



Annual Town Meeting 2020
Financial Warrant Articles
For Final Finance and Warrant
Commission Public Hearings

Article 1 – FY20 Budget Adjustments by Transfers

Supplemental Appropriations FY20

To see if the Town will vote to appropriate by transfer from available funds the sum of _____ dollars (\$,000) to supplement the following fiscal year 2020 appropriations, or take any other action thereon:

Transfer			
From Account	Amount	To Account	Amount

- **No Article 1 Transfers**

Article 2 – FY20 Budget Adjustments by Appropriation

Supplemental Appropriations FY20

To see if the Town will vote to appropriate by transfer from available funds the sum of Four hundred and forty four thousand dollars (\$444,000) to supplement the following fiscal year 2020 appropriations, or take any other action thereon:

Transfer			
From Account	Amount	To Account	Amount
Ambulance Receipts	\$62,500	Ambulance Services/Equipment	\$62,500
Overlay Surplus	\$31,500	Assessing Revaluation Services	\$31,500
Free Cash	<u>\$350,000</u>	Schools Special Education Reserve	<u>\$350,000</u>
Total	\$444,000	Total	\$444,000

Article Budget – 3 FY21 Proposed Operating Budget \$98.2M, 3.8% increase

Budget – 3: FY21 Operating Budgets (Appendix “D”)

To see what sum(s) of money the Town will vote to raise and appropriate and/or transfer from available funds and/or borrow for the operation of the municipal departments and public school system for the fiscal year July 1, 2020, through June 30, 2021, as set forth in Appendix D of the Finance and Warrant Commission's Report to the 2020 Annual Town Meeting, or take any other action thereon.

FY20Budget	Category	Fy21 Select Board Proposed	\$ Change FY21 v FY20	% Change FY21 v FY20
\$46,513,031	School Operating	\$48,187,500	\$ 1,674,469	3.6%
	FY20 Ch70 Aid for Schools	\$ 160,000	\$ 160,000	
\$20,908,040	Municipal Operating	\$21,653,795	\$ 745,755	3.6%
\$ 149,576	Blue Hills	\$ 132,293	\$ (17,283)	-11.6%
\$ 110,676	Traffic Supervisors	\$ 116,077	\$ 5,401	4.9%
\$16,554,870	Fixed Costs	\$17,613,181	\$ 1,058,311	6.4%
\$ 6,056,779	Debt Service	\$ 5,949,779	\$ (107,000)	-1.8%
\$ 4,334,975	Sewer	\$ 4,435,242	\$ 100,267	2.3%
\$94,627,947	Total	\$98,247,867	\$ 3,619,920	3.8%

Detailed Appendix D on slides 15-21

Article Budget - 4 Municipal Capital Improvements

Budget – 4: Appropriation – Municipal Capital Improvements

To see if the Town will vote to raise and appropriate and/or transfer from available funds the sum of One Million Three Hundred and Four Thousand and Four Hundred Dollars (\$1,304,400) for the purchase, lease or lease/purchase of the following capital equipment and improvements:

Equipment/Project	Requesting Department	Cost	Funding Source
Wheelchair Accessible Van	Council on Aging	\$90,000	Free Cash
One Ton Dump Truck With Plow	DPW	\$70,000	Free Cash
Tractor Machine for Cemetery	DPW	\$35,000	Free Cash
Fire Engines (2) (Lease payments Year 4 of 5)	Fire	\$226,400	Free Cash
Fire Turnout Gear and Equipment	Fire	\$44,000	Free Cash
Radio Upgrade and Replacement	Fire	\$26,000	Free Cash
Shift Command Vehicle	Fire	\$63,000	Free Cash
Swap Body Truck Town Match for Grant	Fire	\$20,000	Free Cash
End User Technology – All Departments	Information Technology	\$75,000	Free Cash
Patron/Staff End User Technology	Library	\$10,000	Free Cash
Self-Check Circulation Terminals	Library	\$28,000	Free Cash
Police Vehicles	Police	\$190,000	Free Cash
Police Equipment	Police	\$52,000	Free Cash
Police, Fire and EMS Radio Infrastructure	Police	\$75,000	Free Cash
Facility Maintenance	DPW	\$100,000	Free Cash
Energy Efficiency	DPW	\$50,000	Free Cash
Housing Authority - Building Maintenance and Improvement	Housing	\$150,000	Free Cash
	Total	\$1,304,400	

each listed capital equipment or project must be authorized by majority vote of the Select Board prior to any purchase and/or implementation of project and/or expenditure of funds; and to direct the Select Board to trade as part of the purchase price or to sell or dispose of any equipment no longer necessary, and to authorize the Select Board to apply for and accept any State or Federal grant or assistance, or both, that may be available for any of the above purchases, or take any other action thereon.

Article Budget - 5 School Capital Improvements

Budget – 5: Appropriation – School Capital Improvements

To see if the Town will vote to raise and appropriate and/or transfer from available funds the sum of one million and seventeen thousand Dollars (\$1,017,000) for the purchase, lease or lease/purchase of the following capital equipment and improvements:

Equipment/Project	Requesting Department	Cost	Funding Source
Technology	School	\$130,000	Free Cash
Roofing	School	\$100,000	Free Cash
Repair and Maintenance	School	\$402,803	Free Cash
Furniture, Fixtures and Equipment	School	\$111,797	Free Cash
HVAC	School	\$192,400	Free Cash
Copiers	School	\$20,000	Free Cash
Vehicles	School	\$60,000	Free Cash
	Total	\$1,017,000	

each listed capital equipment or project must be authorized by majority vote of the Select Board prior to any purchase and/or implementation of project and/or expenditure of funds; and to direct the Select Board to trade as part of the purchase price or to sell or dispose of any equipment no longer necessary, and to authorize the Select Board to apply for and accept any State or Federal grant or assistance, or both, that may be available for any of the above purchases, or take any other action thereon.

Article Budget – 6 Sewer Capital Improvements

Budget – 6: Appropriation – Sewer Capital Improvements

To see if the Town will vote to raise and appropriate and/or transfer from available funds the sum of Seven Hundred and Sixty Five Thousand Dollars (\$765,000) for the purchase, lease or lease/purchase of the following capital equipment, projects, and/or improvements:

Equipment/Project	Requesting Department	Cost	Funding Source
Infiltration & Inflow Program	Sewer	\$125,000	Sewer Retained Earnings
Pump Station Facility Program	Sewer	\$500,000	Sewer Retained Earnings
Sewer Vehicle	Sewer	\$70,000	Sewer Retained Earnings
Stormwater Compliance	Sewer	\$70,000	Sewer Retained Earnings
Total		\$765,000	

each listed capital equipment or project must be authorized by majority vote of the Select Board prior to any purchase and/or implementation of project and/or expenditure of funds; and to direct the Select Board to trade as part of the purchase price or to sell or dispose of any equipment no longer necessary, and to authorize the Select Board to apply for and accept any State or Federal grant or assistance, or both, that may be available for any of the above purchases, or take any other action thereon.

Article Budget – 7 Additional Capital Improvements – Ambulance Equipment

Budget – 7: Appropriation – Additional Capital Improvements Ambulance Equipment

To see if the Town will vote to transfer from available funds the sum of sixty four thousand seven hundred and twenty Dollars (\$64,720) for the purchase, lease or lease/purchase of the following capital equipment, projects, and/or improvements:

Equipment/Project	Requesting Department	Cost	Funding Source
Self Contained Breathing Apparatus Upgrade and Replacement	Fire	\$46,000	Ambulance Receipts
Rescue Equipment	Fire	\$18,720	Ambulance Receipts
Total		\$64,720	

each listed capital equipment or project must be authorized by majority vote of the Select Board prior to any purchase and/or implementation of project and/or expenditure of funds; and to direct the Select Board to trade as part of the purchase price or to sell or dispose of any equipment no longer necessary, and to authorize the Select Board to apply for and accept any State or Federal grant or assistance, or both, that may be available for any of the above purchases, or take any other action thereon.

Article Budget – 8 Additional Capital – Town and School Projects

Budget – 8: Appropriation – Additional Capital Improvements – Town and School Projects

To see if the Town will vote to raise and appropriate and/or transfer from available funds the sum of One million sixty two thousand and five hundred Dollars (\$1,062,500) for the purchase, lease or lease/purchase of the following capital equipment, projects, and/or improvements:

Equipment/Project	Requesting Department	Cost	Funding Source
Town Hall Repairs and Maintenance	DPW	\$300,000	Free Cash
Fire Station 1 Repairs and Maintenance (Phase 2 of 2)	DPW	\$150,000	Free Cash
Thurston Middle School HVAC Univent Project (Phase 2 of 2)	Schools	\$150,000	Free Cash
Schools Security Projects	Schools	\$150,000	Free Cash
Municipal Security Projects	DPW	\$75,000	Free Cash
Town/School Financial Enterprise Software (2 nd of 2)	Information Technology	\$237,500	Free Cash
	Total	\$1,062,500	

each listed capital equipment or project must be authorized by majority vote of the Select Board prior to any purchase and/or implementation of project and/or expenditure of funds; and to direct the Select Board to trade as part of the purchase price or to sell or dispose of any equipment no longer necessary, and to authorize the Select Board to apply for and accept any State or Federal grant or assistance, or both, that may be available for any of the above purchases, or take any other action thereon.

Article Budget – 9 Additional Capital – Town-Wide Recreation Projects

Budget – 9: Appropriation – Additional Capital Improvements – Town Wide Recreation Projects

To see if the Town will vote to raise and appropriate and/or transfer from available funds the sum of One million fifty thousand Dollars (\$1,050,000) for the purchase, lease or lease/purchase of the following capital equipment, projects, and/or improvements:

Equipment/Project	Requesting Department	Cost	Funding Source
Fields Design and Construction	Recreation	\$750,000	Meals/Hotels Tax
Fields Maintenance and Enhancement – Existing Fields	Recreation	\$25,000	Meals/Hotels Tax
Pool Deck Surfacing Replacement	Recreation	\$200,000	Meals/Hotels Tax
Pool Drainage and Resurfacing	Recreation	\$75,000	Meals/Hotels Tax
	Total	\$1,050,000	

each listed capital equipment or project must be authorized by majority vote of the Select Board prior to any purchase and/or implementation of project and/or expenditure of funds; and to direct the Select Board to trade as part of the purchase price or to sell or dispose of any equipment no longer necessary, and to authorize the Select Board to apply for and accept any State or Federal grant or assistance, or both, that may be available for any of the above purchases, or take any other action thereon.

Article Budget -10 Equipment Borrowing Article

Budget – 10: Appropriation – Additional Capital Improvements – Equipment Borrowing Article

To see if the Town will vote to appropriate a sum of money to pay for the cost of purchasing a heavy duty dump truck with plow, and to determine whether this appropriation shall be raised by taxation, transfer from available funds, borrowing or otherwise, or to take any other action relative thereto.

Item	Amount	Funding Source
DPW - 1 Heavy Duty Dump Truck with Plow	\$325,000	Bond
	<u>Total</u>	
	<u>\$325,000</u>	

Motion

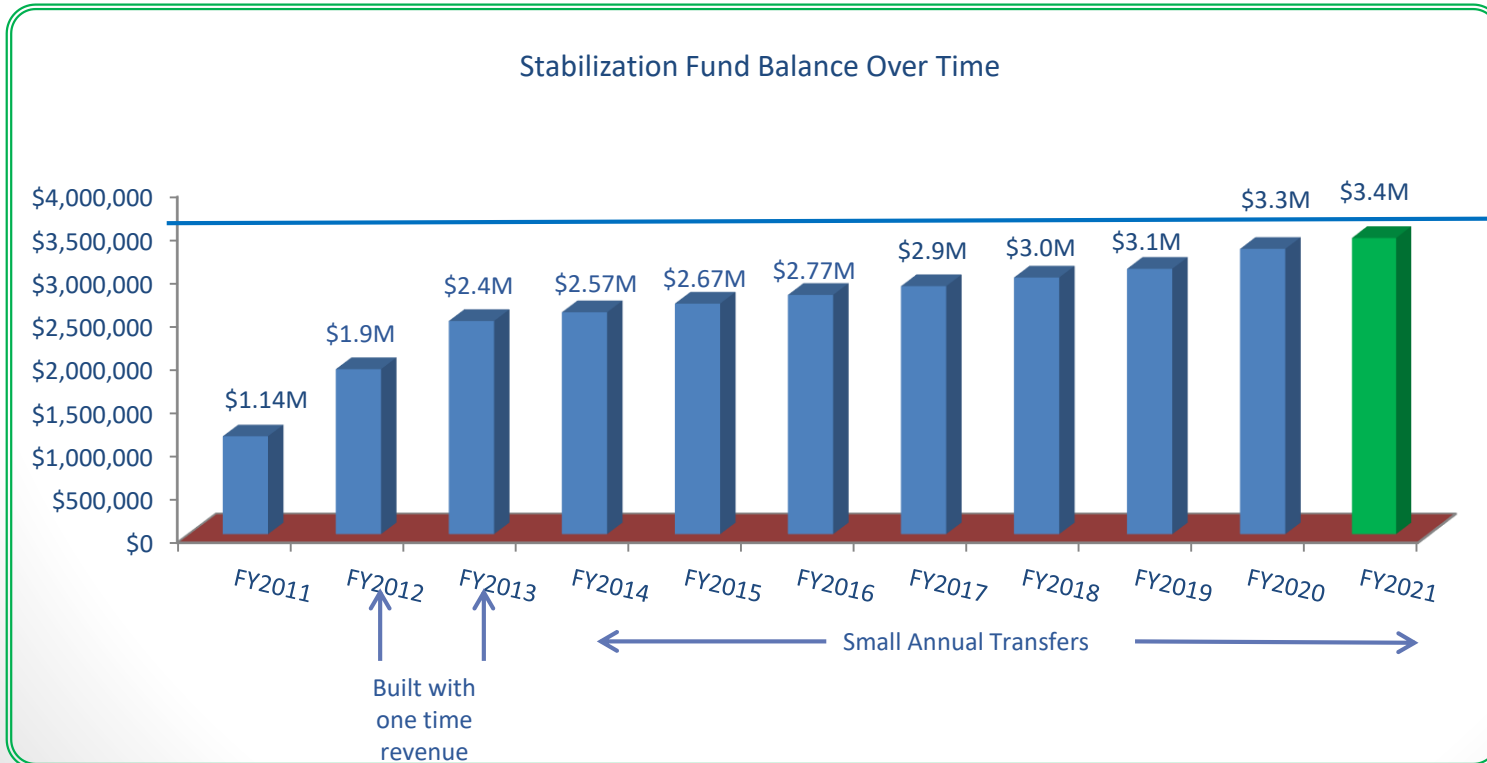
Recommends: That the Town appropriates \$325,000 to pay for the cost of purchasing a heavy duty dump truck with plow, including all costs incidental and related thereto, and that to meet this appropriation, the Treasurer, with the approval of the Select Board, is authorized to borrow \$325,000 under M.G.L. Chapter 44, Section 7(1) or any other enabling authority, and to issue bonds or notes of the Town therefor. Any premium received upon the sale of any bonds or notes approved by this vote, less any such premium applied to the payment of the costs of issuance of such bonds or notes, may be applied to the payment of costs approved by this vote in accordance with M.G.L. Chapter 44, Section 20, thereby reducing the amount authorized to be borrowed to pay such costs by a like amount; and that the Select Board is authorized to take any other action necessary to carry out this project.

Article Budget -11 Appropriation to Stabilization Fund

Budget – 11: Appropriation – Stabilization Fund – FY21

To see if the Town will vote to raise and appropriate and/or transfer from available funds the sum of One Hundred Twenty-Five Thousand Dollars (\$125,000) for the Stabilization Fund established in accordance with General Laws Chapter 40, Section 5B, or take any other action thereon.

Purpose	Amount	Funding Source
Stabilization Fund	\$125,000	Free Cash

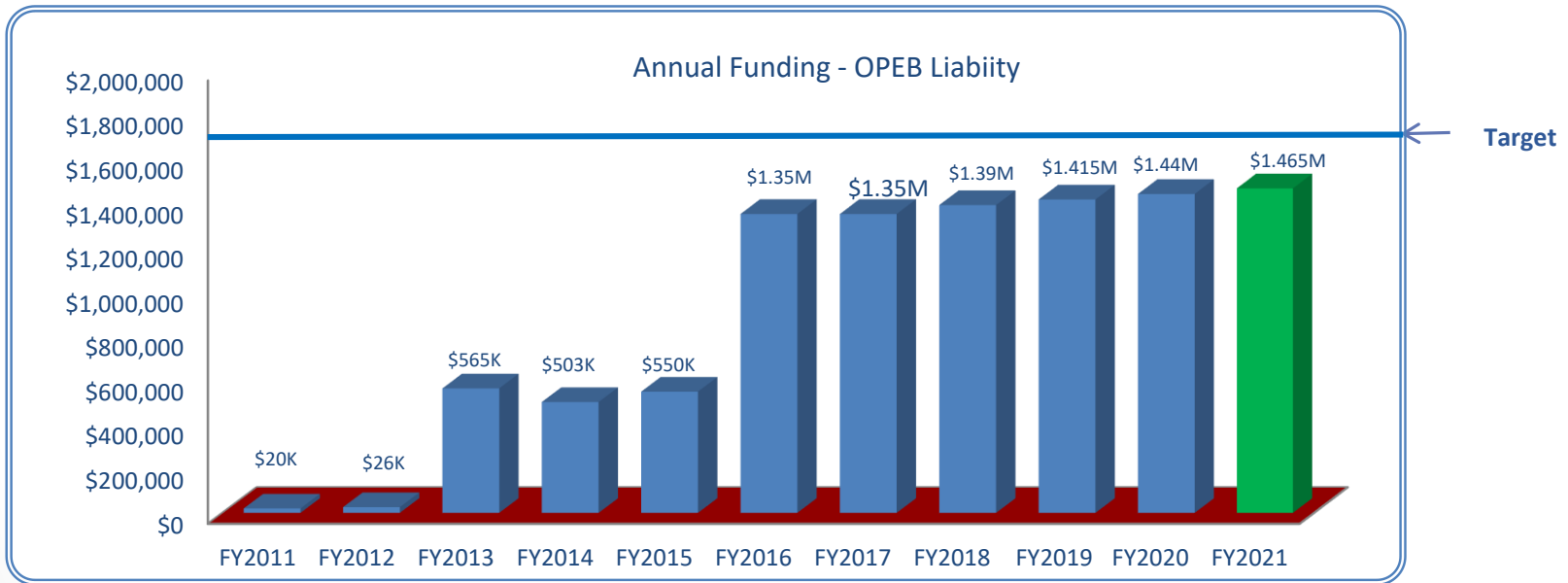


Article Budget -12 Appropriation to OPEB Liability Trust Fund

Budget – 12: Appropriation – OPEB Liability Trust Fund – FY21

To see if the Town will vote to raise and appropriate and/or transfer from available funds the sum of One Million Four Hundred Sixty Five Thousand Dollars (\$1,465,000) to the OPEB Liability Trust Fund established in accordance with General Laws Chapter 32B, Section 20 or take any other action thereon.

Purpose	Amount	Funding Source
OPEB Liability Trust Fund	\$1,465,000	Taxation



- On target with funding plan, \$25K additional per year
- Balance in trust fund account as of 12/19 is approximately \$10.7M.

Article Budget -13 Road Improvement Bond

Budget – 13: Road Improvement Bond – Route 109 Improvements, Crosswalk Safety Improvements, Sidwalk Enhancements, and Pavement Preservation

To see if the Town will vote to appropriate a sum of money for road improvements, including but not limited to, improvements to Route 109, crosswalk improvements, paving and sidewalks, and to determine whether this appropriation shall be raised by taxation, transfer from available funds, borrowing or otherwise, or to take any other action relative thereto.

Item	Amount	Funding Source
Route 109 Improvements	\$2,550,000	Bond
Crosswalk/Safety Improvements	\$500,000	Bond
Paving/Sidewalk Enhancements/Winter/Clapboardtree Intersection/ Pavement Preservation	\$1,600,000	Bond
Total	<u>\$4,650,000</u>	

Motion

Recommends: That the Town appropriates \$4,650,000 to pay costs for road improvements, including but not limited to, improvements to Route 109, town-wide crosswalk improvements, paving and sidewalks, including all costs incidental and related thereto, and that to meet this appropriation, the Treasurer, with the approval of the Select Board, is authorized to borrow \$4,650,000 under M.G.L. Chapter 44, Section 7(1) or any other enabling authority; and to issue bonds or notes of the Town therefor. Any premium received upon the sale of any bonds or notes approved by this vote, less any such premium applied to the payment of the costs of issuance of such bonds or notes, may be applied to the payment of costs approved by this vote in accordance with M.G.L. Chapter 44, Section 20, thereby reducing the amount authorized to be borrowed to pay such costs by a like amount; and that the Select Board is authorized to take any other action necessary to carry out this project.

Article Budget – 3 FY21 Proposed Operating Budget, Appendix D

Appendix D Proposed FY2021 Departmental Salary/Expense Budgets

Description	Expended FY2019	Current FY2020 Budget	Proposed FY2021 Budget	\$ Change FY21 vs FY20	% Change FY21 vs FY20	Funding Source
Select Board Department						
1. Salaries	619,163	620,970	653,999	33,029	5.3%	Taxation
2. Expenses	55,365	55,500	57,500	2,000	3.6%	Taxation
	674,528	676,470	711,499	35,029	5.2%	
Finance and Warrant Commission						
3. Salary	18,407	19,278	20,309	1,031	5.3%	Taxation
4. Expenses	30,366	41,889	43,900	2,011	4.8%	Taxation
	48,772	61,167	64,209	3,042	5.0%	
Accounting Department						
5. Salaries	257,724	266,366	272,435	6,069	2.3%	Taxation
6. Expenses	5,846	7,000	7,000	0	0.0%	Taxation
	263,570	273,366	279,435	6,069	2.2%	
Assessors Department						
7. Salaries	222,037	212,120	218,502	6,382	3.0%	Taxation
8. Expenses	20,817	22,450	22,450	0	0.0%	Taxation
	242,854	234,570	240,952	6,382	2.7%	
Treasurer Department						
9. Salary	107,738	112,026	120,035	8,009	7.1%	Taxation
10. Expenses	10,109	11,400	10,350	(1,050)	-9.2%	Taxation
	117,846	123,426	130,385	6,959	5.6%	
Collector Department						
11. Salaries	122,431	120,041	123,156	3,115	2.6%	Taxation
12. Expenses	73,361	85,450	84,350	(1,100)	-1.3%	\$42,500 Ambulance receipts/Taxation
	195,792	205,491	207,506	2,015	1.0%	
Legal Department						
13. Salary	109,637	101,140	103,163	2,023	2.0%	Taxation
14. Expenses	111,350	114,000	129,000	15,000	13.2%	Taxation
	220,987	215,140	232,163	17,023	7.9%	
Human Resources Department						
15. Salary	232,679	244,116	255,065	10,949	4.5%	Taxation
16. Expenses	2,670	7,500	7,500	0	0.0%	Taxation
	235,350	251,616	262,565	10,949	4.4%	

Article Budget – 3 FY21 Proposed Operating Budget, Appendix D

Description	Expended FY2019	Current FY2020 Budget	Proposed FY2021 Budget	\$ Change FY21 vs FY20	% Change FY21 vs FY20	Funding Source
Information Systems Department						
17. Salaries	283,740	302,578	311,025	8,447	2.8%	Taxation
18. Expenses	74,500	76,500	78,500	2,000	2.6%	Taxation
	358,240	379,078	389,525	10,447	2.8%	
Town Clerk Department						
Salaries	170,265	178,212	185,277	7,065	4.0%	Taxation
Expenses	61,302	76,300	85,800	9,500	12.5%	Taxation
19. Total Town Clerk Department	231,567	254,512	271,077	16,565	6.5%	
Housing Authority						
20. Salary	18,437	21,798	22,793	995	4.6%	Taxation
21. Expenses	3,400	11,600	11,600	0	0.0%	Taxation
	21,837	33,398	34,393	995	3.0%	
Outside Professional Services						
22. Expenses	46,069	46,500	46,500	0	0.0%	Taxation
Training/Professional Development						
23. Expenses	12,170	15,000	15,000	0	0.0%	Taxation
Total General Government	2,669,583	2,769,734	2,885,209	115,475	4.2%	

Police Department						
Salaries	3,932,819	4,349,870	4,443,217	93,347	2.1%	Taxation
Expenses	248,508	288,500	306,000	17,500	6.1%	Taxation
	4,181,326	4,638,370	4,749,217	110,847	2.4%	
Auxiliary Police/Civil Defense						
Expenses	3,000	3,000	3,000	0	0.0%	Taxation
	3,000	3,000	3,000	0	0.0%	
Animal Control						
Salary	62,703	59,952	61,204	1,252	2.1%	Taxation
Expenses	5,881	10,300	10,350	50	0.5%	Taxation
	68,584	70,252	71,554	1,302	1.9%	
24. Total Police	4,252,913	4,711,622	4,823,771	112,149	2.4%	
Fire Department						
Salaries	4,108,394	4,485,158	4,649,924	164,766	3.7%	\$324,000 Ambulance Receipts/Taxation
Expenses	353,769	282,000	288,000	6,000	2.1%	\$40,000 Ambulance Receipts/Taxation
25. Total Fire	4,462,163	4,767,158	4,937,924	170,766	3.6%	

Total Public Safety	8,715,076	9,478,780	9,761,695	282,915	3.0%	
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Article Budget – 3 FY21 Proposed Operating Budget, Appendix D

Description	Expended FY2019	Current FY2020 Budget	Proposed FY2021 Budget	\$ Change FY21 vs FY20	% Change FY21 vs FY20	Funding Source
Conservation Division						
Salary	75,739	77,661	79,235	1,574	2.0%	\$17,000 Conservation Receipts/Taxation
Expenses	1,835	6,400	6,400	0	0.0%	Taxation
	77,574	84,061	85,635	1,574	1.9%	
Planning Division						
Salaries	99,033	95,383	103,154	7,771	8.1%	Taxation
Expenses	3,142	4,500	4,500	0	0.0%	Taxation
	102,176	99,883	107,654	7,771	7.8%	
Housing & Zoning Division						
Salaries	67,494	75,329	78,755	3,426	4.5%	Taxation
Expenses	447	3,500	3,150	(350)	-10.0%	Taxation
	67,941	78,829	81,905	3,076	3.9%	
Community & Economic Development						
Salaries	199,978	217,669	230,733	13,064	6.0%	Taxation
Expenses	1,416	4,000	3,600	(400)	-10.0%	Taxation
	201,394	221,669	234,333	12,664	5.7%	
Building Inspection Division						
Salaries	314,139	338,179	348,348	10,169	3.0%	Taxation
Expenses	25,887	42,000	41,500	(500)	-1.2%	Taxation
	340,026	380,179	389,848	9,669	2.5%	
Health Division						
Salaries	248,894	263,698	270,739	7,041	2.7%	Taxation
Expenses	6,521	12,200	12,200	0	0.0%	Taxation
	255,415	275,898	282,939	7,041	2.6%	
Outside Health Agencies	11,016	13,416	13,416	0	0.0%	Taxation
26. Total Community and Economic Development	1,055,541	1,153,935	1,195,730	41,795	3.6%	
Department of Public Works						
Salaries	1,638,778	1,685,286	1,734,231	48,945	2.9%	Taxation
Expenses	523,127	515,600	559,600	44,000	8.5%	Taxation
Total DPW Admin/Operations	2,161,905	2,200,886	2,293,831	92,945	4.2%	
Building Maintenance						
Salaries	258,512	298,174	311,749	13,575	4.6%	Taxation
Expenses	893,533	948,900	1,039,100	90,200	9.5%	Taxation
Total Building Maintenance	1,152,044	1,247,074	1,350,849	103,775	8.3%	
Municipal & School Field Maintenance	154,989	170,000	180,000	10,000	5.9%	Taxation
Street / Traffic Lighting Maintenance	103,351	115,000	115,000	0	0.0%	Taxation
27. Total Department of Public Works	3,572,289	3,732,960	3,939,680	206,720	5.5%	
28. Snow & Ice	537,560	450,000	450,000	0	0.0%	Taxation
Total Public Works	4,109,849	4,182,960	4,389,680	206,720	4.9%	

Article Budget – 3 FY21 Proposed Operating Budget, Appendix D

Description	Expended FY2019	Current FY2020 Budget	Proposed FY2021 Budget	\$ Change FY21 vs FY20	% Change FY21 vs FY20	Funding Source
29. Disability Commission	0	500	500	0	0.0%	Taxation
Council On Aging Department						
30. Salaries	342,755	357,488	371,940	14,452	4.0%	Taxation
31. Expenses	28,514	36,650	38,850	2,200	6.0%	Taxation
	371,269	394,138	410,790	16,652	4.2%	
Youth and Family Services Department						
32. Salaries	291,872	272,387	281,320	8,933	3.3%	Taxation
33. Expenses	14,954	15,000	15,000	0	0.0%	Taxation
	306,826	287,387	296,320	8,933	3.1%	
Veterans Services Department						
Salaries	60,651	62,788	64,831	2,043	3.3%	Taxation
Expenses	72,228	70,533	71,640	1,107	1.6%	Taxation
34. Total Veterans Services	132,879	133,321	136,471	3,150	2.4%	
Total Human Services	810,975	815,346	844,081	28,735	3.5%	
Public Library						
Salaries	1,033,114	1,109,512	1,162,531	53,019	4.8%	Taxation
Expenses	301,502	321,050	322,800	1,750	0.5%	Taxation
Lost Books	1,511	1,600	1,600	0	0.0%	Taxation
35. Total Library Department	1,336,127	1,432,162	1,486,931	54,769	3.8%	
Recreation Department						
Salaries	318,495	479,939	472,520	(7,419)	-1.5%	\$332,442 Recreation Funds/Taxation
Expenses	15,088	15,784	15,784	0	0.0%	Taxation
36. Total Recreation Department	333,583	495,723	488,304	(7,419)	-1.5%	
37. Memorial/Veteran's Day/Westwood Day Expenses	15,952	23,800	23,800	0	0.0%	Taxation
Total Culture and Recreation	1,685,662	1,951,685	1,999,035	47,350	2.4%	
Other						
Operating Capital						
38. Hardware/Software Maintenance	321,060	392,600	415,365	22,765	5.8%	\$4,575 Ambulance Receipts/Taxation
39. Communications Systems	154,490	163,000	163,000	0	0.0%	Taxation
Total Other	475,562	555,600	578,365	22,765	4.1%	
Total Municipal Budget	19,522,247	20,908,040	21,653,795	745,755	3.57%	

Article Budget – 3 FY21 Proposed Operating Budget, Appendix D

Description	Expended FY2019	Current FY2020 Budget	Proposed FY2021 Budget	\$ Change FY21 vs FY20	% Change FY21 vs FY20	Funding Source
Westwood Public Schools						
Salaries	38,607,786	40,275,301	42,089,531	1,814,230	4.5%	Taxation
Expenses	6,295,349	6,237,730	6,097,969	(139,761)	-2.2%	Taxation
40. Total Westwood Public Schools	44,903,135	46,513,031	48,187,500	1,674,469	3.60%	
41. Westwood Schools (Additional FY20 State Aid)	0	0	160,000	160,000		Taxation
42. Blue Hills Regional School Assessment	135,579	149,576	132,293	(17,283)	-11.6%	Taxation
Crossing Guards						
Salaries	102,650	107,176	113,077	5,901	5.5%	Taxation
Expenses	1,607	3,500	3,000	(500)	-14.3%	Taxation
43. Total Crossing Guards	104,257	110,676	116,077	5,401	4.9%	
Total School Budgets	45,142,971	46,773,283	48,595,870	1,822,587	3.9%	

Fixed Costs Budgets - School and Municipal

School Employee Benefits/Costs

Retirement Assessments	1,515,966	1,621,869	1,736,211	114,342	7.1%	Taxation
Workers Compensation	238,089	321,485	353,629	32,144	10.0%	Taxation
Unemployment Compensation	94,683	107,993	118,792	10,799	10.0%	Taxation
Health Insurance	4,147,618	4,654,041	4,886,743	232,702	5.0%	Taxation
Life Insurance	6,562	11,200	8,000	(3,200)	-28.6%	Taxation
Payroll service/Other	31,269	34,000	36,900	2,900	8.5%	Taxation
Medicare Part B	132,603	175,033	183,785	8,752	5.0%	Taxation
Social Security Tax	5,669	10,000	10,000	0	0.0%	Taxation
Medicare Payroll Tax	555,371	768,249	845,074	76,825	10.0%	Taxation
				0	#DIV/0!	Taxation
School Employee Benefits/Costs	6,727,829	7,703,870	8,179,134	475,264	6.2%	

Municipal Employee Benefits/Costs

Retirement Assessment	3,550,373	3,784,364	4,051,323	266,959	7.1%	Taxation
Workers Compensation	113,116	151,399	166,539	15,140	10.0%	Taxation
Unemployment Compensation	20,103	15,246	16,771	1,525	10.0%	Taxation
Health Insurance	1,530,785	1,541,233	1,618,295	77,062	5.0%	Taxation
Life Insurance	3,244	6,800	5,000	(1,800)	-26.5%	Taxation
Pre-Hire/Payroll/Other	98,073	127,000	139,200	12,200	9.6%	Taxation
Public Safety Medical/111F ins	28,856	90,000	96,000	6,000	6.7%	Taxation
Medicare Part B	55,762	70,997	74,547	3,550	5.0%	Taxation
Social Security Tax	1,562	10,000	10,000	0	0.0%	Taxation
Medicare Payroll Tax	235,458	302,111	332,322	30,211	10.0%	Taxation
Municipal Employee Benefits/Costs	5,637,332	6,099,150	6,509,997	410,847	6.7%	

Article Budget – 3 FY21 Proposed Operating Budget, Appendix D

Description	Expended FY2019	Current FY2020 Budget	Proposed FY2021 Budget	\$ Change FY21 vs FY20	% Change FY21 vs FY20	Funding Source
Shared/Other Fixed Costs						
Comprehensive & Liability Insurance	364,146	552,000	579,600	27,600	5.0%	Taxation
Waste Collection/Disposal Expenses	1,375,726	1,398,600	1,538,200	139,600	10.0%	Taxation
Audit Services	71,855	81,250	81,250	0	0.0%	Taxation
Total Shared/Other Fixed Costs	1,811,727	2,031,850	2,199,050	167,200	8.2%	
44. Total Benefits/Shared Fixed Costs	14,176,888	15,834,870	16,888,181	1,053,311	6.7%	
Reserve Funds						
45. Other/Select Board Reserve Fund*	0	295,000	295,000	0	0.0%	Taxation
46. Special Town Mtg Reserve	7,700	25,000	25,000	0	0.0%	Taxation
47. Reserve Fund	0	400,000	405,000	5,000	1.3%	Taxation
Total Reserves	7,700	720,000	725,000	5,000	0.7%	
Total Fixed Costs Budget	14,184,588	16,554,870	17,613,181	1,058,311	6.4%	

Reserve Accounts -Actual expenditures are shown in the budgets to which transfers were made.

* This reserve budget may be transferred to budgets upon vote by the Select Board.

Debt Service Budget

Municipal Related Debt Service	3,461,860	3,486,431	3,483,661	(2,770)	-0.1%	\$92,250 Cemetery Funds/ \$12,453 Bond Premium/ Taxation
School Related Debt Service	2,676,118	2,570,348	2,466,118	(104,230)	-4.1%	\$1,401,276 Sch Bld Reimb/ \$6,468 Bond Premium/Taxation
48. Total Debt Budget	6,137,978	6,056,779	5,949,779	(107,000)	-1.8%	

FY21 Debt Change

Non Exempt	\$0
Exempt	(\$107,000)
Total	(\$107,000)

Article Budget – 3 FY21 Proposed Operating Budget, Appendix D

Description	Expended FY2019	Current FY2020 Budget	Proposed FY2021 Budget	\$ Change FY21 vs FY20	% Change FY21 vs FY20	Funding Source
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Sewer Enterprise

Salaries	315,569	442,300	455,037	12,737	2.9%	Sewer Enterprise Funds
Expenses	303,893	194,500	194,500	0	0.0%	Sewer Enterprise Funds
Pumping Stations	164,439	172,000	172,000	0	0.0%	Sewer Enterprise Funds
MWRA Assessment	2,988,061	3,163,487	3,254,117	90,630	2.9%	Sewer Enterprise Funds
Mandated Inspections	27,499	120,000	120,000	0	0.0%	Sewer Enterprise Funds
Sewer Debt & Interest	371,994	217,688	214,588	(3,100)	-1.4%	Sewer Enterprise Funds
System Ext./Repairs	0	25,000	25,000	0	0.0%	Sewer Enterprise Funds

Total Sewer Enterprise	4,171,454	4,334,975	4,435,242	100,267	2.3%	
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Note: Sewer revenue budget
will be Operating Budget: 4,435,242

Plus: Indirect Costs 414,219
Total 4,849,461

Total Operating Budget	89,159,238	94,627,947	98,247,867	3,619,920	3.83%	
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