



Topsfield Finance Committee

Minutes to the Meetings

Meeting was held remotely via a posted Zoom link

January 31, 2022

Pursuant to Chapter 20 of the Acts of 2021, this meeting will be conducted via remote means. This means that members of the public body as well as members of the public may access this meeting via virtual means. The meeting may also be accessed remotely via contact provided below. When required by law or allowed by the Chair, persons wishing to provide public comment or otherwise participate in the meeting, may do so by accessing the meeting remotely, as noted above. Additionally, the meeting may be broadcast at a later date via the town YouTube channel and Boxford Cable Television.

I. Call to Order: Chair Che Elwell called the meeting to order at 7:02 PM with Karen Dow, Jon Guido, Karen Duval, Tim O'Malley, Mike Hartmann and David Larson present. Also present: Catherine Gabriel, Town Accountant; Beth Willis, Town Clerk; Chief Jen Collins-Brown, Fire Dept; Chief Neal Hovey and Captain Dan Bell, Police Dept; Jackie Cuomo, Town Treasurer; Chuck Kostro, Essex Regional Retirement System; Kevin Harutunian, Town Administrator; Dick Gandt, Select Board. Members of the public present: none. All votes at the meeting were taken by roll call due to the remote nature of the meeting.

II. Review any meeting minutes: 1/24/22 minutes: motion to approve by J. Guido, seconded by M. Hartmann. Voted in favor by roll call 7-0.

III. Pensions:

- Chuck Kostro of the Essex Regional Retirement System explained how the ERRS is planning to retire the unfunded pension liability, and how each unit within ERRS is assessed for their share each year.
- Liability must be retired by 2040; ERRS plan is to fully fund by 2035 to allow for economic issues between now and then.
- The overall assessment for the system is estimated to increase over 7% per year to meet this goal; the yearly amount is recalculated every two years.
- A unit's share of the assessment is calculated based on the unit's share of the total salaries across the system for that year. There are 19 units in the system. Topsfield's share of the salaries is approximately 3.5%.
- Once the liability is fully funded, the annual contribution is expected to drop by 85%, funding only new obligations. Topsfield's plan is to redirect that budgeted pension amount towards retiring our OPEB liability.

IV. Police:

- Chief Hovey reviewed the FY23 base budget, which meets guideline and is slightly less than FY22. After a staffing review, the staff was reduced by 1 officer, and the budget was built with a staffing model of 3 on shift for days, and 2 officers for each of the evening and overnight shifts. The over-guideline request has been reduced to just that for cloud-storage for the new body worn cameras. The cameras were purchased with a grant.
- Grants have also been used to purchase new radios, radar and speed signs.
- There is a capital request for a new vehicle. The new EV is still being assessed; no decision has been made yet as to whether the FY23 vehicle will be electric or gas.

V. Fire:

- Chief Collins-Brown made a presentation on the Fire Department's activities, call volume (emergency runs continue to increase), and ambulance revenue, which is projected to be higher in FY22 than FY21. Using call firefighters and full-time firefighters on overtime to staff the station from 6 pm to 6 am has somewhat helped response time at night, but 9% of the overnight shifts are still unstaffed.
- Base FY23 budget is within guidelines. Over-guidelines requests include additional medical supplies and increased ambulance billing costs due to higher volume and a new vendor. The most significant request is to add 2 full-time firefighters to ensure at least one person is in the station at all times. The last increase of FT FF (to 4) was in 2005; emergency runs have roughly doubled since then.
- Grants have been used to purchase radios, AEDs and a stretcher loading system, among other items.

VI. Liaison Updates and Schedule Department Meetings:

- 2/7/22 at 7 pm: Parks & Cemetery/Highway; K. Duval on Masco budget deliberations.
- 2/14: Masconomet; Select Board/Town Administrator/Recreation.
- 2/28: Elementary.

VII. Model Update: M. Hartmann showed the recap sheet for model v1.2, with an updated levy limit including about \$47k in taxes on utility poles.

VIII. Any Other Business:

- Would local cloud storage be better in terms of cost and security? K. Harutunian reports Topsfield is in a regional IT group with Danvers as the lead.
- Town is studying impact of requirement for MBTA communities and adjacent communities to have by-right affordable housing.
- Posting for a new building inspector; 30 hour/week position in FY22 with an over-guidelines request for 40 hours/week in FY23; posting to list a

minimum of 30 hours/week.

IX. A motion was made by Karen Dow to adjourn at 9:56 PM, seconded by Jon Guido and voted in favor 7-0.

Respectfully submitted,

Karen Dow

Attachments:

- Model v1.2 recap sheet
- Fire Department presentation from Chief J. Collins-Brown



TOPSFIELD FIRE DEPARTMENT

Committed to Community Service

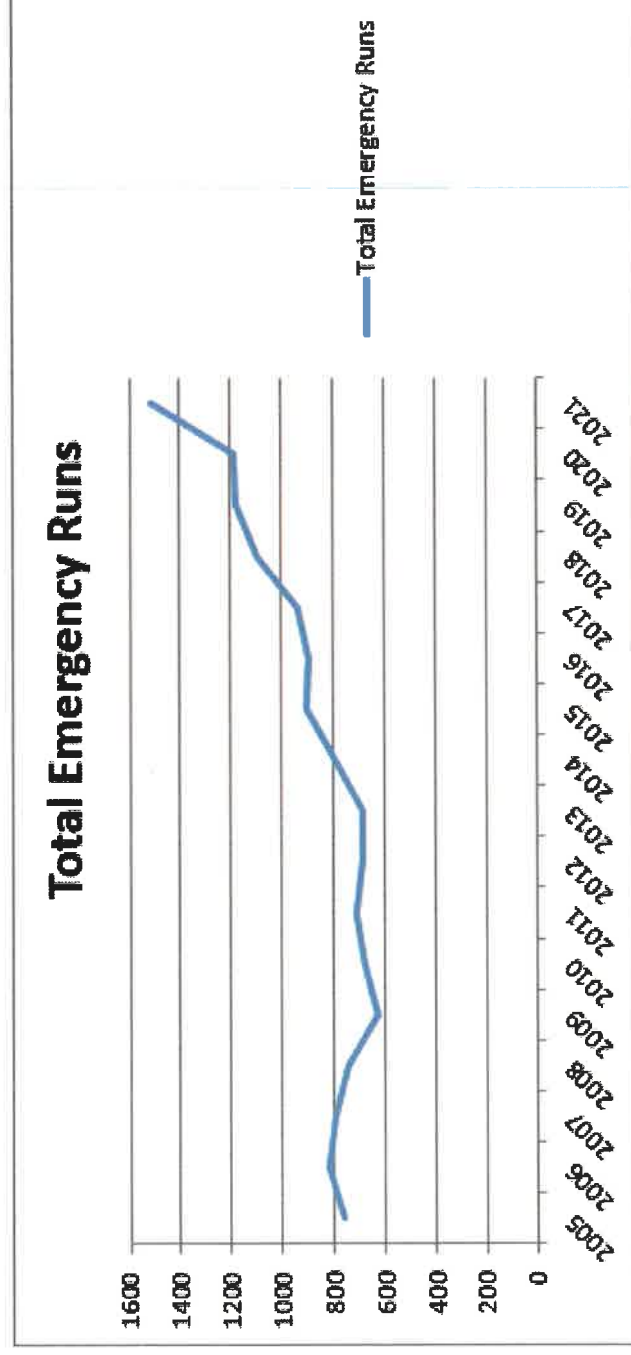
Role of a fire department?

Topsfield
FY21-1512 calls

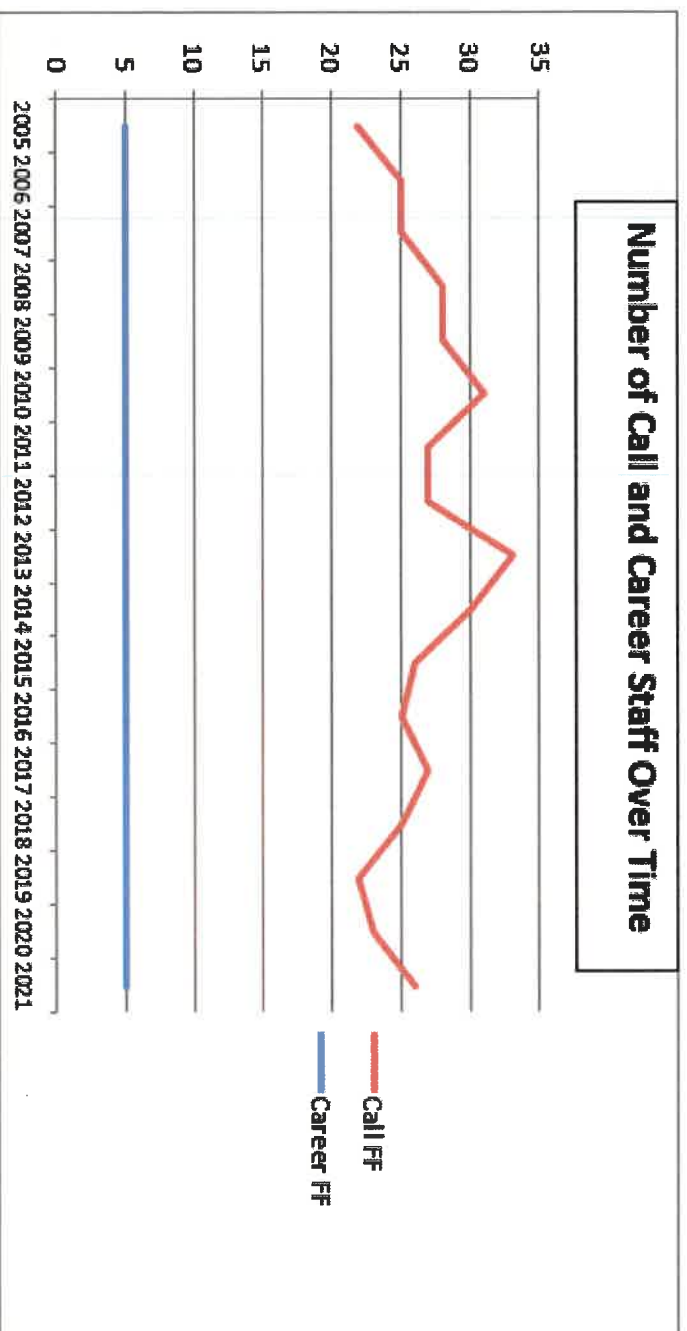
To rescue and protect people and to protect property in the event of emergencies and fires	20%
To provide hazardous materials response	4%
To treat sick or injured people	62%
To respond to car accidents and possibly extricate people from damaged motor vehicles	5%
To provide public education on fire safety at schools and community events	9%



Topsfield Fire Department at a glance....



Topfield Fire Department at a glance....



Topsfield Fire Department

a day in the life ...

December 10, 2021

19:47 – **Mutual Aid** call; line box response to Hamilton (E3) (T1 stayed)
½ hour call using personnel from above simultaneous call.

19:28 – **Fire** call; sparks reported to be coming out of a pellet stove vent on Maple St (E3 & T1 responded and investigated).
1 hour call with 2 responding on duty and 5 firefighters back on call back.

16:29 – **Medical** call; Request to transport a female with a Section-12 to Beverly Hospital (A2);
Topsfield A1 is out of town on a transport.
1 hour, 25 minute call with Chief and 3 members responding on call back.

16:13 – **Fire** call; fire alarm activation at pizza restaurant; **Squad 1** responds (Topsfield A1 is on transport).
20 minute call with Chief and 1 member responded on call back.

15:00 – **Mutual Aid** call to Boxford; Patient who fell after a syncopal episode resulting in a transport to Beverly (A1)
½ hour call with duty crew responding.

13:32 – **Medical** call; evaluation for suicidal male resulting in transport to Beverly Hospital (A1)
1 hour, 25 minute call with Chief and duty crew responding.

00:44 – **Medical** call medical alert pendant activation (A1) 45 minute call with one person on duty and one came in on call back

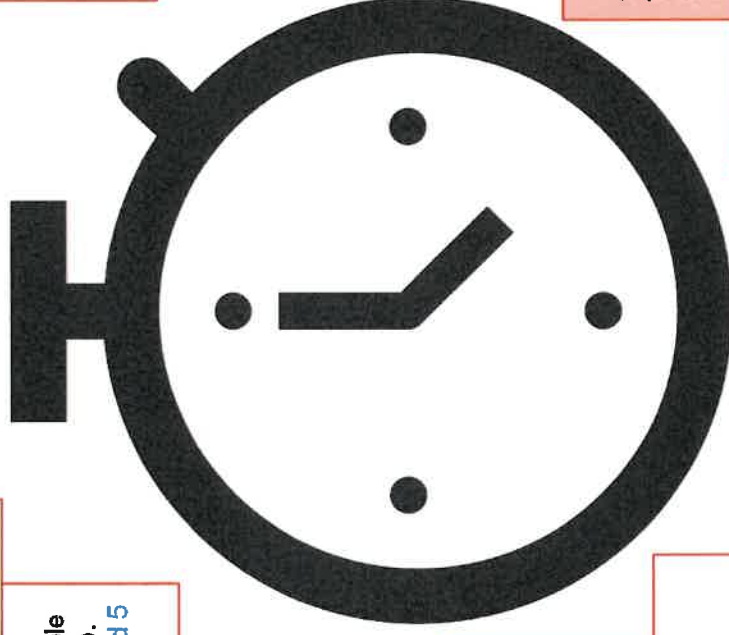
07:41 – **Medical** call request from PD to assist with a welfare check resulting in a code 100) (A1)
45 minute call with Chief and 2 on duty responding as well as 2 responding on call back.

09:45 – **Medical** call evaluation for a suicidal female resulting in a transport to Salem Hospital (A1)
1 ½ hour call with Chief and 2 on duty responding as well as 1 responding on call back.

11:28 – **Mutual Aid** call to Danvers for a 2-car MVA resulting in a transport to Salem Hospital.
1 ½ hour call with Chief and 2 on duty responding as well as 1 responding on call back.

12:27 – **Medical** call; request from PD for an evaluation of a female resulting in mutual aid transport by Atlantic EMS (Topsfield A1 is out of town on a transport)
No Topsfield Fire Apparatus responded.

12:31 – **Medical** call; child with a head injury resulting in a parent signing a refusal for transport (A2) (Topsfield A1 is out of town on a transport)
20 minute call with Chief and one person on call back responded.



Why are we here....

- ❖ In Topsfield, the fire department is expected to provide 24 hours emergency response but is staffed only 12 hours per day with full-time employees. The remaining shifts are filled with overtime and call firefighters, only if they sign up.
- ❖ The fire department is experiencing unfilled night shifts and lack of guaranteed response as a result of inconsistent shift coverage. Data shows that 25% of the calls occur at night and 9% of the shifts are currently unfilled.
- ❖ The decline of the amount of people in the community who are willing and able to respond to emergencies is a nationwide trend. (see article)
- ❖ “America’s paid-on-call fire service is exhibiting the marked signs of widening stress fractures”
- ❖ As the primary ambulance provider, guaranteed response is critical.
- ❖ In Topsfield, there are currently 20 Call Firefighters on the roster. However, approximately 6 Call Firefighters regularly respond to over 20% of the calls while 14 Call Firefighters respond to less than 20% of the calls.

INTERNATIONAL FIRE FIGHTER

The decline of the suburban American paid-on-call fire service



ANDREW HINKLE
10/7/2018

For generations, the American paid-on-call firefighter has faithfully stood as a civic sentinel, tirelessly safeguarding the wellbeing of an ever-growing nation's citizenry. At the behest of a pager's shrilling wren, and with nary a pause, these brave men and women change toward the danger. Day or night, paid-on-call firefighters risk life-and-limb to serve their communities.

But to more accurately describe the abyss into which the American paid-on-call firefighter staves, one has to define just what exactly a paid-on-call firefighter is. To many—including scores within the industry itself—the composition of the American fire service is black and white, a world replete with easily-discernable contrast. There are volunteer firefighters and there are career firefighters, “volliers” and “full-timers”.

Steps we've taken....

- ▶ Worked to recruit more call firefighters: initiated mailing & Facebook campaign; re-vamped the Explorer's Group & Senior Internships. ~ *Beginning FY17*
- ▶ Created incentive model: offered \$50/night to 3 firefighters who committed to respond to station in event of emergency call. ~ *FY18*
- ▶ Increased staffing model coverage: 6:00pm-midnight Sunday through Thursday; 6:00pm-6:00am Friday & Saturday nights. (108 covered hours) ~ *FY20*
- ▶ Increased staffing model coverage: 6:00pm – 6:00am for 2 firefighters/7 days per week. (168 covered hours) ~ *FY21*

These were incremental changes to try to increase guaranteed response for emergencies. Each step was reliant on the availability of call firefighters to commit to hours and the availability of full-time firefighters to work overtime.

7
Next step....

Proposal:

Hire 2 Additional Full-time Firefighters

*NOTE: Any changes
would be subject to
collective bargaining.*

Increases the current roster from
4 full-time firefighters to 6 full-
time firefighters.

Under the proposed schedule, this
would provide a guaranteed
response 7 days per week/24
hours per day.



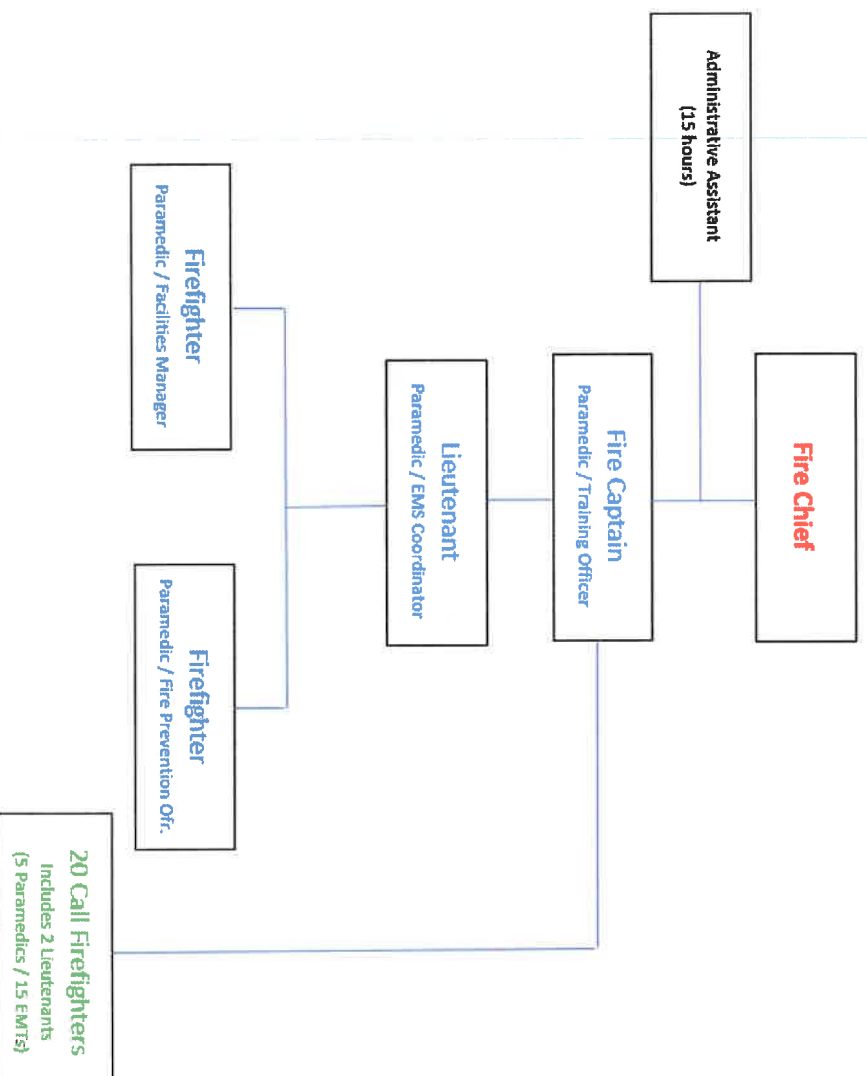
COSTS / BUDGET REQUEST

CODE	LINE ITEM	SUMMARY	Indirect Personnel Cost	COST	RATIONALE / NARRATIVE (ORIGINAL)
18	22002 : 51130 FIRE F/T FIREFIGHTER	Represents the cost to hire two new full-time firefighters. TFD, like many communities, is having significant difficulties filling shifts with call firefighters. (Request includes entry wages and contracted uniform allowance of \$1,400 each.)	\$50,000.00	\$138,947.00	The Fire Department currently makes up 4.7% of the Town's budget. Duties include responding to fire, hazardous materials, rescue, medical emergencies and transport. The TFD is proposing the addition of two new firefighter positions to more effectively deal with the safety and responsiveness of its citizen's needs. The fire station operates 24/7 with a Fire Chief, four full-time firefighters and additional coverage provided by on-call firefighters in the community. On-call hours are determined by people's availability and many other obligations. Increased full-time coverage will help ensure that the TFD is able to respond to its citizen's needs in an emergency.
19	22002 : 51130 FIRE UNIFORM ALLOWANCE				Contingency: Call Wages line item is under-funded based on changes in the contract and would need to be increased by \$47,000.

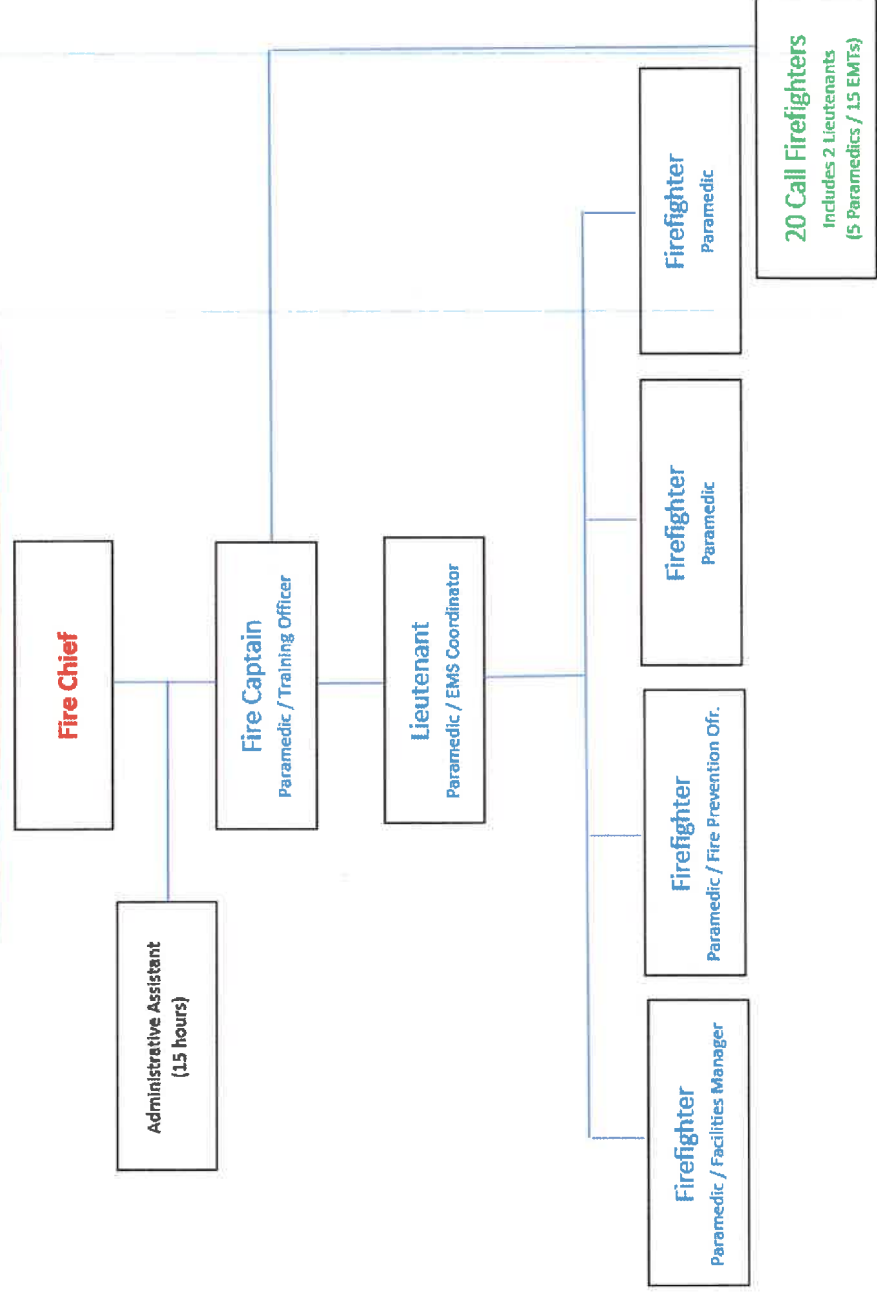
Estimated Cost of Adding 2 Full-Time Firefighters - Fiscal Year 2023

BASE RATE	EXPERIENCE LEVEL	TOTAL	NEW BASE RATE	EDUCATION	TOTAL	PARAMETER	TOTAL	POSITION	HOURLY RATE	BLWEEKLY PAY	FY 2023	UNIFORM ALLOWANCE
28.1767	SENIOR >5 YRS 2%		28.1767	AA - FIRE SCIENCE 6.00%	29.8673	40% FY23 9.50%	90.9127	L7 6.5%	30.9127	42	67,773.00	1,400.00
28.1767	MASTERS >10 YRS 2%		28.1767	1.6906	29.8673	1.0434	90.9127	CAPTAIN 16.5%	30.9127	2,596.67	67,773.00	1,400.00
				1.6906	29.8673	1.0434	90.9127			0	135,546.01	2,800.00
												138,346.01

Current Organizational Chart



Proposed Organizational Chart



Current 8-Week Shift Cycle

FULL TIME FIREFIGHTERS

4 On/4 Off Schedule

6:00a.m. - 6:00p.m. (12-hours shifts)

8 week cycle

	Firefighter #1 6:00am-6:00pm	Firefighter #2 6:00am-6:00pm	Firefighter #3 6:00am-6:00pm	Firefighter #4 6:00am-6:00pm
WEEK 1	48.00	48.00	36.00	36.00
WEEK 2	48.00	48.00	36.00	36.00
WEEK 3	48.00	36.00	36.00	48.00
WEEK 4	48.00	36.00	36.00	48.00
WEEK 5	36.00	36.00	48.00	48.00
WEEK 6	36.00	36.00	48.00	48.00
WEEK 7	36.00	48.00	48.00	36.00
WEEK 8	36.00	48.00	48.00	36.00
Hours per week over a 8 week cycle:	42.00	42.00	42.00	42.00

13

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Available Shift #1	Available Shift #3	Available Shift #5	Available Shift #7	Available Shift #9	Available Shift #11	Available Shift #13
Available Shift #2	Available Shift #4	Available Shift #6	Available Shift #8	Available Shift #10	Available Shift #12	Available Shift #14
FIREFIGHTER # 1	FIREFIGHTER # 1	FIREFIGHTER # 1	FIREFIGHTER # 1	FIREFIGHTER # 4	FIREFIGHTER # 4	FIREFIGHTER # 4
FIREFIGHTER # 2	FIREFIGHTER # 2	FIREFIGHTER # 3	FIREFIGHTER # 3	FIREFIGHTER # 3	FIREFIGHTER # 3	FIREFIGHTER # 2
Available Shift #1	Available Shift #1	Available Shift #3	Available Shift #5	Available Shift #7	Available Shift #9	Available Shift #11
Available Shift #2	Available Shift #2	Available Shift #4	Available Shift #6	Available Shift #8	Available Shift #10	Available Shift #12
6:00 AM	6:00 AM	6:00 AM	6:00 AM	6:00 AM	6:00 AM	6:00 AM
7:00 AM	7:00 AM	7:00 AM	7:00 AM	7:00 AM	7:00 AM	7:00 AM
8:00 AM	8:00 AM	8:00 AM	8:00 AM	8:00 AM	8:00 AM	8:00 AM
9:00 AM	9:00 AM	9:00 AM	9:00 AM	9:00 AM	9:00 AM	9:00 AM
10:00 AM	10:00 AM	10:00 AM	10:00 AM	10:00 AM	10:00 AM	10:00 AM
11:00 AM	11:00 AM	11:00 AM	11:00 AM	11:00 AM	11:00 AM	11:00 AM
12:00 PM	12:00 PM	12:00 PM	12:00 PM	12:00 PM	12:00 PM	12:00 PM
1:00 PM	1:00 PM	1:00 PM	1:00 PM	1:00 PM	1:00 PM	1:00 PM
2:00 PM	2:00 PM	2:00 PM	2:00 PM	2:00 PM	2:00 PM	2:00 PM
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9:00 PM	9:00 PM	9:00 PM	9:00 PM	9:00 PM	9:00 PM	9:00 PM
10:00 PM	10:00 PM	10:00 PM	10:00 PM	10:00 PM	10:00 PM	10:00 PM
11:00 PM	11:00 PM	11:00 PM	11:00 PM	11:00 PM	11:00 PM	11:00 PM

168 hours of available shifts (14 - 12-hr shifts)



circle

Proposed 8-Week Shift Cycle

14

NOTE: Any changes would be subject to collective bargaining.

8 week cycle

2 - 12 hour shifts
4 On/4 Off Schedule
6:00a.m. - 6:00p.m.

	Firefighter #1 6:00am-6:00am	Firefighter #2 6:00am-6:00am	Firefighter #3 6:00am-6:00am	Firefighter #4 6:00am-6:00am	Firefighter #5 6:00am-6:00pm	Firefighter #6 6:00am-6:00pm
WEEK 1	48.00	48.00	48.00	24.00	48.00	36.00
WEEK 2	48.00	48.00	24.00	48.00	48.00	36.00
WEEK 3	48.00	48.00	48.00	24.00	48.00	36.00
WEEK 4	48.00	48.00	24.00	48.00	48.00	36.00
WEEK 5	48.00	24.00	48.00	48.00	36.00	48.00
WEEK 6	24.00	48.00	48.00	48.00	36.00	48.00
WEEK 7	48.00	24.00	48.00	48.00	36.00	48.00
WEEK 8	24.00	48.00	48.00	48.00	36.00	48.00
336.00	336.00	336.00	336.00	336.00	336.00	336.00
Hours per week:over a	42.00	42.00	42.00	42.00	42.00	42.00
8 week cycle:	42.00	42.00	42.00	42.00	42.00	42.00

NOTE: Any changes would be subject to collective bargaining.

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
<div>Available Shift</div> <div>FIREFIGHTER # 1 (1st shift)</div>	<div>Available Shift</div> <div>FIREFIGHTER # 5</div>	<div>Available Shift</div> <div>FIREFIGHTER # 5</div>	<div>Available Shift</div> <div>FIREFIGHTER # 5</div>	<div>Available Shift</div> <div>FIREFIGHTER # 3 (1st shift)</div>	<div>Available Shift</div> <div>FIREFIGHTER # 6</div>	<div>Available Shift</div> <div>FIREFIGHTER # 6</div>
<div>Available Shift</div> <div>FIREFIGHTER # 2 (1st shift)</div>	<div>Available Shift</div> <div>FIREFIGHTER # 5</div>	<div>Available Shift</div> <div>FIREFIGHTER # 5</div>	<div>Available Shift</div> <div>FIREFIGHTER # 5</div>	<div>Available Shift</div> <div>FIREFIGHTER # 3 (1st shift)</div>	<div>Available Shift</div> <div>FIREFIGHTER # 6</div>	<div>Available Shift</div> <div>FIREFIGHTER # 6</div>
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<div>Available Shift</div> <div>FIREFIGHTER # 4 (1st shift)</div>	<div>Available Shift</div> <div>FIREFIGHTER # 5</div>	<div>Available Shift</div> <div>FIREFIGHTER # 5</div>	<div>Available Shift</div> <div>FIREFIGHTER # 5</div>	<div>Available Shift</div> <div>FIREFIGHTER # 3 (1st shift)</div>	<div>Available Shift</div> <div>FIREFIGHTER # 6</div>	<div>Available Shift</div> <div>FIREFIGHTER # 6</div>
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Reduces available shifts to 84 hours (7 - 12-hr shifts)

Successful Grant Initiatives by the Fire Department \$475,607.19!

**FY 2020 -
\$225,750.33**

AFG Portable Radio Regional Grant
Senior and Student Awareness Fire Safety
Child Passenger Safety Grant
Department of Fire Services Extractor
Department of Fire Services Extractor II
FM Global Surface Computer
Society of Fire Protection Engineers
Assistance to Firefighters Grant AEDs
Emergency Management Planning Grant
Hazard Mitigation Planning Grant
Municipal Vulnerability Planning Grant

**FY 2021 -
\$116,639.05**

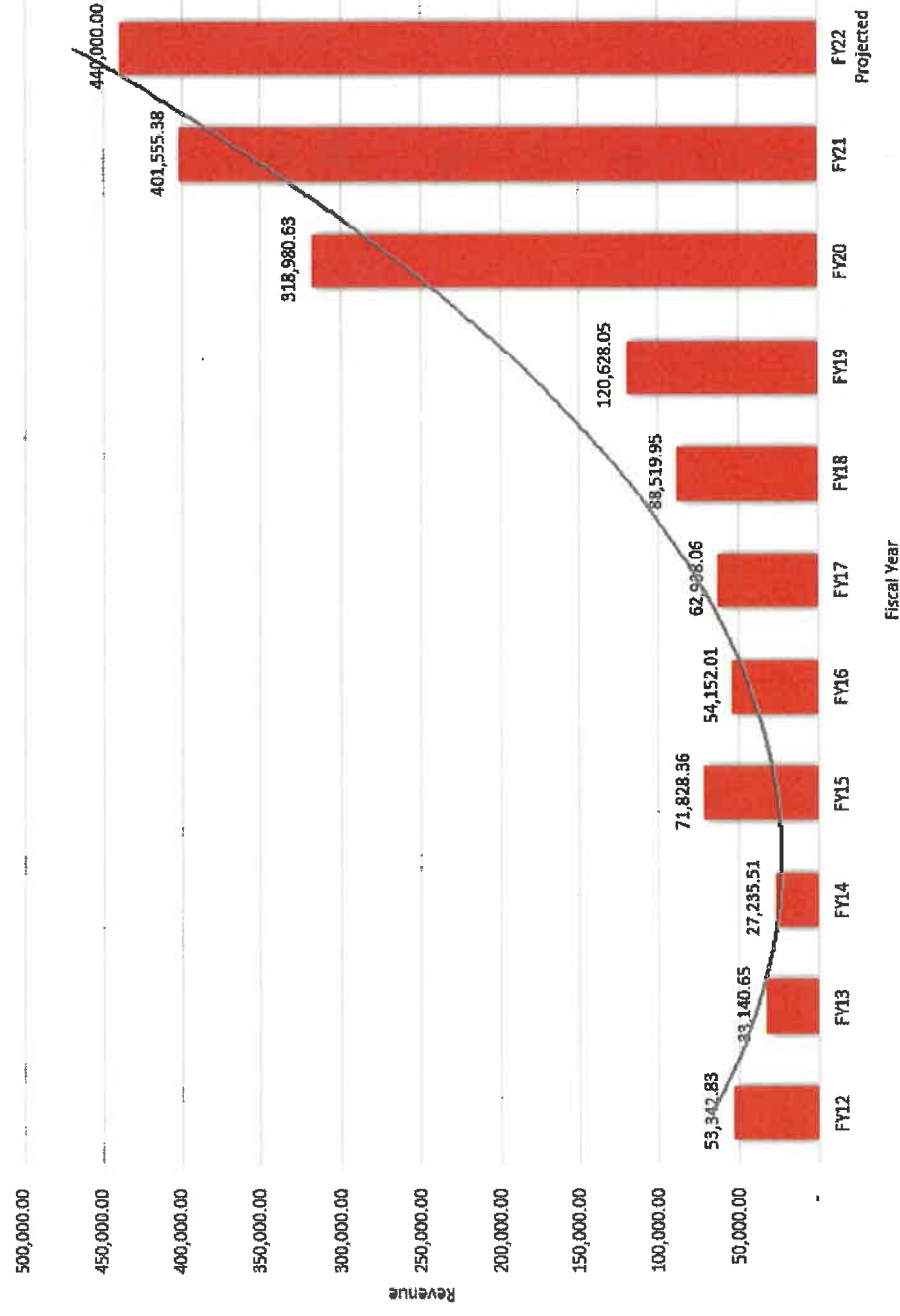
EOPSS
Senior and Student Awareness Fire Safety
Volunteer Firefighter Assistance Grant
Department of Fire Service
Assistance to Firefighters COVID Supplemental
Assistance to Firefighters COVID Supplemental II
Child Passenger Safety Grant
FEMA COVID Submission 1
FEMA COVID Submission 2
FEMA COVID Submission 3
FEMA COVID Submission 4
FEMA COVID Submission 5

**Ytd FY 2022 -
\$133,217.81**

Volunteer Firefighter Assistance Grant
AFG Stretcher Load System
Senior and Student Awareness Fire Safety
Green Communities Technical Grant MAPC
Green Communities Planning Grant MAPC
Green Communities Fire/DPW/Cemetery Grant
FEMA COVID Submission 6

The Fire Department's involvement in CARES Funds and ARPA Funds are not depicted on this list.

FY10-FY21 Ambulance Revenue

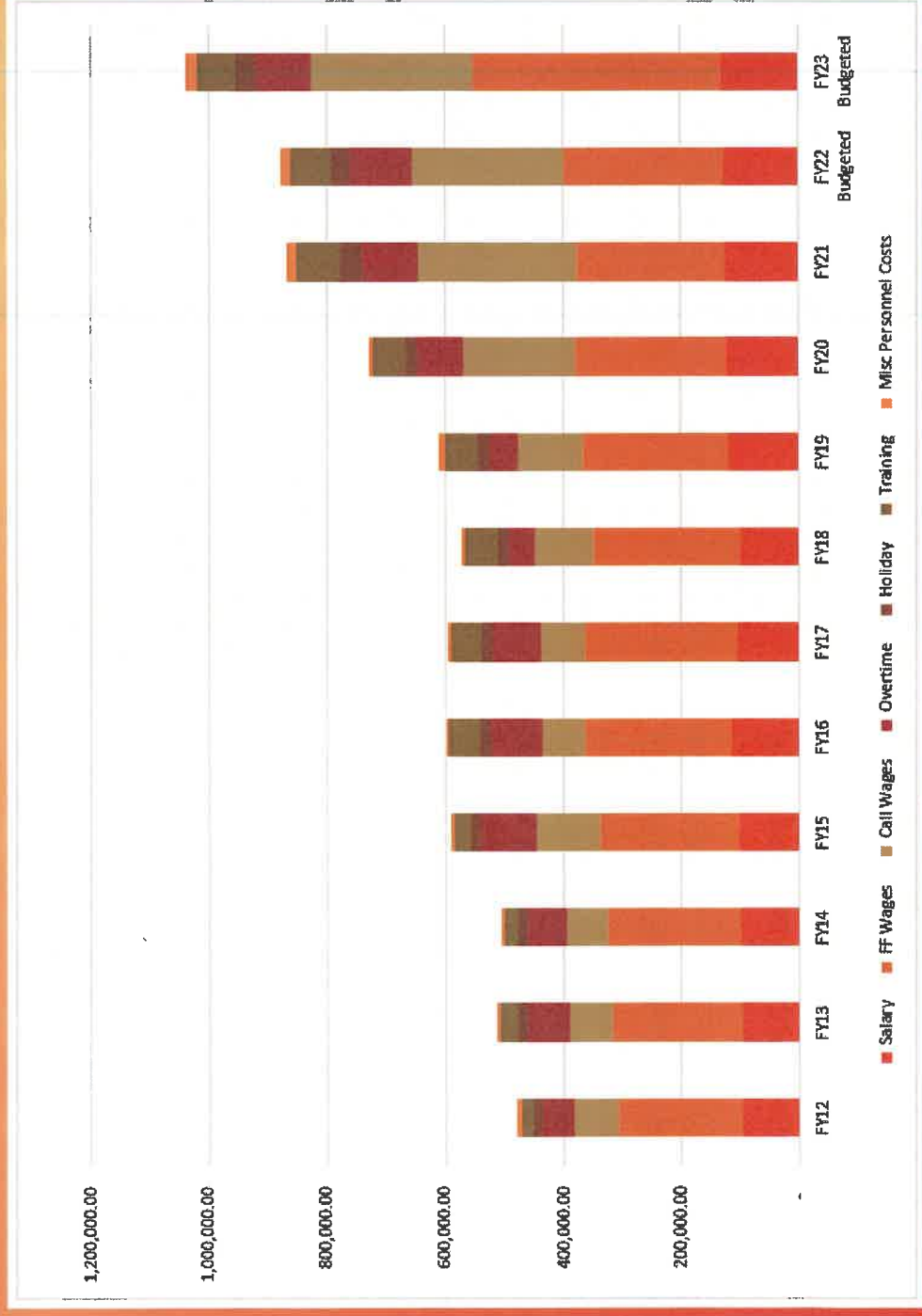


BILLING & MEDICAL EXPENSES

as related to revenue...

Fiscal Year	Revenue	Medical Billing		Medical Supplies		Charged by Billing Company
		BUDGETED	EXPENDED	BUDGETED	EXPENDED	
FY19	120,628.05	4,400.00	5,726.59	5,000.00	4,153.44	3% 3,618.84
FY20	318,980.63	4,400.00	11,255.18	5,000.00	2,405.22	3% 9,569.42
FY21	401,555.38	9,400.00	16,358.91	8,000.00	12,124.75	4% 16,062.22
FY22 Projected	440,000.00	11,900.00	5,338.65 YTD	8,000.00	5,431.54 YTD	4% 17,600.00

ACTUAL PERSONNEL COSTS



What Could FY23 Bring?

Better coverage. “Guaranteed Response” by full-time firefighter / emergency responder - 24 hours per day.

Increased revenue. Projected revenue increase in FY23 of 5% based on 11 outsourced calls in FY21 and 9% of shifts that were unfilled. This could result in an additional \$22,000.

Improved community outreach. Full-time personnel would be scheduled round-the-clock hours. This would allow for more opportunity to increase community involvement and services. It could also allow for availability to provide other types of reimbursable services.

Saves money. Possibly decrease overtime and call firefighters wages due to coverage by full-time personnel.



Thank you!

Presented by Chief Jenifer Collins-Brown

DISCLAIMER: THIS DOCUMENT IS A "WORK-IN-PROGRESS". IT IS NOT TO BE CONSIDERED AS A RECOMMENDATION OF THE FINANCE COMMITTEE.							
	FIN COM EST. TAX RECAP 2020	FIN COM EST. TAX RECAP 2021	FIN COM EST. TAX RECAP 2022	FIN COM EST. TAX RECAP 2023	DIFFERENCE PRJ. 2023+/- 2022 \$ %		Comments Notes
II. AMOUNT TO BE RAISED:							
A. APPROPRIATIONS:							
GENERAL GOVERNMENT	1,648,459	1,664,254	1,705,960	1,728,100	22,140	1.30%	1
PUBLIC SAFETY	2,696,952	2,871,188	2,926,406	2,944,964	18,558	0.63%	
EDUCATION: ELEMENTARY SCHOOLS	8,913,230	9,117,902	9,368,643	9,649,702	281,059	3.00%	
PUBLIC WORKS & FACILITIES	1,726,163	1,724,420	1,659,650	1,668,252	8,602	0.52%	
HUMAN SERVICES	280,180	278,498	293,530	299,442	5,912	2.01%	
CULTURE AND RECREATION	638,658	665,336	687,835	690,791	2,956	0.43%	
DEBT SERVICE	1,349,146	1,370,828	1,312,064	1,096,864	(215,200)	-16.40%	
OTHER EXPENDITURES (PENSIONS/INSURANCE)	4,156,770	4,249,683	4,273,832	4,433,833	160,001	3.7%	
TOTAL ARTICLE 3RD	21,409,558	21,942,109	22,227,920	22,511,948	284,028	1%	
MASCONOMET REGIONAL SCHOOL	7,693,568	7,825,842	8,476,833	8,847,181	370,348	4%	
OTHER ATM WARRANT ARTICLES	3,646,596	3,333,633	4,059,661	3,513,661	(546,000)	-13%	
STM WARRANT ARTICLES	395,400	19,410			-		
TOTAL: APPROPRIATIONS	33,145,122	33,120,994	34,764,414	34,872,790	108,376	0.3%	
B. OTHER AMOUNTS TO BE RAISED:							
1. AMOUNTS CERTIFIED FOR TAX TITLE PURPOSES					-		
2. DEBT & INTEREST CHARGES NOT IN SCH. B					-		
3. FINAL COURT JUDGMENTS					-		
4. TOTAL OVERLAY DEFICITS OF PRIOR YEARS					-		
5. TOTAL CHERRY SHEET OFFSETS (CS1-ER)	10,985	11,043	13,487	13,314	(173)	(0)	
6. REVENUE DEFICITS					-		
7. OFFSET RECEIPTS DEFICITS (CH.44, S53E)					-		
8. AUTHORIZED DEFERRAL OF TEACHERS' PAY					-		
9. SNOW AND ICE DEFICIT (CH.44, S31D)				100,000	100,000		
10. OTHER					-		
TOTAL: LINES 1 - 10	10,985	11,043	13,487	113,314	99,827	7	
C. STATE AND COUNTY ASSESSMENTS	209,214	201,552	209,306	212,302	2,996	0	
D. ALLOWANCE FOR ABATEM'TS & EXEMP'PS (OVERLAY)	140,000	140,000	140,000	160,000	20,000	0	
E. TOTAL AMOUNT TO BE RAISED:	33,505,321	33,473,589	35,127,207	35,358,406	231,199	0.66%	
III. ESTIMATED RECEIPTS & OTHER REVENUE SOURCES:							
A. ESTIMATED STATE RECEIPTS	1,971,166	2,019,051	2,069,473	2,114,884	45,411	0	
A1. OVERLAY SURPLUS for ALLOWANCE FOR ABATEMENT		100,000	75,000		(75,000)		
B1. ESTIMATED LOCAL RECEIPTS (SCHEDULE A)	1,600,000	1,650,000	1,670,000	1,760,000	90,000	0	2
B3. ENTERPRISE FUNDS (SCHEDULE A-2)	2,091,364	2,372,426	2,562,872	2,285,337	(277,535)	(0)	
B4. REVOLVING FUNDS (SCHEDULE A-3)					-		
C1. FREE CASH FOR PARTICULAR PURPOSE	1,167,500	758,000	1,023,500	987,000	(36,500)	(0)	
C2. OTHER AVAILABLE FUNDS FOR PART. PURPOSE	685,626	79,484	297,138	65,000	(232,138)	(1)	
D1. FREE CASH TO REDUCE TAX LEVY	\$500,000	\$260,000	\$400,000	\$0	(400,000)		
E. TOTAL ESTIMATED RECEIPTS & OTHER REV. SOURCE	8,015,656	7,238,961	8,097,983	7,212,221	(885,762)	-10.94%	
SUMMARY OF AMTS TO BE RAISED & ESTIMATED RECEIPTS							
TOTAL AMOUNT TO BE RAISED	33,505,321	33,473,589	35,127,207	35,358,406	231,199	0.66%	
TOTAL ESTIMATED RECEIPTS AND REVENUE:	8,015,656	7,238,961	8,097,983	7,212,221	(885,762)	-10.94%	
TOTAL TAX LEVY:	25,489,665	26,234,629	27,029,225	28,146,185	1,116,961	4.13%	
MAXIMUM ALLOWABLE LEVY:	25,785,184	26,387,921	27,114,430	27,831,108	716,678	2.64%	
EXCESS LEVY CAPACITY: (UNDER) OR OVER MAX. ALL. LEVY	(295,518)	(153,293)	(85,206)	315,077			OVER/(UNDER)
TOTAL VALUATION:	1,443,019,087	1,463,800,844	1,622,796,155	1,671,480,040		-	
TAX RATE:	17.66	17.92	16.66	16.84		-	
Memorandum: Current certified Free Cash:	\$2,564,754	\$2,046,950	\$2,618,095	\$2,600,000			
Minimum Free Cash Position:	\$897,254	\$1,028,950	\$1,194,595	\$1,613,000			
Free Cash expended above	\$1,667,500	\$1,018,000	\$1,423,500	\$987,000			
Net available Free Cash :	\$0	\$0	\$0				
NOTES: Budget comparisons adjusted to compensate for excluded or new line items FY vs FY budget categories.							
1 Elementary school budget	#REF!						
2 Possibly underestimates ambulance revenue by:	\$ 210,000						

