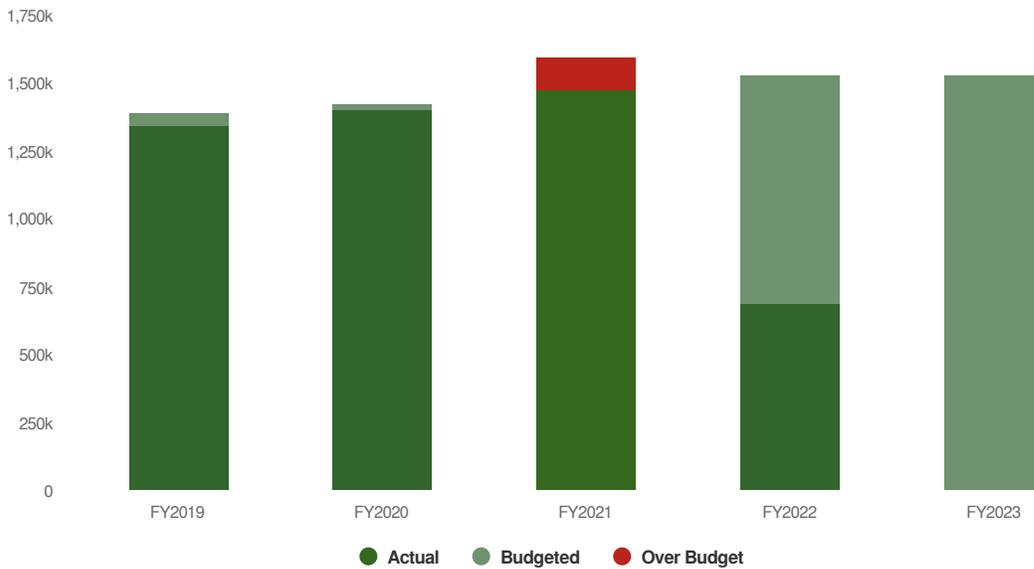
- Dewatering
- Trench Rescue
- Hazardous Materials Response
- Lift Assist
- Animal Rescue

Budget comment: As of February 1, 2019, Massachusetts has implemented Federal OSHA (Occupational Safety & Health Administration) standards that will directly affect the fire service. The impact from the adoption of OSHA standards will require additional safety measures in the form of equipment both for the safety of firefighters as well as emergency operations, likely causing increases in certain areas of the operating and capital budgets..

Expenditures Summary

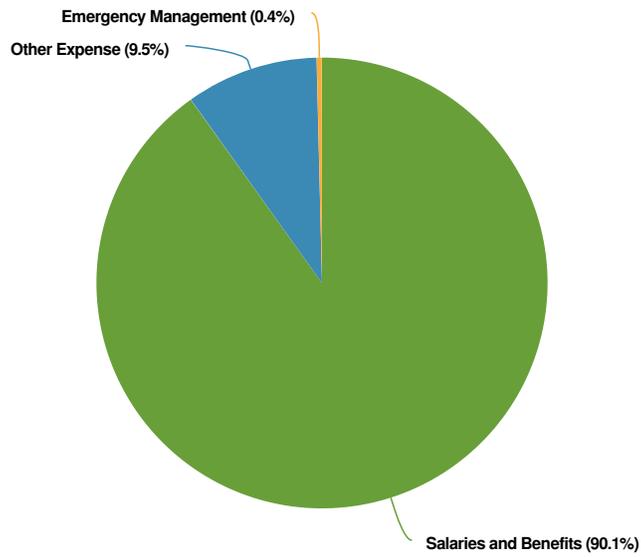
\$1,528,398 **-\$825**
(-0.05% vs. prior year)

Fire Department Proposed and Historical Budget vs. Actual

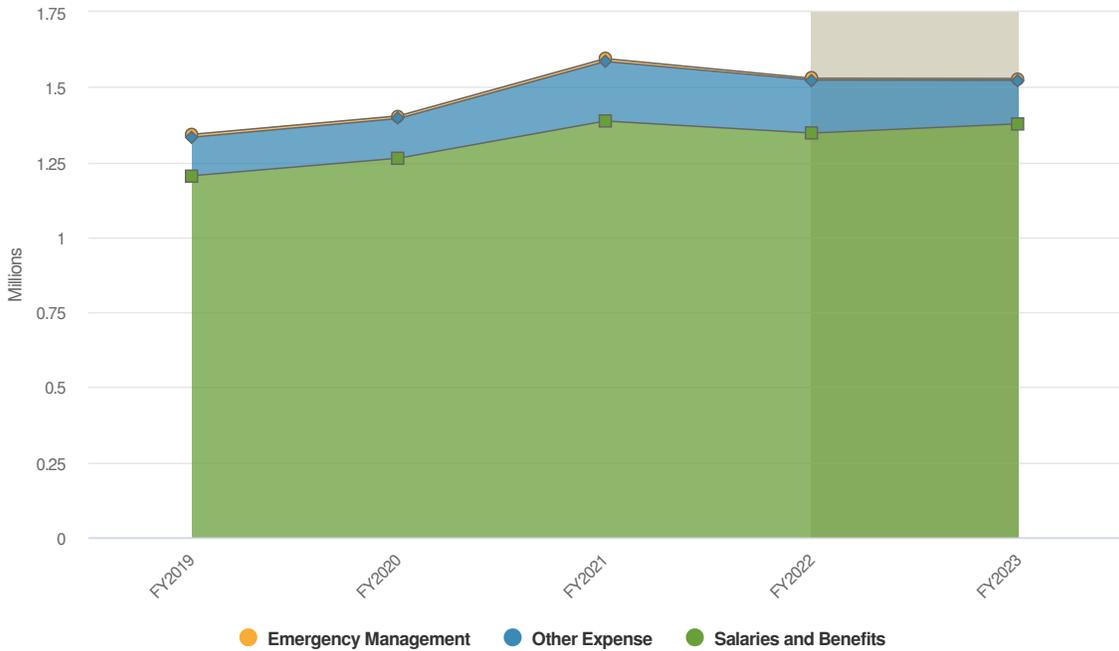


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



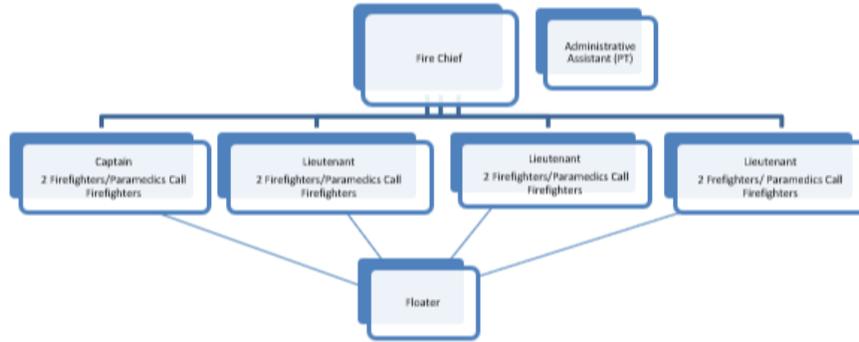
Grey background indicates budgeted figures.



Name	FY2020 Actual	FY2021 Budgeted	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects						
Salaries and Benefits						
Public Safety						
FIRE SALARIES	\$1,263,004	\$1,320,336	\$1,386,839	\$1,346,748	\$1,377,573	2.3%
Total Public Safety:	\$1,263,004	\$1,320,336	\$1,386,839	\$1,346,748	\$1,377,573	2.3%
Total Salaries and Benefits:	\$1,263,004	\$1,320,336	\$1,386,839	\$1,346,748	\$1,377,573	2.3%
Emergency Management						
Public Safety						
EMERGENCY MANAGEMENT SALARIES	\$4,000	\$4,000	\$4,000		\$0	N/A
EMERGENCY MANAGEMENT EXPENSES	\$306	\$1,000	\$999	\$1,000	\$1,000	0%
EMERGENCY NOTIFICATION SYSTEM	\$4,500	\$4,500	\$4,500	\$4,725	\$4,725	0%
Total Public Safety:	\$8,806	\$9,500	\$9,499	\$5,725	\$5,725	0%
Total Emergency Management:	\$8,806	\$9,500	\$9,499	\$5,725	\$5,725	0%
Other Expense						
Public Safety						
NATURAL GAS	\$517	\$800	\$545	\$650	\$650	0%
UTILITIES EXPENSE	\$414	\$1,100	\$1,543	\$600	\$1,500	150%
ELECTRICITY	\$6,460	\$6,800	\$5,887	\$6,800	\$6,000	-11.8%
HEATING OIL	\$6,777	\$9,500	\$8,278	\$8,500	\$8,500	0%
BUILDING REPAIRS	\$10,601				\$0	N/A
BUILDING REPAIRS		\$7,000	\$6,423	\$8,500	\$0	-100%
APPARATUS/VEH MAINTENANCE	\$18,684	\$18,800	\$27,222	\$22,000	\$25,000	13.6%
EMS PROGRAM	\$30,306	\$34,000	\$19,711	\$32,000	\$30,000	-6.2%
RADIO TECHNICIAN	\$1,100	\$2,000		\$2,000	\$2,000	0%
TRAINING EQUIP/MISC.	\$3,403	\$8,000	\$3,923	\$5,500	\$7,500	36.4%
TELEPHONE	\$4,621	\$5,000	\$4,573	\$5,000	\$6,200	24%
OFFICE SUPPLIES	\$1,786	\$2,750	\$2,960	\$2,200	\$2,750	25%
EQUIPMENT	\$30,716	\$29,000	\$40,461	\$29,000	\$35,000	20.7%
CUSTODIAL SUPPLIES	\$2,867	\$2,500	\$1,526	\$3,000	\$2,000	-33.3%
GASOLINE/OIL	\$9,947	\$9,500	\$9,252	\$10,000	\$10,000	0%
COMPUTER SUPPLIES	\$739	\$1,000	\$1,494	\$1,000	\$1,500	50%
DUES/SUBSCRIPTIONS	\$3,290	\$6,100	\$4,665	\$6,000	\$6,500	8.3%
FIRE UNIT 1 PICK-UP TRUCK			\$59,991		\$0	N/A
FIRE GEAR REPLACEMENT				\$34,000	\$0	-100%
Total Public Safety:	\$132,228	\$143,850	\$198,455	\$176,750	\$145,100	-17.9%
Total Other Expense:	\$132,228	\$143,850	\$198,455	\$176,750	\$145,100	-17.9%
Total Expense Objects:	\$1,404,038	\$1,473,686	\$1,594,793	\$1,529,223	\$1,528,398	-0.1%



Organizational Chart



Harbormaster



Bion Pike
Harbormaster

The Manchester-by-the-Sea Harbormaster's mission is to provide marine enforcement, rescue, EMT and education services to boaters within the tidal waters of Manchester-by-the-Sea, Massachusetts. Identify and pursue state and federal funding sources for the improvement and maintenance of Manchester Harbor. The Harbormaster is dedicated to delivering these and other services to the boating community with courtesy and professionalism. Every effort will be made to foster a safe boating environment by maintaining a high state of readiness and cultivating partnerships with fisherman, recreational boat owners, marine business owners, and marine law enforcement agencies on the North Shore in order to make Manchester-by-the-Sea the safest boating waters in all of Massachusetts.

Manchester by the Sea, A Harbor Much Changed in the Last 125 Years.

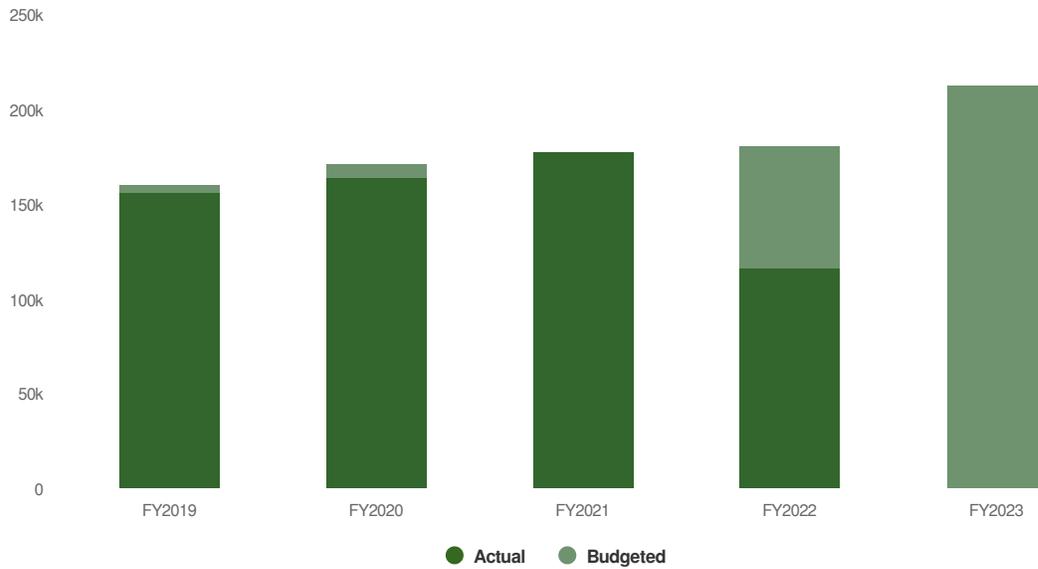


Expenditures Summary

\$212,969 **\$32,241**
 (17.84% vs. prior year)



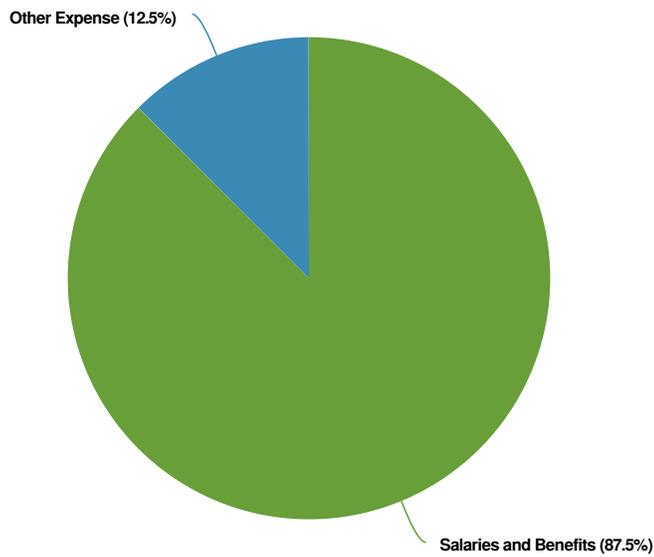
Harbormaster Proposed and Historical Budget vs. Actual



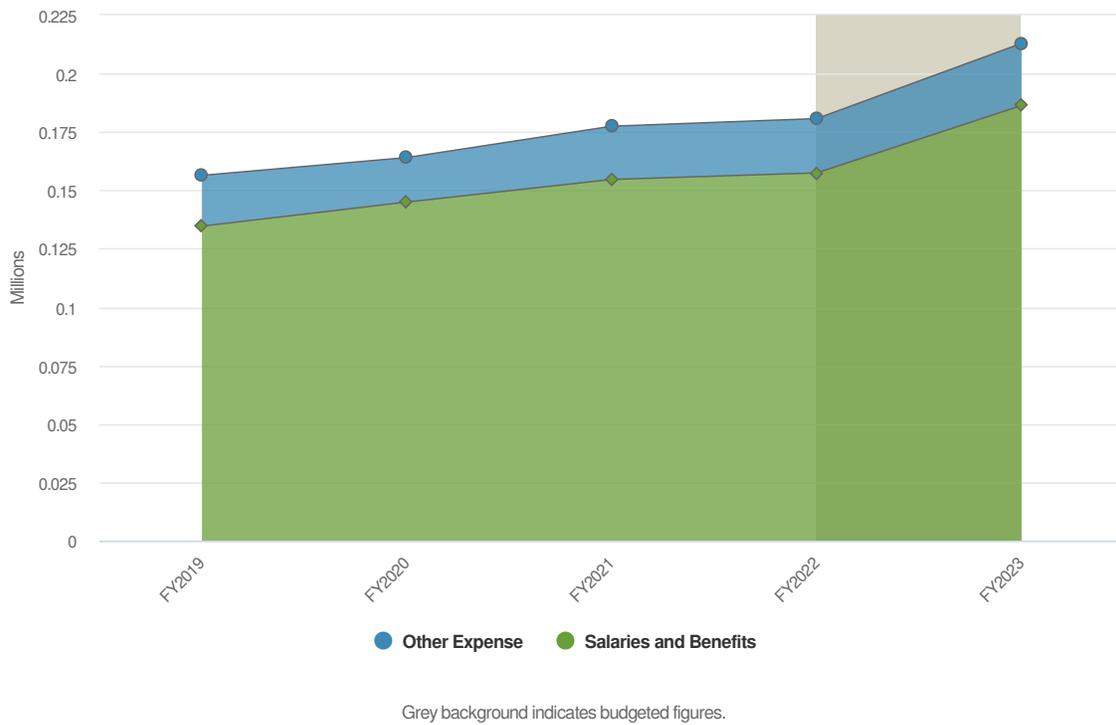
Amounts over budget are from accumulated waterway funds appropriated at town meeting that are carried over and spent in the next fiscal year. Most of those funds relate to capital outlay.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Budgeted	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects						
Salaries and Benefits						
Public Safety						
HARBOR MASTER SALARIES	\$144,983	\$154,760	\$154,672	\$157,468	\$186,359	18.3%
Total Public Safety:	\$144,983	\$154,760	\$154,672	\$157,468	\$186,359	18.3%
Total Salaries and Benefits:	\$144,983	\$154,760	\$154,672	\$157,468	\$186,359	18.3%
Other Expense						
Public Safety						
CARE OF FLOATS	\$6,644	\$4,000	\$8,893	\$4,000	\$4,000	0%
AUTO/TRUCK REPAIRS	\$37	\$775	\$14	\$775	\$1,500	93.5%
BOAT EXPENSES	\$9,687	\$12,500	\$9,800	\$12,500	\$12,500	0%
PROFESSIONAL SERVICES	\$622	\$500	\$996	\$500	\$1,200	140%
TELEPHONE	\$631	\$1,000	\$998	\$1,000	\$1,000	0%
POSTAGE		\$600	\$2	\$800	\$2,000	150%
PRINTING/ADVERTISING		\$650	\$856	\$360	\$360	0%
OFFICE SUPPLIES	\$325	\$600	\$321	\$600	\$600	0%
FUEL/OIL		\$775	\$20	\$775	\$1,500	93.5%
MEDICAL SUPPLIES		\$1,000		\$1,000	\$1,000	0%



Name	FY2020 Actual	FY2021 Budgeted	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
UNIFORMS	\$864	\$700	\$641	\$700	\$700	0%
DUES/SUBSCRIPTIONS	\$250	\$160	\$250	\$250	\$250	0%
Total Public Safety:	\$19,059	\$23,260	\$22,791	\$23,260	\$26,610	14.4%
Total Other Expense:	\$19,059	\$23,260	\$22,791	\$23,260	\$26,610	14.4%
Total Expense Objects:	\$164,042	\$178,020	\$177,464	\$180,728	\$212,969	17.8%

Infrastructure Maintenance and Improvement

Dredging -The next round of dredging is tentatively scheduled for the 2025-2026 construction season. Dredging projects should be considered routine and necessary once a decade to maintain the channel and mooring fields.

Equipment Storage Facility - A facility for indoor storage during the 4 month winter season will increase equipment (boats) longevity. The Harbor Department currently uses a container at the DPW facility for equipment storage. This provides no protection for the three vessels.

Morss Pier - construction of a Fishermen's docking facility to support fisheries in Manchester.

Reed Park - Extend the Reed Park docking facility along the rail bed for the MBTA to the drawbridge. This facility expansion would serve as a funding source for all waterfront infrastructure projects, potentially eliminating the need for other town-generated support funding in the harbor.



Succession Planning

Succession planning should be a primary goal for the town. A clean transition for the harbor department is vital to positive outcomes.

This planning should include in-depth discussion about the makeup of the Harbor Department in the future, including Police & Fire and their roles in the harbor. Liability, training, staffing, harbor management are department responsibilities that should be discussed now to properly plan for a successor.

What waterfront enforcement in the state looks like in the future is likely to be very different from what exists today. Liability needs to start driving this piece of waterfront management.



Public Works Department



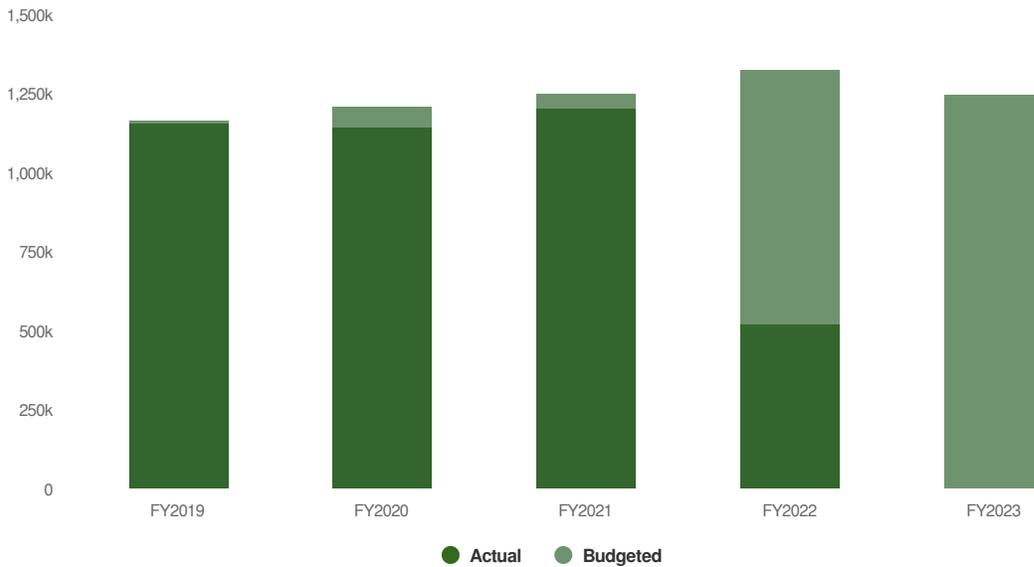
Chuck Dam
Director of Public Works

The Department of Public Works strives to provide the highest level of municipal services for the benefit of our citizens, businesses and visitors in an environmentally sensitive, sustainable and cost effective manner. The Department of Public Works is responsible for maintaining the municipal infrastructure including streets, sidewalks, drainage, the water system, sanitary sewer system, cemeteries and managing solid waste collection and disposal.

Expenditures Summary

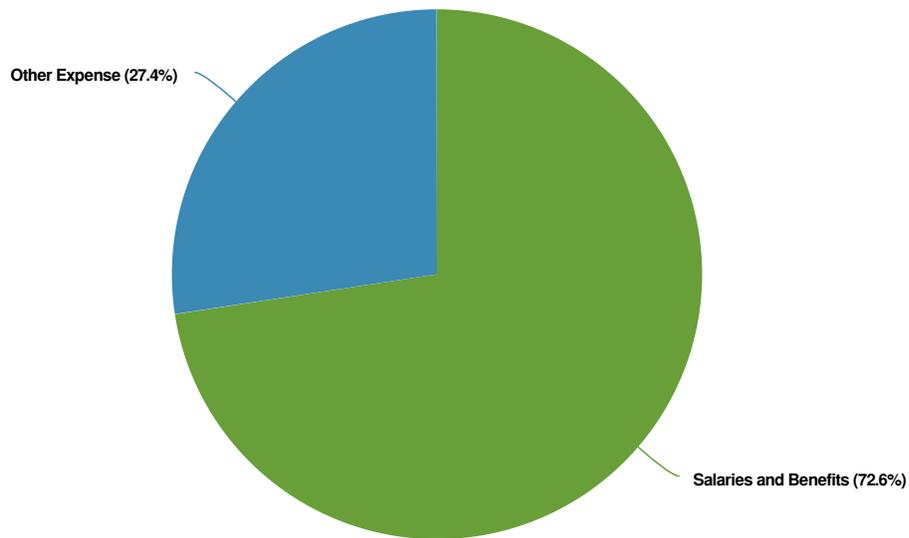
\$1,244,255 **-\$83,009**
(-6.25% vs. prior year)

Public Works Department Proposed and Historical Budget vs. Actual

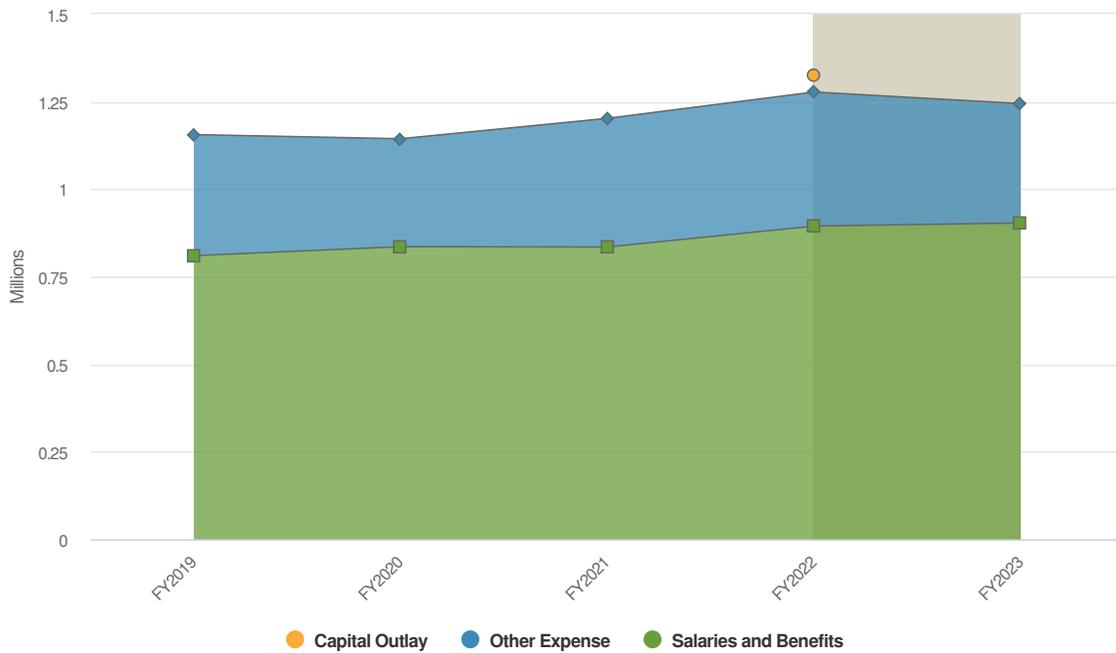


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



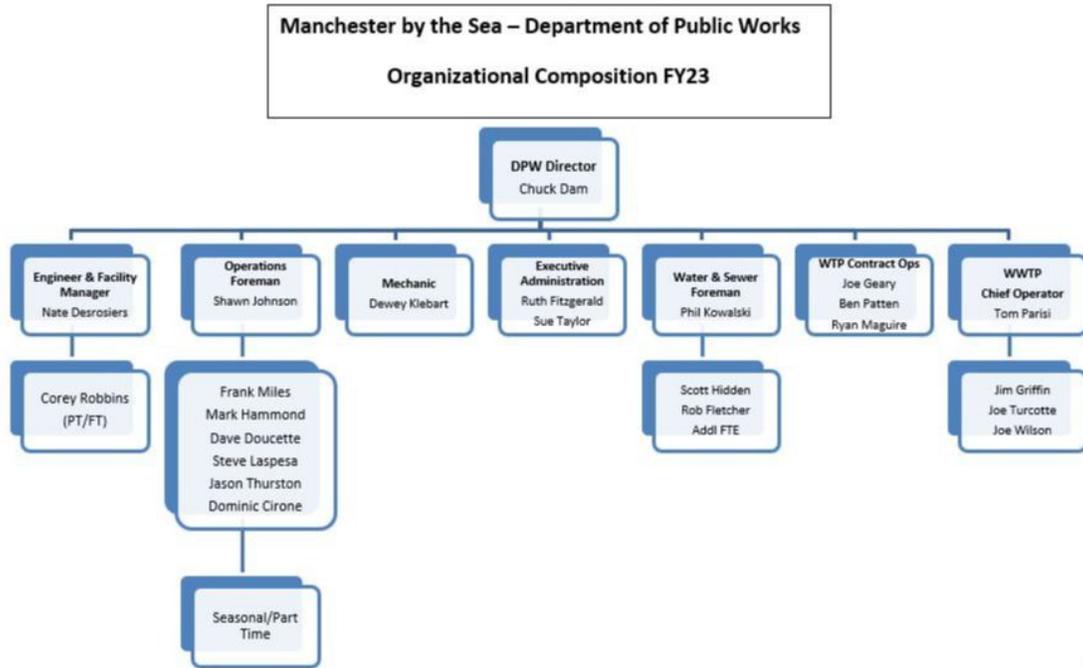
Grey background indicates budgeted figures.



Name	FY2020 Actual	FY2021 Budgeted	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects						
Salaries and Benefits						
Public Works						
D.P.W. SALARIES	\$797,268	\$831,026	\$805,991	\$856,464	\$868,155	1.4%
D.P.W. SALARIES - OVERTIME	\$38,461	\$30,000	\$28,667	\$38,000	\$35,200	-7.4%
Total Public Works:	\$835,729	\$861,026	\$834,658	\$894,464	\$903,355	1%
Total Salaries and Benefits:	\$835,729	\$861,026	\$834,658	\$894,464	\$903,355	1%
Other Expense						
Public Works						
MISC MAINTENANCE/REPAIRS	\$43,439	\$80,000	\$68,036	\$75,000	\$76,900	2.5%
NATURAL GAS	\$8,681	\$10,000	\$9,984	\$10,000	\$10,500	5%
ELECTRICITY	\$8,409	\$12,000	\$8,609	\$12,000	\$12,000	0%
TREE MAINTENANCE	\$21,792	\$55,000	\$26,263	\$55,000	\$55,000	0%
BUILDING MAINTENANCE	\$7,497				\$0	N/A
BUILDING MAINTENANCE		\$11,000	\$15,001	\$11,000	\$0	-100%
VEHICLE/EQUIP. REPAIRS & MAINT	\$56,272	\$55,000	\$87,411	\$55,000	\$60,000	9.1%
PROFESSIONAL SERVICES	\$51,466	\$30,000	\$37,416	\$30,000	\$35,000	16.7%
TRAINING	\$227	\$4,500		\$4,500	\$4,500	0%
TELEPHONE	\$2,532	\$3,800	\$5,293	\$3,800	\$4,000	5.3%
POSTAGE	\$326	\$500		\$500	\$500	0%
OFFICE SUPPLIES	\$2,270	\$4,500	\$2,909	\$3,000	\$3,000	0%
FUEL/OIL	\$21,663	\$25,000	\$25,017	\$25,000	\$27,000	8%
CONSTRUCTION MATERIAL	\$17,690	\$20,500	\$12,530	\$20,000	\$20,000	0%
SIGNS	\$6,589	\$10,000	\$16,696	\$10,000	\$12,000	20%
EQUIPMENT/MATERIALS	\$14,264	\$15,000	\$9,949	\$15,000	\$15,000	0%
TRAVEL/MEALS	\$14	\$4,000	\$348	\$4,000	\$4,000	0%
DUES/SUBSCRIPTIONS	\$946	\$1,500	\$957	\$1,500	\$1,500	0%
ATHLETIC FIELD MAINT.	\$13,324	\$20,000	\$9,818	\$20,000	\$0	-100%
PARK AND BEACH MAINT.	\$30,732	\$27,500	\$31,192	\$27,500	\$0	-100%
Total Public Works:	\$308,133	\$389,800	\$367,430	\$382,800	\$340,900	-10.9%
Total Other Expense:	\$308,133	\$389,800	\$367,430	\$382,800	\$340,900	-10.9%
Capital Outlay						
Public Works						
FACILITY ASSESSMENT/OPTIONS				\$50,000	\$0	-100%
Total Public Works:				\$50,000	\$0	-100%
Total Capital Outlay:				\$50,000	\$0	-100%
Total Expense Objects:	\$1,143,862	\$1,250,826	\$1,202,088	\$1,327,264	\$1,244,255	-6.3%



Organizational Chart



Goal #1

Maintain public streets and spaces.

Goal #2

Bring on full-time custodial and maintenance personnel for all/most town facilities.



Snow & Ice



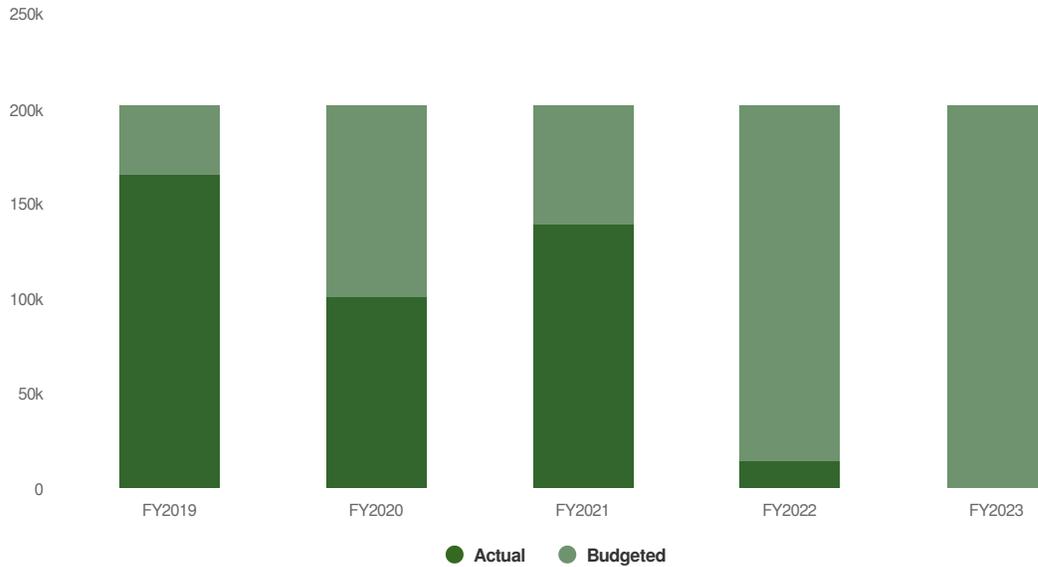
Shawn Johnson
Operations Foreman

This section accounts for the expenditures on snow and ice removal and salting and sanding of roads.

Expenditures Summary

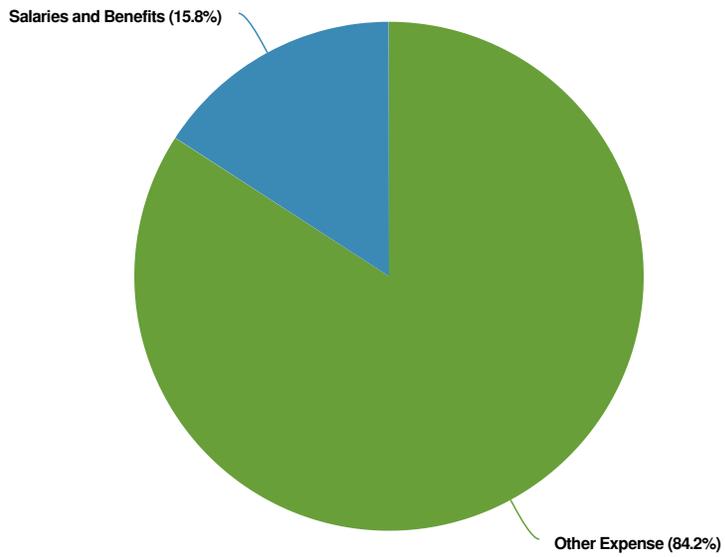
\$202,000 **\$0**
(0% vs. prior year)

Snow & Ice Proposed and Historical Budget vs. Actual

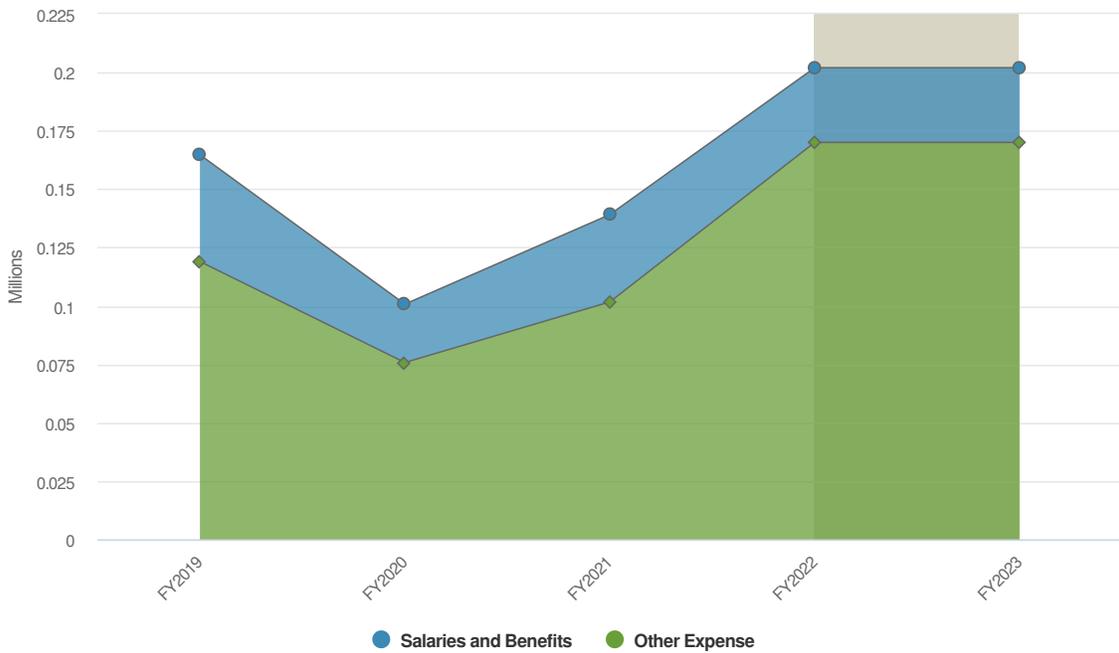


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2020 Actual	FY2021 Budgeted	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects						
Salaries and Benefits						
Public Works						
SNOW SALARIES (OVERTIME)	\$25,010	\$32,000	\$37,394	\$32,000	\$32,000	0%
Total Public Works:	\$25,010	\$32,000	\$37,394	\$32,000	\$32,000	0%
Total Salaries and Benefits:	\$25,010	\$32,000	\$37,394	\$32,000	\$32,000	0%
Other Expense						
Public Works						
VEHICLE/EQUIP. REPAIRS & MAINT	\$28,281	\$20,000	\$18,167	\$20,000	\$20,000	0%
HIRED EQUIPMENT	\$11,994	\$40,000	\$39,251	\$40,000	\$40,000	0%
FUEL/OIL	\$1,669	\$20,000	\$2,544	\$20,000	\$20,000	0%
SAND/SALT	\$33,794	\$90,000	\$41,730	\$90,000	\$90,000	0%
Total Public Works:	\$75,738	\$170,000	\$101,692	\$170,000	\$170,000	0%
Total Other Expense:	\$75,738	\$170,000	\$101,692	\$170,000	\$170,000	0%
Total Expense Objects:	\$100,748	\$202,000	\$139,085	\$202,000	\$202,000	0%



Sanitation



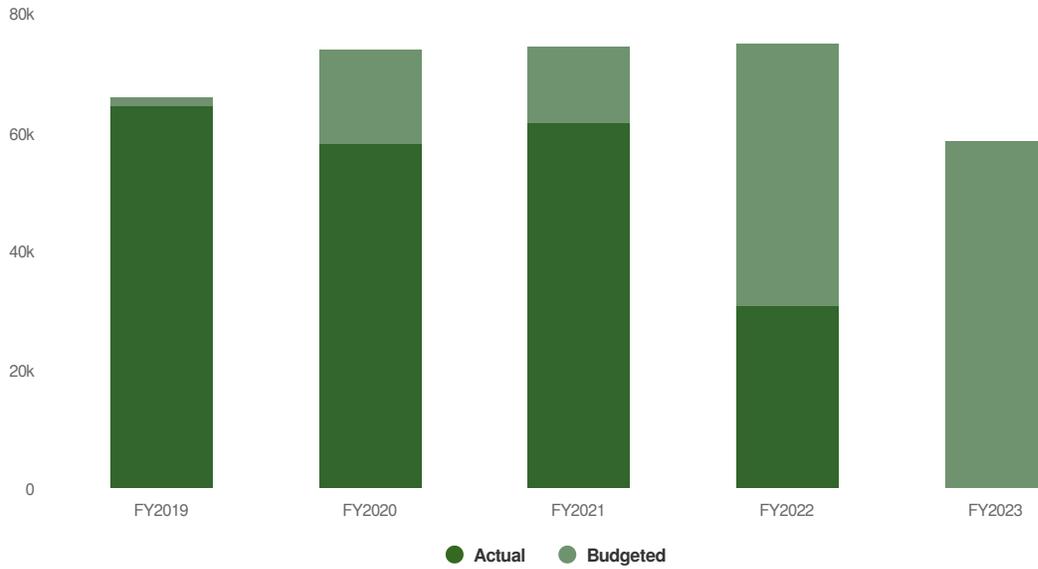
Chuck Dam
Director of Public Works

This section accounts for the town's operation of the transfer station and pay per throw bags.

Expenditures Summary

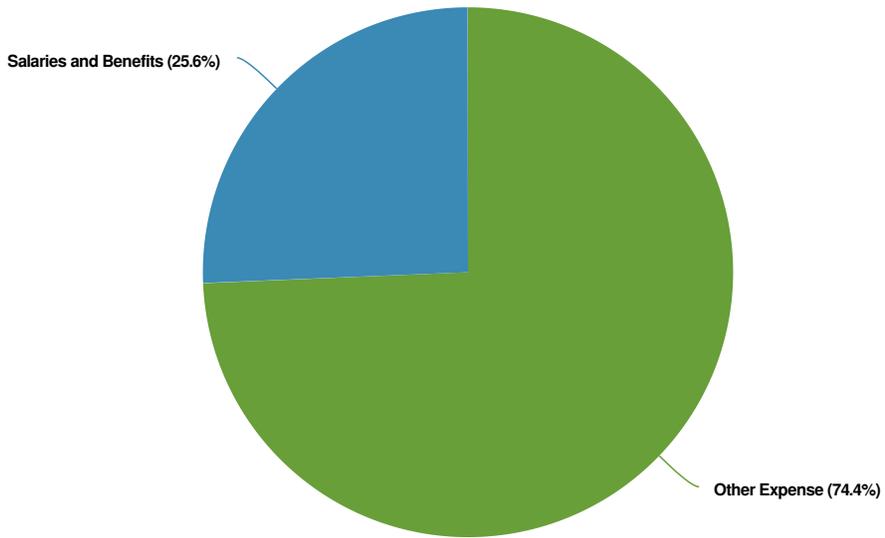
\$58,500 ~~-\$16,500~~
(-22% vs. prior year)

Sanitation Proposed and Historical Budget vs. Actual

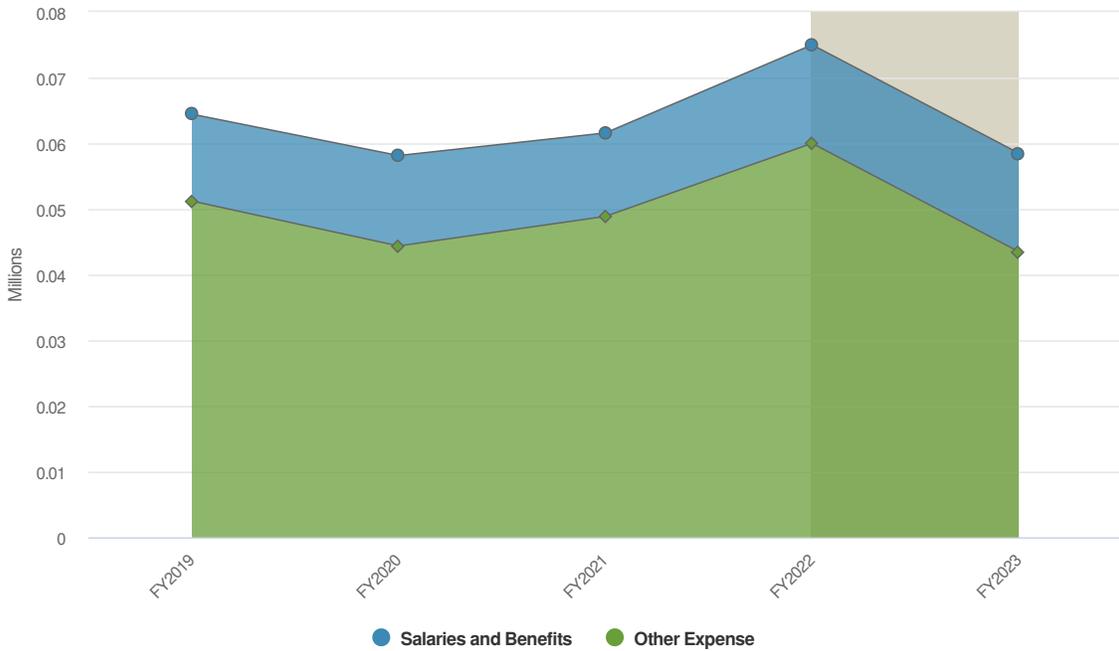


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2020 Actual	FY2021 Budgeted	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects						
Salaries and Benefits						
Public Works						
SANITATION SALARIES	\$13,767	\$14,500	\$12,709	\$15,000	\$15,000	0%
Total Public Works:	\$13,767	\$14,500	\$12,709	\$15,000	\$15,000	0%
Total Salaries and Benefits:	\$13,767	\$14,500	\$12,709	\$15,000	\$15,000	0%
Other Expense						
Public Works						
OPERATIONAL EXPENSES	\$24,341	\$15,000	\$19,164	\$15,000	\$8,500	-43.3%
PAY AS YOU THROW BAGS	\$20,031	\$45,000	\$29,709	\$45,000	\$35,000	-22.2%
Total Public Works:	\$44,372	\$60,000	\$48,872	\$60,000	\$43,500	-27.5%
Total Other Expense:	\$44,372	\$60,000	\$48,872	\$60,000	\$43,500	-27.5%
Total Expense Objects:	\$58,139	\$74,500	\$61,581	\$75,000	\$58,500	-22%



Rubbish Collection & Disposal



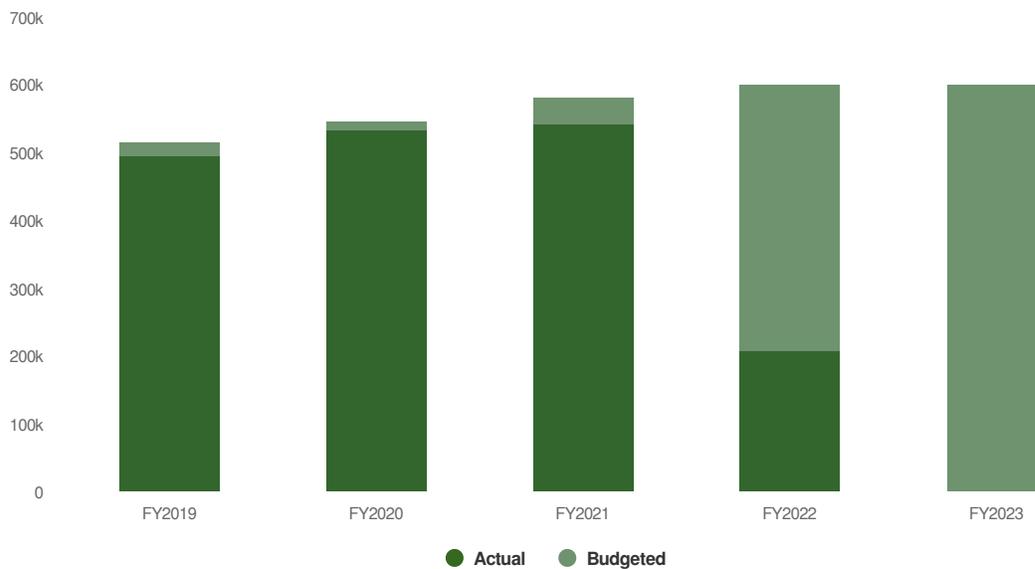
Chuck Dam
Director of Public Works

This section accounts for the town's trash/recycling collection and disposal. Curbside pickup for trash and recycling is performed by JRM under contract through FY26 and includes pickup of town Dumpsters and the Transfer Station. JRM also processes our recycling. Trash is brought to Wheelabrator for incineration under contract through FY25. Black Earth currently picks up compost bins throughout town weekly as well as leaf and Christmas tree collection. A multi-year contract for Black Earth is currently being negotiated and includes construction of a new facility on Pine Street, co-located with the transfer station.

Expenditures Summary

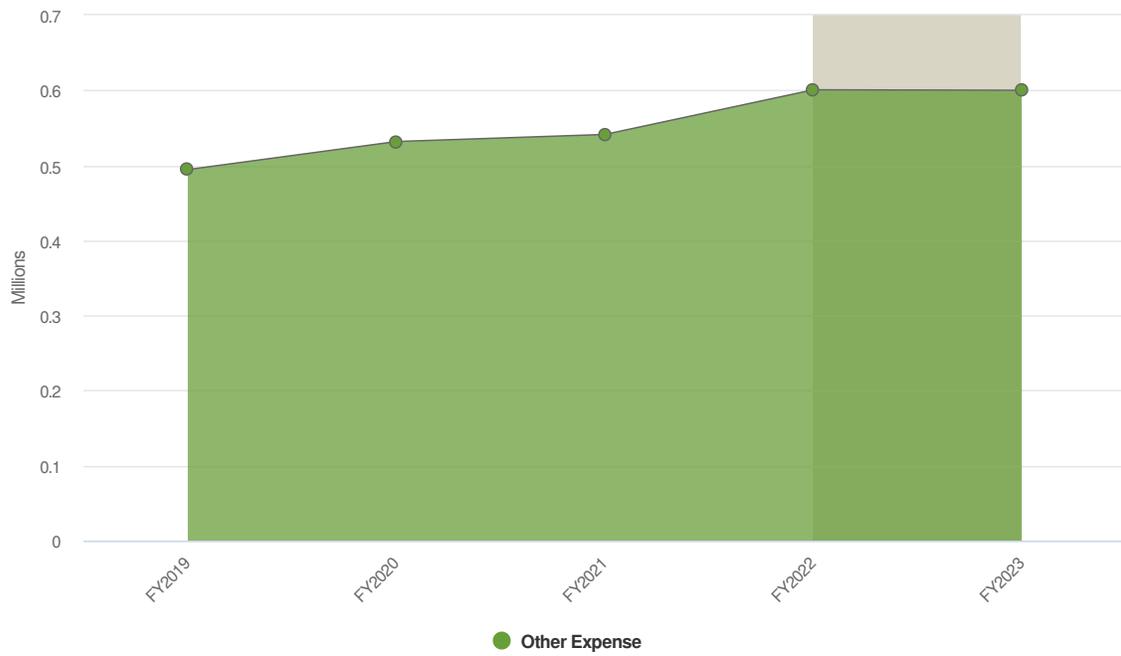
\$600,000 **-\$650**
(-0.11% vs. prior year)

Rubbish Collection & Disposal Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Budgeted	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects						
Other Expense						
Public Works						
RUBBISH/GARBAGE COLLECTION	\$388,069	\$416,000	\$396,465	\$426,400	\$370,000	-13.2%
RUBBISH/GARBAGE DISPOSAL	\$143,616	\$164,250	\$144,666	\$174,250	\$230,000	32%
Total Public Works:	\$531,685	\$580,250	\$541,131	\$600,650	\$600,000	-0.1%
Total Other Expense:	\$531,685	\$580,250	\$541,131	\$600,650	\$600,000	-0.1%
Total Expense Objects:	\$531,685	\$580,250	\$541,131	\$600,650	\$600,000	-0.1%

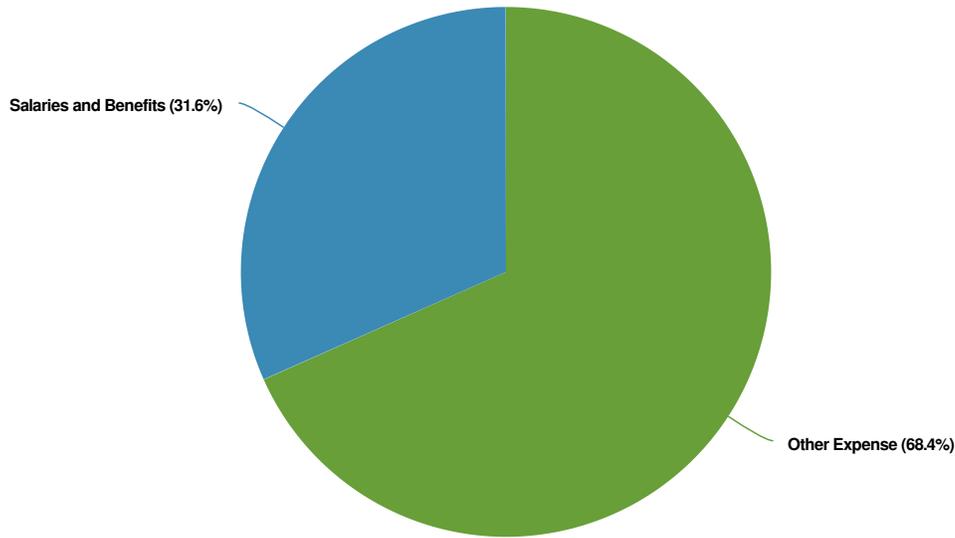


Facilities Dept.

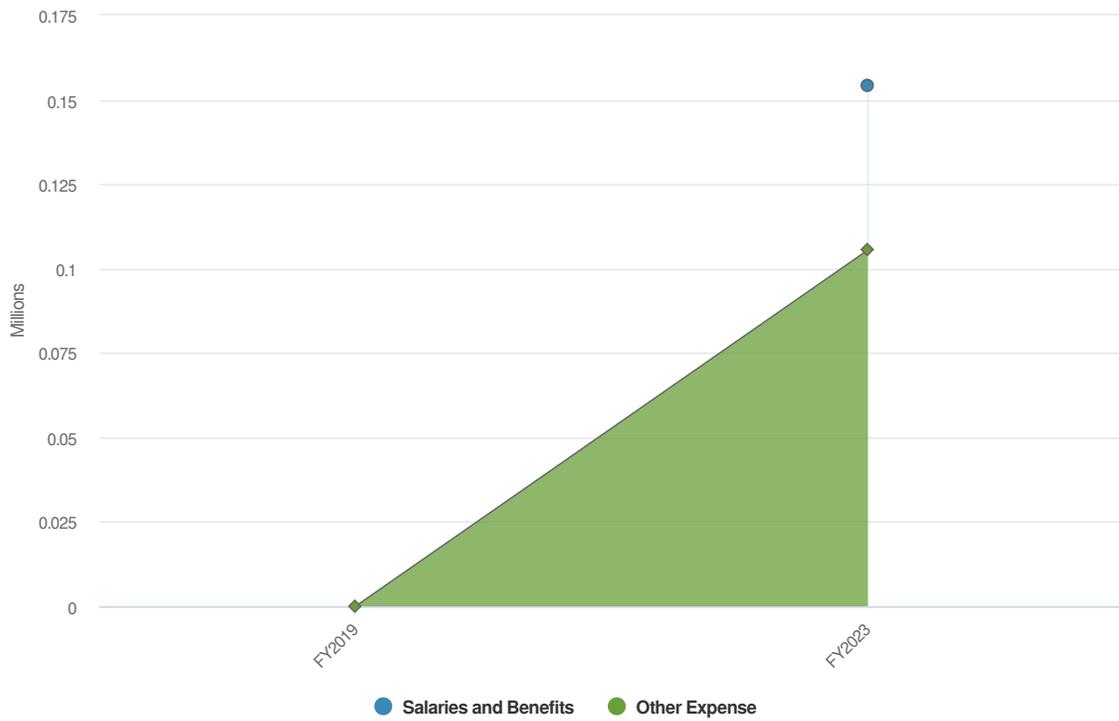
New subdepartment proposed for FY2023. A significant portion of the amounts below have been moved from the Town Hall & Common section to the new facilities budget. Along with those line items, the building maintenance accounts from fire and public works have also been moved to this department. The consolidation of the building maintenance and related accounts offers efficiencies by centralizing oversight of required maintenance and ability of one department to coordinate repairs and other related items.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects			
Salaries and Benefits			
Public Works			
FACILITIES/CUSTODIAL SALARIES	\$0	\$48,837	N/A
Total Public Works:	\$0	\$48,837	N/A
Total Salaries and Benefits:	\$0	\$48,837	N/A
Other Expense			
Public Works			
TOWN HALL BUILDING MAINT		\$10,000	N/A
FIRE STATION BUILDING MAINT		\$8,500	N/A
TUCK'S POINT/CROWELL CHAPEL BUILDING MAINT		\$13,000	N/A
EQUIPMENT MAINTENANCE		\$4,000	N/A
CUSTODIAL SUPPLIES		\$3,000	N/A
DPW GARAGE/BLDG MAINT	\$0	\$11,500	N/A
ELEVATOR MAINTENANCE	\$0	\$6,500	N/A
ATHLETIC FIELD MAINTENANCE	\$0	\$21,000	N/A
PARK AND BEACH MAINTENANCE	\$0	\$28,000	N/A
Total Public Works:	\$0	\$105,500	N/A



Name	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Total Other Expense:	\$0	\$105,500	N/A
Total Expense Objects:	\$0	\$154,337	N/A



Historic District Commission

The Historic Districts Act, Massachusetts General Laws Chapter 40C, was created to protect and preserve the historic resources of the Commonwealth through a local review system that encourages and ensures compatible improvement and development within local historic districts. The first local historic districts in Massachusetts were established on Nantucket and Beacon Hill in 1955. There are now over two hundred local historic districts throughout the state. Through historic district legislation, the preservation of an historic district can provide the community with a continuing and tangible sense of its past, and can protect the historical legacies of our ancestors, with the assurance that the best of these may be enjoyed by future generations. Local historic districts have three key purposes:

- To preserve and protect the distinctive characteristics of buildings and places significant to the history of the Commonwealth and its cities and towns;
- To maintain and improve the settings of those buildings and places; and
- To encourage historic compatibility with existing buildings when new buildings are planned.

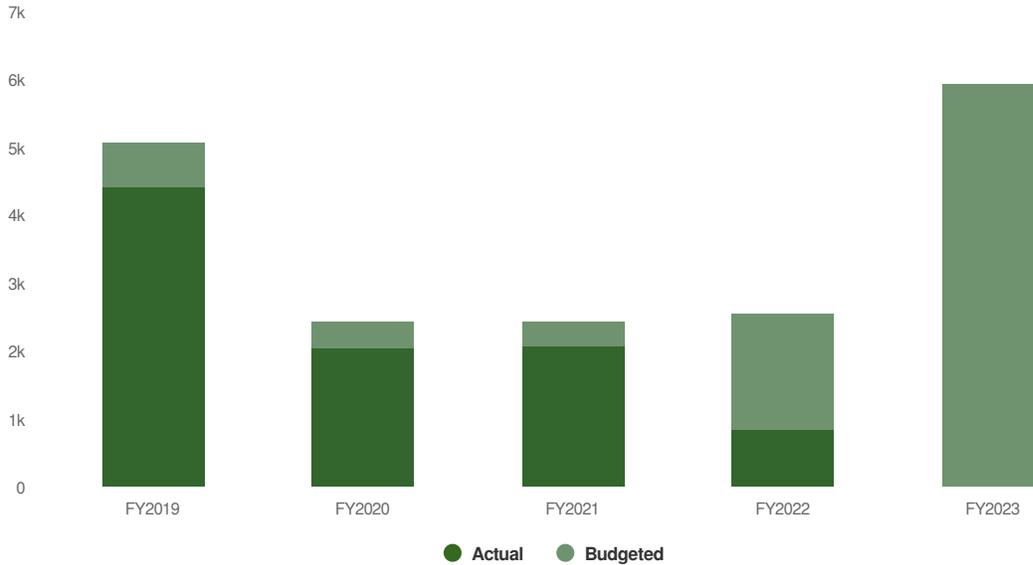
Historic district commissions do not prevent changes from occurring, nor do they prevent new construction. Their purpose is to insure that changes and additions are harmonious and to prevent the introduction of incongruous elements that might distract from the aesthetic and historic character of the district. The purpose of a local historic district is not to halt growth, but to allow for thoughtful consideration of change. When properly established and administered, a local historic district is not unduly burdensome to property owners and, indeed, can enhance the value of their property. In May, 1975, Manchester established, under the provision of Chapter 40C of the General Laws of the Commonwealth of Massachusetts, an historic district to be known as the Manchester Historic District.

More information can be found at <https://www.manchester.ma.us/388/Historic-District-Commission>

Expenditures Summary

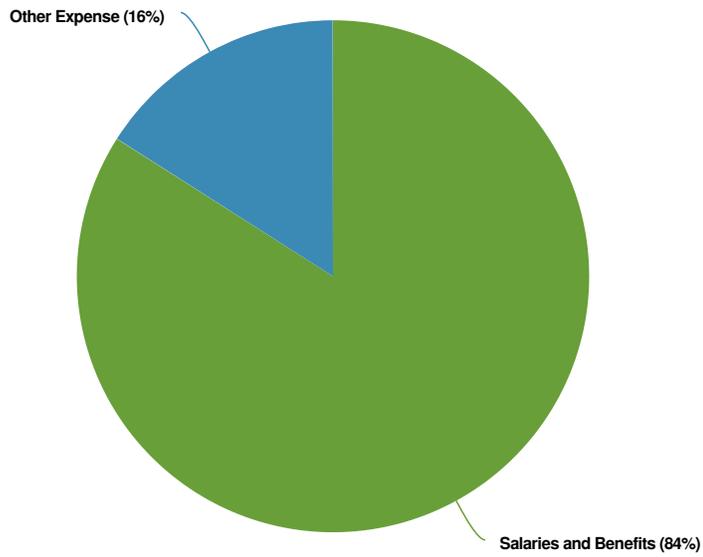
\$5,950 **\$3,400**
(133.33% vs. prior year)

Historic District Commission Proposed and Historical Budget vs. Actual

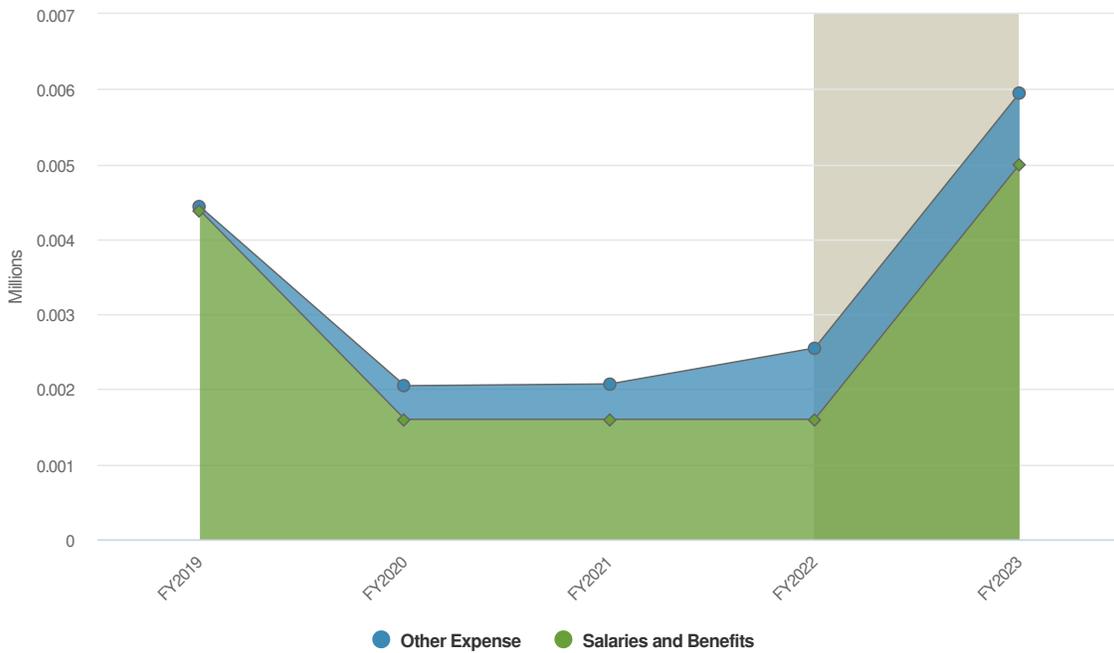


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2020 Actual	FY2021 Budgeted	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects						
Salaries and Benefits						
Other Environmental						
HIST. DISTRICT SALARIES	\$1,600	\$1,600	\$1,600	\$1,600	\$5,000	212.5%
Total Other Environmental:	\$1,600	\$1,600	\$1,600	\$1,600	\$5,000	212.5%
Total Salaries and Benefits:	\$1,600	\$1,600	\$1,600	\$1,600	\$5,000	212.5%
Other Expense						
Other Environmental						
POSTAGE	\$221	\$500		\$500	\$500	0%
PRINTING/ADVERTISING	\$192	\$150	\$471	\$250	\$250	0%
OFFICE SUPPLIES	\$35	\$200		\$200	\$200	0%
Total Other Environmental:	\$447	\$850	\$471	\$950	\$950	0%
Total Other Expense:	\$447	\$850	\$471	\$950	\$950	0%
Total Expense Objects:	\$2,047	\$2,450	\$2,071	\$2,550	\$5,950	133.3%



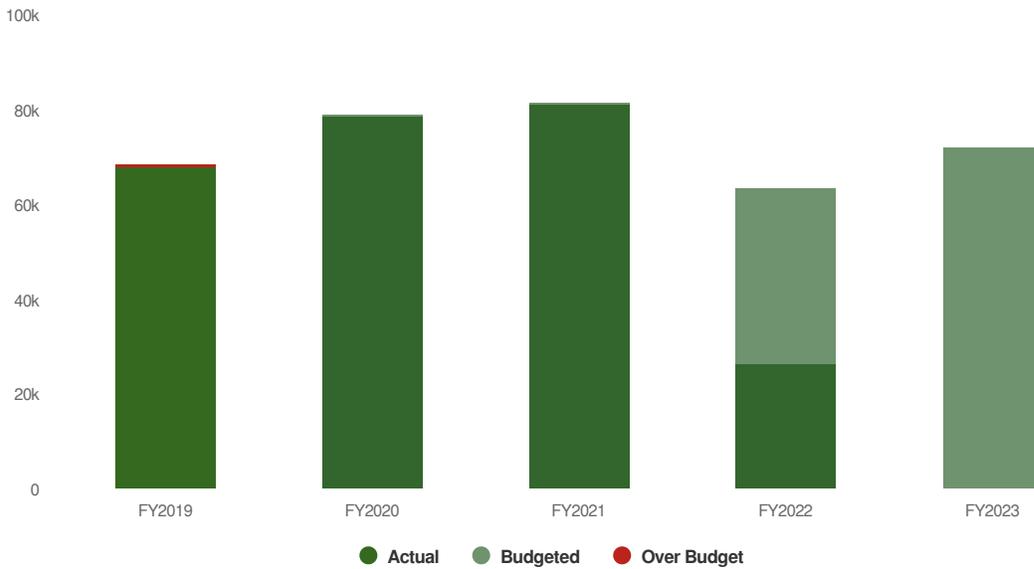
Conservation

To serve the residents of Manchester in protecting the public interests associated with our local wetland resources; and to enhance, acquire, protect, and manage conservation lands for the public good.

Expenditures Summary

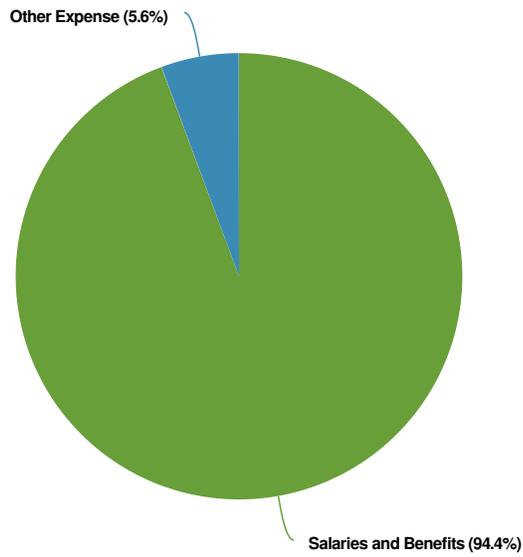
\$71,895 **\$8,290**
(13.03% vs. prior year)

Conservation Proposed and Historical Budget vs. Actual

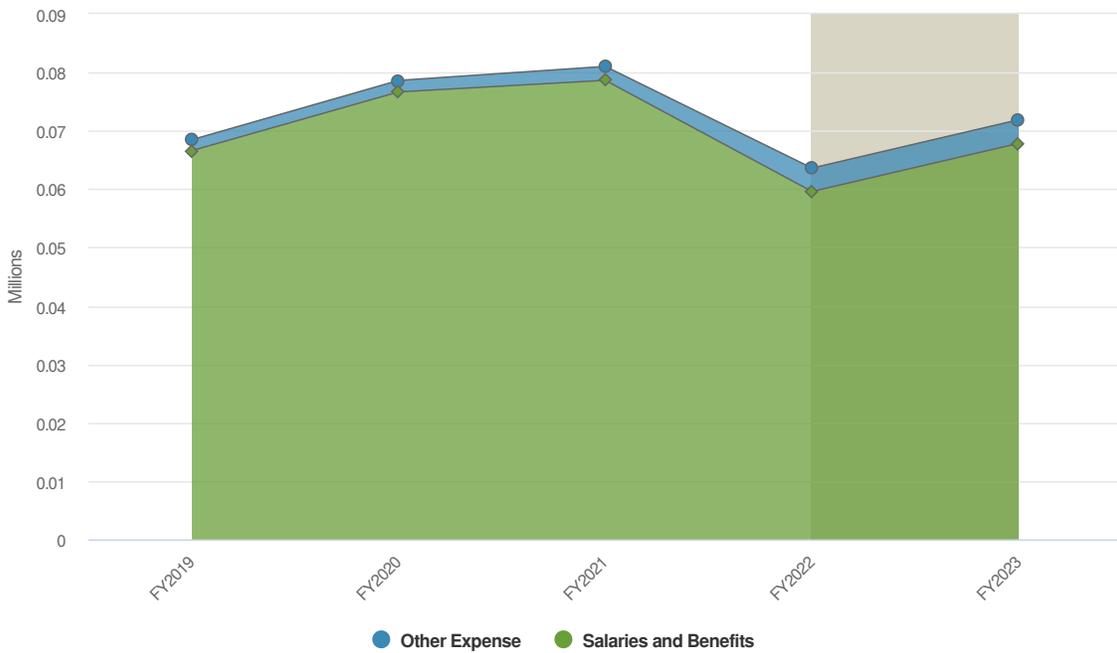


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

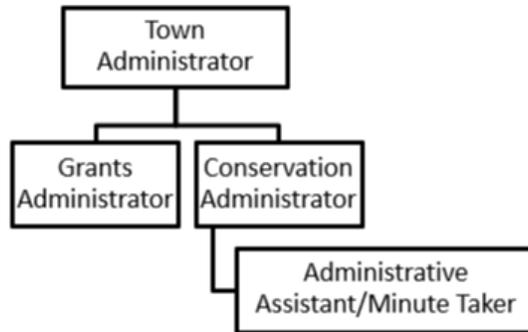


Grey background indicates budgeted figures.



Name	FY2020 Actual	FY2021 Budgeted	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects						
Salaries and Benefits						
Other Environmental						
CON. COMM. SALARIES	\$76,652	\$78,813	\$78,637	\$59,595	\$67,845	13.8%
Total Other Environmental:	\$76,652	\$78,813	\$78,637	\$59,595	\$67,845	13.8%
Total Salaries and Benefits:	\$76,652	\$78,813	\$78,637	\$59,595	\$67,845	13.8%
Other Expense						
Other Environmental						
POSTAGE	\$600	\$660		\$660	\$700	6.1%
PRINTING/ADVERTISING		\$100		\$100	\$100	0%
OFFICE SUPPLIES	\$386	\$475	\$138	\$550	\$550	0%
TRAVEL/MEALS		\$150		\$150	\$150	0%
DUES/SUBSCRIPTIONS	\$794	\$705	\$735	\$750	\$750	0%
OFFICE EQUIPMENT	\$188	\$550	\$362	\$550	\$550	0%
GORDON WOODS EXPENSES			\$1,150	\$1,250	\$1,250	0%
Total Other Environmental:	\$1,968	\$2,640	\$2,385	\$4,010	\$4,050	1%
Total Other Expense:	\$1,968	\$2,640	\$2,385	\$4,010	\$4,050	1%
Total Expense Objects:	\$78,621	\$81,453	\$81,021	\$63,605	\$71,895	13%

Organizational Chart



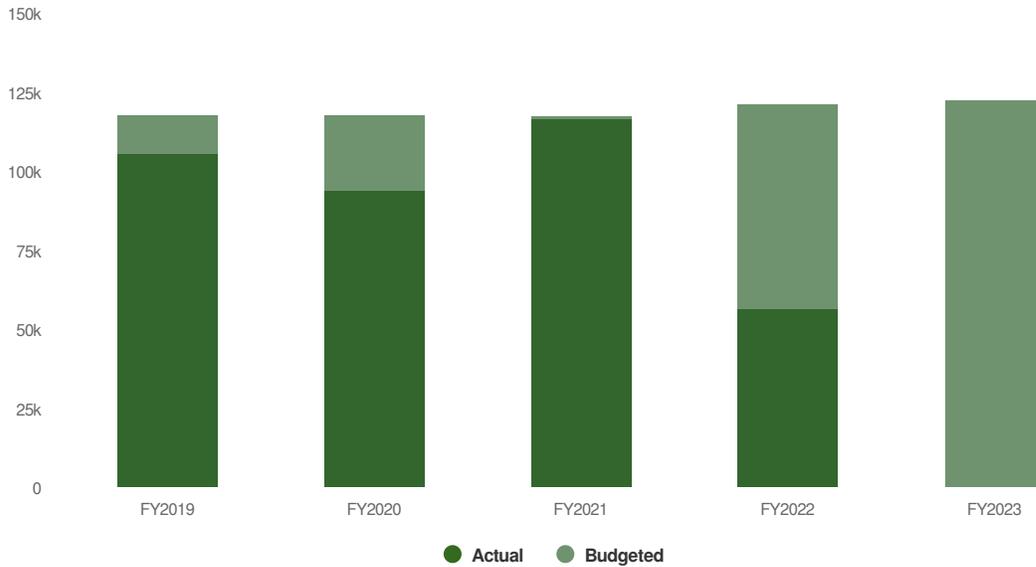
Board of Health

The Board of Health will continue to serve the people of Manchester by protecting the public through efficient implementation of the various programs, including those programs that are mandated by the Commonwealth of Massachusetts, Division of Public Health. The Board of Health will continue its proactive approach to all health concerns by emphasizing prevention and public education.

Expenditures Summary

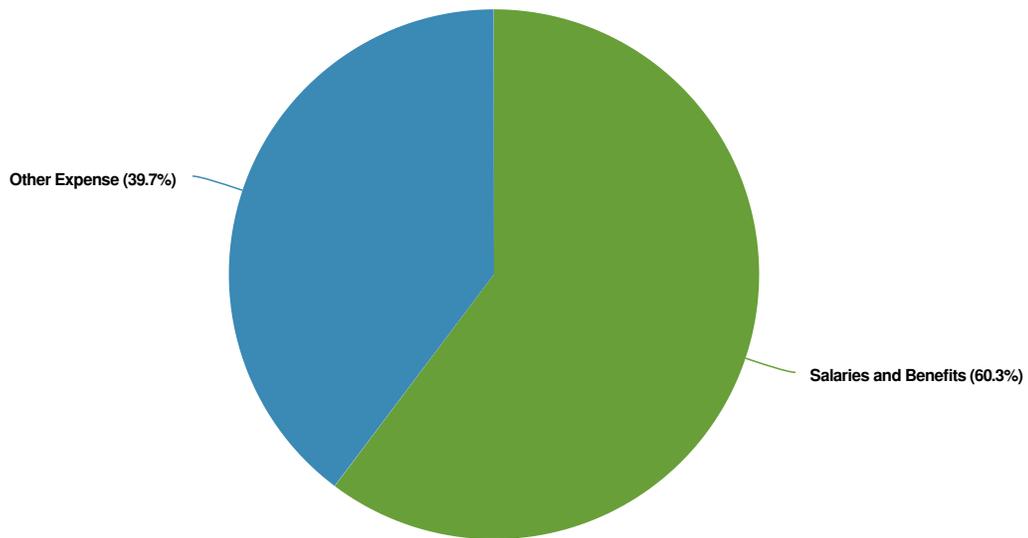
\$122,678 **\$1,418**
(1.17% vs. prior year)

Board of Health Proposed and Historical Budget vs. Actual

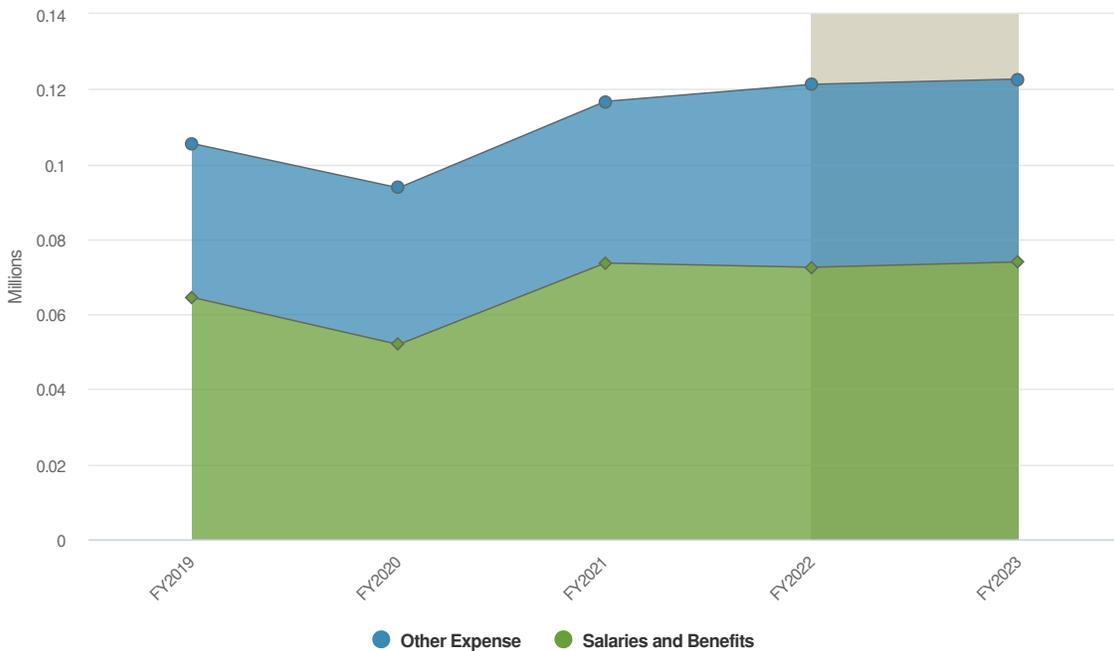


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2020 Actual	FY2021 Budgeted	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects						
Salaries and Benefits						
Human Services						
HEALTH SALARIES	\$51,928	\$66,505	\$73,640	\$72,510	\$73,928	2%
Total Human Services:	\$51,928	\$66,505	\$73,640	\$72,510	\$73,928	2%
Total Salaries and Benefits:	\$51,928	\$66,505	\$73,640	\$72,510	\$73,928	2%
Other Expense						
Human Services						
PROFESSIONAL SERVICES	\$30,325	\$34,000	\$31,326	\$30,000	\$30,000	0%
MEDICAL INSPECTION	\$1,868	\$3,000	\$2,487	\$3,000	\$3,000	0%
TRAINING	\$700			\$700	\$700	0%
POSTAGE	\$150	\$250	\$17	\$250	\$250	0%
PRINTING/ADVERTISING	\$556	\$700	\$2,005	\$700	\$700	0%
HAZARDOUS WASTE COLLECTION		\$7,000		\$7,000	\$7,000	0%
OFFICE SUPPLIES	\$276	\$600	\$477	\$600	\$600	0%
MEDICAL SUPPLIES	\$7,507	\$4,750	\$6,610	\$6,000	\$6,000	0%
TRAVEL/MEALS	\$100	\$250		\$250	\$250	0%
DUES/SUBSCRIPTIONS	\$265	\$250	\$150	\$250	\$250	0%
Total Human Services:	\$41,746	\$50,800	\$43,071	\$48,750	\$48,750	0%
Total Other Expense:	\$41,746	\$50,800	\$43,071	\$48,750	\$48,750	0%
Total Expense Objects:	\$93,674	\$117,305	\$116,711	\$121,260	\$122,678	1.2%

Organizational Chart



Board of Health FY-2022 Goals and Objectives

The Manchester Board of Health will continue every effort to protect the public health of the residents from the very basic health threats to ever-changing health issues. We will continue to refine our focus on innovative health prevention programs while keeping up with new mandates created by the State



Veteran's Services

Adam Curcuro
 Veteran's Agent, City of Gloucester

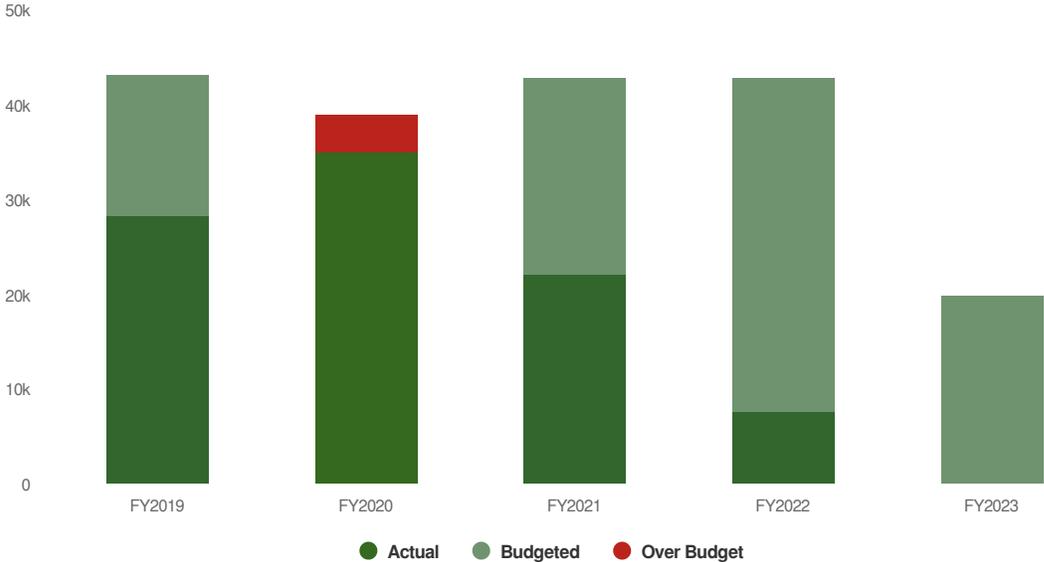
The mission of the Veterans Services Office is to provide financial and medical aid assistance to needy veterans (and/or dependants) in accordance with Mass General Laws Chapter 115, CMR 108, through the Commonwealth of Massachusetts Department of Veterans Services (DVS). The state will reimburse the Town 75% of the expense of authorized assistance provided to veterans in Town of Manchester. It is also our mission to assist veterans who may not be eligible under Chapter 115 by working with them to get proper alternate sources of help (i.e. VA, SS, & SSI).

The Town of Manchester entered into an agreement with the City of Gloucester's veteran's department in FY2016 to provide veteran's services. The Town receives 75% reimbursement from the state for veteran's benefits paid out to Manchester veterans.

Expenditures Summary

\$20,000 **-\$23,000**
 (-53.49% vs. prior year)

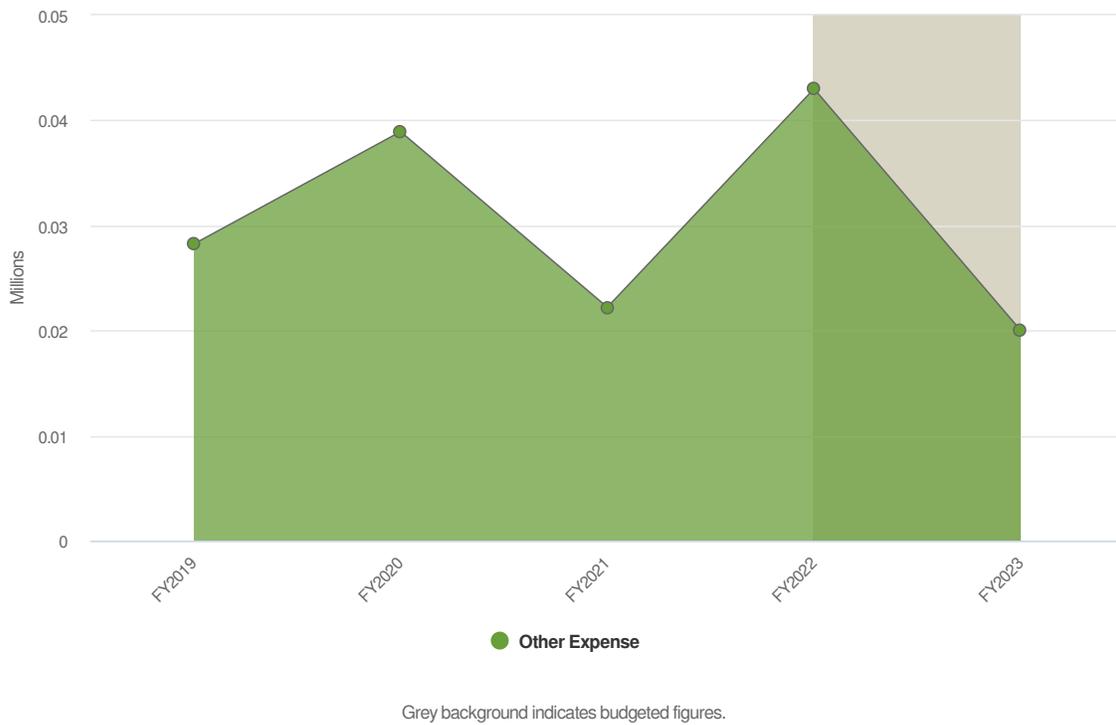
Veteran's Services Proposed and Historical Budget vs. Actual



Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Budgeted	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects						
Other Expense						
Human Services						
VETERAN'S PROF. SERVICES	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	0%
VETERANS' BENEFITS	\$23,925	\$28,000	\$7,215	\$28,000	\$5,000	-82.1%
Total Human Services:	\$38,925	\$43,000	\$22,215	\$43,000	\$20,000	-53.5%
Total Other Expense:	\$38,925	\$43,000	\$22,215	\$43,000	\$20,000	-53.5%
Total Expense Objects:	\$38,925	\$43,000	\$22,215	\$43,000	\$20,000	-53.5%



Council on Aging

Nancy Hammond
Council on Aging Director

By keeping our elders as integral members of the community and supporting them through community services, resources and intergenerational activities, we endeavor to improve their well-being and enjoyment and quality of life.

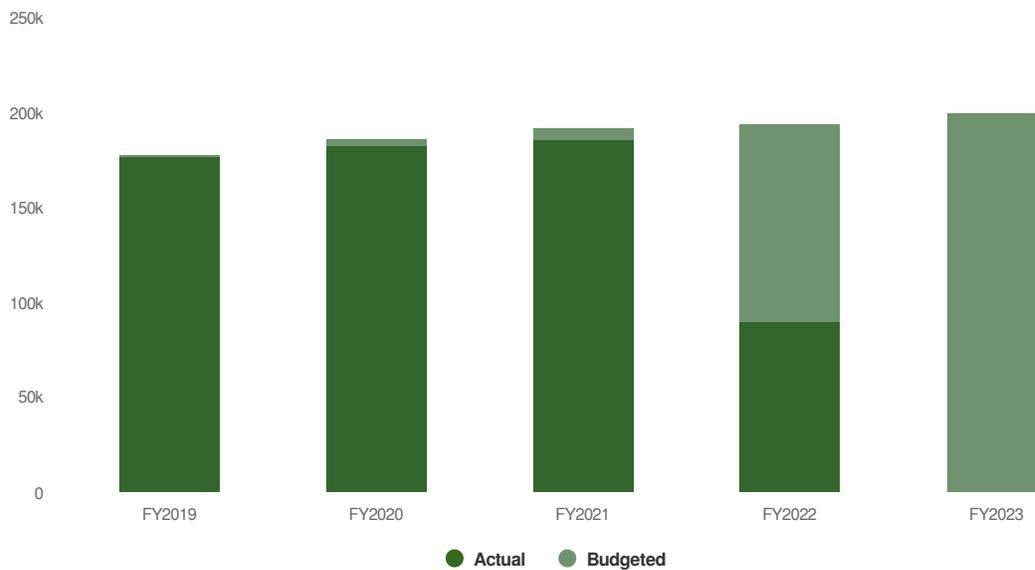
The basic purposes of the Elder Services Department are:

1. To identify the total needs of elders in the community;
2. To educate citizens and enlist the support and participation of all to meet the needs of elders and to recognize such assistance;
3. To design, advocate for and/or implement services to fill these needs or to coordinate existing services; and
4. To cooperate with the Massachusetts Executive Office of Elder Affairs and the Area Agency on Aging and to be cognizant of State and Federal legislation and programs regarding elders.

Expenditures Summary

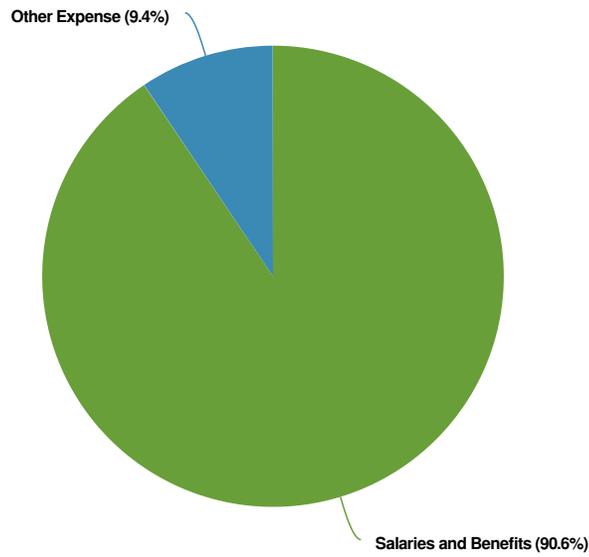
\$199,479 **\$4,982**
(2.56% vs. prior year)

Council on Aging Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type

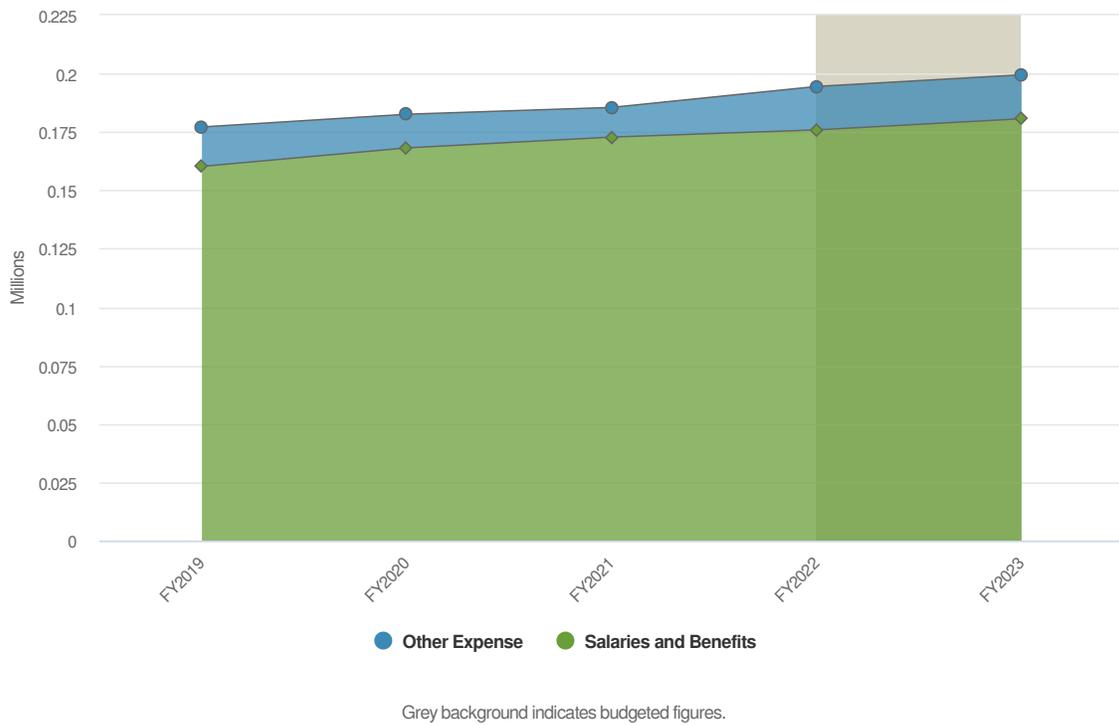


**\$10,000.00 of State Grant monies will be used to supplement operational salaries/expenses.

Three part-time van drivers- one works 17 hours per/wk.; two split the month (one works two weeks and the other works two weeks- averaging 14 hrs. per week)



Budgeted and Historical Expenditures by Expense Type

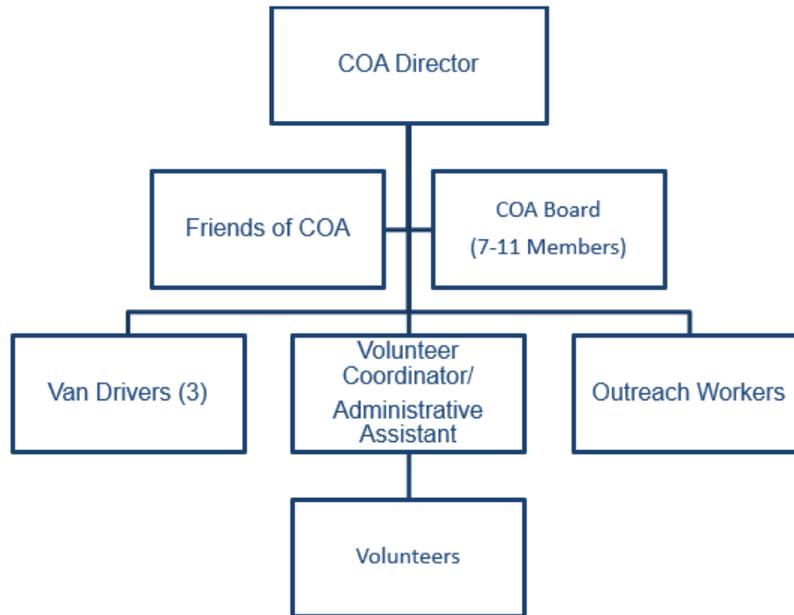


Name	FY2020 Actual	FY2021 Budgeted	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects						
Salaries and Benefits						
Human Services						
COA SALARIES	\$168,185	\$172,808	\$172,808	\$175,897	\$180,669	2.7%
Total Human Services:	\$168,185	\$172,808	\$172,808	\$175,897	\$180,669	2.7%
Total Salaries and Benefits:	\$168,185	\$172,808	\$172,808	\$175,897	\$180,669	2.7%
Other Expense						
Human Services						
AUTO/VAN REPAIRS	\$4,405	\$3,500	\$2,409	\$4,500	\$4,500	0%
FUNCTIONS/RENTALS	\$185	\$250		\$250	\$250	0%
TELEPHONE	\$1,240	\$1,650	\$1,390	\$1,650	\$1,650	0%
POSTAGE	\$500	\$200		\$200	\$200	0%
OFFICE SUPPLIES	\$596	\$1,500	\$1,886	\$1,500	\$1,530	2%
GASOLINE/OIL	\$6,642	\$9,700	\$5,938	\$9,000	\$9,180	2%
TRAVEL/MEALS	\$310	\$1,800	\$737	\$1,000	\$1,000	0%
DUES/SUBSCRIPTIONS	\$529	\$500	\$356	\$500	\$500	0%
Total Human Services:	\$14,406	\$19,100	\$12,716	\$18,600	\$18,810	1.1%
Total Other Expense:	\$14,406	\$19,100	\$12,716	\$18,600	\$18,810	1.1%



Name	FY2020 Actual	FY2021 Budgeted	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Total Expense Objects:	\$182,591	\$191,908	\$185,524	\$194,497	\$199,479	2.6%

Organizational Chart



Goal #1

Creation of a Senior Center - a place where seniors can come spend an hour or a day. A place where seniors can receive a wide variety of services, from a hot meal to a game of bridge. A safe and inviting environment for seniors to engage in multiple activities.

Goal #2

Develop a regional model of delivering services by partnering with a neighboring community.



Library



Manchester-by-the-Sea Public Library

Mission Statement

Manchester-by-the-Sea Public Library is inclusive; an engaging and evolving civic hub for all. Sustaining community connections and innovative opportunities, the welcoming environment is a place of discovery and enrichment for all on the continuum of learning.

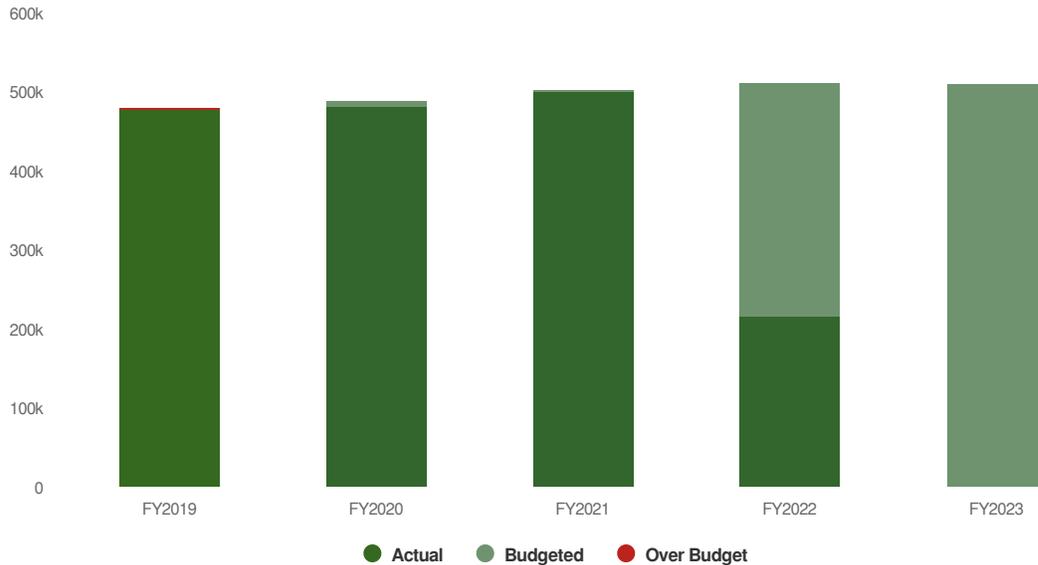
Vision Statement

Flexibility and focus in the present, strengthened by the spirit of traditions past, will compel us to provide vital and essential opportunities for the future.

Expenditures Summary

\$508,929 **-\$2,329**
(-0.46% vs. prior year)

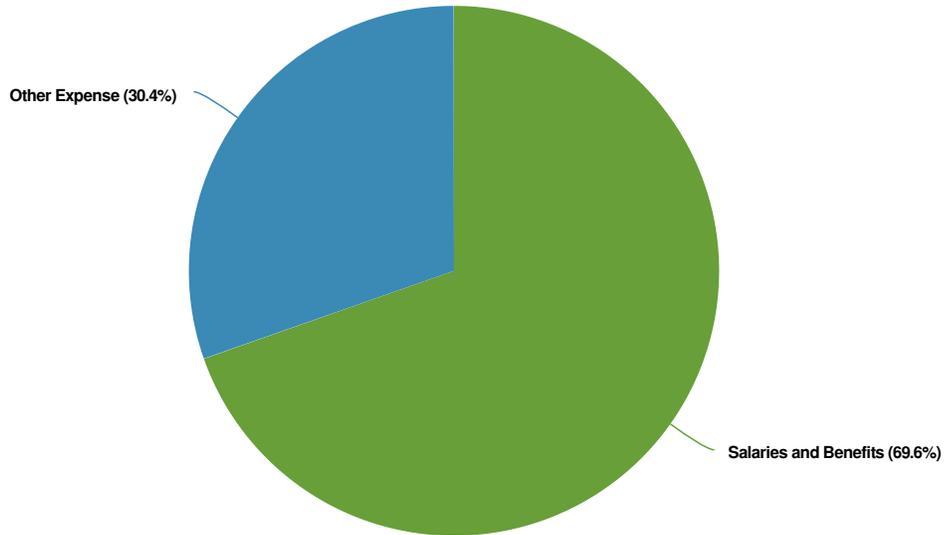
Library Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

The Capital Outlay requested is the key determinate in the organization, coming in with a 4.72% increase, at quick glance. Salaries and operating expenses do maintain the 2.5% goal, however.

Budgeted Expenditures by Expense Type



Personnel Explanation:

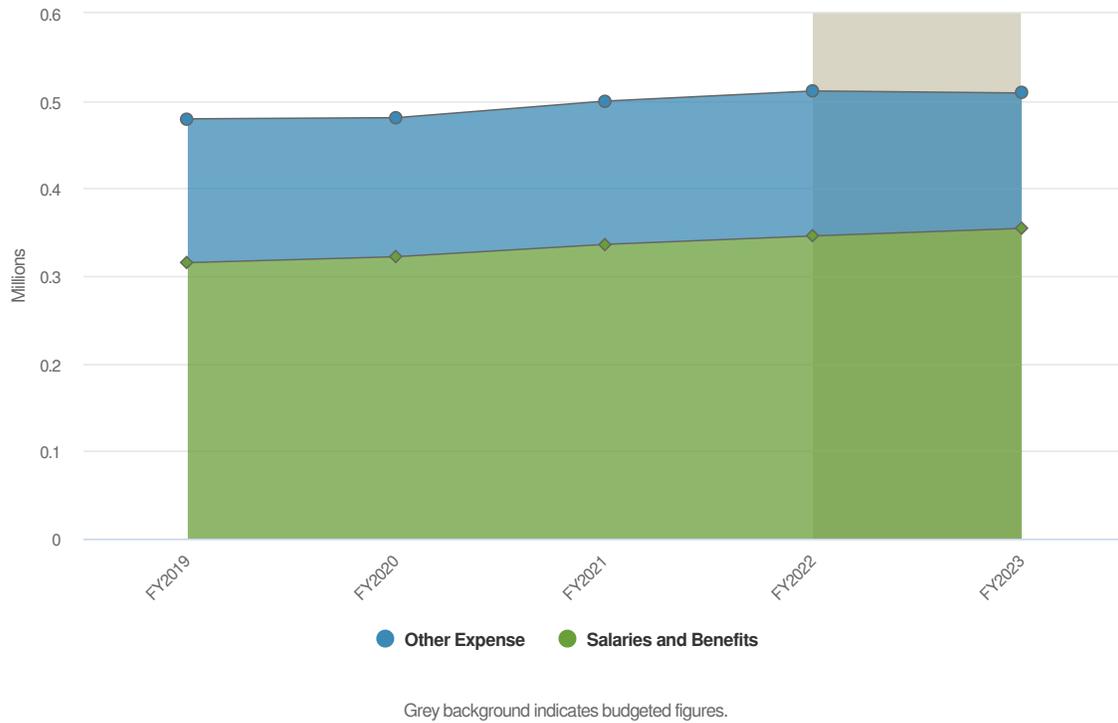
STAFFING - Library is open 48 hrs. per week, including Sundays

- o Director 40 hrs. per week min.
- o Circulation/Interlibrary loan librarian - 33.5 hrs. per week
- o Adult Services librarian - 33.5 hrs. per week
- o Youth Services Librarian - 33.5 hrs. per week
- o Young Adult Librarian – 15 hrs. per week
- o Cataloger - 6 hrs. per week
- o Part time library technicians - (assistants) total of 34 hrs. per week

Custodian - 6 hrs. per week



Budgeted and Historical Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Budgeted	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects						
Salaries and Benefits						
Culture & Recreation						
LIBRARY SALARIES	\$321,958	\$338,203	\$336,014	\$345,683	\$354,323	2.5%
Total Culture & Recreation:	\$321,958	\$338,203	\$336,014	\$345,683	\$354,323	2.5%
Total Salaries and Benefits:	\$321,958	\$338,203	\$336,014	\$345,683	\$354,323	2.5%
Other Expense						
Culture & Recreation						
ELECTRICITY	\$4,518	\$4,800	\$3,405	\$5,100	\$5,227	2.5%
HEATING OIL	\$5,805	\$5,000	\$4,215	\$6,000	\$6,000	0%
BUILDING REPAIRS		\$5,900	\$5,874	\$6,000	\$6,000	0%
BUILDING REPAIRS	\$6,527				\$0	N/A
COMPREHENSIVE CLEANING	\$10,847	\$12,500	\$11,972	\$13,500	\$0	-100%
SECURITY ALARM	\$366	\$312	\$286	\$312	\$312	0%
LAWN & GROUNDS MAINT.	\$275	\$1,500	\$1,628	\$1,500	\$1,700	13.3%
TELEPHONE	\$1,961	\$1,800	\$1,682	\$2,000	\$2,050	2.5%
POSTAGE	\$461	\$300	\$120	\$300	\$300	0%
PRINTING/ADVERTISING	\$342	\$300		\$300	\$300	0%



Name	FY2020 Actual	FY2021 Budgeted	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
BOOK BINDING		\$200	\$300	\$200	\$220	10%
OFFICE SUPPLIES	\$3,302	\$4,100	\$3,688	\$3,600	\$3,400	-5.6%
CUSTODIAL SUPPLIES	\$198	\$750	\$2,036	\$1,200	\$1,200	0%
BOOKS/MAGAZINES	\$92,193	\$90,500	\$90,516	\$92,863	\$94,000	1.2%
COMPUTER SUPPLIES	\$646	\$800	\$1,824	\$800	\$1,000	25%
TRAVEL/MEALS	\$628	\$867	\$27	\$200	\$210	5%
DUES/SUBSCRIPTIONS	\$15	\$600	\$869	\$400	\$400	0%
COMPUTER OPERATIONS	\$24,679	\$25,500	\$29,354	\$25,500	\$26,500	3.9%
COMPUTER REPLACEMENT	\$2,587	\$3,800	\$2,694	\$3,800	\$3,737	-1.7%
PROGRAMS	\$3,413	\$3,500	\$3,153	\$2,000	\$2,050	2.5%
Total Culture & Recreation:	\$158,764	\$163,029	\$163,643	\$165,575	\$154,606	-6.6%
Total Other Expense:	\$158,764	\$163,029	\$163,643	\$165,575	\$154,606	-6.6%
Total Expense Objects:	\$480,721	\$501,232	\$499,657	\$511,258	\$508,929	-0.5%



Parks & Recreation

Cheryl Marshall
Parks & Recreation Director

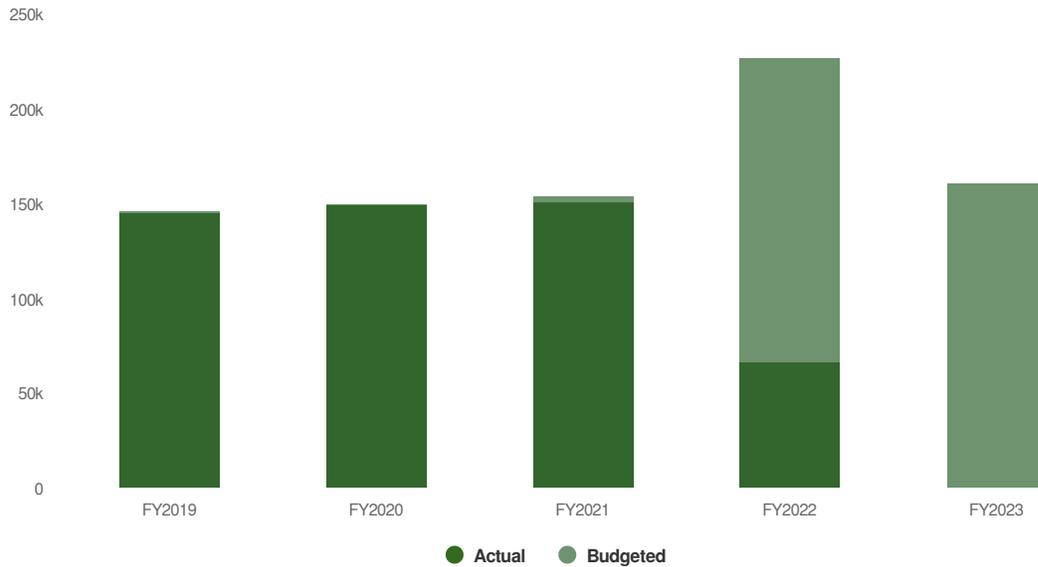
The Recreation Department is responsible for the planning, coordination, supervision and evaluation of all recreational programs and services for the Town of Manchester-by-the-Sea. The Department provides administrative oversight of ocean beaches (including Singing Beach), community parks, and the scheduling of athletic fields, a community picnic pavilion and a community chapel. Also the Director provides technical advice to the Manchester 4th of July Committee in planning and implementing its annual celebration.

The Manchester Parks & Recreation Department strives to offer programs and services that help to enhance quality of life through parks and exceptional recreation opportunities. We provide opportunities for all residents to live, grow, and develop into healthy, contributing members of our community. In addition, we strive to maintain and improve our attractive and inviting parks and grounds, as well as provide safe and efficient public buildings.

Expenditures Summary

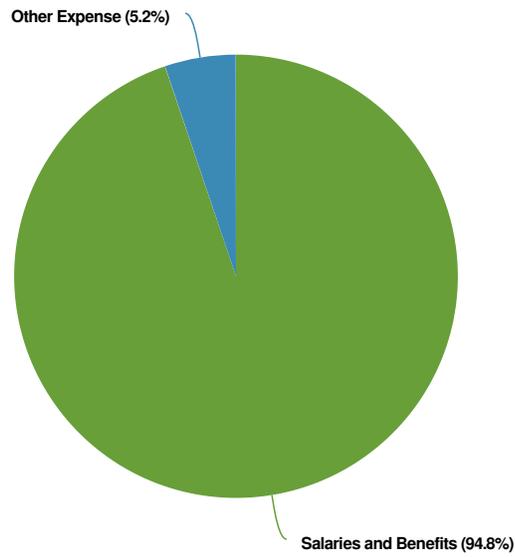
\$161,056 **-\$66,486**
(-29.22% vs. prior year)

Parks & Recreation Proposed and Historical Budget vs. Actual

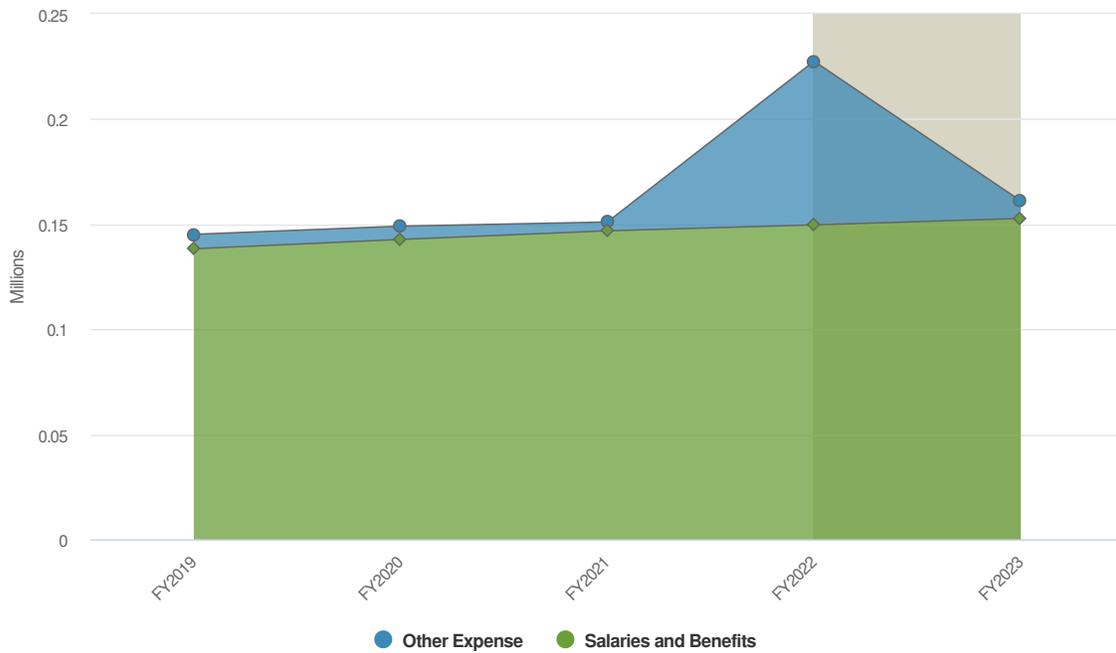


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

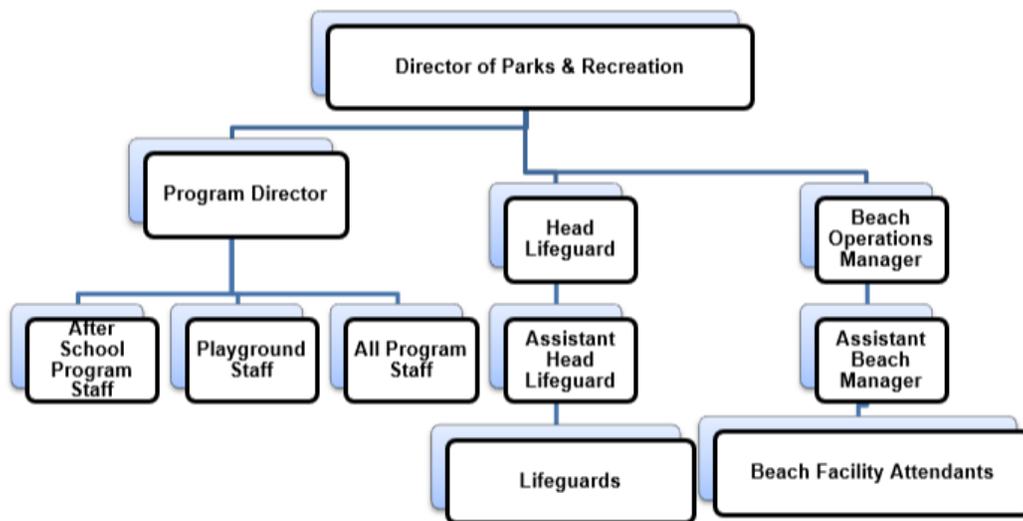


Grey background indicates budgeted figures.



Name	FY2020 Actual	FY2021 Budgeted	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects						
Salaries and Benefits						
Culture & Recreation						
RECREATION SALARIES	\$142,721	\$146,827	\$146,827	\$149,633	\$152,722	2.1%
Total Culture & Recreation:	\$142,721	\$146,827	\$146,827	\$149,633	\$152,722	2.1%
Total Salaries and Benefits:	\$142,721	\$146,827	\$146,827	\$149,633	\$152,722	2.1%
Other Expense						
Culture & Recreation						
EDUCATION/TRAINING	\$1,500	\$1,600	\$1,758	\$1,600	\$1,600	0%
POSTAGE	\$300	\$300		\$300	\$300	0%
PRINTING/ADVERTISING	\$301	\$900	\$370	\$900	\$900	0%
OFFICE SUPPLIES	\$474	\$534	\$275	\$534	\$534	0%
COMPUTER SUPPLIES	\$1,500	\$1,500	\$1,500	\$1,800	\$1,800	0%
TRAVEL/MEALS	\$1,700	\$2,200		\$2,200	\$2,400	9.1%
DUES/SUBSCRIPTIONS	\$549	\$575	\$280	\$575	\$800	39.1%
SWEENEY PARK ENGINEERING				\$70,000	\$0	-100%
Total Culture & Recreation:	\$6,325	\$7,609	\$4,182	\$77,909	\$8,334	-89.3%
Total Other Expense:	\$6,325	\$7,609	\$4,182	\$77,909	\$8,334	-89.3%
Total Expense Objects:	\$149,046	\$154,436	\$151,009	\$227,542	\$161,056	-29.2%

Organizational Chart



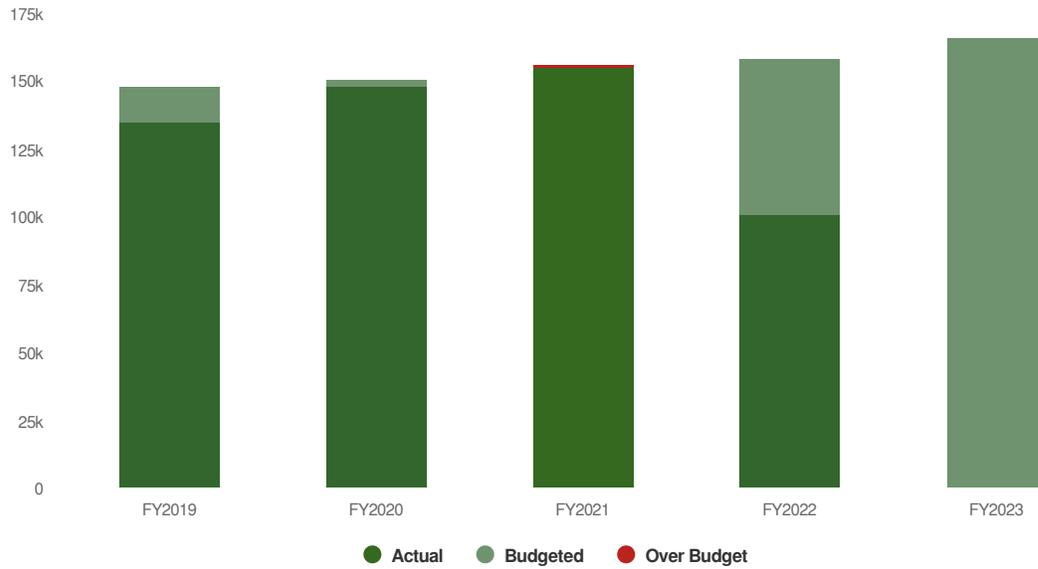
Singing Beach & Lifeguards

Cheryl Marshall
Parks & Recreation Director

Expenditures Summary

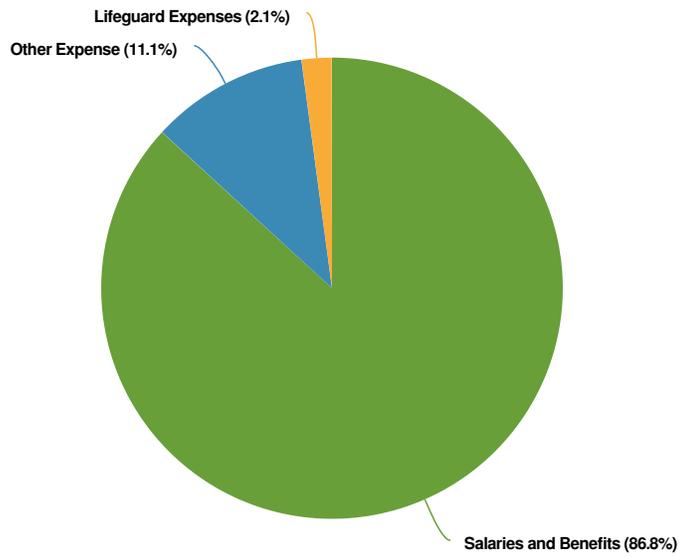
\$166,217 **\$7,872**
(4.97% vs. prior year)

Singing Beach & Lifeguards Proposed and Historical Budget vs. Actual

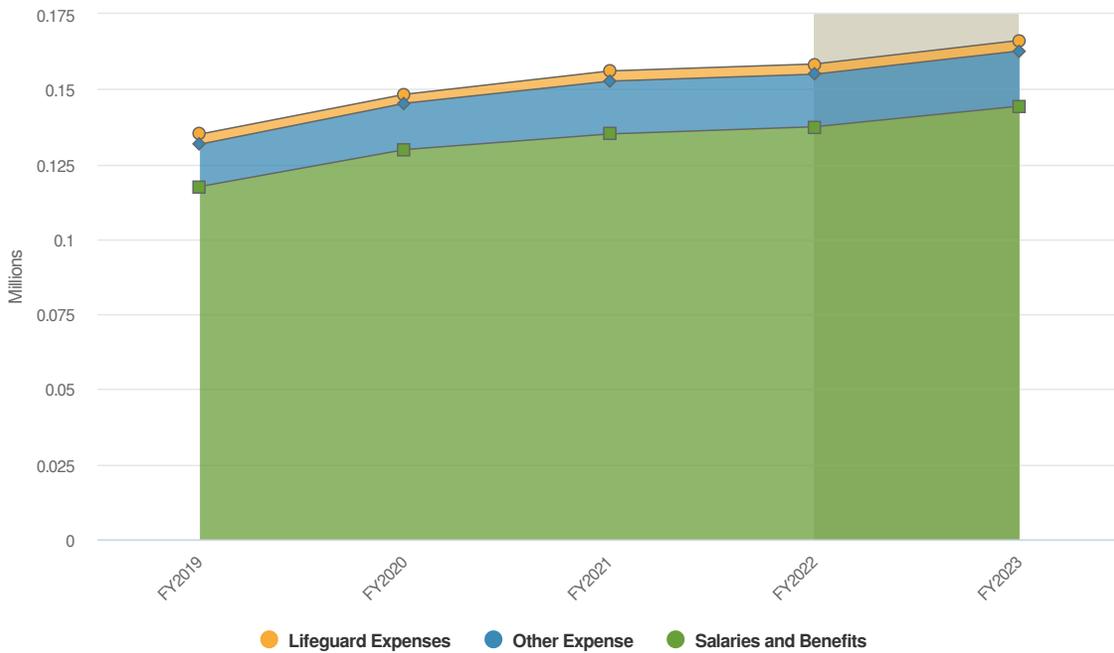


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2020 Actual	FY2021 Budgeted	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects						
Salaries and Benefits						
Culture & Recreation						
LIFEGUARDS SALARIES	\$59,259	\$60,740	\$60,740	\$61,803	\$64,893	5%
SINGING BEACH SALARIES	\$70,577	\$74,341	\$74,310	\$75,642	\$79,424	5%
Total Culture & Recreation:	\$129,836	\$135,081	\$135,050	\$137,445	\$144,317	5%
Total Salaries and Benefits:	\$129,836	\$135,081	\$135,050	\$137,445	\$144,317	5%
Lifeguard Expenses						
Culture & Recreation						
EXPENSES	\$2,992	\$3,400	\$3,400	\$3,400	\$3,500	2.9%
Total Culture & Recreation:	\$2,992	\$3,400	\$3,400	\$3,400	\$3,500	2.9%
Total Lifeguard Expenses:	\$2,992	\$3,400	\$3,400	\$3,400	\$3,500	2.9%
Other Expense						
Culture & Recreation						
NATURAL GAS	\$525	\$800	\$563	\$800	\$800	0%
ELECTRICITY	\$566	\$200	\$611	\$600	\$600	0%
BUILDING MAINTENANCE	\$3,252	\$3,000	\$3,187	\$3,000	\$3,500	16.7%
PLUMBING	\$2,329	\$2,500	\$2,057	\$2,500	\$2,500	0%
PROFESSIONAL SERVICES		\$500	\$2,719	\$500	\$500	0%
TELEPHONE	\$937	\$1,000	\$596	\$1,000	\$1,000	0%
SUPPLIES	\$2,430	\$3,000	\$2,029	\$3,000	\$3,000	0%
SIGNS		\$500	\$376	\$800	\$800	0%
EQUIPMENT	\$1,377	\$3,300	\$3,117	\$3,300	\$3,300	0%
OFF-SEASON SANITATION	\$4,017	\$2,000	\$2,331	\$2,000	\$2,400	20%
Total Culture & Recreation:	\$15,433	\$16,800	\$17,586	\$17,500	\$18,400	5.1%
Total Other Expense:	\$15,433	\$16,800	\$17,586	\$17,500	\$18,400	5.1%
Total Expense Objects:	\$148,261	\$155,281	\$156,036	\$158,345	\$166,217	5%

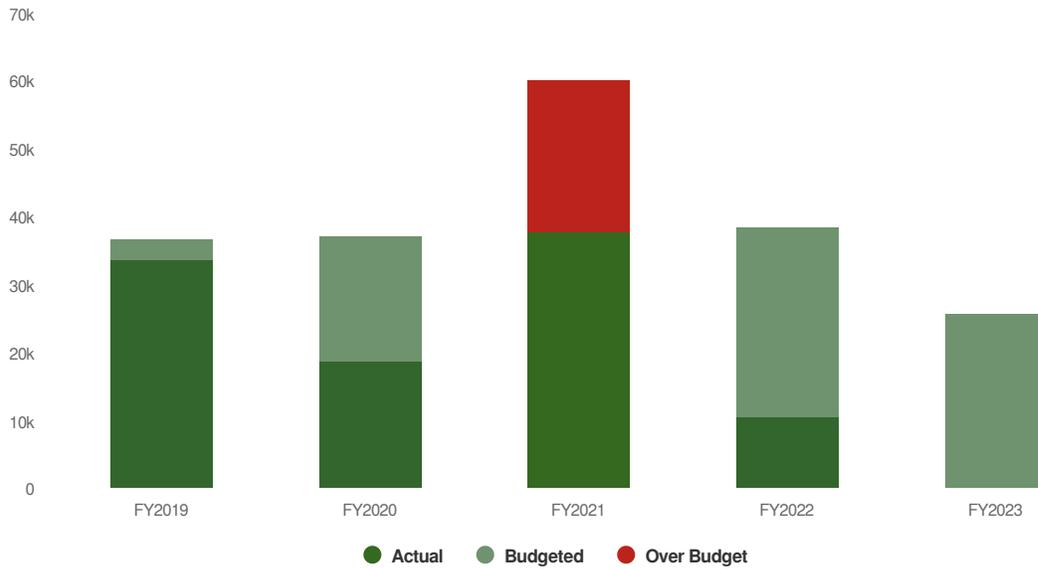


Tuck's Point & Crowell Chapel

Expenditures Summary

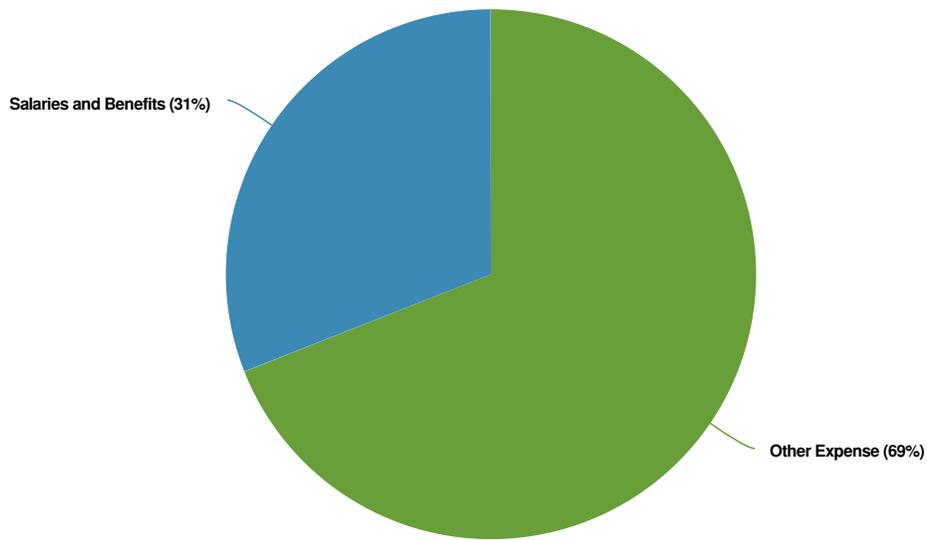
\$25,820 **-\$12,715**
(-33% vs. prior year)

Tuck's Point & Crowell Chapel Proposed and Historical Budget vs. Actual

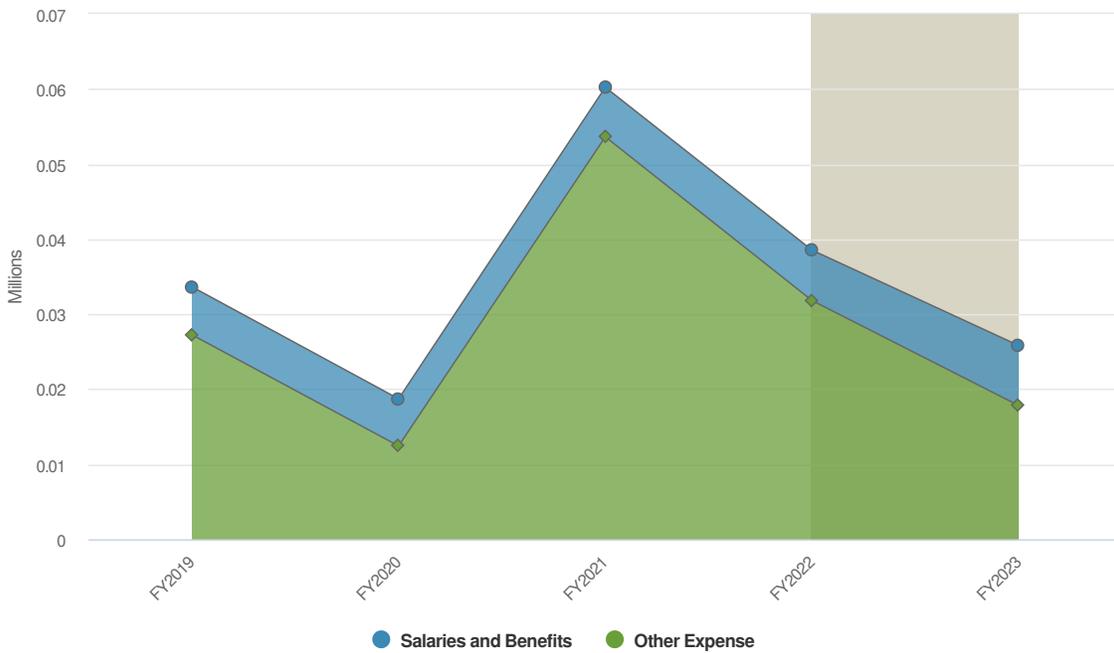


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2020 Actual	FY2021 Budgeted	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects						
Salaries and Benefits						
Culture & Recreation						
TUCK'S POINT SALARIES	\$6,280	\$6,600	\$6,600	\$6,715	\$8,000	19.1%
Total Culture & Recreation:	\$6,280	\$6,600	\$6,600	\$6,715	\$8,000	19.1%
Total Salaries and Benefits:	\$6,280	\$6,600	\$6,600	\$6,715	\$8,000	19.1%
Other Expense						
Culture & Recreation						
NATURAL GAS	\$277	\$200		\$300	\$300	0%
ELECTRICITY	\$711	\$770	\$679	\$770	\$770	0%
HEATING OIL	\$3,474	\$6,600	\$2,399	\$6,600	\$6,600	0%
BUILDING REPAIRS	\$3,857	\$13,000	\$45,120	\$13,000	\$0	-100%
PLUMBING	\$300	\$2,500	\$259	\$2,500	\$2,500	0%
LAWN AND GROUNDS	\$2,305	\$3,500	\$1,650	\$3,700	\$3,700	0%
CLEANING SERVICES		\$1,000		\$1,000	\$0	-100%
PROFESSIONAL SERVICES	\$700	\$1,400	\$3,142	\$1,400	\$1,400	0%
TELEPHONE	\$662	\$1,000	\$313	\$1,000	\$1,000	0%
SUPPLIES	\$156	\$1,225	\$73	\$1,550	\$1,550	0%
Total Culture & Recreation:	\$12,443	\$31,195	\$53,635	\$31,820	\$17,820	-44%
Total Other Expense:	\$12,443	\$31,195	\$53,635	\$31,820	\$17,820	-44%
Total Expense Objects:	\$18,723	\$37,795	\$60,235	\$38,535	\$25,820	-33%

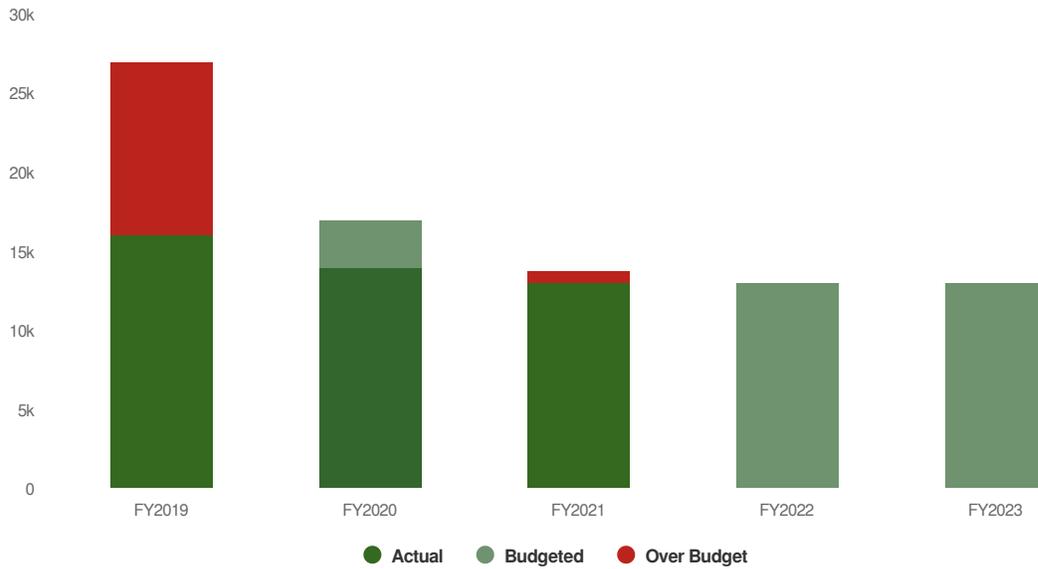


Public Celebrations

Expenditures Summary

\$13,000 **\$0**
(0% vs. prior year)

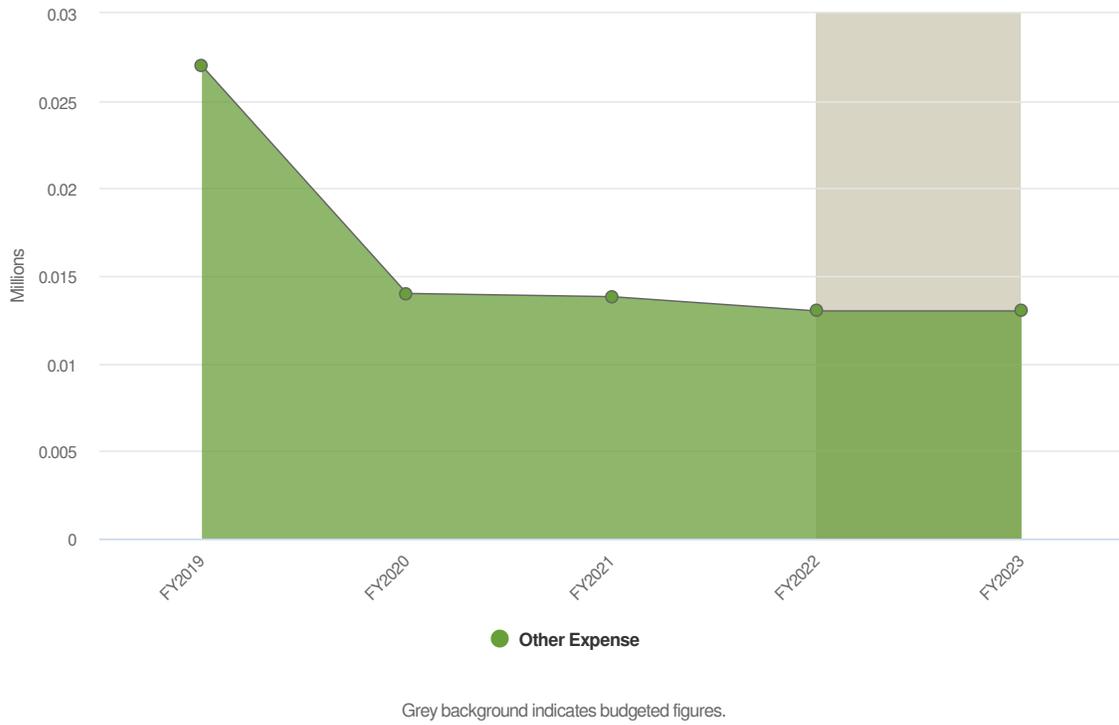
Public Celebrations Proposed and Historical Budget vs. Actual



Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Budgeted	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects						
Other Expense						
Culture & Recreation						
MEMORIAL DAY		\$3,000	\$3,814	\$3,000	\$3,000	0%
FOURTH OF JULY	\$14,000	\$10,000	\$10,000	\$10,000	\$10,000	0%
Total Culture & Recreation:	\$14,000	\$13,000	\$13,814	\$13,000	\$13,000	0%
Total Other Expense:	\$14,000	\$13,000	\$13,814	\$13,000	\$13,000	0%
Total Expense Objects:	\$14,000	\$13,000	\$13,814	\$13,000	\$13,000	0%



Water Department



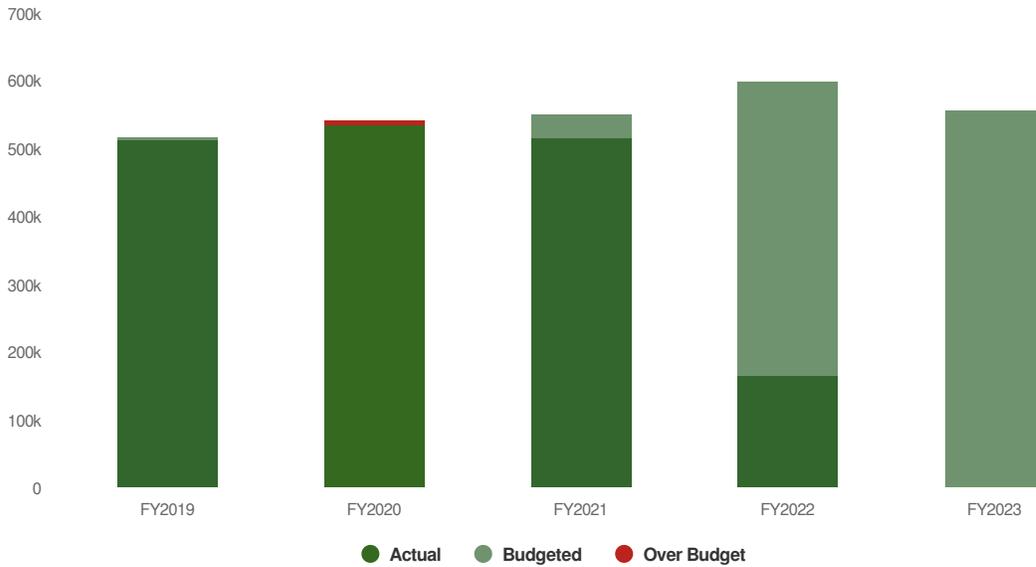
Chuck Dam
Director of Public Works

The water division's responsibility is to provide reliable, clean, drinking water to the Town. The water treatment plant uses water from Gravelly Pond and the Lincoln Street Well to supply the Town with the water needed by the community. The distribution system – the array of water pipes underground – is maintained 24/7 in order to deliver water throughout the Town. The water division also maintains the sewer collection system and pump stations. The pipes underground are maintained by the town's staff, and the water treatment plant is operated by a private vendor. The vendor also is responsible for compliance testing and reporting.

Expenditures Summary

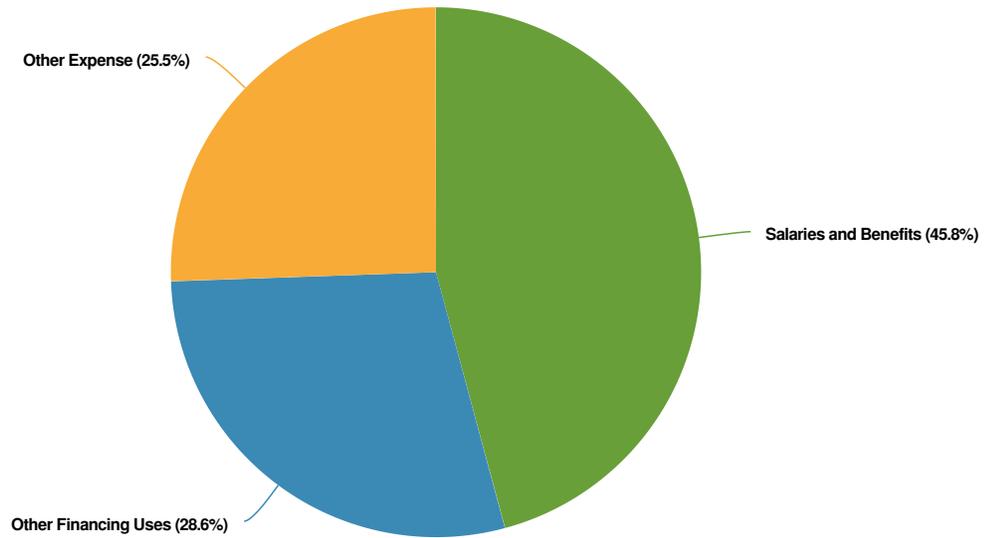
\$556,060 **-\$41,938**
(-7.01% vs. prior year)

Water Department Proposed and Historical Budget vs. Actual

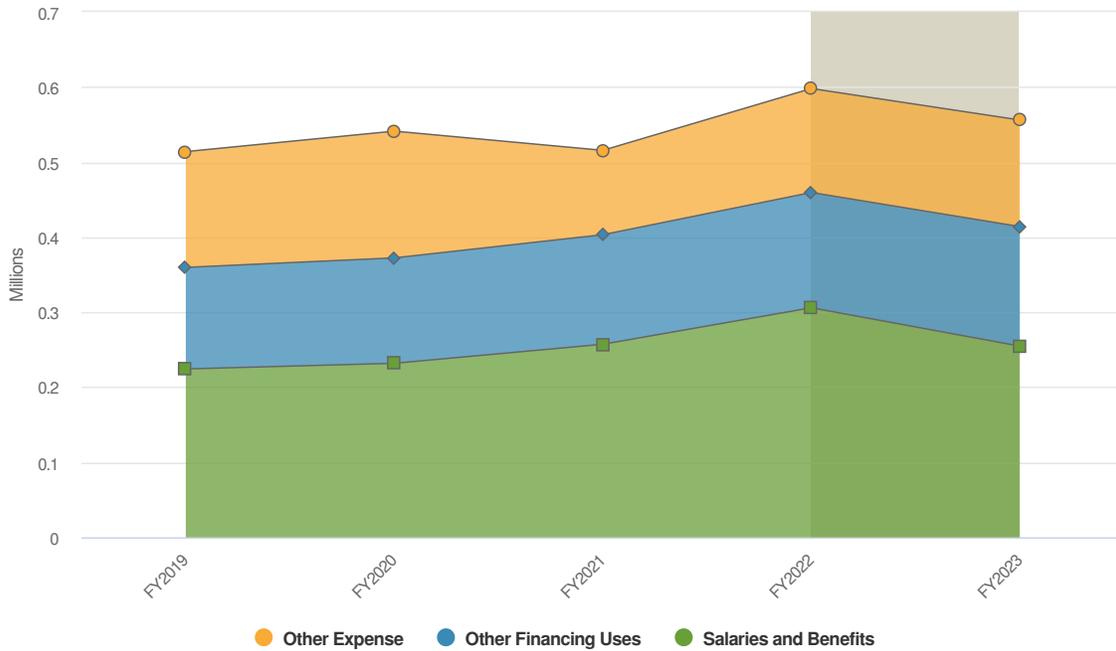


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



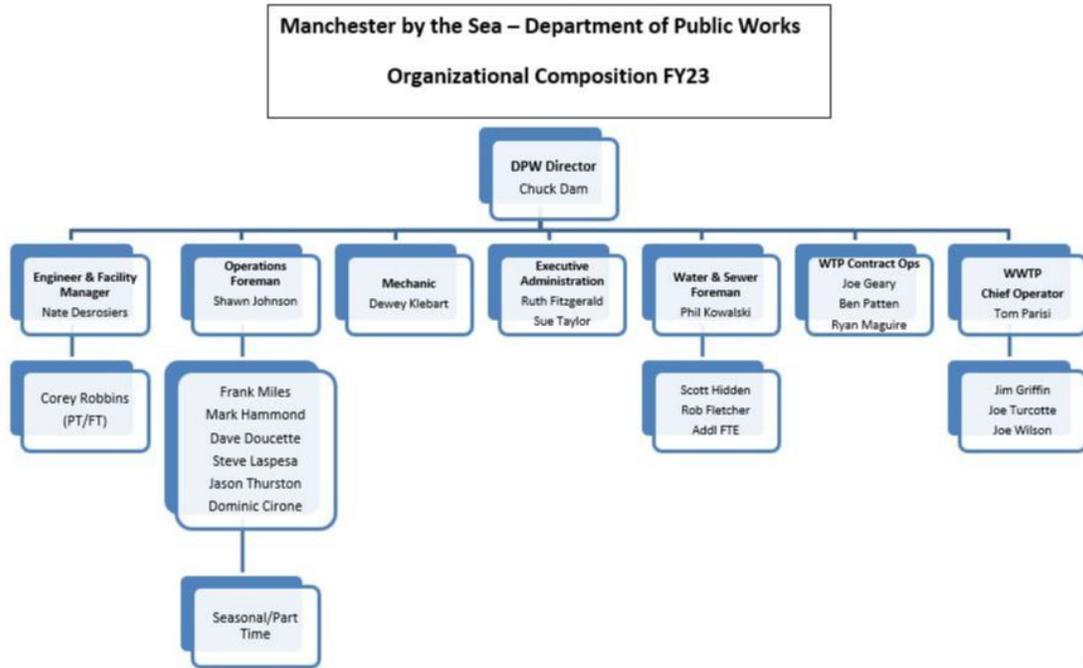
Grey background indicates budgeted figures.



Name	FY2020 Actual	FY2021 Budgeted	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects						
Salaries and Benefits						
Enterprise Funds						
WATER SALARIES	\$206,039	\$236,749	\$229,210	\$273,909	\$221,263	-19.2%
WATER SALARIES OVERTIME	\$25,867	\$32,000	\$28,079	\$32,000	\$33,500	4.7%
Total Enterprise Funds:	\$231,905	\$268,749	\$257,289	\$305,909	\$254,763	-16.7%
Total Salaries and Benefits:	\$231,905	\$268,749	\$257,289	\$305,909	\$254,763	-16.7%
Other Expense						
Enterprise Funds						
MISC MAINTENANCE/REPAIRS	\$56,815	\$30,000	\$57,227	\$32,000	\$34,000	6.3%
VEHICLE/EQUIP. REPAIRS & MAINT	\$881	\$10,000	\$2,152	\$10,000	\$10,000	0%
PROFESSIONAL SERVICES	\$45,399	\$35,000	\$20,072	\$35,000	\$35,000	0%
CROSS CONNECTIONS	\$900	\$10,000	\$3,120	\$10,500	\$11,000	4.8%
TELEPHONE	\$270	\$1,000	\$919	\$1,000	\$1,500	50%
POSTAGE	\$2,267	\$4,000	\$1,676	\$4,000	\$4,000	0%
PRINTING/ADVERTISING	\$1,340	\$4,000	\$1,347	\$4,000	\$4,000	0%
OFFICE SUPPLIES	\$352	\$3,000	\$543	\$3,000	\$3,000	0%
FUEL/OIL	\$4,376	\$5,000	\$5,875	\$5,000	\$5,500	10%
EQUIPMENT/MATERIALS	\$54,103	\$30,000	\$16,536	\$30,000	\$30,000	0%
TRAVEL/MEALS	\$761	\$1,500		\$1,500	\$1,500	0%
DUES/SUBSCRIPTIONS	\$1,441	\$2,500	\$2,976	\$2,500	\$2,500	0%
Total Enterprise Funds:	\$168,905	\$136,000	\$112,445	\$138,500	\$142,000	2.5%
Total Other Expense:	\$168,905	\$136,000	\$112,445	\$138,500	\$142,000	2.5%
Other Financing Uses						
Enterprise Funds						
TRANSFERS TO GENERAL FUND	\$140,433	\$145,938	\$145,938	\$153,589	\$159,297	3.7%
Total Enterprise Funds:	\$140,433	\$145,938	\$145,938	\$153,589	\$159,297	3.7%
Total Other Financing Uses:	\$140,433	\$145,938	\$145,938	\$153,589	\$159,297	3.7%
Total Expense Objects:	\$541,243	\$550,687	\$515,672	\$597,998	\$556,060	-7%



Organizational Chart



Goal #1

Continue ongoing conversion of mental and paper records to useful electronic GIS data and work flows. Manage capital replacements and upgrades across the system.

Goal #2

Turnover staff due to pending retirement. Continue training and cross training of staff.



Water Treatment Plant



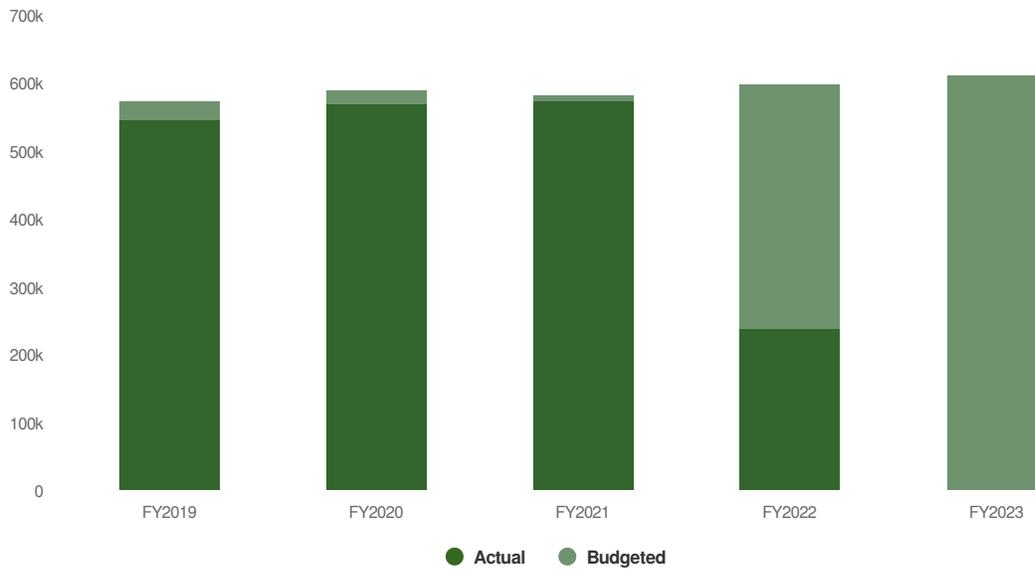
Chuck Dam
Director of Public Works

The town contracts with a third party to operate and maintain the town's water treatment plant.

Expenditures Summary

\$612,720 **\$15,068**
(2.52% vs. prior year)

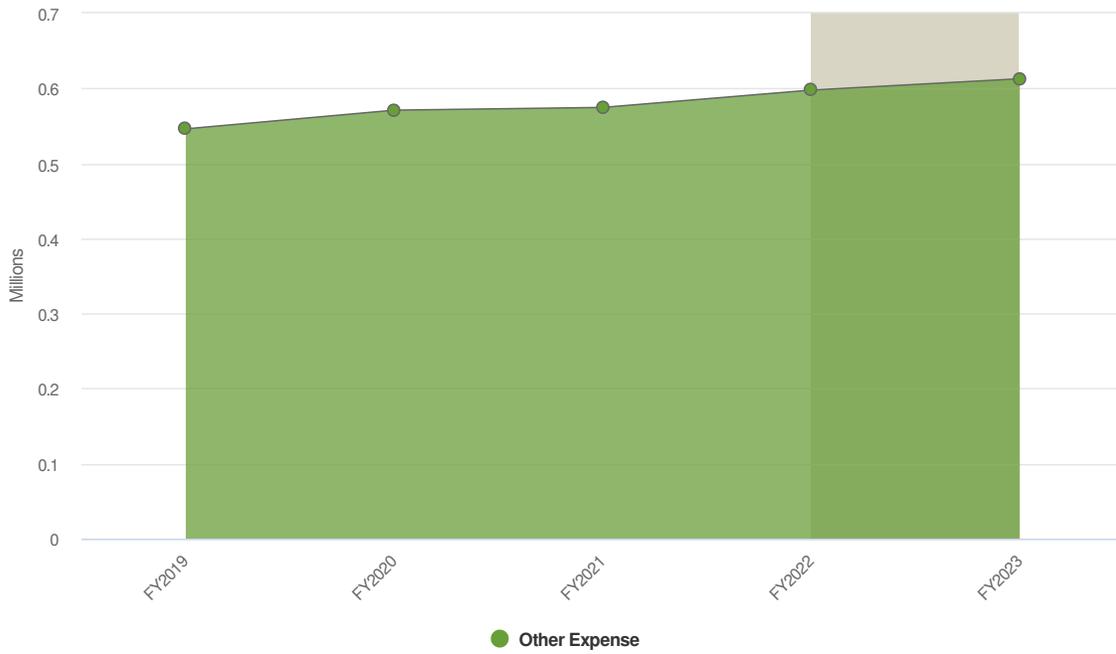
Water Treatment Plant Proposed and Historical Budget vs. Actual



Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Budgeted	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects						
Other Expense						
Enterprise Funds						
NATURAL GAS		\$500	\$15,520	\$500	\$500	0%
ELECTRICITY	\$115,979	\$110,000	\$91,586	\$115,000	\$115,000	0%
CONTRACT SERVICES	\$373,689	\$382,500	\$380,669	\$390,150	\$401,855	3%
OUTSIDE LAB TESTING	\$2,916	\$4,000	\$4,180	\$4,000	\$6,000	50%
TELEPHONE	\$3,884	\$2,400	\$4,003	\$3,500	\$4,000	14.3%
CHEMICALS	\$41,447	\$50,000	\$44,582	\$50,000	\$50,000	0%
REAL ESTATE TAXES	\$32,953	\$33,825	\$33,982	\$34,502	\$35,365	2.5%
Total Enterprise Funds:	\$570,867	\$583,225	\$574,522	\$597,652	\$612,720	2.5%
Total Other Expense:	\$570,867	\$583,225	\$574,522	\$597,652	\$612,720	2.5%
Total Expense Objects:	\$570,867	\$583,225	\$574,522	\$597,652	\$612,720	2.5%



Sewer Department



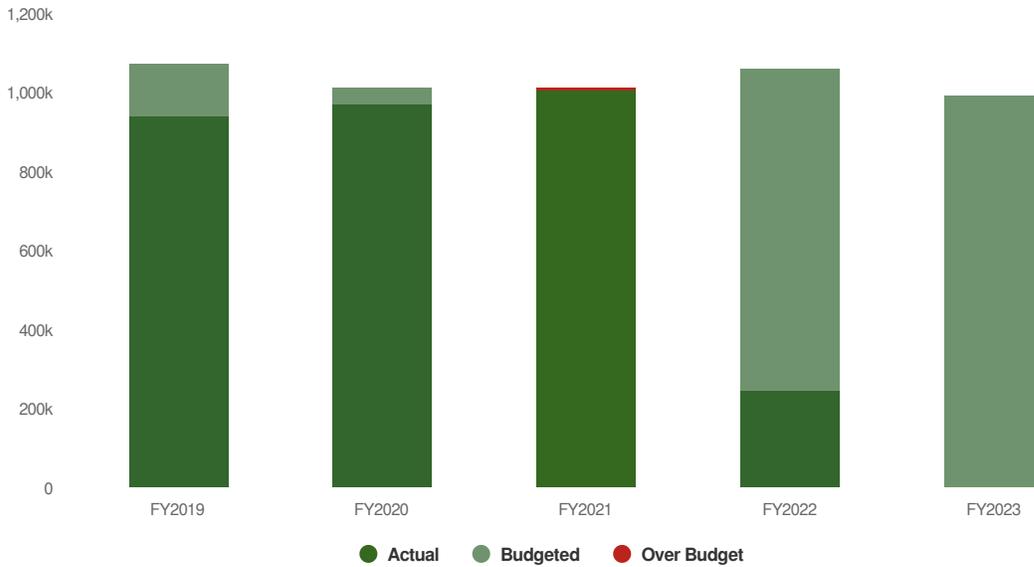
Chuck Dam
Director of Public Works

The sewer division operates the wastewater treatment plant located behind Town Hall. The plant treats effluent from roughly a third of the town. The plant operates 24/7 and is monitored continuously for proper operations through a computer system called SCADA. Managing and operating the plant requires the work of four full-time employees per state regulations. An in-house lab produces the necessary reports on the quality of the treated flows. Complying with the numerous regulations requires a considerable amount of monitoring and reporting.

Expenditures Summary

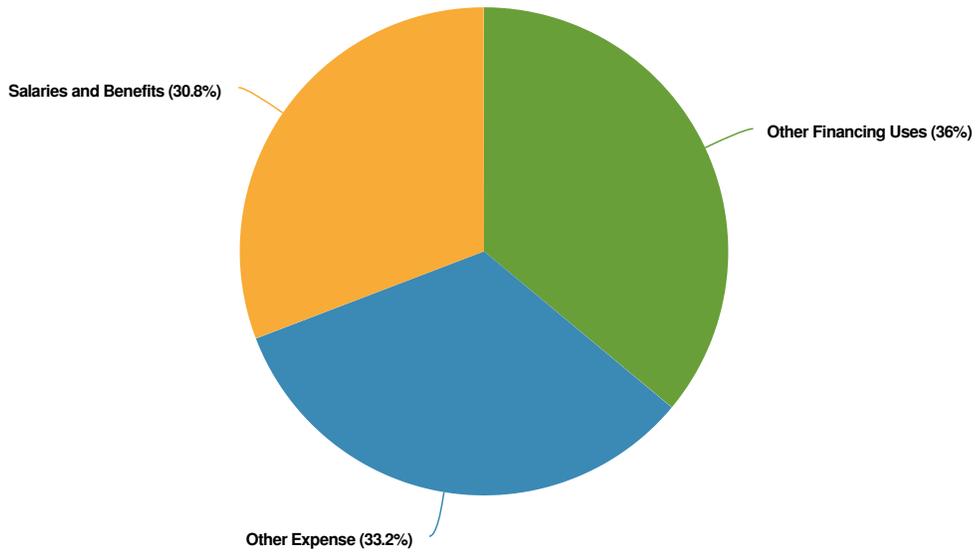
\$994,120 **-\$66,702**
(-6.29% vs. prior year)

Sewer Department Proposed and Historical Budget vs. Actual

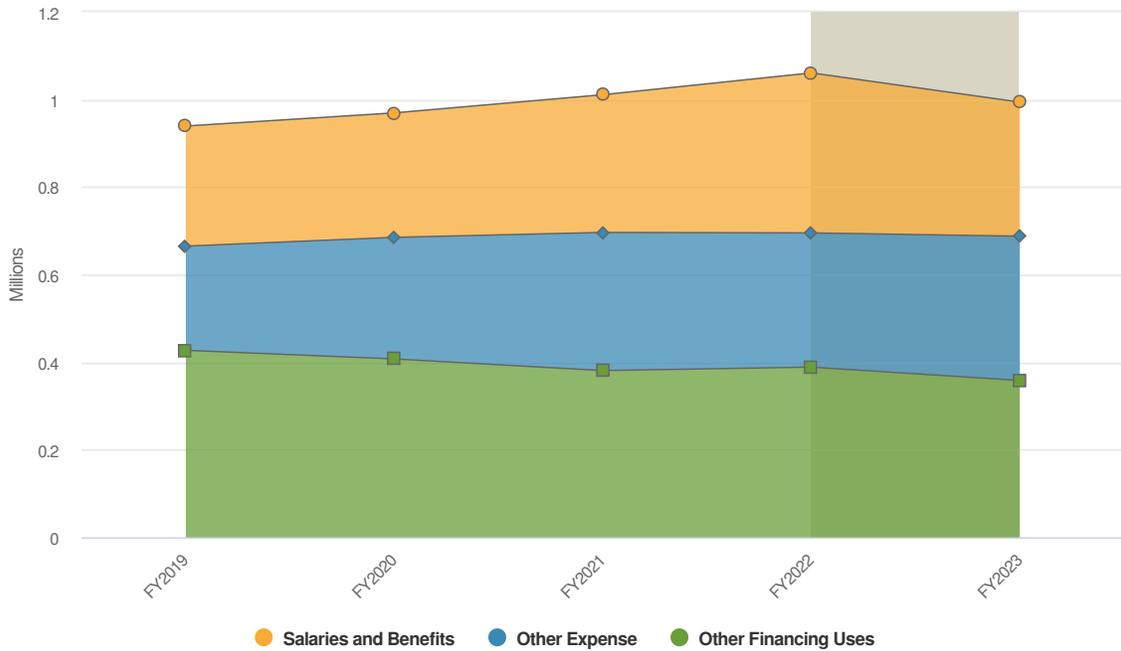


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



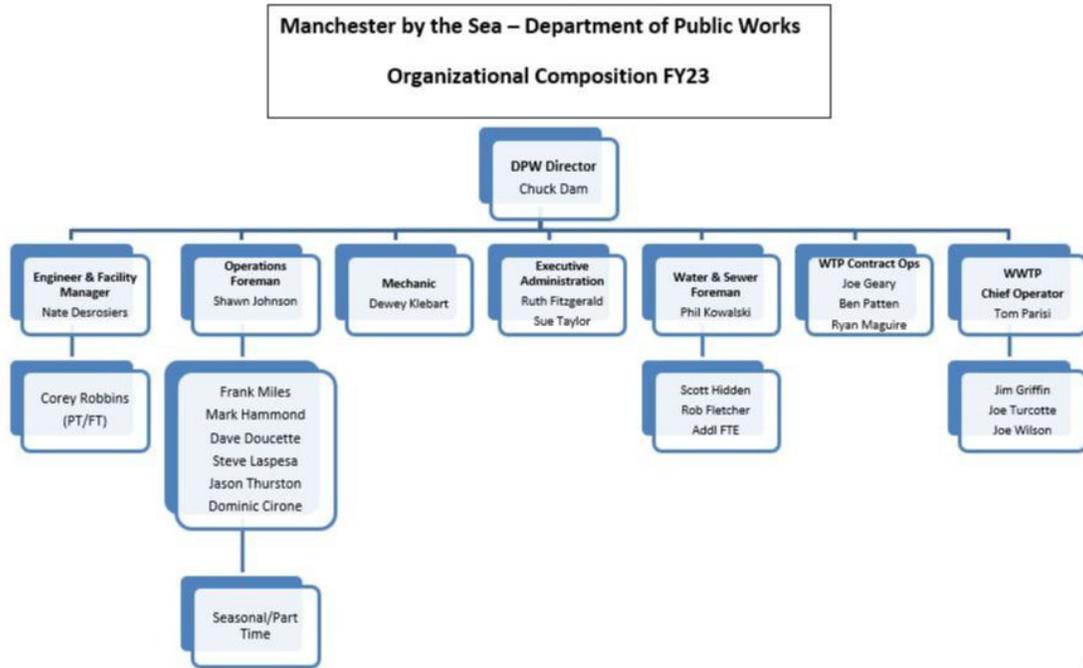
Grey background indicates budgeted figures.



Name	FY2020 Actual	FY2021 Budgeted	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects						
Salaries and Benefits						
Enterprise Funds						
SEWER SALARIES	\$269,225	\$299,332	\$294,246	\$339,484	\$278,233	-18%
SEWER SALARIES OVERTIME	\$15,036	\$24,000	\$20,367	\$26,000	\$28,000	7.7%
Total Enterprise Funds:	\$284,261	\$323,332	\$314,613	\$365,484	\$306,233	-16.2%
Total Salaries and Benefits:	\$284,261	\$323,332	\$314,613	\$365,484	\$306,233	-16.2%
Other Expense						
Enterprise Funds						
MISC MAINTENANCE/REPAIRS	\$49,758	\$22,000	\$53,224	\$23,000	\$25,000	8.7%
NATURAL GAS	\$8,113	\$12,500	\$10,940	\$10,000	\$10,000	0%
ELECTRICITY	\$94,370	\$102,000	\$80,943	\$104,000	\$107,000	2.9%
BUILDING MAINTENANCE		\$13,000	\$4,038	\$13,000	\$14,000	7.7%
BUILDING MAINTENANCE	\$3,021				\$0	N/A
VEHICLE/EQUIP. REPAIRS & MAINT	\$6,518	\$10,000	\$3,862	\$10,000	\$10,000	0%
SLUDGE REMOVAL	\$39,505	\$35,350	\$39,836	\$40,000	\$45,000	12.5%
PROFESSIONAL SERVICES	\$32,748	\$30,000	\$46,823	\$30,000	\$38,000	26.7%
TELEPHONE	\$1,705	\$1,600	\$2,134	\$2,000	\$2,100	5%
POSTAGE	\$2,267	\$2,500	\$1,676	\$2,500	\$2,700	8%
PRINTING/ADVERTISING	\$1,723	\$2,000	\$1,347	\$2,000	\$2,100	5%
OFFICE SUPPLIES	\$525	\$3,000	\$2,411	\$3,000	\$3,100	3.3%
FUEL/OIL	\$719	\$2,000	\$47	\$2,000	\$2,100	5%
EQUIPMENT/MATERIALS	\$4,105	\$16,000	\$20,113	\$16,000	\$16,500	3.1%
DISTRIBUTION MATERIALS	\$2,225	\$15,000	\$23,021	\$15,000	\$15,000	0%
CHEMICALS	\$27,672	\$30,000	\$21,610	\$30,000	\$33,000	10%
TRAVEL/MEALS	\$1,576	\$2,500	\$90	\$2,500	\$2,500	0%
DUES/SUBSCRIPTIONS	\$1,156	\$1,500	\$3,301	\$1,500	\$1,500	0%
Total Enterprise Funds:	\$277,704	\$300,950	\$315,414	\$306,500	\$329,600	7.5%
Total Other Expense:	\$277,704	\$300,950	\$315,414	\$306,500	\$329,600	7.5%
Other Financing Uses						
Enterprise Funds						
TRANSFERS TO GENERAL FUND	\$407,539	\$380,993	\$380,993	\$388,838	\$358,287	-7.9%
Total Enterprise Funds:	\$407,539	\$380,993	\$380,993	\$388,838	\$358,287	-7.9%
Total Other Financing Uses:	\$407,539	\$380,993	\$380,993	\$388,838	\$358,287	-7.9%
Total Expense Objects:	\$969,504	\$1,005,275	\$1,011,020	\$1,060,822	\$994,120	-6.3%



Organizational Chart



Goal #1

Manage capital replacements and upgrades across the system.

Goal #2

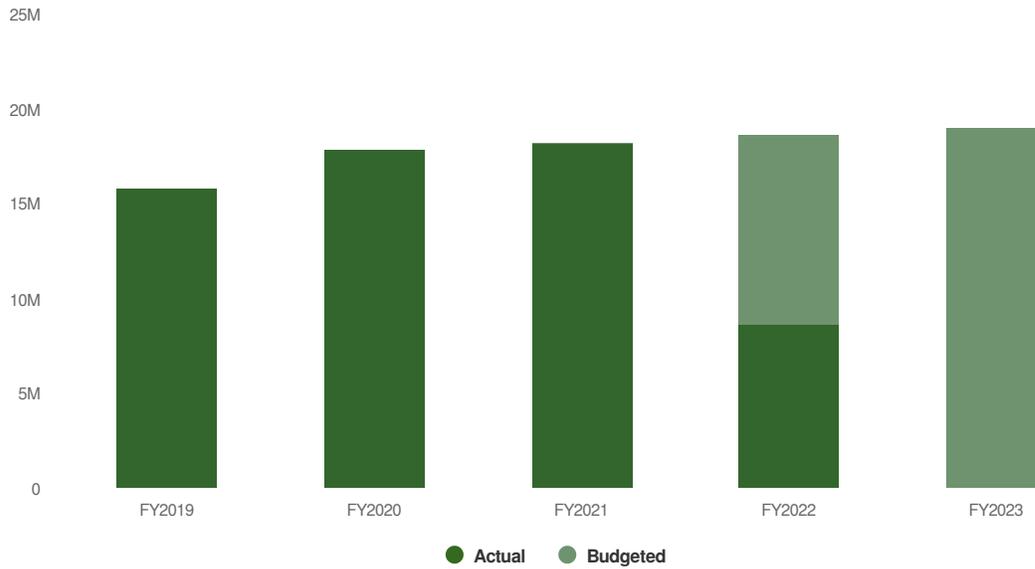


Education

Expenditures Summary

\$19,062,150 **\$436,398**
(2.34% vs. prior year)

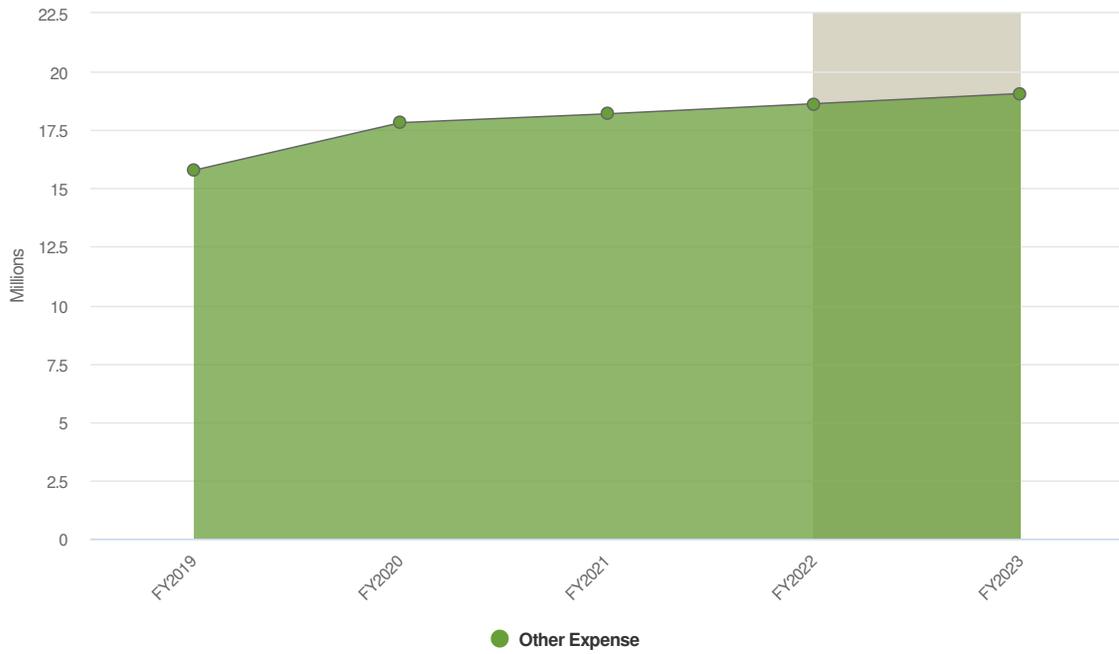
Education Proposed and Historical Budget vs. Actual



Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Budgeted	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects						
Other Expense						
Education						
N.S. REG. VOC. SCHOOL	\$152,507	\$169,045	\$165,589	\$184,523	\$200,023	8.4%
MANCHESTER ESSEX REGIONAL SCH	\$14,668,257	\$15,099,835	\$15,099,835	\$15,589,705	\$16,057,396	3%
REGIONAL SCHOOL DISTRICT DEBT	\$2,993,490	\$2,948,032	\$2,926,954	\$2,851,524	\$2,804,731	-1.6%
Total Education:	\$17,814,254	\$18,216,912	\$18,192,378	\$18,625,752	\$19,062,150	2.3%
Total Other Expense:	\$17,814,254	\$18,216,912	\$18,192,378	\$18,625,752	\$19,062,150	2.3%
Total Expense Objects:	\$17,814,254	\$18,216,912	\$18,192,378	\$18,625,752	\$19,062,150	2.3%



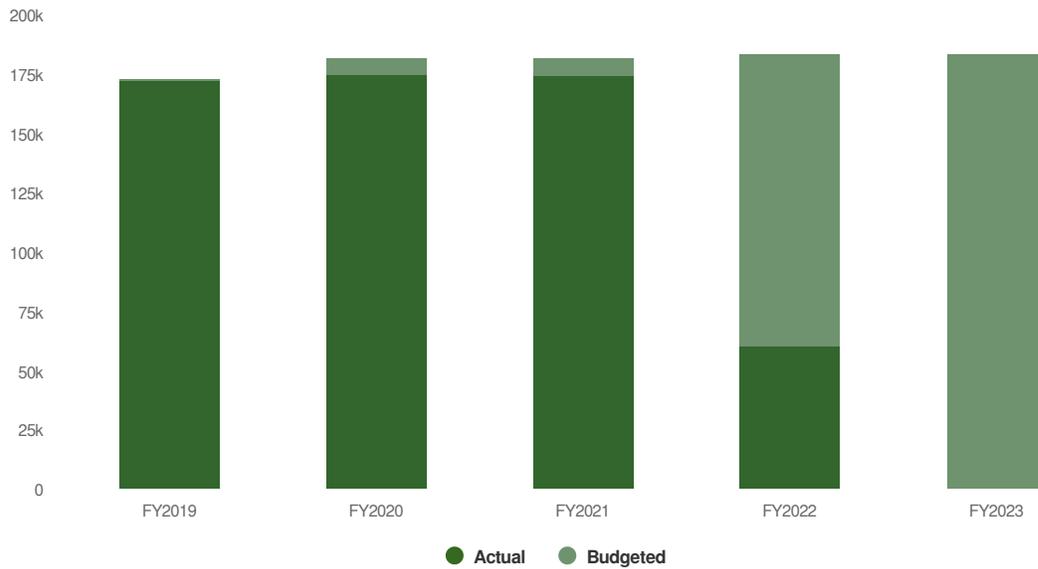
Non-Appropriated Expenses

Non-appropriated expenses are made up primarily of state assessments for mosquito prevention, MBTA services, etc.

Expenditures Summary

\$183,898 **\$0**
(0% vs. prior year)

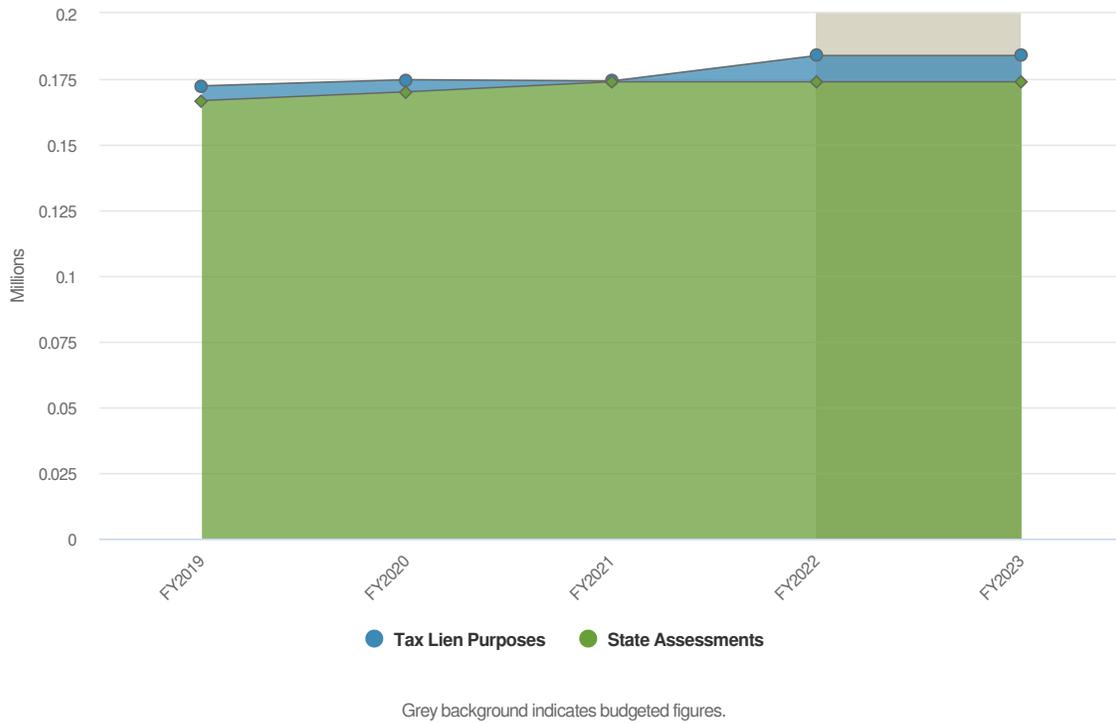
Non-Appropriated Expenses Proposed and Historical Budget vs. Actual



Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Budgeted	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects						
Tax Lien Purposes						
Non-appropriated Expenses						
TAX LIEN PURPOSES	\$4,612	\$10,000	\$315	\$10,000	\$10,000	0%
Total Non-appropriated Expenses:	\$4,612	\$10,000	\$315	\$10,000	\$10,000	0%
Total Tax Lien Purposes:	\$4,612	\$10,000	\$315	\$10,000	\$10,000	0%
State Assessments						
Non-appropriated Expenses						
MV PARK SURCHARGE	\$3,720	\$5,620	\$5,040	\$5,040	\$5,040	0%
MOSQUITO CONTROL	\$38,639	\$38,601	\$40,953	\$40,953	\$40,953	0%
AIR POLLUTION CONTROL	\$3,311	\$3,311	\$3,390	\$3,390	\$3,390	0%
MET. AREA PLANING COUNCIL	\$2,873	\$2,873	\$2,914	\$2,914	\$2,914	0%
MBTA	\$121,543	\$121,543	\$121,601	\$121,601	\$121,601	0%
Total Non-appropriated Expenses:	\$170,086	\$171,948	\$173,898	\$173,898	\$173,898	0%
Total State Assessments:	\$170,086	\$171,948	\$173,898	\$173,898	\$173,898	0%
Total Expense Objects:	\$174,698	\$181,948	\$174,213	\$183,898	\$183,898	0%



CAPITAL IMPROVEMENTS



Capital Improvement Program

Introduction

The proposed five year capital plan aims to make a significant investment in the infrastructure needs of the community. Like so many other municipalities, Manchester has a large backlog of deferred capital needs. The challenge here is to catch up on this backlog without imposing large new tax burdens on property owners. Our approach relies on allocating a healthy amount of annual tax revenue to capital needs, slowly increasing the amount of dollars the water and sewer enterprise funds devote to capital needs and replacing old debt with an equivalent amount in new capital expenditure exclusions as previously issued debt is retired (or using excess levy capacity if available). This approach avoids new spikes in taxes while still providing a significant amount of funds towards capital needs. It also saves significantly on the cost of borrowing. This approach is possible in part to the large amount of debt that will be retired in the next ten years.

With the FY23 proposal we are exceeding our goal of allocating at least \$3 million annually for capital investments. We are able to do this through the ability to use more funds from our fund balance (free cash account) as it is above our targeted upper limit. For the next twelve years, spending \$3 + million a year without new borrowings will allow us to reinvest in many areas. The current thinking is that very large town projects can wait until the early 2030's to undertake (sewer plant reconfiguration, public safety complex, seawall reconstructions) when the remainder of town debt will be fully paid off and our retiree liabilities fully funded. These freed up dollars will allow us to issue large bonds for these anticipated needs without new large tax increases.

However, in order to move forward with new athletic fields and a new or significantly renovated DPW facility, new bonds are needed. For the athletic fields we can bond using Community Preservation funds. For the the DPW facility, we will have retired enough new debt in a few more years to be able to take on the new debt and still keep debt payments close to where they are today.

We also anticipate capital support from both state and federal sources during the next few years. Local and State ARPA funds, Infrastructure Act funds and possibly "Build Back Better" funds may well assist us in our capital improvement needs.

The focus of capital expenditures is on replacing vehicles on a prescribed schedule, installing new water and sewer pipes, rehabilitating roads, *and upgrading our very tired DPW facilities, along with our 47-year-old Town Hall that* basically has not been upgraded since it was built in 1969. A new harbor dredging plan anticipates new bonds every ten years to fund a quarter of the harbor dredging needs on a regular 40 year cycle, paid for through increased mooring and other harbor use fees. We hold an option on the Cornerstone Church building, which could serve as a new Community/Senior Center. Free cash can be used for the purchase while a fundraising campaign is anticipated for the renovations of the building. The Church must first complete their fundraising for their new building before we can exercise our option. We continue to pursue other options as well.

While the emphasis is on the next five years, looking a bit further into the future we see that we will be facing pressure to fortify beach revetments and seawalls, especially in the face of climate change and sea level rise. Our sewer plant may need to be converted to a pump station with new force mains feeding into a relocated plant or to one of our neighbors as our plant will be severely impacted by rising sea levels. In order to address these and other future needs, it will be very beneficial to pursue strategic commercial growth in our Limited Commercial District as a way to expand our tax base, set aside some of our fund balance for future capital needs and, when our retiree liabilities are fully funded, redirect the freed up funds toward capital needs.

Each year, Department Leaders add a new year to the five-year plan as we move on from the current year. As part of the process of adding a year, all five years are reviewed and updated as needed.

Capital projects For FY23

The accompanying spreadsheets summarize the list of projects, services and purchases by department. To fund the capital plan, just under \$1.8 million in general fund revenue use is proposed, similar to what was allocated in FY22 (we lowered the FY21 appropriation in response to the COVID crisis.) Use of the Town's fund balance is added to this along with State Chapter 90 funds for road work, funds from the water and sewer enterprise accounts and the waterways fund. Because we have sufficient excess levy capacity, we do not need to approve any capital exclusions.



FY2023-2027 Capital Improvement Plan Summary

CAPITAL PLAN	FY23	FY 24	FY 25	FY26	FY27	Five Yr Total
Highway						
Roads & Guardrails	\$ 350,000	\$ 400,000	\$ 350,000	\$ 400,000	\$ 350,000	\$ 1,850,000
Vehicles	\$ 245,000	\$ -	\$ 150,000	\$ 110,000	\$ 300,000	\$ 805,000
Central Street Culvert/SawmillBrook	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 400,000
Facilities	\$ 100,000	\$ 550,000	\$ -	\$ 10,000,000	\$ -	\$ 10,650,000
Stormdrains/Sidewalks	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,250,000
Storm Damage	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000
TOTAL	\$1,370,000	\$ 1,225,000	\$ 775,000	\$ 10,785,000	\$ 925,000	\$ 15,080,000
Land Use Management						
PB Studies	\$ 20,000	\$ 37,500	\$ 10,000	\$ 20,000	\$ -	\$ 87,500
Trail work/land improvements	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ 10,000
Other Land Management	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ 80,000
TOTAL	\$ 100,000	\$ 37,500	\$ 20,000	\$ 20,000	\$ -	\$ 177,500
Town Hall						
Town Hall/Computer updates	\$ -	\$ 100,000	\$ 100,000	\$ 40,000	\$ 75,000	\$ 315,000
Equipment & Other	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000
TOTAL	\$ 35,000	\$ 100,000	\$ 100,000	\$ 40,000	\$ 75,000	\$ 350,000
Library						
Building Upgrades	\$ 200,000	\$ -	\$ -	\$ -	\$ 100,000	\$ 300,000
TOTAL	\$ 200,000	\$ -	\$ -	\$ -	\$ 100,000	\$ 300,000
Parks and Recreation						
Facilities	\$ -	\$ -	\$ -	\$ 50,000	\$ 150,000	\$ 200,000
Athletic Fields	\$ 2,500,000	\$ 100,000	\$ -	\$ -	\$ -	\$ 2,600,000
TOTAL	\$ 2,500,000	\$ 100,000	\$ -	\$ 50,000	\$ 150,000	\$ 2,800,000
Public Safety						
Fire/Police Stations	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 150,000
Police/fire Vehicles	\$ 59,400	\$ 58,000	\$ 60,000	\$ 62,600	\$ 64,400	\$ 304,400
Fire engine fund	\$ 100,000	\$ -	\$ -	\$ 150,000	\$ 100,000	\$ 350,000
Police Equip	\$ 28,025	\$ 12,600	\$ 12,600	\$ 12,600	\$ 12,600	\$ 78,425
Public Safety Radio System	\$ -	\$ 7,000	\$ -	\$ -	\$ 125,000	\$ 132,000
Fire Equip	\$ 70,000	\$ 109,000	\$ 55,000	\$ 200,000	\$ -	\$ 434,000
TOTAL	\$ 287,425	\$ 216,600	\$ 157,600	\$ 455,200	\$ 332,000	\$ 1,448,825
Council on Aging						
Facilities/Equipment	\$ -	\$ 72,000	\$ -	\$ -	\$ -	\$ 72,000
TOTAL	\$ -	\$ 72,000	\$ -	\$ -	\$ -	\$ 72,000
Harbor						
Docks/Ramps	\$ 40,000	\$ 160,000	\$ 20,000	\$ 620,000	\$ -	\$ 840,000
Equipment/vehicle	\$ 45,500	\$ 35,000	\$ -	\$ -	\$ -	\$ 80,500
Harbor office	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dredging	\$ 20,000	\$ 50,000	\$ 100,000	\$ 3,500,000	\$ -	\$ 3,670,000
TOTAL	\$ 105,500	\$ 245,000	\$ 120,000	\$ 4,120,000	\$ -	\$ 4,590,500
Water Department						
Pipes	\$ 600,000	\$ 900,000	\$ 600,000	\$ 600,000	\$ 1,500,000	\$ 4,200,000
Treatment Plant/Equipment Upgrades	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000
TOTAL	\$ 800,000	\$ 1,100,000	\$ 800,000	\$ 800,000	\$ 1,700,000	\$ 5,200,000
Sewer Department						
I/I & Pipes	\$ -	\$ 300,000	\$ 250,000	\$ 300,000	\$ 300,000	\$ 1,150,000
Treatment Plant/Equipment Upgrades	\$ 300,000	\$ 500,000	\$ 2,000,000	\$ -	\$ -	\$ 2,800,000
TOTAL	\$ 300,000	\$ 800,000	\$ 2,250,000	\$ 300,000	\$ 300,000	\$ 3,950,000
GRAND TOTAL	\$ 5,697,925	\$ 3,896,100	\$ 4,222,600	\$ 16,570,200	\$ 3,582,000	\$ 33,968,825



REVENUES	FY23	FY24	FY25	FY26	FY27	Five Yr Total
General Fund (taxes)	\$1,766,000	\$ 2,000,000	\$2,050,000	\$ 2,100,000	\$2,150,000	\$ 10,066,000
Fund Balance	\$ 935,425	\$ 781,100	\$ 652,600	\$ 530,200	\$ 682,000	\$ 3,581,325
Chapter 90	\$ 141,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 741,000
Water Funds	\$ 450,000	\$ 200,000	\$ 500,000	\$ 400,000	\$ 200,000	\$ 1,750,000
Sewer Funds	\$ 300,000	\$ 550,000	\$ 750,000	\$ 300,000	\$ 300,000	\$ 2,200,000
Harbor Funds	\$ 105,500	\$ 85,000	\$ 120,000	\$ 4,040,000	\$ -	\$ 4,350,500
Other	\$ -	\$ 130,000	\$ -	\$ 50,000	\$ 100,000	\$ 280,000
Bonds or cap exclusions	\$2,000,000	\$ -	\$ -	\$ 9,000,000	\$ -	\$ 11,000,000
Grand Total	\$5,697,925	\$ 3,896,100	\$4,222,600	\$ 16,570,200	\$3,582,000	\$ 33,968,825

Accelerated Water Pipe replacement with additional grants funds (ARPA/Infrastructure Act)

Athletic Fields bond in FY23 using CPC funds

Harbor Dredging bond in FY26 paid by waterway funds

DPW bond in FY26 as well for new DPW facility



FY2023 Capital Improvement Plan

Department of Public Works	FY2023 CAPITAL IMPROVEMENT PLAN				Comments
	Request	TM Rec	Tax/Fund Bal	Other	
Road resurfacing	\$ 350,000	\$ 350,000	\$ 209,000	\$ 141,000	plus Chpt 90
Central Street Culvert	\$ 750,000	\$ 400,000	\$ 400,000	\$ -	plus additional grant
Drainage/Sidewalks Improvements	\$ 250,000	\$ 250,000	\$ 250,000	\$ -	
Vehicle Replacement	\$ 285,000	\$ 245,000	\$ 245,000	\$ -	Replace 2008 dump truck; old cruiser for director vel
Storm Damage Repair Fund	\$ 50,000	\$ 25,000	\$ 25,000	\$ -	
DPW Facility Design	\$ 550,000	\$ 100,000	\$ 100,000	\$ -	Facilities Master Plan instead
DPW Subtotal	\$ 2,235,000	\$ 1,370,000	\$ 1,229,000	\$ 141,000	
Land Use Management					
PB Parking Study match	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	Parking Study
Water Resources Protection	\$ 80,000	\$ 80,000	\$ 80,000	\$ -	Consulstants for Task Force
Land Use Subtotal	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	
Town Hall					
Computer/Copier Upgrades	\$ 35,000	\$ 35,000	\$ 35,000	\$ -	Cybersecurity and upgrades (cleargov in IT operatin
Town Bldg Subtotal	\$ 35,000	\$ 35,000	\$ 35,000	\$ -	
Library					
ADA Bathroom	\$ 200,000	\$ 200,000	\$ 200,000	\$ -	
Library Subtotal	\$ 200,000	\$ 200,000	\$ 200,000	\$ -	
Parks and Recreation					
Sweeney & Burn Dump	\$ 2,500,000	\$ 2,500,000	\$ 500,000	\$ 2,000,000	CP Funds bond(?)
Parks & Recreation	\$ 2,500,000	\$ 2,500,000	\$ 500,000	\$ 2,000,000	
Public Safety					
Fire engine fund	\$ 250,000	\$ 100,000	\$ 100,000	\$ -	
Fire Defribbulator Replacement	\$ 35,000	\$ 35,000	\$ 35,000	\$ -	
Fire Records/Rptng Software	\$ 35,000	\$ 35,000	\$ 35,000	\$ -	
Fire Station Renovations	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	
P25 Upgrade	\$ 8,525	\$ 8,525	\$ 8,525	\$ -	
Disptach Software Upgrade	\$ 148,100	\$ -	\$ -	\$ -	Regional Dispatch ?
Police Speed Trailer	\$ 6,900	\$ 6,900	\$ 6,900	\$ -	
Police Tasers	\$ 12,600	\$ 12,600	\$ 12,600	\$ -	
Police Cruiser & Mtrcycle Lease	\$ 59,085	\$ 59,400	\$ 59,400	\$ -	replace cruiser and lease to own motorcycle
Public Sfty Subtotal	\$ 585,210	\$ 287,425	\$ 287,425	\$ -	
Harbor					
					Current vessel is sound but will need a repower and
					The engine on the Eastern would be a viable alternat
Pump-out Boat upgrade	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	engine.
Repower Safe Boat	\$ 42,000	\$ 40,500	\$ -	\$ 40,500	Sound vessel but needs new engines
Harbormaster pickup	\$ 33,500	\$ -	\$ -	\$ -	defer a year
Dredging	\$ 20,000	\$ 20,000	\$ -	\$ 20,000	Continuation of engineering/permitting Phase 2
Reed Park Completion	\$ 40,000	\$ 40,000	\$ -	\$ 40,000	Water and Electricity to floats for overnight stays
Harbor Subtotal	\$ 140,500	\$ 105,500	\$ -	\$ 105,500	
Water Department					
Plant Upgrades, etc	\$ 200,000	\$ 200,000	\$ -	\$ 200,000	
Water Pipe Replacement	\$ 1,500,000	\$ 600,000	\$ 350,000	\$ 250,000	Plus ARPA funds & Infra structure grant
Water Subtotal	\$ 1,700,000	\$ 800,000	\$ 350,000	\$ 450,000	
Sewer Department					
Plant and pipe upgrades	\$ 300,000	\$ 300,000	\$ -	\$ 300,000	
Sewer Plant Fortification	\$ -	\$ -	\$ -	\$ -	
Sewer Subtotal	\$ 300,000	\$ 300,000	\$ -	\$ 300,000	
TOTALS	\$ 7,795,710	\$ 5,697,925	\$ 2,701,425	\$ 2,996,500	
				\$ 5,697,925	



REVENUES	FY22	FY23
General Fund (taxes)	\$ 1,829,425	\$ 1,766,000
Fund Balance	\$ 748,000	\$ 935,425
Chapter 90/STRAP	\$ 141,000	\$ 141,000
Water Funds	\$ 155,000	\$ 450,000
Sewer Funds	\$ 300,000	\$ 300,000
Harbor Funds	\$ 50,000	\$ 105,500
Other Funds	\$ -	\$ -
Bonds/Cap exclusion	\$ -	\$ 2,000,000CP Bond for Fields
Grand Total	\$ 3,223,425	\$ 5,697,925



FY2024 Capital Improvement Plan

FY2024 CAPITAL IMPROVEMENT PLAN					
Department of Public Works	Request	TM Rec	Tax/Fund Bal	Other	Comments
Road resurfacing	\$ 400,000	\$ 400,000	\$ 250,000	\$ 150,000	Plus Chpt 90
Drainage/Sidewalks Improvements	\$ 250,000	\$ 250,000	\$ 250,000	\$ -	
Vehicle Replacement	\$ -	\$ -	\$ -	\$ -	
Storm Damage Repair Fund	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	Capital Reserve?
DPW Facility	\$ 5,000,000	\$ 550,000	\$ 550,000	\$ -	Design and Bid new facility only
DPW Subtotal	\$ 5,675,000	\$ 1,225,000	\$ 1,075,000	\$ 150,000	
Land Use Management					
PB DownTown Strategic Plan	\$ 75,000	\$ 37,500	\$ 37,500	\$ -	50% grant
	\$ 75,000	\$ 37,500	\$ 37,500	\$ -	
Town Hall					
Town Hal/Computer Upgrades	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	New generator
	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	
COA					
COA Van replacement	\$ 72,000	\$ 72,000	\$ 72,000	\$ -	
	\$ 72,000	\$ 72,000	\$ 72,000	\$ -	
Parks and Recreation					
Brook Street Turf Replacement	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	
	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	
Public Safety					
Fire engine fund	\$ 250,000	\$ -	\$ -	\$ -	
Fire Radio Upgrades	\$ 7,000	\$ 7,000	\$ 7,000	\$ -	
Fire Station Renovations	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	
Fire Station Generator	\$ 45,000	\$ 45,000	\$ 45,000	\$ -	replacement
Fire SCBA Compressor, etc	\$ 64,000	\$ 64,000	\$ 64,000	\$ -	replace air pack filling station
Police Tasers	\$ 12,600	\$ 12,600	\$ 12,600	\$ -	
Police Cruiser	\$ 58,000	\$ 58,000	\$ 58,000	\$ -	replace cruiser
Public Safety Subtotal	\$ 466,600	\$ 216,600	\$ 216,600	\$ -	
Harbor					
Harbormaster Pick-up	\$ 35,000	\$ 35,000	\$ -	\$ 35,000	
Dredging	\$ 50,000	\$ 50,000	\$ -	\$ 50,000	
Reed Float Expansion	\$ 60,000	\$ 60,000	\$ 30,000	\$ 30,000	CPC Grant
Boat Storage Shed	\$ 100,000	\$ -	\$ -	\$ -	
Fisherman's Floats	\$ 400,000	\$ 100,000	\$ -	\$ 100,000	CPC Plus Grant
	\$ 645,000	\$ 245,000	\$ 30,000	\$ 215,000	
Water Department					
Plant Upgrades, etc	\$ 200,000	\$ 200,000	\$ -	\$ 200,000	
Water Pipe Replacement	\$ 1,500,000	\$ 900,000	\$ 900,000	\$ -	Plus grants
	\$ 1,700,000	\$ 1,100,000	\$ 900,000	\$ 200,000	
Sewer Department					
Plant upgrades	\$ 300,000	\$ 300,000	\$ -	\$ 300,000	
Sewer Plant Fortification	\$ 1,000,000	\$ 500,000	\$ 250,000	\$ 250,000	Grant \$?
	\$ 1,300,000	\$ 800,000	\$ 250,000	\$ 550,000	
	\$ 10,133,600	\$ 3,896,100	\$ 2,781,100	\$ 1,115,000	
				\$ 3,896,100	

REVENUES	FY23	FY24
General Fund (taxes)	\$ 1,766,000	\$ 2,000,000
Fund Balance	\$ 935,425	\$ 781,100
Chapter 90/STRAP	\$ 141,000	\$ 150,000
Water Funds	\$ 450,000	\$ 200,000
Sewer Funds	\$ 300,000	\$ 550,000
Harbor Funds	\$ 105,500	\$ 85,000
Other Funds	\$ -	\$ 130,000
Bonds/Cap exclusion	\$ 2,000,000	\$ -
Grand Total	\$ 5,697,925	\$ 3,896,100



FY2025 Capital Improvement Plan

FY2025 CAPITAL IMPROVEMENT PLAN					
Department of Public Works	Request	TM Rec	Tax/Fund Bal	Other	Comments
Road resurfacing	\$ 350,000	\$ 350,000	\$ 200,000	\$ 150,000	Plus chpt 90
Drainage/Sidewalks Improvements	\$ 250,000	\$ 250,000	\$ 250,000	\$ -	
Vehicle Replacement	\$ 150,000	\$ 150,000	\$ 150,000	\$ -	Backhoe replacement
Storm Damage Repairs	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	
DPW Facility	\$ 5,000,000	\$ -	\$ -	\$ -	Bond total in FY26
DPW Subtotal	\$ 5,775,000	\$ 775,000	\$ 625,000	\$ 150,000	
Land Use Management					
Conservation Lands Management	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	
PB Downtown Zoning	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	
Land Use Subtotal	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	
Town Hall					
Town Hall/Computer Upgrades	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	
Town Bldg Subtotal	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	
Library					
Library Subtotal	\$ -	\$ -	\$ -	\$ -	
Parks and Recreation					
Parks & Recreation	\$ -	\$ -	\$ -	\$ -	
Public Safety					
New Ambulance/Fire engine Fund	\$ 250,000	\$ -	\$ -	\$ -	
Fire Station Upgrades	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	
Fire Staiton Air Compresso	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	
Fire SCBA Packs and bottles	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	
Fire Turnout Gear Extractor/Washer/Dryer	\$ 25,000	\$ 25,000	\$ 25,000		
Police Tasers	\$ 12,600	\$ 12,600	\$ 12,600		
Police Cruiser	\$ 60,000	\$ 60,000	\$ 60,000	\$ -	
Public Sfty Subtotal	\$ 407,600	\$ 157,600	\$ 157,600	\$ -	
Harbor					
Dredging	\$ 100,000	\$ 100,000	\$ -	\$ 100,000	Advance permitting, specs
Reed Float Expansion	\$ 20,000	\$ 20,000	\$ -	\$ 20,000	
Harbor Subtotal	\$ 120,000	\$ 120,000	\$ -	\$ 120,000	
Water Department					
Plant Upgrades, etc	\$ 200,000	\$ 200,000	\$ -	\$ 200,000	
Pipe Rplacement Projects	\$ 600,000	\$ 600,000	\$ 300,000	\$ 300,000	
Water Subtotal	\$ 800,000	\$ 800,000	\$ 300,000	\$ 500,000	
Sewer Department					
Plant upgrades	\$ 2,000,000	\$ 2,000,000	\$ 1,500,000	\$ 500,000	grant/fundbalance
Sewer Pipes	\$ 250,000	\$ 250,000	\$ -	\$ 250,000	
Sewer Subtotal	\$ 2,250,000	\$ 2,250,000	\$ 1,500,000	\$ 750,000	
TOTALS	\$ 9,472,600	\$ 4,222,600	\$ 2,702,600	\$ 1,520,000	
				\$ 4,222,600	

REVENUES	FY24	FY25
General Fund (taxes)	\$ 2,000,000	\$ 2,050,000
Fund Balance	\$ 781,100	\$ 652,600
Chapter 90/STRAP	\$ 141,000	\$ 150,000
Water Funds	\$ 450,000	\$ 500,000
Sewer Funds	\$ 300,000	\$ 750,000
Harbor Funds	\$ 105,500	\$ 120,000
Other Funds	\$ -	\$ -
Bonds/Cap exclusion	\$ 2,000,000	\$ -
Grand Total	\$ 5,777,600	\$ 4,222,600



FY2026 Capital Improvement Plan

	FY2026 CAPITAL IMPROVEMENT PLAN				
Department of Public Works	Request	TM Rec	Tax/Fund Bal	Other	Comments
Road resurfacing	\$ 400,000	\$ 400,000	\$ 250,000	\$ 150,000	Plus chpt 90
Drainage/Sidewalks Improvements	\$ 250,000	\$ 250,000	\$ 250,000	\$ -	
Vehicle Replacement	\$ 110,000	\$ 110,000	\$ 110,000	\$ -	2 vehicles
Storm Damage Repairs	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	
DPW Facility	\$ 5,000,000	\$ 10,000,000	\$ 1,000,000	\$ 9,000,000	new bond
DPW Subtotal	\$ 5,785,000	\$ 10,785,000	\$ 1,635,000	\$ 9,150,000	
Land Use Management					
Planning Board Studies	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	
Land Use Subtotal	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	
Town Hall					
Town Hall/Computer Upgrades	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	
Town Bldg Subtotal	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	
Library					
Library Subtotal	\$ -	\$ -	\$ -	\$ -	
Parks and Recreation					
Rotunda Study	\$ 50,000	\$ 50,000	\$ -	\$ 50,000	CPC funds
Parks & Recreation	\$ 50,000	\$ 50,000	\$ -	\$ 50,000	
Public Safety					
New Ambulance/Fire engine Fund	\$ 250,000	\$ 150,000	\$ 150,000	\$ -	
SCBA packs and spare bottles	\$ 200,000	\$ 200,000	\$ 200,000	\$ -	
Fire Station Upgrades	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	
Police Tasers	\$ 12,600	\$ 12,600	\$ 12,600	\$ -	
Police Cruiser	\$ 62,600	\$ 62,600	\$ 62,600	\$ -	
Public Sfty Subtotal	\$ 555,200	\$ 455,200	\$ 455,200	\$ -	
Harbor					
Dredging	\$ 3,500,000	\$ 3,500,000	\$ -	\$ 3,500,000	Waterway bond plus grant
Reed Float Expansion	\$ 620,000	\$ 620,000	\$ 80,000	\$ 540,000	CPC + Grant
Harbor Subtotal	\$ 4,120,000	\$ 4,120,000	\$ 80,000	\$ 4,040,000	
Water Department					
Plant Upgrades, etc	\$ 200,000	\$ 200,000	\$ -	\$ 200,000	
Pipe Rplacement Projects	\$ 600,000	\$ 600,000	\$ 400,000	\$ 200,000	
Water Subtotal	\$ 800,000	\$ 800,000	\$ 400,000	\$ 400,000	
Sewer Department					
Plant upgrades/pipes	\$ 300,000	\$ 300,000	\$ -	\$ 300,000	
Sewer Pipes	\$ -	\$ -	\$ -	\$ -	
Sewer Subtotal	\$ 300,000	\$ 300,000	\$ -	\$ 300,000	
TOTALS	\$ 11,670,200	\$ 16,570,200	\$ 2,630,200	\$ 13,940,000	
				\$ 16,570,200	

REVENUES	FY25	FY26
General Fund (taxes)	\$ 2,000,000	\$ 2,100,000
Fund Balance	\$ 781,100	\$ 530,200
Chapter 90/STRAP	\$ 141,000	\$ 150,000
Water Funds	\$ 450,000	\$ 400,000
Sewer Funds	\$ 300,000	\$ 300,000
Harbor Funds	\$ 105,500	\$ 4,040,000
Other Funds	\$ -	\$ 50,000
Bonds/Cap exclusion	\$ 2,000,000	\$ 9,000,000
Grand Total	\$ 5,777,600	\$ 16,570,200



FY2027 Capital Improvement Plan

FY2027 CAPITAL IMPROVEMENT PLAN					
Department of Public Works	Request	TM Rec	Tax/Fund Bal	Other	Comments
Road resurfacing	\$ 350,000	\$ 350,000	\$ 200,000	\$ 150,000	Chpt 90
Drainage/Sidewalks Improvements	\$ 250,000	\$ 250,000	\$ 250,000	\$ -	
Vehicle Replacement	\$ 300,000	\$ 300,000	\$ 300,000	\$ -	Loader replacement
Storm Damage Repair Fund	\$ 50,000	\$ 25,000	\$ 25,000	\$ -	
DPW Subtotal	\$ 950,000	\$ 925,000	\$ 775,000	\$ 150,000	
Land Use Management	\$ -	\$ -	\$ -	\$ -	
Town Hall					
Town Hall/Computer Upgrades	\$ 75,000	\$ 75,000	\$ 75,000	\$ -	
	\$ 75,000	\$ 75,000	\$ 75,000	\$ -	
Library					
	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	
	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	
Parks and Recreation					
Rotunda final Design/permitting	\$ 150,000	\$ 150,000	\$ 50,000	\$ 100,000	CPC funds
	\$ 150,000	\$ 150,000	\$ 50,000	\$ 100,000	
Public Safety					
Fire engine fund	\$ 250,000	\$ 100,000	\$ 100,000	\$ -	
Fire Radio Upgrades	\$ 125,000	\$ 125,000	\$ 125,000	\$ -	turn out gear
Fire Station Renovations	\$ 30,000	\$ 30,000	\$ 30,000		
Poice Tasers	\$ 12,600	\$ 12,600	\$ 12,600		
Polce Cruiser	\$ 64,400	\$ 64,400	\$ 64,400	\$ -	replace cruiser
	\$ 482,000	\$ 332,000	\$ 332,000	\$ -	
Harbor	\$ -	\$ -	\$ -	\$ -	
Water Department					
Plant Upgrades, etc	\$ 200,000	\$ 200,000	\$ -	\$ 200,000	
Water Pipe Replacement	\$ 2,100,000	\$ 1,500,000	\$ 1,500,000	\$ -	
	\$ 2,300,000	\$ 1,700,000	\$ 1,500,000	\$ 200,000	
Sewer Department					
Plant upgrades/pipes	\$ 300,000	\$ 300,000	\$ -	\$ 300,000	
Sewer Plant Fortification	\$ -	\$ -	\$ -	\$ -	
	\$ 300,000	\$ 300,000	\$ -	\$ 300,000	
	\$ 4,357,000	\$ 3,582,000	\$ 2,832,000	\$ 750,000	
				\$ 3,582,000	

REVENUES	FY26	FY27
General Fund (taxes)	\$ 2,000,000	\$ 2,150,000
Fund Balance	\$ 530,200	\$ 682,000
Chapter 90/STRAP	\$ 150,000	\$ 150,000
Water Funds	\$ 400,000	\$ 200,000
Sewer Funds	\$ 300,000	\$ 300,000
Harbor Funds	\$ 4,040,000	\$ -
Other Funds	\$ 50,000	\$ 100,000 CPC
Bonds/Cap exclusion	\$ 9,000,000	\$ -
Grand Total	\$ 16,470,200	\$ 3,582,000



FY2027+ Capital Improvement Plan

Long Range CAPITAL IMPROVEMENT PLAN

DRAFT

Larger capital needs that are foreseen 6-10 years from now include:

Department of Public Works

Cemetery Expansion \$ 250,000 Part of regular capital; assume existing town land

Library

Purchase house/ Bldg Expansion \$ 1,200,000 library has right of first refusal on house behind library
Some State Grant Funding possible; Friends Campaign?
If land becomes available, purchase but hold off on building
Complete in 3 phases, planning, design, construction
33% from Town, 33% grants, and 33% private funding

Parks and Recreation

Beach Revetment \$ 1,000,000 Possible state grants and CP Funds

Harbor

Harbor Seawalls \$ 2,000,000 possible state grants and CP funds – do in phases over 20 years
\$2 million every 5 years for a total of \$8 million

TOTAL \$ 4,450,000



DEBT



Government-wide Debt Overview

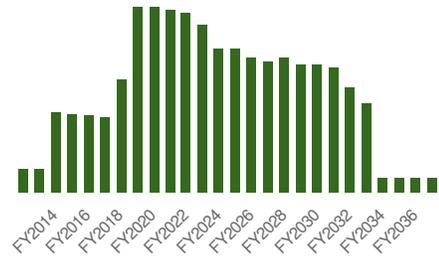


\$1,035,859

-\$82,196 (-7.35% vs. 2022 year)

	FY2022	FY2023	% Change
All Funds	Actual	Actual	
Governmental Funds	\$1,118,055	\$1,035,859	-7.4%
Total All Funds:	\$1,118,055	\$1,035,859	-7.4%

Governmental Funds



	FY2022	FY2023	% Change
Governmental Funds	Actual	Actual	
General Fund	\$1,118,055	\$1,035,859	-7.4%
Total Governmental Funds:	\$1,118,055	\$1,035,859	-7.4%

APPENDIX



Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

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, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

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

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 means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – 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 and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

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

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)



Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

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 monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short-term borrowing and investment of idle cash.

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.

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.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows 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, if any. 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 chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.



Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: 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.

Full Faith and Credit: A 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 identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. 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 general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

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

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

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.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.



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

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 prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

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

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

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

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.

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

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the 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 status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

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 a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

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

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (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.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): 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 corporate 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): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.

