

Town of Hopkinton



Appropriation Committee Report with Recommendations

Annual Town Meeting

May 7, 2018

Middle School Auditorium

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Introduction

Summary Narrative

To the Citizens of Hopkinton:

The Appropriation Committee (the Committee) has reviewed and recommends the proposed FY19 operating budget in the amount of \$88,886,985 and accompanying capital articles presented by the Town Manager and Board of Selectmen. The recommendations and supporting documentation in this report are meant to provide voters with complete, accurate information about this year's financial Warrant Articles. This budget represents hours of collaborative work between the Board of Selectmen, School Committee, Town Manager, Department Heads and our Committee.

This year has been a very challenging year financially. After careful consideration of the desire for both level services and moderation to the tax impact, the Town was able to arrive at a compromise of a 5% tax impact to the average single-family homeowner. This translates to an increase of \$482 for the average taxpayer whose home is valued at \$571,490. This was only achieved through collaborative efforts of everyone involved and it should be noted that the 5% tax impact is still well within the levy limit imposed by Proposition 2 ½.

Nearly 65% of the \$5.7M increase to the General Fund this year is due to an increase in debt service (\$1.7M) and salaries (\$2.0M), both of which can be traced to the three large construction projects recently completed or nearing completion (Library, DPW Facility and Marathon Elementary School) and contractual obligations, respectively. Everyone involved with this budget has been cognizant of the overall impact to the tax bill for property owners and has tried to mitigate that impact within the budget. We continue to take a long-term view of the financial information and have included the next three years projections in this report. These trends are predictive of future challenges.

The proposed FY19 budget continues to make the most of sources of funds other than property taxes to pay for items in the budget. While the Town's certified Free Cash (\$1,498,782) is lower than in the last few years, it continues to fund a portion of the Pay-As-You-Go capital projects (\$230,445), investment in both the General Stabilization Fund (\$125,000) and Other Post-Employment Benefits (OPEB) Liability Trust Fund (\$400,000) and supplements the operating budget for FY18 Snow and Ice Deficit spending (\$700,000). Additional Pay-As-You-Go capital projects are funded through use of the Ambulance Receipt Reserves Fund (\$290,000) and unused capital balances from projects completed in prior years which did not require the full funding authorized (\$499,821). Furthermore, excess bond premiums (\$118,270.81) resulting from the general obligations bonds dated December 1, 2016 will be applied to the corresponding capital projects to further reduce the amount required to be borrowed on those projects related to the bonds. A final source of funding is from the money raised by the Hopkinton Public Library Foundation (\$317,710) to assist with debt service related to the Library expansion.

This year's financial model continues to reflect relatively conservative projections of New Growth and Local Receipts, estimated at \$2,075,000 and \$4,539,675, respectively. The Town expects the New Growth numbers in particular to decline in subsequent years and believes Local Receipts will grow at a modest rate of 4% based on past performance. We have seen the effect of less conservative estimates for Local Receipts already in this year's budget with a lower certified Free Cash amount available for use. While New Growth continues to exceed estimates, there is a concern that reliance on higher estimates may ultimately increase the burden to the individual taxpayer if the amounts are not realized.

It should be noted that all General Fund borrowings put forth in the warrant are made within the levy limit, helping to mitigate future years' increases. Total General Fund Debt Service is 5.3% of Total General Fund Expenditures, which has played a significant role in allowing the Town to keep its AAA bond rating.

The committee does have some concerns for the next few years. Forecasting by the departments over the next three years shows budgets will continue to stress taxpayers, even though an override does not appear to be required. These forecasts are based on what we know today and there could be significant unforeseen costs in future years that put these forecasts in jeopardy. Additionally, with revised rules for estimating the Town's OPEB liability, this budget does not fund the trust to the full amount calculated this year (ranging from \$854,654 to \$1,090,000 depending upon the assumption used) and the Town will have a more difficult time catching up in future years.

Respectfully Submitted,

The Hopkinton Appropriation Committee

Michael Manning, Chair
Shahidul Mannan
Wayne Pacheco
Rebecca Robak
Pamela Waxlax

Budget Message



TOWN OF HOPKINTON
TOWN MANAGER'S OFFICE
Norman Khumalo
Town Manager

To: Department Heads, Board and Committee Chairs

From: Norman Khumalo, Town Manager

Date: September 14, 2017

RE: FY 19 Budget Message Issued by Board of Selectmen

On behalf of the Board of Selectmen, I hereby request that your budget submission conform to the Budget Message adopted by the Board of Selectmen at its September 12, 2017, meeting as summarized below.

1. Per the FY 19 Budget calendar, that all Town departments begin the budget process now, building the budgets from the bottom up or from a zero base.
2. Each department should provide visibility to its budget and explain its budget requests.
3. Each department's budget submission should be consistent with budget targets outlined in the attached model presented by the Finance Director.
4. The overall tax impact of the proposed comprehensive FY 19 budget net of new growth shall be no greater than 3%.
5. A budget advisory group consisting of the Chairs of the Board of Selectmen, School Committee and Appropriations Committee, Town Manager, School Superintendent, Finance Director (Town), Director of Finance and Operations (Schools), and Director of Land Use and Town Operations, will be convened and will meet monthly to discuss and review the FY 19 budget.

Chris Sandini, Finance Director, will be sending you the FY19 budget packets in the coming days.

As we work collaboratively to develop the FY19 departmental budgets, Chris will be available to meet with each department head individually to provide technical assistance on the forthcoming budget worksheets. He is also pleased to meet with any and all board/committee chairs to provide similar technical assistance in preparing budget documents.

Sources and Uses of Funds

Summary

SOURCES	FY18	FY19	USES	FY18	FY19
Property Taxes	62,918,642	68,659,922	Operating Budgets	68,964,515	73,421,259
State Aid (including MSBA)	8,913,893	9,379,847	Debt Service	8,038,441	9,476,704
Local Receipts	4,524,675	4,539,675	Capital (PAYG)	847,522	1,020,266
Free Cash	1,262,380	755,445	Reserves	679,264	525,000
Free Cash - Operating	1,024,143	0	Snow & Ice Deficit	11,414	180,000
Unused Capital Balances	264,406	499,821	Other Amounts to be Raised	960,070	1,050,952
Other	736,757	1,986,165	Park – Subsidy	143,670	146,694
TOTAL SOURCES	79,644,896	85,820,875	TOTAL USES	79,644,896	85,820,875

Overall, the projected revenues in FY19 are budgeted conservatively. Property taxes are projected to increase by \$5,741,280. State Aid is projected to increase by \$465,954 and is based on the Governor’s budget. Local receipts are expected to remain flat. The appropriation from free cash is decreasing by 36.35% . The Town is continuing to review Unused Capital Balances, projected at \$499,821 this year. Other Sources include Ambulance Receipts Reserved, Library Foundation donation, Title V loans, enterprise indirect costs, bond premiums, ambulance revolving fund.

The Town relies heavily on taxpayers to fund the budget each year. Approximately 80% of the revenue the Town collects is on property. When local receipts are also included, that number increases to 85% of total revenue. Per state law, the Town’s local property tax levy is limited to an increase of 2.5% annually.

Debt service has increased from 10% of total uses in FY18 to 11% in FY19, while operating budgets have dropped from 87% to 85%. Debt service in particular has increased greatly over the last few years, more than doubling since the FY16 amount.

Forecasting Model

The table on this page and the next provides both historical and predictive estimates of the next three years based on expense forecasts by Municipal and School departments, as well as reasonably expected percentage increases for some of the line items based on past performance.

TOWN OF HOPKINTON							
SOURCES & USES - GENERAL FUND BUDGET							
							April 4, 2018
	FY2018	FY2019		Projected			
	Original	Budgeted		FY2020	FY2021	FY2022	
Levy Base	57,917,042	60,654,433		64,245,793	67,851,938	71,348,237	
Amended prior year growth							
2 1/2% increase	1,447,926	1,516,361		1,606,145	1,696,298	1,783,706	
New Growth	2,789,465	2,075,000		2,000,000	1,800,000	1,600,000	
Overrides/(Underrides)	-1,500,000	0		0	0	0	
Debt Exclusions	4,374,783	5,923,183		5,679,129	5,358,011	5,132,733	
Unused Levy	-2,110,574	-1,509,054					
Net Tax Levy	62,918,642	68,659,922		73,531,067	76,706,248	79,864,676	
Cherry Sheet Receipts	7,426,807	7,892,761		8,129,544	8,373,430	8,624,633	3%
MSBA Reimbursements	1,487,086	1,487,086		1,487,086	1,487,086	0	
Local Receipts	4,524,675	4,539,675		4,721,262	4,910,112	5,106,517	4%
Subtotal, Revenues	76,357,210	82,579,444	8.14%	87,868,959	91,476,876	93,595,826	
Add: Additional Sources							
Free Cash - operating	1,024,143	0		0	0	0	
Free Cash - capital/other	1,262,380	755,445		1,125,000	1,150,000	1,200,000	
Enterprise - Indirect Costs	647,757	663,066		689,589	717,172	745,859	4%
Overlay Surplus	0	0		0	0	0	
Stabilization Fund	0	0		0	0	0	
Other	89,000	1,323,099		84,063	74,243	74,458	
Unused Capital Balances	264,406	499,821		250,000	250,000	250,000	
Subtotal	3,287,686	3,241,431		2,148,652	2,191,415	2,270,317	
Less:							

Prov for Abate/Exempt (Overlay)	-491,840	-500,000		-500,000	-500,000	-500,000	
Cherry sheet offsets	-15,644	-16,292		-16,781	-17,284	-17,803	3%
Snow & Ice	-11,414	-180,000		-450,000	-475,000	-500,000	
Cherry Sheet charges	-402,586	-484,660		-504,046	-524,208	-545,177	4%
Tax title	-50,000	-50,000		-50,000	-50,000	-50,000	
Deficits & Judgements	0	0		0	0	0	
Debt Service	-8,038,441	-9,476,704		-9,167,487	-9,244,354	-8,108,592	
Parks Enterprise Subsidy	-143,670	-146,694		-150,000	-150,000	-150,000	
Other	0	0		0	0	0	
Subtotal	-9,153,595	-10,854,350		-10,838,314	-10,960,846	-9,871,571	
Net Sources available for Approp	70,491,301	74,966,525	5.62%	79,179,297	82,707,445	85,994,571	
		TOWN MANAGER					
		RECOMME NDATIONS					
Expenditures By Category:							
General Government	4,013,402	4,260,492		4,410,286	4,492,392	4,576,139	
Public Safety	5,424,124	6,292,572		6,074,523	6,204,830	6,333,478	
Education	43,076,149	45,497,371		48,153,935	50,159,870	51,672,098	
Public Works	4,932,091	5,351,037		5,556,406	5,694,979	5,834,809	
Human Services	753,709	806,984		823,123	839,585	856,377	
Culture & Recreation	466,981	551,853		562,890	574,148	585,631	
Employee Benefits & Insurance	10,298,059	10,660,950		11,300,607	11,978,643	12,697,362	6%
Subtotal, Omnibus Budget	68,964,515	73,421,259	5.72%	76,881,769	79,944,447	82,555,894	
Articles - non-capital	0	0					
Articles - capital	847,522	1,020,266		1,200,000	1,300,000	1,400,000	
Transfer to Stabilization Fund(s)	300,000	125,000		300,000	350,000	400,000	
Transfer to OPEB Trust	379,264	400,000		400,000	750,000	1,000,000	
Total Expenditures	70,491,301	74,966,525	5.62%	78,781,769	82,344,447	85,355,894	
Surplus (Shortfall)	0	0		397,527	362,998	638,677	

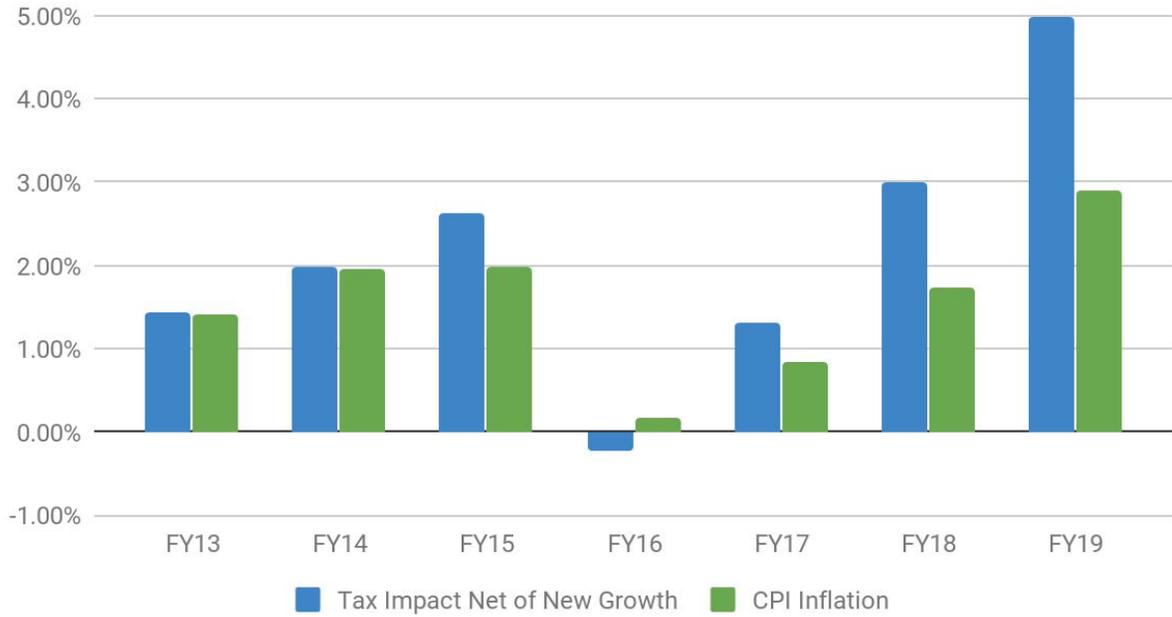
Tax Impact

	FY2018	Increase vs FY2017	FY2019	Increase vs FY2018
Prior Year Unused Levy	2,098,791	3.62%	2,110,574	3.35%
Statutory 2 1/2%	1,447,926	2.50%	1,516,361	2.50%
New Growth	2,789,465	4.82%	2,075,000	3.42%
Override/(Underride)	-1,500,000	-2.59%	-	0.00%
Debt Exclusions	2,004,042	3.46%	1,548,400	2.46%
Unused Tax Levy	-2,110,574	-3.64%	-1,509,054	-2.49%
Change in Tax Levy	4,729,650	8.17%	5,741,281	9.12%
Change in Levy Limit	2,737,579	4.73%	3,591,361	5.92%

	Avg Value	RE Tax-18	Avg Value	RE Tax-19
Single Family Home	571,490	9,658	571,490	10,140
	Base	8,986	Base	9,265
	Debt Excl	<u>672</u>	Debt Excl	<u>875</u>
		9,658		10,140
			Increase -->	482
				4.99%

Tax Impact vs. Inflation

Tax Impact vs. Inflation

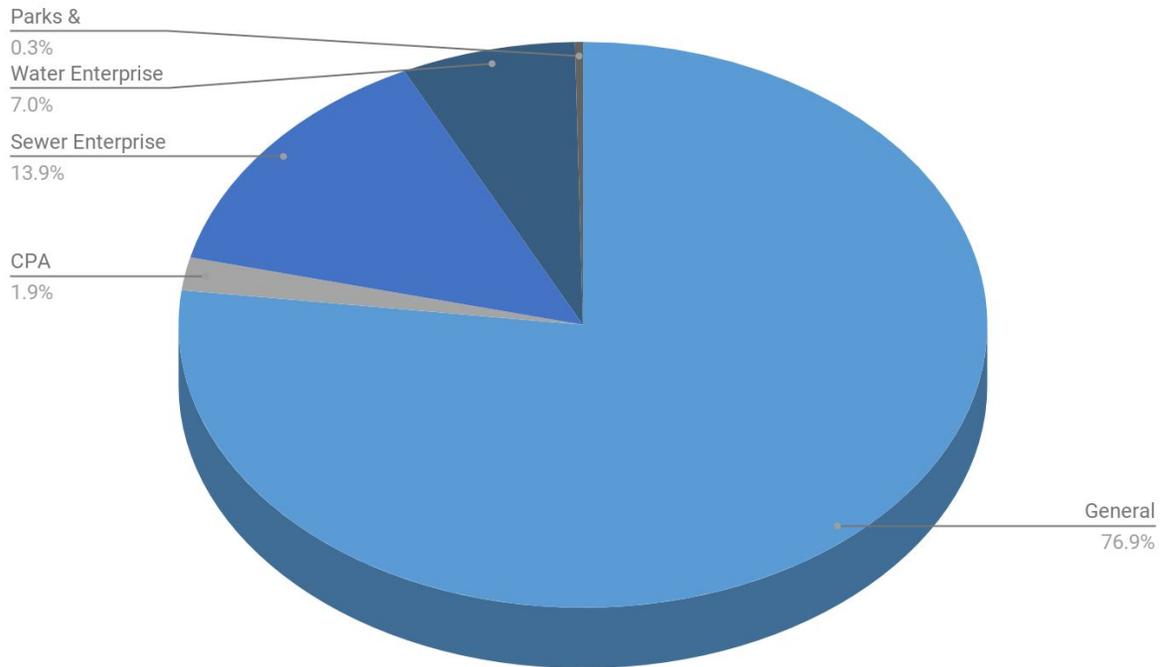


CPI Inflation is based on the Consumer Price Index Inflation Calculator, using July of each year as the start point for determining buying power for the subsequent 12 months. The CPI for FY19 is an estimate based on the last ten months.

Debt Service

Fiscal Year 2019

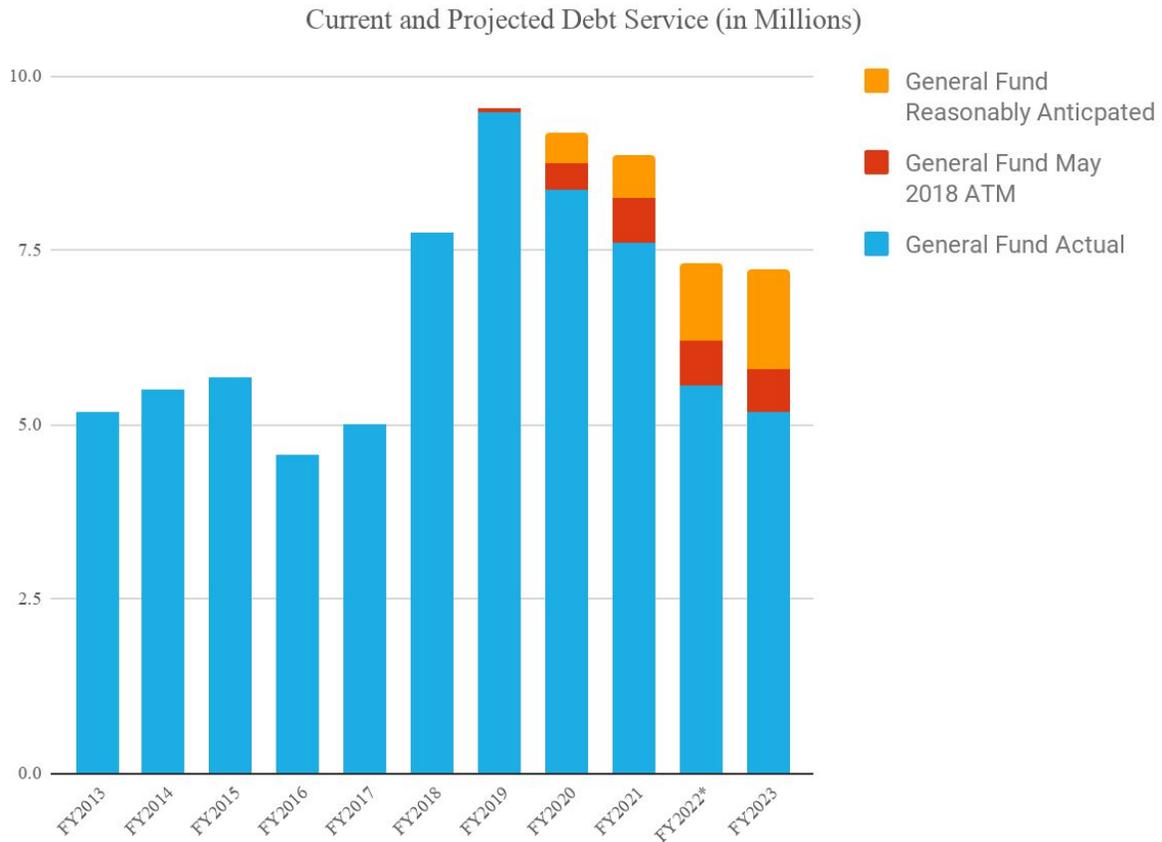
FY19 Debt Service Payments



Fund	FY19 Payments	Total Debt Outstanding
General	\$9,476,704.00	\$71,050,085.00
CPA	\$232,581.25	\$1,515,000.00
Sewer Enterprise	\$1,708,864.74	\$11,893,165.00
Water Enterprise	\$858,791.98	\$5,547,922.00
Parks & Recreation Enterprise	\$38,750.00	\$155,000.00
Total All Funds	\$12,315,691.97	\$90,161,172.00

There is an additional \$8,913,515 of authorized but unissued debt that the Town anticipates borrowing over the next several years.

Historical and Anticipated Debt – General Fund

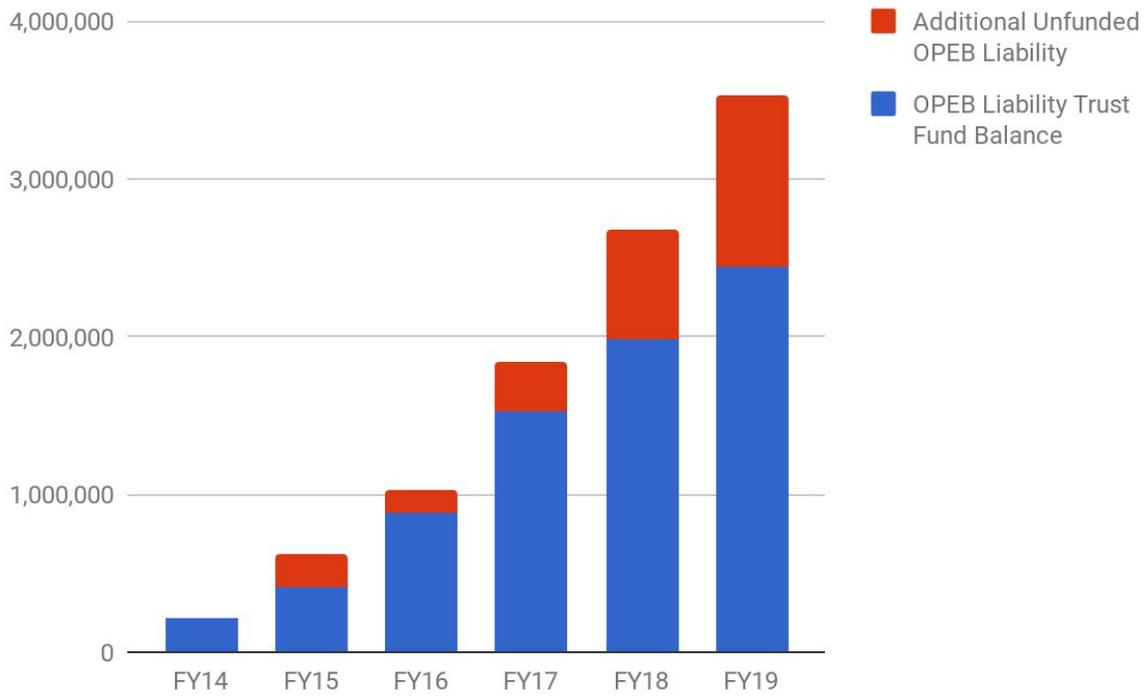


This graph represents the debt service for the General Fund, including existing borrowings, anticipated borrowings based upon Town Meeting approval, and estimated, reasonably expected borrowings based on the 5-year Capital Plan for the Town.

* The large decrease in debt service in FY22 reflects the high school being paid off in FY21 (\$1,500,000). It should be noted that there will also be a decrease in reimbursement from the Massachusetts School Building Authority (\$1,487,086) per the financial model for nearly equal to the final year of debt for the high school, resulting in virtually no savings in the tax levy.

See Appendix C for a detailed breakout of the General Fund Debt Service for currently issued debt by project

OPEB Liability Trust Fund



Other Post-Employment Benefits (OPEB) refers to post-employment benefits other than pension. OPEB generally takes the form of health insurance and dental, vision, prescription, or other health care benefits provided to eligible retirees, including in some cases their beneficiaries. OPEB is part of the compensation that employees earn each year, even though these benefits are not received until after employment has ended. Therefore, as benefits accrue, they are a cost of providing public services today, and should be part of the municipality’s accounting statements.

Most governments report their cash outlays for OPEB in the year of actual distribution, rather than in the year benefits are earned. These two amounts may be vastly different and represent the unfunded liability. Governmental Accounting Standards Board (GASB) 45 now requires municipalities to disclose the unfunded liability as part of their financial statements. Municipalities are required to update an actuarial analysis of the liability every other year. There is currently no requirement to fund the liability.

In 2012, the Town established the OPEB Trust Fund through a special act. In 2015, the Town completed an OPEB Actuarial Valuation Report and adopted a plan to commence fully prefunding the annual contribution instead of just paying benefits due as it had in the past. The chart on this page depicts the Town’s progress towards pre-funding the liability. During FY18, an updated actuarial report was completed, reflecting revised required assumptions and GASB rules. The total unfunded liability increased from \$19M in 2015 to \$32M in 2018. This new actuarial report illustrates that we are once again underfunding the annual contribution we should be making to the trust fund.

Detailed Breakout by Expense Category

General Government

	Appropriation	Request	\$ Change	% Change
	FY2018	FY2019	FY18-FY19	FY18-FY19
Personal Services	2,142,596.22	2,310,320.00	167,723.78	7.83%
Expenses	938,449.38	1,016,816.00	78,366.62	8.35%
Compensation Contingency	305,000.00	305,000.00	-	0.00%
Transfer to Water Enterprise for Fire Protection / Hydrant Use	296,856.00	297,856.00	1,000.00	0.34%
Appropriation Reserve Fund	125,000.00	125,000.00	-	0.00%
Legal Counsel	205,500.00	205,500.00	-	0.00%
Total	4,013,401.60	4,260,492.00	247,090.40	6.16%

General Government encompasses the general and administrative departments within the Town, including the Town Manager, Finance, Human Resources, Information Technology, Land Use & Planning and the Town Clerk.

Increases in budget requests reflect the following:

Finance and Accounting: adding a Procurement and Grants Officer position responsible for purchasing all the products and services that the Town needs to operate efficiently, ensuring compliance with procurement laws (per Auditor's management letter), reducing costs and maximizing savings when purchasing for the Town.

Assessing Department: increasing Personal Services due to an external equity adjustment to the salaries of the Principal Assessor and Administrative Assistant and the hiring of a new Deputy Assessor at a higher salary commensurate with the market; and increasing Appraisal Services because 2019 is once again a certification year for Hopkinton.

Human Resources: increasing advertising and pre-employment drug screenings for new hires.

Information Technology: adding a Network Administrator to provide dedicated first-line help desk support, operational project management and assistance with monitoring the network, installing/upgrading systems and administration of other cloud services.

Election and Registration: adding funding for three (3) elections, a Special Town Meeting and subsequent Election as well as paying election officers to attend training.

Land Use, Planning and Permitting: increasing Personal Services to due to funding 100% of the Principal Planner salary in the Department's budget and adding \$4,000 for consultant assessment and surveys of a portion of the Town's Fruit Street property in support of RFP's for an animal shelter and a scout house, plus \$20,000 for town land management, including trail maintenance.

Public Safety

	Appropriation	Request	\$ Change	% Change
	FY2018	FY2019	FY18-FY19	FY18-FY19
Personal Services	5,050,035.90	5,820,828.00	770,792.10	15.26%
Expenses	371,088.49	468,744.00	97,655.51	26.32%
Auxiliary Police Expenses	3,000.00	3,000.00	-	0.00%
Total	5,424,124.39	6,292,572.00	868,447.61	16.01%

Public Safety encompasses Police, Central Dispatch, Fire, Sealer of Weights & Measures and Animal Control Officer in the Town. As population increases, there is a corresponding need to increase services and personnel to accommodate this growth.

Hopkinton Police Department: The increase in Personal Services is due to an increase in Collective Bargaining Agreement (CBA) over FY18 budget, 9 FT officers moving up a step and one additional position and absorbing the EMT stipends, previously paid for out of the Fire Department EMT revolving account .

Hopkinton Communications Center/Central Dispatch: The increase in Personal Services represents CBA increases, and known costs associated with US Army time backfilling. Additionally, staff is moving through their pay steps and beginning to accrue time off. All time off for full time staff must be filled.

Hopkinton Fire Department: Increase in Personal Services accounts for CBA related increases covering three years and hiring two new Fire Fighters to address growing needs. The salaries of the two new firefighters will be funded through the receipts reserved for appropriation and gradually phased in the operating budget in future years.

Education

	Appropriation	Request	\$ Change	% Change
	FY2018	FY2019	FY18-FY19	FY18-FY19
Hopkinton Public Schools	42,591,311.00	45,056,651.00	2,465,340.00	5.79%
Regional Technical School	484,838.00	440,720.00	(44,118.00)	-9.10%
Total	43,076,149.00	45,497,371.00	2,421,222.00	5.62%

The Hopkinton Public Schools and the Regional Technical School budgets are developed independently. This page is presented for informational purposes in order to yield a budget document which depicts the total appropriation requests to be considered at the Annual Town Meeting.

The Hopkinton Public Schools receive projections from NESDEC in terms of student enrollment. Projections indicate an enrollment of 3,534 students in FY19 from Pre-School through Grade 12, as well as Out of District Special Education and Norfolk Agricultural students, compared to 3,521 students in FY18. Current enrollment is 3,589, so actual enrollment for FY19 is anticipated to be higher than projected.

Budget highlights from the School Committee include:

- Staffing to support changing enrollment and demands
 - Increased Elementary Classroom teachers
 - Increased English Language Learner Teachers
 - Reduction of team at Middle School
 - Reduction of staff at High School to address changing priorities
- School facilities that support effective instruction
 - Opening of Marathon Elementary School
 - Capital requests to focus on HVAC and preventive maintenance
- Maintenance of current programs and supports
 - Special Education needs
 - Support services to address general education needs
 - Athletics, electives, and a wide range of STEAM opportunities
- Increased transportation costs
- Increased Athletic Fees

The Joseph P. Keefe Regional Technical School provides educational services for Hopkinton's high school students who seek a vocational education as an alternative to Hopkinton's own high school. Hopkinton's assessment is composed of a number of components including the following:

- A minimum contribution determined by the State based on the Education Reform Act of 1993, based on the number of students attending and the relative wealth of the community;
- An additional assessment based solely on enrollment.

As of October 1, 2017, Hopkinton had 20 students attending Keefe Tech. 22 and 16 students from Hopkinton attended Keefe Tech in 2016-17 and 2015-16, respectively.

Public Works

	Appropriation	Request	\$ Change	% Change
	FY2018	FY2019	FY18-FY19	FY18-FY19
Personal Services	1,449,941.25	1,577,839.00	127,897.75	8.82%
Expenses	3,132,150.00	3,423,198.00	291,048.00	9.29%
Snow & Ice Control	350,000.00	350,000.00	-	0.00%
Total	4,932,091.25	5,351,037.00	418,945.75	8.49%

Public Works consists of the Department of Public Works and the Engineering/Facilities Department.

The Department of Public Works (DPW) has the unique privilege and opportunity to positively impact residents lives on a daily basis by providing many of the necessary services on which their lives depend and by which their quality of life is improved. The DPW:

- Provides safe roads and sidewalks – the DPW maintains all Town roads and sidewalks; ensures necessary signage, traffic lights and striping is maintained; removes snow and ice to ensure safe commuting in the winter; and resurfaces Town roads
- Provides clean, potable water for drinking, cooking and commercial/industrial uses
- Collects and treats sewerage to help protect public health
- Manages the collection of household trash and recyclables and ensures their proper disposal and recycling
- Maintains parks and fields for public enjoyment
- Maintains public cemeteries and conducts necessary burials
- Manages the maintenance of public shade trees

Additional investments in the DPW expenses account for CBA increases, police detail, consolidation of fuel services, pavement management, waste collection and disposal, treatment disposal in Westborough and Milford, maintenance of Fruit Street Sewer Plant and expanded metering project.

The Engineering/Facilities Department mission is to maintain oversight of all Town capital design and construction projects as well as providing engineering and facilities support to all other Town Departments. The Department has been leading the effort developing the Town GIS Program along with the IT Department, tracking town building energy use, meeting Green Community requirements, providing engineering assistance as requested, maintaining town assets and providing safe and healthy environment for the public and town staff.

Increases in the Engineering and Facilities department are partly due to one additional custodian for town buildings that accomodate night meetings and the carrying costs associated with keeping Center School open to use by other departments after July 1, 2018 when the building will be transferred to the care, custody and management of the Board of Selectmen.

Health & Human Services

	Appropriation	Request	\$ Change	% Change
	FY2018	FY2019	FY18-FY19	FY18-FY19
Personal Services	511,108.62	565,581.00	54,472.38	10.66%
Expenses	163,362.48	159,716.00	(3,646.48)	-2.23%
Veterans Services	79,238.17	81,687.00	2,448.83	3.09%
Total	753,709.27	806,984.00	53,274.73	7.07%

Health & Human Services is comprised of the Board of Health, Senior Center, Youth & Family Services and Veterans Services accounts.

The Board of Health is responsible for a varied range of health and environmental concerns, including promotion of public health, control of dangerous disease and protection of the environment.

The mission of the Senior Center is to promote the well-being and enhance the quality of life for adults 60+ years in the Town. The Senior Center serves between 600 to 700 seniors in town. In 2015, there were 2700 seniors and that number is expected to increase to 3600 by 2020.

Youth & Family Services promotes and enhances family health and well-being, working collaboratively with the Hopkinton Youth Commission.

Veterans Services is mandated by State law to be maintained for the purpose of assisting Veterans and their dependents in receiving Federal, State and local benefits made available by the US Government and by the Commonwealth. Hopkinton is part of the Metrowest Veterans' Services District along with Medway, Holliston and Ashland and is allocated a portion of the costs of the district. Benefits provided by the Town to Veterans are reimbursed at a rate of 75% in the year following the disbursement.

The majority of the increase in Personal Services relates to adjusting the salary of the Youth and Family Services Director to market and the additional hours for the Senior Center Receptionist.

Culture & Recreation

	Appropriation	Request	\$ Change	% Change
	FY2018	FY2019	FY18-FY19	FY18-FY19
Personal Services	425,903.71	510,775.00	84,871.29	19.93%
Expenses	39,077.50	39,078.00	0.50	0.00%
Celebrations	2,000.00	2,000.00	-	0.00%
Total	466,981.21	551,853.00	84,871.79	18.17%

Culture and Recreation budget increases relate primarily to the Hopkinton Public Library. During the first four months (November 2017 through February 2018) that the library reopened in its Main Street location, they have seen the following increases versus the same period of time prior to the renovation:

- 59.3% visits to the library
- 409.0% new library cards issued
- 26.8% physical circulations and renewals
- 126.6% computer uses

The increase in personal services reflects increasing the Senior Library Technician from part time to full time, adding a second Children's room staff member on Saturdays and increasing the hours open to encompass two (2) evenings, Saturdays in the summer, and Sundays throughout the year.

The library augments their Expenses budget through income earned on two trusts which benefit the library, State Aid which per State Law is to be spent at the Director's discretion and not included in the Town's annual appropriation, Friends of the Library and other miscellaneous gifts received. The amount is projected to be \$81,000 in FY19.

Debt Service and Employee Benefits & Insurance

	Appropriation	Request	\$ Change	% Change
	FY2018	FY2019	FY18-FY19	FY18-FY19
Debt Service				
Retirement of Debt	5,726,929.67	6,481,596.00	754,666.33	13.18%
Long Term Interest	1,976,510.75	2,945,108.00	968,597.25	49.01%
Short Term Interest	35,000.00	35,000.00	-	0.00%
Authorized/Unissued	-	15,000.00	15,000.00	
Total	7,738,440.42	9,476,704.00	1,738,263.58	22.46%
Employee Benefits & Insurance				
Unemployment Insurance	100,000.00	100,000.00	-	0.00%
Medicare Tax	620,000.00	651,000.00	31,000.00	5.00%
Life Insurance Premiums	10,000.00	20,000.00	10,000.00	100.00%
Health Insurance Premium	7,030,424.00	7,164,154.00	133,730.00	1.90%
Middlesex County Retirement	1,984,635.00	2,145,296.00	160,661.00	8.10%
Drug and Alcohol Testing	3,000.00	3,000.00	-	0.00%
Blanket Insurance Premiums	550,000.00	577,500.00	27,500.00	5.00%
Total	10,298,059.00	10,660,950.00	362,891.00	3.52%

The large increase in Debt Service is again directly attributable to the three large building projects in Town – the Library, the DPW and Marathon Elementary School and the 3 land purchases from the May 2015 Annual Town Meeting. These 6 items account for the majority of the increase in principal and interest payments in FY19. It should further be noted that the full authorized amounts for the Library and Marathon Elementary School have not been issued and that approximately \$4,000,000 still needs to be borrowed for those projects.

Employee Benefits & Insurance continue to be a large percentage of the operating budget. The following should be noted:

- The Town continues to tackle increasing health care costs. The budgeted increase of 1.9% which, combined with last year's 5% increase, represents a two year average of 2.9% , is below the two-year average national norm (4.5% in 2017) from 2015-to-2016 and 2016-to-2017).
- Middlesex County Retirement is up 8.1% and includes current and retired Town employees, excluding teachers. The amount paid reflects the cost of both current retirees plus funding the liability for current employees.
- Blanket Insurance is up 5% owing to additional assets, building losses and increased payroll.

Community Preservation

	Appropriation	Request	\$ Change	% Change
	FY2018	FY2019	FY18-FY19	FY18-FY19
CPA Administration				
Personal Services	11,245.00	10,650.00	(595.00)	-5.29%
Expenses	45,000.00	45,000.00	-	0.00%
Total	56,245.00	55,650.00	(595.00)	-1.06%
Debt Service				
Retirement of Debt	160,000.00	180,000.00	20,000.00	12.50%
Interest on Long Term Debt	35,718.75	52,581.00	16,862.25	47.21%
Total	195,718.75	232,581.00	36,862.25	18.83%
Total Community Preservation	251,963.75	288,231.00	36,267.25	14.39%

The Community Preservation Act (CPA), created in 2000, is statewide enabling legislation and smart growth tool that helps local communities, through state funding, to acquire and preserve open space and historic sites, create and support affordable housing and develop outdoor recreational facilities. It is funded through a surcharge of up to 3% of the real estate tax levy on real property.

Hopkinton adopted this Act by a ballot vote in 2001 at a surcharge of 2%. The first \$100,000 of a home's assessed value is exempt from the surcharge. Local revenue is supplemented through a state Community Preservation Trust Fund (state revenue raised through fees charged at Massachusetts Registries of Deeds.) The percentage of state disbursements changes from year to year based on the amount in the Community Preservation Trust Fund. The availability of funds depends on two factors, the number of deeds registered in a given year and the number of cities and towns competing for state CPA dollars. The match was 15% in FY18 and is estimated to be 11% in FY19.

A minimum of 10% of annual revenues of the fund must be used for each of the three core community concerns - Open Space, Historic Resources and Community Housing. Any money remaining in each of these "buckets" at the end of the fiscal year stays in that reserve account until appropriated for a project. Funds in a category reserve account are "restricted" funds, and they can only be used for that specific category. Once funds are transferred to a category reserve, they cannot be transferred out and spent for a different purpose.

The remaining 70% can be allocated for any combination of allowed uses, including administrative costs, or for land for recreational use. An optional "budgeted reserve" account can be included in the CPA budget to temporarily park some of this money in case it is needed for additional projects that arise during the year. If money is not placed in a budgeted reserve, the Town will temporarily lose access to the funds when the town sets its tax rate in the fall. Putting the unused money in a budgeted reserve allows the community to access the funds during the entire fiscal year for any CPA purpose, following the normal procedure for CPA recommendation and Town Meeting vote. Budgeted Reserve operates similar to a stabilization fund or enterprise fund budgeted surplus.

The Town stopped adding money to the Passive Recreation bucket based on a vote at a prior Town Meeting, instead voting to fund a new Passive/Active Recreation bucket. Once the money has been completely spent in the Passive Recreation bucket, that bucket will cease to exist.

With the exception of the 10% category reserve buckets, all unappropriated CPA funds are automatically transferred to the Undesignated bucket at the end of each fiscal year. This includes funds remaining in the Budgeted Reserve, unspent administrative funds, interest earned in the CPA accounts, and any other unappropriated CPA revenue.

The following table illustrates the activity in each of the buckets based on the articles being presented at Town Meeting, including those funds requested in the Fiscal 2019 Operating Budget.

	Opening Balance	Proposed Funding FY19	Proposed Spending ATM (including FY19 Requested Budget)	Remaining Balance
Open Space	1,001,693.61	112,100.00	370,415.00	743,378.61
Historic Resources	540,578.05	112,100.00	25,000.00	627,678.05
Community Housing	459,422.23	112,100.00	0.00	571,522.23
Passive Recreation	505,691.94	0.00	154,650.00	351,041.94
Passive/Active Recreation	348,174.40	484,700.00	525,759.00	307,115.40
Budgeted Reserve	0.00	300,000.00	0.00	300,000.00
Undesignated	1,217,083.83	0.00	797,912.00	419,171.83
Total CPC Funds	4,072,644.06	1,121,000.00	1,873,736.00	3,319,908.06

Sewer Enterprise Fund

	Appropriation	Request	\$ Change	% Change
	FY2018	FY2019	FY18-FY19	FY18-FY19
Sewer				
Personal Services	190,000.00	191,500.00	1,500.00	0.79%
Expenses	850,650.00	1,016,900.00	166,250.00	19.54%
Total	1,040,650.00	1,208,400.00	167,750.00	16.12%
Debt Service				
Retirement of Debt	1,353,846.44	1,324,859.00	(28,987.44)	-2.14%
Interest on Long Term Debt	253,159.92	230,552.00	(22,607.92)	-8.93%
Interest on Short Term Debt	-	-	-	
Administrative Costs	-	8,000.00	8,000.00	
Westborough Facility Debt	-	153,454.00	153,454.00	
Total	1,607,006.36	1,716,865.00	109,858.64	6.84%
Total Appropriation	2,647,656.36	2,925,265.00	277,608.64	10.49%
Indirect Costs				
Employee Benefits & Pensions	55,710.00	57,381.00	1,671.00	3.00%
Shared Employees	208,806.00	212,982.00	4,176.00	2.00%
Total	264,516.00	270,363.00	5,847.00	2.21%
Enterprise Revenue	2,912,172.36	3,195,628.00	283,455.64	9.73%

The sewer staff is responsible for checking 8 pumping stations along with over 40 miles of sewer pipe. Approximately 40% of the town is serviced by municipal sewer. Daily inspections of the stations are conducted to ensure proper operation. The department is on call 24 hours a day, 365 days a year and responds to numerous emergency calls throughout the year. Rates are set annually by the Board of Selectmen to cover all costs of sewer service to customers, including repayment for capital projects.

The department continues to work on system efficiencies to help improve operations and costs. Improvements were made to the sewer stations for proper and efficient pumping, including cleaning all wet wells at the stations for proper operation. Crews were again instrumental in making in-house repairs and required maintenance to keep the systems running properly.

Water Enterprise Fund

	Appropriation	Request	\$ Change	% Change
	FY2018	FY2019	FY18-FY19	FY18-FY19
Water				
Personal Services	371,600.00	390,000.00	18,400.00	4.95%
Expenses	783,000.00	788,500.00	5,500.00	0.70%
Total	1,154,600.00	1,178,500.00	23,900.00	2.07%
Debt Service				
Retirement of Debt	545,190.67	573,154.00	27,963.33	5.13%
Interest on Short Term Debt	-	-	-	
Interest on Long Term Debt	155,656.86	213,765.00	58,108.14	37.33%
Administrative Costs	-	2,000.00	2,000.00	
Ashland Obligation	-	71,874.00	71,874.00	
Authorized/Unissued	-	-	-	
Total	700,847.53	860,793.00	159,945.47	22.82%
Total Appropriation	1,855,447.53	2,039,293.00	183,845.47	9.91%
Indirect Costs				
Employee Benefits & Pensions	121,254.00	124,892.00	3,638.00	3.00%
Shared Employees	223,730.00	230,442.00	6,712.00	3.00%
Total	344,984.00	355,334.00	10,350.00	3.00%
Enterprise Revenue	2,200,431.53	2,394,627.00	194,195.47	8.83%

The water division staff is responsible for maintaining 8 pumping stations, 3 water tanks, 688 fire hydrants and 76 miles of water main. Approximately 65% of the town is serviced by municipal water. The department is on call 24 hours a day, 365 days a year. Rates are set annually by the Board of Selectmen to cover all costs of water distribution to customers, including repayment for capital projects.

The division completed a review of the water meter system and is implementing recommended changes. The 320,000 gallon storage tank at the Middle School was replaced with a 1.2million gallon tank over the past year. The division continues to make improvements in equipment, technology, day to day operations and customer response. Additionally, they will continue to provide in house improvements to the system, leak detection, and preserving and exploring water resources. Monthly water samples are collected throughout town and tested for bacteria. They are also mandated by the State and Federal government to test for a wide variety of other contaminants in the water. All of the testing meets the State and Federal guidelines. The annual consumer confidence report was again distributed explaining the water sources, the water treatment and the water test results.

Parks & Recreation Enterprise Fund

	Appropriation	Request	\$ Change	% Change
	FY2018	FY2019	FY18-FY19	FY18-FY19
Parks & Recreation				
Personal Services	205,000.00	213,780.00	8,780.00	4.28%
Expenses	399,505.00	482,255.00	82,750.00	20.71%
Total	604,505.00	696,035.00	91,530.00	15.14%
Debt Service				
Retirement of Debt	35,000.00	35,000.00	-	0.00%
Interest on Short Term Debt	-	1,448.00	1,448.00	
Interest on Long Term Debt	4,800.00	3,750.00	(1,050.00)	-21.88%
Total	39,800.00	40,198.00	398.00	1.00%
Total Appropriation	644,305.00	736,233.00	91,928.00	14.27%
Indirect Costs				
Employee Benefits & Pensions	7,337.00	7,557.00	220.00	3.00%
Shared Employees	30,920.00	29,812.00	(1,108.00)	-3.58%
Total	38,257.00	37,369.00	(888.00)	-2.32%
Enterprise Revenue	682,562.00	773,602.00	91,040.00	13.34%
General Fund Subsidy	(143,670.00)	(146,694.00)	(3,024.00)	2.10%

The mission of the Parks and Recreation Department is to be the community leader in providing and promoting healthy recreation experiences and park facilities that enhance the lifestyle of our diverse community. Their vision is to continually enhance the quality of life for the growing community by providing sustainable parks and recreation programs. The department is the custodian for the Town Common, Sandy Beach, EMC Park and ball fields, Carrigan Park, Emerald Hills Field, Daniel Shays Field, Reed Park and the Fruit Street Athletic Complex.

The department strives to provide programs that serve all community members. The increase in revenue over FY18 is being driven by the expansion of programming along with modest fee increases on specific programs (in-town basketball, summer playground groups and summer youth clinics.) Overall, the department continues to see over 1,600 participants as it has in the previous two years. The department works to continuously improve all of the fields and parks to create family friendly places for everyone to enjoy. Increases in FY19 expenses are either directly related to programs, which are anticipated to be offset by increased revenue, or related to repairs and maintenance associated with the properties they oversee. The subsidy required from the General Fund remains relatively stable.

Recommendations for Capital Articles

Article 2 - FY 2018 Supplemental Appropriations and Transfers

Recommendation – Approval, Unanimous

\$1,800,000; Source - \$700,000 from Free Cash, \$215,000 from Sewer Enterprise Fund Retained Earnings, \$165,000 from Water Enterprise Fund Retained Earnings

The Commonwealth allows municipalities to spend in excess of the amount budgeted for Snow & Ice Removal annually given the nature of the accounts. This amount may be added to the following year's tax levy. The Town seeks to pay for a large portion of this through the use of Free Cash with the remaining amount being added to the tax levy. The transfer from the enterprise funds' retained earnings is to offset a deficit in projected income in both the Water and Sewer enterprise revenues.

Article 3 - Unpaid Bills from Previous Fiscal Years

Recommendation – Approval, Unanimous

\$6,854.88; Source - \$3,371.10 from Free Cash, \$3,479.78 from Water Enterprise Fund Retained Earnings, \$4.00 from Sewer Enterprise Fund Retained Earnings

Occasionally bills for services incurred in the prior fiscal year will not be received until the following fiscal year. Once the fiscal year has closed, the method to pay these bills is through an article at Town Meeting.

Article 4 – Excess Bond Premium

Recommendation – Approval, Unanimous

\$118,270.81; Source – Net Premium paid to the Town upon the sale of the Town's \$29,250,000.00 General Obligation Municipal Purpose Loan of 2016 Bonds dated December 1, 2016

The premium has been allocated to the various projects in proportion of the original amount borrowed for each project. If the project is still open, the excess is applied to that project. If the project is completed, the money is applied to another project within the same fund.

Article 5 – Property Tax Exemption Increase

Recommendation – Approval, Unanimous

There is no appropriation or expenditure of town funds. Annually, Town Meeting has voted to adopt a state law providing for property tax exemptions for older citizens, surviving spouses, minor children of deceased parents, or the blind who meet specific income eligibility and/or medical requirements. This article would allow these exemptions to be increased, under certain conditions, to provide some protection from large increases in property taxes.

Article 6 – Senior Tax Relief

Recommendation – Approval, Unanimous

There is no appropriation or expenditure of town funds. This would allow for tax relief, not to exceed \$500.00, if there is an increased value of residential real property as a result of alterations or improvements thereto for the purpose of providing housing for a person who is at least 60 years old and who is not the owner of the premises.

Article 7 - Set the Salary of Elected Officials

Recommendation – Approval, Unanimous

\$67,599.22; Source – Appropriation within Article 8 – Fiscal 2019 Operating Budget

Massachusetts General Laws (Chapter 41, Section 108) requires the salary and compensation of all elected officers be fixed annually at an annual town meeting. The amount in the article is included in the appropriation amount within the operating budget in that article.

Article 8 - Fiscal 2019 Operating Budget

Recommendation – Approval, Unanimous

\$88,886,985; Source – see details within this report and the Warrant Articles and Motions Document.

Article 9 - Revolving Fund Bylaw and Transfer

Recommendation - Approval, Unanimous

This article brings the named revolving funds into compliance with Department of Revenue requirements. See Appendix B. Changes in Revolving Funds for specific changes.

Article 10 - FY 2018 Revolving Funds

Recommendation – Approval, Unanimous

The spending limits of established Revolving Funds must be re-authorized each year at Annual Town Meeting pursuant to provisions of Massachusetts General Laws, Chapter 44, Section 53E½.

Article 11 - Chapter 90 Highway Funds

Recommendation – Approval, Unanimous

\$649,000; Source – Chapter 90 Funds

This represents the amount estimated to be paid by the state to support the Town’s Pavement Management Plan and assist in maintaining the Pavement Condition Index of the Town.

Article 12 - Transfer to General Stabilization Fund

Recommendation – Approval, Unanimous

\$125,000; Source – Free Cash

The town continues to build its General Stabilization Fund to maintain a reserve balance in order to both provide money for a rainy day and maintain our bond rating. The current balance in this fund is \$

Article 13 – Transfer to Capital Expense Stabilization Fund

Recommendation – Take No Action, Unanimous

There is no intent to add funds to this reserve in the proposed FY19 operating budget.

Article 14 – Other Post Employment Benefits Liability Trust Fund

Recommendation – Approval, Unanimous

\$400,000; Source – Free Cash

The Town continues to pay into the unfunded liability for OPEB. This amount falls short of the annual required contribution of between \$854,654 and \$1,090,000 needed to be added in FY19 to fully fund its obligation.

Article 15 – Pay-As-You-Go Capital Expenses

Recommendation – Approval, Unanimous

\$1,020,266; Source – \$230,445 from Free Cash, \$290,000 from Ambulance Receipt Reserves, and \$499,821 from unused capital amounts listed in the Warrant Articles and Motions Document

Capital Item	Amount	Rationale
Town IT - End User Hardware Replacement	\$35,000	Replaces aging end-user computing desktops and laptops, and associated peripherals (monitor, docking station, cables, etc.) This is part of a planned and systematic hardware refresh, the end goal of which is to reach a point where replacement is normalized and doesn't require large outlays of funds.
Town IT - Public Safety Server Upgrade	\$60,000	This is to replace aging redundant hardware at the Police Station that runs a VMWare environment used to host servers for both Public Safety networks.
Town IT - Town Hall Security Upgrades	\$45,500	This adds key card access to all exterior doors at Town Hall, adds cameras mounted externally on the building, to monitor each exterior door, and installs internal wiring to internal doors so that wiring is complete should the Town decide in the future to add keycard access to interior doors.
Election Precinct Tabulator Update	\$28,750	Optical scan ballot tabulator, designed to replace model we currently deploy.
Fire Communication System	\$100,000	Verizon has initiated a state wide discontinuation of copper line service. The town needs to convert some communications systems over to commercial or municipal fiber solutions.
Deputy Fire Chief/Inspector Vehicle	\$48,016	This is the combination of a scheduled replacement and the addition of a car to the fleet that matches the addition of an inspector who will be traveling and require their own transportation.
Ambulance Replacement	\$290,000	Replacement of ambulance A-2 which is a five year old vehicle with 36,291 miles on it. While in good condition, the ambulance lacks some important equipment that the newer A-1 ambulance we're using has. Due to this lack of equipment in A-2, A-1 is forced to be the first out at all times.
Replace Police Vehicles	\$90,000	Replacement of two cruisers. Although the department has expanded to meet the needs of the citizens of Hopkinton, the fleet has not grown in the same manner and the increased use has been taxing on the vehicles.
F550 Dump Truck S13	\$80,000	Replacement of a 13 year old F550 dump truck that has 142,000 miles on it and has received \$55,000 worth of repairs. This truck is used on a daily basis and is integral to the operations of the Highway Division, including snow removal operations.

F550 Dump Truck S30	\$80,000	Replacement of a 12 year old F550 dump truck that has 122,000 miles on it and has received \$33,000 worth of repairs. This truck is used on a daily basis and is integral to the operations of the Highway Division, including snow removal operations.
Walk-in-Refrigerator	\$20,000	Replace condenser units for the refrigeration in multiple kitchens district wide, and replace door unit on one walk-in refrigerator.
School Security Upgrades	\$100,000	This funds half of the final stage of the school safety plan that will supply the high school, middle school, and sections of the loop road with cameras.
School Wetlands Conditions	\$10,000	There is an outstanding Order of Conditions from 1996 fields project for replication of wetlands that came to light during the Turf Field permitting phase. This project will complete the design phase of the project.
Automated External Defibrillator	\$33,000	Purchase of Automated External Defibrillators (AED) for athletic coaching staff. This will provide enough units for each Fall sports team, which has the highest number of teams.

Unused capital amounts can occur at the completion of capital projects where the full amount appropriated at prior Town Meetings was not required for the project. The School Finance Director and the Town Manager both approved the amount remaining in the completed projects. This amount does not get included in Free Cash but may be used to pay for new capital projects. A listing of the specific projects, including original article and amount remaining, is included in the Warrant Articles and Motions Document

Article 16 – Comprehensive Wasterwater Management Plan Update

Recommendation – Take No Action, Unanimous

There is no intent to request funding to update the Town's 2004 Comprehensive Wastewater Management Plan (CWMP) at this Town Meeting.

Article 17 – Hayden Rowe Water Main Replacement

Recommendation – Approval, Unanimous

\$1,600,000; Source - Water Enterprise Fund Borrowing

Replacement of 5,000 feet of water main (2,700' of 12" and 2,300' of 8" diameter pipe) from approximately Granite Street to Milford Town Line.

Article 18 – Cedar St Water Main Replacement

Recommendation – Approval, Unanimous

\$620,000; Source - Water Enterprise Fund Borrowing

Replacement of approximately 2,000 feet of water main on Cedar Street. This appropriation will supplement design funds that were previously appropriated (\$260,000 in FY16 for design).

Article 19 – Pratt Farm Wellfield Investigation and New Source Approval

Recommendation – Approval, Unanimous

\$170,000, Source – Water Enterprise Fund Retained Earnings

In order to bring the site through the DEP permit process by performing the following: install wellfield (three 12 x 8-inch test production wells) and observation wells; conduct pumping test; submit Notice of Intent to Hopkinton Conservation Commission; and submit a DEP BRP WS 19 pumping test report.

Article 20 – Purchase of Backhoe

Recommendation – Approval, Unanimous

\$63,400 - Sewer Enterprise Fund Retained Earnings; \$63,400 - Water Enterprise Fund Retained Earnings
Replacement of a 17 year old backhoe used by the Water and Sewer Divisions for emergency repairs and utility maintenance among other duties. This replacement has already been postponed for 7 years and the controls on the vehicle are unsafe as they no longer respond in a precise manner.

Article 21 – Main Street Corridor Project

Recommendation – Approval, Unanimous

\$3,000,000, Source – General Fund Borrowing

Non-eligible costs for the Downtown Corridor Project, including undergrounding of wires. The cost for this portion of the project is \$5.5M, of which \$2.5M is being paid from agreements with Legacy and Mews. The Town is eligible for \$8.3M in funds through the Transportation Improvement Program (TIP) in their FY19 budget to fund the main construction, which is being developed side-by-side with the non-participatory portion.

Article 22 – Campus Master Plan Study - Phase 1 School Bus

Recommendation – Approval, Unanimous

\$400,000, Source - General Fund Borrowing

This project will include the implementation of a master plan that will better accommodate parking, traffic circulation, parent drop off/pickup, and bus movement on the campus, mainly at Hopkinton High School.

Article 23 – Turf Field Project

Recommendation – Approval, Unanimous

\$3,525,418, Source - \$1,805,418 General Fund Borrowing, \$1,000,000 CPC Funds, and \$720,000 CPC Fund Borrowing

This will install turf on fields 4 and 5 at Hopkinton High School and make associated capital improvements, including lighting. All related funding sources have been gathered under one article for better understanding of financial impact when voting.

Article 24 – Technology Upgrades

Recommendation – Approval, Unanimous

\$165,000, Source - General Fund Borrowing

This project will replace core network switches at the schools that are at the end of their life.

Article 25 – Facilities Improvements District Wide

Recommendation – Approval, Unanimous

\$148,500, Source - General Fund Borrowing

HVAC and exhaust fan replacement district wide.

Article 26 – Community Preservation Funds

Recommendation – Approval, Unanimous

The purpose of this article is to ensure CPC funding is allocated to the correct reserves for Historic Resources, Community Housing, and Open Space. The remaining funds are allocated to Budgeted Reserve and Passive/Active Recreation. The estimates are based on prior year actuals.

Article 27 – Community Preservation Recommendations

Recommendation – Approval, Unanimous

\$244,505, Source – CPC Funds

Amount	Source	Use
\$25,000	Historical Preservation	Preserve Hopkinton Town land records, dated from 1710 to 1843, sum to be spent under direction of Town Clerk and CPC
\$4,650	Passive Recreation	Complete conservation restriction for the East Main Street Methodist Church property, sum to be spent under the direction of the Board of Selectmen and CPC
\$6,200	Open Space	Complete conservation restriction for the Wyckoff property and Echo Trail, sum to be spent under the direction of the Board of Selectmen, the Open Space Preservation Commission and CPC
\$8,655	Open Space	Complete conservation restriction for the Center Trail, sum to be spent under the direction of the Board of Selectmen and CPC
\$50,000	Passive/Active Recreation	Cameras at Sandy Beach, Fruit Street Recreation Fields, and EMC Park in order to deter vandalism, sum to be spent under the direction of the Parks and Recreation Commission and CPC
\$150,000	Passive Recreation	Design and construction of a dog park at 192 Hayden Rowe, sum to be spent under the direction of Parks and Recreation Commission and CPC

Article 28 – Community Preservation Recommendations - Land Acquisitions and Borrowing

Recommendation – Approval, Unanimous

\$941,000, Source - \$341,000 CPC Funds, \$600,000 CPC Fund Borrowing

Amount	Source	Use
\$143,000	Open Space	Acquisition of 20.86 acres of land located between 180 and 192 Hayden Rowe (Colella Farm), sum to be spent under the direction of the Board of Selectmen, the Open Space Preservation Commission and CPC
\$198,000	Open Space	Acquisition of 37.83 acres of land located between St. John's Cemetery and Hopkinton State Park on Cedar St, sum to be spent under the direction of the Board of Selectmen, Open Space Preservation Committee and CPC
\$600,000	Passive/Active Recreation Borrowing	Fruit Street lighting, sum to be spent under the direction of Parks and Recreation Commission and CPC

Line Item Appropriation

TOWN OF HOPKINTON			FY2019	FY2019	FY2019
FY19 OPERATING BUDGET		FY2018	Town Manager	Board of	Appropriation
		Appropriation	Recommended	Selectmen	Committee
FUND 1000: GENERAL FUND					
General Government					
122	Board of Selectmen				
	Expenses	2,000.00	2,000.00	2,000.00	
	Total	2,000.00	2,000.00	2,000.00	2,000.00
123	Town Manager				
	Personal Services	312,001.00	318,241.00	318,241.00	
	Expenses	22,000.00	22,440.00	22,440.00	
	Total	334,001.00	340,681.00	340,681.00	340,681.00
131	Appropriations Department				
	Expenses	500.00	500.00	500.00	
	Reserve Fund	125,000.00	125,000.00	125,000.00	
	Total	125,500.00	125,500.00	125,500.00	125,500.00
133	Finance Director / Town Accountant				
	Personal Services	286,550.71	341,300.00	341,300.00	
	Expenses	26,300.00	26,300.00	26,300.00	
	Total	312,850.71	367,600.00	367,600.00	367,600.00
141	Assessors				
	Personal Services	192,836.00	219,130.00	219,130.00	
	Expenses	12,300.00	13,700.00	13,700.00	
	Appraisal Services	52,000.00	89,400.00	89,400.00	
	Total	257,136.00	322,230.00	322,230.00	322,230.00
145	Treasurer/Collector				
	Personal Services	275,294.00	273,281.00	273,281.00	
	Expenses	85,500.00	80,500.00	80,500.00	
	Total	360,794.00	353,781.00	353,781.00	353,781.00
151	Legal				
	Legal Counsel	205,500.00	205,500.00	205,500.00	
	Total	205,500.00	205,500.00	205,500.00	205,500.00
152	Human Resources				
	Personal Services	181,724.92	181,647.00	181,647.00	
	Compensation Contingency	305,000.00	305,000.00	305,000.00	
	Expenses	91,721.75	120,636.00	120,636.00	
	Total	578,446.67	607,283.00	607,283.00	607,283.00
155	Information Technology				
	Personal Services	196,870.49	271,691.00	271,691.00	
	Expenses	496,829.84	493,325.00	493,325.00	
	Total	693,700.33	765,016.00	765,016.00	765,016.00

TOWN OF HOPKINTON			FY2019	FY2019	FY2019
FY19 OPERATING BUDGET		FY2018	Town Manager	Board of	Appropriation
		Appropriation	Recommended	Selectmen	Committee
161	Town Clerk				
	Personal Services	137,629.96	126,341.00	126,341.00	
	Expenses	13,937.94	8,284.00	8,284.00	
	Total	151,567.90	134,625.00	134,625.00	134,625.00
162	Election & Registration				
	Personal Services	11,024.00	23,860.00	23,860.00	
	Expenses	11,609.85	23,106.00	23,106.00	
	Total	22,633.85	46,966.00	46,966.00	46,966.00
170	Land Use, Planning & Permitting				
	Personal Services	548,665.14	554,829.00	554,829.00	
	Expenses	20,240.00	28,915.00	28,915.00	
	Total	568,905.14	583,744.00	583,744.00	583,744.00
177	Green Committee				
	Expenses	300.00	-	-	
	Total	300.00	-	-	-
179	Open Space Department				
	Expenses	3,000.00	3,000.00	3,000.00	
	Total	3,000.00	3,000.00	3,000.00	3,000.00
187	Upper Charles River Trail Department				
	Expenses	51,440.00	51,440.00	51,440.00	
	Total	51,440.00	51,440.00	51,440.00	51,440.00
192	Town Hall				
	Expenses	8,270.00	8,270.00	8,270.00	
	Total	8,270.00	8,270.00	8,270.00	8,270.00
194	Cable Department				
	Expenses	500.00	-	-	
	Total	500.00	-	-	-
199	Other General Government				
	Town Reports	5,000.00	5,000.00	5,000.00	
	Audit	35,000.00	40,000.00	40,000.00	
	Fire Protection / Hydrant Use	296,856.00	297,856.00	297,856.00	
	Financial Management System				
	Employee Training				
	Total	336,856.00	342,856.00	342,856.00	342,856.00
Total General Government		4,013,401.60	4,260,492.00	4,260,492.00	4,260,492.00

TOWN OF HOPKINTON			FY2019	FY2019	FY2019
FY19 OPERATING BUDGET		FY2018	Town Manager	Board of	Appropriation
		Appropriation	Recommended	Selectmen	Committee
Public Safety					
210	Police				
	Personal Services	2,247,473.32	2,403,658.00	2,403,658.00	
	Expenses	182,386.47	188,387.00	188,387.00	
	Auxiliary Police Expenses	3,000.00	3,000.00	3,000.00	
	Total	2,432,859.79	2,595,045.00	2,595,045.00	2,595,045.00
214	Central Dispatch				
	Personal Services	501,026.37	575,213.00	575,213.00	
	Expenses	13,750.00	14,950.00	14,950.00	
	Total	514,776.37	590,163.00	590,163.00	590,163.00
220	Fire				
	Personal Services	2,274,757.89	2,805,754.00	2,805,754.00	
	Expenses	166,752.02	257,207.00	257,207.00	
	Total	2,441,509.91	3,062,961.00	3,062,961.00	3,062,961.00
244	Sealer of Weights & Measures				
	Personal Services	3,222.84	3,287.00	3,287.00	
	Expenses	1,200.00	1,200.00	1,200.00	
	Total	4,422.84	4,487.00	4,487.00	4,487.00
292	Animal Control Officer				
	Personal Services	23,555.48	32,916.00	32,916.00	
	Expenses	7,000.00	7,000.00	7,000.00	
	Total	30,555.48	39,916.00	39,916.00	39,916.00
293	Traffic Control				
	Traffic Lights				
	Total	-	-	-	-
294	Tree Warden				
	Personal Services				
	Expenses				
	Total	-	-	-	-
Total Public Safety		5,424,124.39	6,292,572.00	6,292,572.00	6,292,572.00
Education					
300	Hopkinton Public Schools				
	Hopkinton Public Schools	42,591,311.00	45,056,651.00	45,056,651.00	
	Total	42,591,311.00	45,056,651.00	45,056,651.00	45,056,651.00
800	Regional Technical Vocational School				
	Regional Schools	484,838.00	440,720.00	440,720.00	
	Total	484,838.00	440,720.00	440,720.00	440,720.00
Total Education		43,076,149.00	45,497,371.00	45,497,371.00	45,497,371.00

TOWN OF HOPKINTON				FY2019	FY2019	FY2019
FY19 OPERATING BUDGET			FY2018	Town Manager	Board of	Appropriation
			Appropriation	Recommended	Selectmen	Committee
Public Works						
410	Engineering & Facilities					
		Personal Services	217,727.25	279,353.00	279,353.00	
		Expenses	740,772.00	896,773.00	896,773.00	
		Total	958,499.25	1,176,126.00	1,176,126.00	1,176,126.00
420	Public Works Administration					
		Personal Services	395,000.00	415,300.00	415,300.00	
		Total	395,000.00	415,300.00	415,300.00	415,300.00
422	Highway					
		Personal Services	822,660.00	868,632.00	868,632.00	
		Expenses	442,325.00	2,442,425.00	2,442,425.00	
		Subtotal	1,264,985.00	3,311,057.00	3,311,057.00	
		Road Maintenance	-	-	-	
		Sidewalk Maintenance	50,000.00	-	-	
		Pavement Management	351,000.00	-	-	
		Stormwater System	370,000.00	-	-	
		Lake Maspenock Weed Control	60,000.00	-	-	
		Total	2,095,985.00	3,311,057.00	3,311,057.00	3,311,057.00
423	Snow & Ice					
		Snow & Ice Control	350,000.00	350,000.00	350,000.00	
		Total	350,000.00	350,000.00	350,000.00	350,000.00
424	Street Lighting					
		Street Lights	48,796.00	33,000.00	33,000.00	
		Total	48,796.00	33,000.00	33,000.00	33,000.00
426	Traffic Control					
		Traffic Lights	22,000.00	25,000.00	25,000.00	
		Total	22,000.00	25,000.00	25,000.00	25,000.00
427	Tree Warden					
		Personal Services	14,354.00	14,354.00	14,354.00	
		Expenses	25,000.00	25,000.00	25,000.00	
		Total	39,354.00	39,354.00	39,354.00	39,354.00
429	Other Storm Control					
		Storm Control	10,000.00	-	-	
		Total	10,000.00	-	-	-
433	Waste Collection & Disposal					
		Recycling Salaries	17,632.00	-	-	
		Rubbish Collection/Disposal	440,000.00	-	-	
		Rubbish Disposal	320,625.00	-	-	
		Recycling Expense	10,000.00	-	-	
		Recycling Collection/Disposal	210,000.00	-	-	
		Household Hazardous Waste	14,000.00	-	-	
		Total	1,012,257.00	-	-	-

TOWN OF HOPKINTON				FY2019	FY2019	FY2019
FY19 OPERATING BUDGET			FY2018	Town Manager	Board of	Appropriation
			Appropriation	Recommended	Selectmen	Committee
491	Cemetery Commission					
		Personal Services	200.00	200.00	200.00	
		Expenses	-	1,000.00	1,000.00	
		Total	200.00	1,200.00	1,200.00	1,200.00
Total Public Works			4,932,091.25	5,351,037.00	5,351,037.00	5,351,037.00
Health & Human Services						
511	Board of Health					
		Personal Services	139,388.80	139,909.00	139,909.00	
		Expenses	75,373.20	79,921.00	79,921.00	
		Total	214,762.00	219,830.00	219,830.00	219,830.00
541	Senior Center					
		Personal Services	277,684.42	307,466.00	307,466.00	
		Expenses	39,439.28	37,405.00	37,405.00	
		Total	317,123.70	344,871.00	344,871.00	344,871.00
542	Youth & Family Services					
		Personal Services	94,035.40	118,206.00	118,206.00	
		Expenses	48,550.00	42,390.00	42,390.00	
		Total	142,585.40	160,596.00	160,596.00	160,596.00
543	Veterans Services					
		Veterans District	28,938.17	31,387.00	31,387.00	
		Veterans Service Benefits	49,000.00	49,000.00	49,000.00	
		Veterans Supplies	1,300.00	1,300.00	1,300.00	
		Total	79,238.17	81,687.00	81,687.00	81,687.00
Total Health & Human Services			753,709.27	806,984.00	806,984.00	806,984.00
Culture & Recreation						
610	Library					
		Personal Services	425,903.71	510,775.00	510,775.00	
		Expenses	37,527.50	37,528.00	37,528.00	
		Total	463,431.21	548,303.00	548,303.00	548,303.00
691	Historic Commission					
		Expenses	1,000.00	1,000.00	1,000.00	
		Total	1,000.00	1,000.00	1,000.00	1,000.00
692	Celebrations					
		Memorial Day	2,000.00	2,000.00	2,000.00	
		Total	2,000.00	2,000.00	2,000.00	2,000.00
693	300th Anniversary					
		300th Anniversary	-	-	-	
		Total	-	-	-	-
695	Historic District Department					
		Expenses	550.00	550.00	550.00	
		Total	550.00	550.00	550.00	550.00
Total Culture & Recreation			466,981.21	551,853.00	551,853.00	551,853.00

TOWN OF HOPKINTON			FY2019	FY2019	FY2019
FY19 OPERATING BUDGET		FY2018	Town Manager	Board of	Appropriation
		Appropriation	Recommended	Selectmen	Committee
Debt Service					
700	Debt Service				
	Retirement of Debt	5,726,929.67	6,481,596.00	6,481,596.00	
	Long Term Interest	1,976,510.75	2,945,108.00	2,945,108.00	
	Short Term Interest	35,000.00	35,000.00	35,000.00	
	Authorized/Unissued	-	15,000.00	15,000.00	
Total Debt Service		7,738,440.42	9,476,704.00	9,476,704.00	9,476,704.00
Employee Benefits & Insurance					
910	Employee Benefits & Insurance				
	Unemployment Insurance	100,000.00	100,000.00	100,000.00	
	Medicare Tax	620,000.00	651,000.00	651,000.00	
	Life Insurance Premiums	10,000.00	20,000.00	20,000.00	
	Health Insurance Premium	7,030,424.00	7,164,154.00	7,164,154.00	
	Middlesex County Retirement	1,984,635.00	2,145,296.00	2,145,296.00	
	Drug and Alcohol Testing	3,000.00	3,000.00	3,000.00	
	Blanket Insurance Premiums	550,000.00	577,500.00	577,500.00	
Total Employee Benefits & Insurance		10,298,059.00	10,660,950.00	10,660,950.00	10,660,950.00
Total General Fund		76,702,956.14	82,897,963.00	82,897,963.00	82,897,963.00
FUND 2400: COMMUNITY PRESERVATION					
193	CPA Administration				
	Personal Services	11,245.00	10,650.00	10,650.00	
	Expenses	45,000.00	45,000.00	45,000.00	
	Total	56,245.00	55,650.00	55,650.00	55,650.00
700	Debt Service				
	Retirement of Debt	160,000.00	180,000.00	180,000.00	
	Interest on Long Term Debt	35,718.75	52,581.00	52,581.00	
	Total	195,718.75	232,581.00	232,581.00	232,581.00
Total Community Preservation		251,963.75	288,231.00	288,231.00	288,231.00

TOWN OF HOPKINTON				FY2019	FY2019	FY2019
FY19 OPERATING BUDGET			FY2018	Town Manager	Board of	Appropriation
			Appropriation	Recommended	Selectmen	Committee
FUND 6000: SEWER ENTERPRISE						
Direct Costs						
440	Sewer					
		Personal Services	190,000.00	191,500.00	191,500.00	
		Expenses	850,650.00	1,016,900.00	1,016,900.00	
		Total	1,040,650.00	1,208,400.00	1,208,400.00	1,208,400.00
700	Debt Service					
		Retirement of Debt	1,353,846.44	1,324,859.00	1,324,859.00	
		Interest on Long Term Debt	253,159.92	230,552.00	230,552.00	
		Interest on Short Term Debt	-	-	-	
		Repayment to General Fund	-	-	-	
		Administrative Costs	-	8,000.00	8,000.00	
		Authorized/Unissued	-	-	-	
		Westborough Facility Debt		153,454.00	153,454.00	
		Total	1,607,006.36	1,716,865.00	1,716,865.00	1,716,865.00
		Appropriation	2,647,656.36	2,925,265.00	2,925,265.00	2,925,265.00
Indirect Costs						
		Employee Benefits & Pensions	55,710.00	57,381.00	57,381.00	
		Shared Employees	208,806.00	212,982.00	212,982.00	
		Shared Facility	-	-	-	
		Other (Workers comp)	-	-	-	
			264,516.00	270,363.00	270,363.00	270,363.00
Total Sewer Enterprise Fund			2,912,172.36	3,195,628.00	3,195,628.00	3,195,628.00

TOWN OF HOPKINTON				FY2019	FY2019	FY2019
FY19 OPERATING BUDGET			FY2018	Town Manager	Board of	Appropriation
			Appropriation	Recommended	Selectmen	Committee
FUND 6100: WATER ENTERPRISE						
Direct Costs						
450	Water					
		Personal Services	371,600.00	390,000.00	390,000.00	
		Expenses	783,000.00	788,500.00	788,500.00	
		Total	1,154,600.00	1,178,500.00	1,178,500.00	1,178,500.00
700	Debt Service					
		Retirement of Debt	545,190.67	573,154.00	573,154.00	
		Interest on Short Term Debt	-	-	-	
		Interest on Long Term Debt	155,656.86	213,765.00	213,765.00	
		Administrative Costs	-	2,000.00	2,000.00	
		Ashland Obligation	-	71,874.00	71,874.00	
		Authorized/Unissued	-	-	-	
		Total	700,847.53	860,793.00	860,793.00	860,793.00
		Appropriation	1,855,447.53	2,039,293.00	2,039,293.00	2,039,293.00
Indirect Costs						
		Employee Benefits & Pensions	121,254.00	124,892.00	124,892.00	
		Shared Employees	223,730.00	230,442.00	230,442.00	
		Shared Facility	-			
		Other (Workers comp)	-			
			344,984.00	355,334.00	355,334.00	355,334.00
Total Water Enterprise Fund			2,200,431.53	2,394,627.00	2,394,627.00	2,394,627.00

TOWN OF HOPKINTON			FY2019	FY2019	FY2019
FY19 OPERATING BUDGET		FY2018	Town Manager	Board of	Appropriation
		Appropriation	Recommended	Selectmen	Committee
FUND 6200: PARKS & RECREATION					
Direct Costs					
630	Parks & Recreation				
	Personal Services	205,000.00	213,780.00	213,780.00	
	Expenses	399,505.00	482,255.00	482,255.00	
	Total	604,505.00	696,035.00	696,035.00	696,035.00
700	Debt Service				
	Retirement of Debt	35,000.00	35,000.00	35,000.00	
	Interest on Short Term Debt	-	1,448.00	1,448.00	
	Interest on Long Term Debt	4,800.00	3,750.00	3,750.00	
	Total	39,800.00	40,198.00	40,198.00	40,198.00
	Appropriation	644,305.00	736,233.00	736,233.00	736,233.00
Indirect Costs					
	Employee Benefits & Pensions	7,337.00	7,557.00	7,557.00	
	Shared Employees	30,920.00	29,812.00	29,812.00	
	Shared Facility	-			
	Other (Workers comp)	-			
	Total	38,257.00	37,369.00	37,369.00	37,369.00
Total Parks & Recreation Enterprise Fund		682,562.00	773,602.00	773,602.00	773,602.00
Appropriation Summary*					
Fund 1000: General Fund		76,702,956.14	82,897,963.00	82,897,963.00	82,897,963.00
Fund 2400: Community Preservation		251,963.75	288,231.00	288,231.00	288,231.00
Fund 6000: Sewer Enterprise		2,912,172.36	3,195,628.00	3,195,628.00	3,195,628.00
Fund 6100: Water Enterprise		2,200,431.53	2,394,627.00	2,394,627.00	2,394,627.00
Fund 6200: Parks & Recreation Enterprise		682,562.00	773,602.00	773,602.00	773,602.00
Total		82,750,085.78	89,550,051.00	89,550,051.00	89,550,051.00

Appendices

A. Definitions

Proposition 2 ½

Proposition 2 ½, passed in November 1980, places a limit on the property taxes a community can levy each year. The taxing capacity of the Town is limited to a 2.5 percent increase of the prior year's levy limit. In addition, the total levy may increase by taxes attributable to new growth. Therefore, without any overrides, the total levy limit is increased by 2.5 percent and a new growth amount certified by the Department of Revenue.

Prop 2 ½ governs total taxes raised by the Town, not an individual home's bill. The Town's total revenues, the budgets, the tax rate, and the individual's property tax bill can all increase by different percentages in the same fiscal year and still be within Proposition 2 ½.

General Override

A general override can be passed to obtain additional funds over the 2.5% levy limit for any municipal purpose. A general override permanently increases the Town's levy limit. An override question may be placed on the ballot by a majority vote of the Board of Selectmen and must be passed by a majority of voters.

Underride

An underride can be passed to limit additional funds for any municipal purpose. An underride permanently decreases the Town's levy limit. It does not necessarily decrease taxes paid by residents. An underride question may be placed on the ballot by a majority vote of the Board of Selectmen and must be passed by a majority of voters.

Debt Exclusion

Proposition 2 ½ allows communities to raise funds for certain purposes above the amount of their levy limits. Subject to voter approval, a community can assess taxes in excess of its levy limit for the payment of specified debt service (principal and interest costs) for a specific capital project.

The additional amount for the payment of debt service is added to the levy limit for the life of the debt only. Unlike overrides, exclusions do not become part of the base upon which the levy limit is calculated in future years.

Free Cash

Free Cash is the term used for a community's funds that are available for appropriations. Free Cash is generated when actual revenue collections are in excess of estimates, when expenditures are less than appropriations, or both. Free Cash must be certified by the Director of the Bureau of Accounts as of July 1st of each fiscal year upon submission of a community's balance sheet and cannot be appropriated until certified. Once Free Cash is certified, it is available for appropriation at the Annual or any Special Town Meeting. Free Cash may be used for any lawful municipal purpose and provides communities with the flexibility to fund additional appropriations after the tax rate has been set. Factors that affect Free Cash

are: actual revenues and expenditures versus amounts budgeted; the amount of collections of property taxes (the less you collect, the less Free Cash you have); the amount appropriated in the previous year and deficits in the general and/or other funds.

Revolving Fund

Revolving Funds allow a community to raise revenues from a specific service and use those revenues to support the service without appropriation. Each fund must be reauthorized each year at Annual Town Meeting and specify at that time (1) the programs and purposes for which the revolving fund may be expended, (2) the departmental receipts which shall be credited to the revolving fund, (3) the board, department or officer authorized to expend from such fund, (4) a limit on the total amount which may be expended from such fund in the ensuing fiscal year. The aggregate of all revolving funds may not exceed ten percent of the amount raised by taxation by the Town in the most recent fiscal year, and no more than one percent of the amount raised by taxation may be administered by a single department or board.

Stabilization Fund

A Stabilization Fund is a savings account or “Rainy Day” fund from which amounts may be appropriated for any lawful purpose. The Town may appropriate into this fund in any year an amount not to exceed ten percent of the prior year’s tax levy or a larger amount as may be approved by the director of accounts. The aggregate amounts in such funds at any time shall not exceed ten percent of the equalized value, and any interest shall be added to and become part of the fund. A Two-thirds vote of Town Meeting is required to appropriate money from the Stabilization Fund.

Enterprise Fund

An Enterprise Fund (as authorized under MGL Chapter 44 Section 53F½) 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 cost 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. Hopkinton has three enterprise funds – Water, Sewer, and Parks & Recreation.

Cherry Sheet

Named for the cherry-colored paper on which it was originally printed, the Cherry Sheet is the official notification from the Commissioner of Revenue of the upcoming fiscal year's state aid and assessments to cities, towns, and regional school districts.

The purpose of the Cherry Sheet is to ensure that local budgets reflect realistic estimates of the amount of revenue a municipality and regional school district will actually receive from the state during the upcoming year, as well as the amounts that will be assessed upon local governments to pay for a variety of state or sub-state programs in which they participate. The Tax Rate Recapitulation Sheet, filed by local assessors with the Division of Local Services to certify property tax rates, must reflect the receipts and charges contained on the Cherry Sheet.

New Growth

Proposition 2 ½ allows a community to increase its levy limit annually by an amount based on the increased value of new development and other growth in the tax base that is **not** the result of revaluation. The purpose of this provision is to recognize that new development results in additional municipal costs; for instance, the construction of a new housing development may result in increased school enrollment, public safety costs, and so on. New growth under this provisions includes:

- Properties that have increased in assessed valuation since the prior year because of development or other changes.
- Exempt real property returned to the tax roll and new personal property.
- New subdivision parcels and condominium conversions.

New growth is calculated by multiplying the increase in the assessed valuation of qualifying property by the prior year's tax rate. This applies only to newly valued property, not any increase due to revaluation of existing properties. This amount is estimated for purposes of Town Meeting and is certified after the close of the fiscal year for purposes of determining the actual tax rate for the following year.

B. Changes in Revolving Funds

Some of the revolving funds have changes proposed to bring them in compliance with Department of Revenue requirements in conjunction with the Municipal Modernization Act.

REDLINED VERSION OF THE REVOLVING FUND BYLAW CHANGES

Strike through words have been removed and bolded words have been added.

ARTICLE: 9	Revolving Fund Bylaw and Fund Transfer	<i>Sponsor: Town Manager</i>
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To see if the Town will vote to amend Section 13-15, Authorized Revolving Funds, as follows:

1. By deleting the row entitled "Conservation Commission," in its entirety, and inserting in place thereof, the following:

<u>Revolving Fund</u>	<u>Department, Board, Committee or Officer Authorized to Spend from Fund</u>	<u>Fees, Charges or Other Receipts Credited to Fund</u>	<u>Program or Activity Expenses Payable from Fund</u>	<u>Restrictions or Conditions on Expenses Payable from Fund</u>	<u>Other Requirements/ Reports</u>	<u>Fiscal Years</u>
Conservation Commission	Conservation Commission	Filing and consultant fees referred to in Wetlands Protection Bylaw	To meet expenses and fees of consultants engaged by and other appropriate expenses of Conservation Commission incurred in processing and reviewing applications and other related expenses.	None	None	Fiscal Year 2018 and subsequent years

2. By deleting the row entitled “Emergency Medical Services,” in its entirety;

<u>Revolving Fund</u>	<u>Department, Board, Committee or Officer Authorized to Spend from fund</u>	<u>Fees, Charges or Other Receipts Credited to Fund</u>	<u>Program or Activity Expenses Payable from Fund</u>	<u>Restrictions or Conditions on Expenses Payable from Fund</u>	<u>Other Requirements/ Reports</u>	<u>Fiscal Years</u>
Emergency Medical Services	Fire Chief and Police Chief	Emergency Medical Services user fees	To operate, maintain, service, acquire and upgrade vehicles, equipment and training for emergency medical services	None	None	Fiscal Year 2018 and subsequent years

3. By deleting the row entitled “Planning Board,” in its entirety, and inserting in place thereof, the following:

<u>Revolving Fund</u>	<u>Department, Board, Committee or Officer Authorized to Spend from fund</u>	<u>Fees, Charges or Other Receipts Credited to Fund</u>	<u>Program or Activity Expenses Payable from Fund</u>	<u>Restrictions or Conditions on Expenses Payable from Fund</u>	<u>Other Requirements/ Reports</u>	<u>Fiscal Years</u>
Planning Board	Planning Board	Permit fees and consultant fees collected by the Planning Board relating to review of Site Plans, petitions, applications, permits and appeals.	To meet expenses and fees of consultants engaged by and other appropriate expenses of the Planning Board incurred in processing and reviewing applications and other related expenses.	None	None	Fiscal Year 2018 and subsequent years

4. By deleting the row entitled "Open Space Preservation Commission," in its entirety, and inserting in place thereof, the following:

<u>Revolving Fund</u>	<u>Department, Board, Committee or Officer Authorized to Spend from fund</u>	<u>Fees, Charges or Other Receipts Credited to Fund</u>	<u>Program or Activity Expenses Payable from Fund</u>	<u>Restrictions or Conditions on Expenses Payable from Fund</u>	<u>Other Requirements/ Reports</u>	<u>Fiscal Years</u>
Open Space Preservation Commission	Open Space Preservation Commission	User fees, and charges and donations collected by the Open Space Preservation Commission in the conduct of its programs, and activities.	To meet expenses of the publication, reprinting and sale of trail guide and the maintenance of trails and signage.	None	None	Fiscal Year 2018 and subsequent years

5. By deleting the row entitled "Youth and Family Services Department," in its entirety, and inserting in place thereof, the following:

<u>Revolving Fund</u>	<u>Department, Board, Committee or Officer Authorized to Spend from fund</u>	<u>Fees, Charges or Other Receipts Credited to Fund</u>	<u>Program or Activity Expenses Payable from Fund</u>	<u>Restrictions or Conditions on Expenses Payable from Fund</u>	<u>Other Requirements/ Reports</u>	<u>Fiscal Years</u>
Youth and Family Services Department	Director of Youth and Family Services	User fees, and charges and donations received for the conduct of youth and family services, programs, and activities.	To meet expenses incurred in conducting programs and activities for the Town's young people.	None	None	Fiscal Year 2018 and subsequent years

And

6. By deleting the row entitled “Zoning Board of Appeals,” in its entirety, and inserting in place thereof, the following

<u>Revolving Fund</u>	<u>Department, Board, Committee or Officer Authorized to Spend from fund</u>	<u>Fees, Charges or Other Receipts Credited to Fund</u>	<u>Program or Activity Expenses Payable from Fund</u>	<u>Restrictions or Conditions on Expenses Payable from Fund</u>	<u>Other Requirements/ Reports</u>	<u>Fiscal Years</u>
Zoning Board of Appeals	Zoning Board of Appeals	Filing fees and consultant fees collected by the Zoning Board of Appeals relating to review of appeals, petitions and applications.	To meet expenses and fees of consultants engaged by and other appropriate expenses of the Zoning Board of Appeals.	None	None	Fiscal Year 2018 and subsequent years

And to transfer all funds within the Emergency Medical Services Revolving Fund to the Ambulance Receipt Reserved Fund.

Pass any vote or take any act relative thereto.

C. General Fund Debt Service by Project

This table represents only issued debt. It does not reflect any authorized but unissued, proposed or reasonably anticipated borrowings.

Annual Debt Service - General Fund	FY19	FY20	FY21	FY22	Final Payment
Purpose	Total	Total	Total	Total	Fiscal Year
ADA Compliance	18,530.00	18,075.00	17,425.00	16,775.00	FY27
ADA Compliance	11,590.00	11,275.00	10,825.00	5,500.00	FY28
ADA Compliance - Town and School	54,500.00	22,000.00	21,000.00	-	FY21
Ambulance	86,500.00	52,500.00	-	-	FY20
Center School Heating System	24,640.00	24,010.00	23,110.00	17,335.00	FY28
Center School Replacement Study	52,762.50	51,012.50	49,262.50	47,512.50	FY36
DPW Dump Truck	39,140.00	38,380.00	-	-	FY20
DPW Dump Truck	76,500.00	33,000.00	31,500.00	-	FY21
DPW Facility Building	84,487.50	81,737.50	78,987.50	76,237.50	FY24
DPW Facility Building	639,375.00	628,875.00	613,875.00	598,875.00	FY47
DPW Facility Building	407,868.75	325,537.50	315,787.50	306,037.50	FY38
DPW Facility Site Assessments	51,500.00	50,500.00	-	-	FY20
DPW Trackless Tractor	30,900.00	30,300.00	-	-	FY20
Dump Truck	46,400.00	45,000.00	43,000.00	41,000.00	FY22
Elementary School Building	163,668.75	158,418.75	153,168.75	147,918.75	FY35
Elementary School Building	571,831.25	562,381.25	548,881.25	535,381.25	FY47
Elementary School Building	1,796,156.25	1,431,187.50	1,388,687.50	1,346,187.50	FY38
Elmwood School Modular Classrooms	18,190.00	16,725.00	16,075.00	15,425.00	FY25
Elmwood School Renovations	112,737.50	110,737.50	103,787.50	101,887.50	FY25
Fire Alarm Middle School	50,250.00	43,000.00	21,000.00	-	FY21
Fire Station Renovations	25,380.00	24,750.00	23,850.00	22,950.00	FY27
Fire Station Roof	59,578.13	47,968.76	46,468.76	44,968.76	FY38
Fire tender Truck	75,190.00	73,730.00	-	-	FY20
Fire Truck	221,000.00	131,000.00	105,000.00	-	FY21
Fruit St Land	183,502.00	174,686.00	169,784.00	158,916.00	FY22
Hayden Rowe Salt Shed	73,125.00	63,875.00	56,250.00	53,750.00	FY23
Hayden Rowe Traffic Improvements	131,906.25	107,187.50	103,687.50	100,187.50	FY24
High School Athletic Fields Renovations	11,200.00	10,750.00	10,250.00	-	FY21

High School Construction Refund	1,705,800.00	1,618,025.00	1,530,000.00	-	FY21
High School Loop Road Renovations	11,200.00	10,750.00	10,250.00	-	FY21
HOP Refund	66,300.00	-	-	-	FY19
Hopkins Elementary School Generator	42,230.00	41,410.00	-	-	FY20
HS & Hopkins Roof	92,700.00	89,700.00	86,700.00	83,700.00	FY36
HS Loop Road Entrance Improvements	12,800.00	12,300.00	11,800.00	11,300.00	FY26
Information Technology	56,000.00	38,500.00	36,750.00	-	FY21
Joint Safety/Security	28,250.00	27,000.00	15,750.00	-	FY21
Lakeshore Dr Drainage Improvements	61,800.00	60,600.00	-	-	FY20
Library Building	443,956.25	436,606.25	426,106.25	415,606.25	FY47
Main Street Fire Station Roof	36,675.00	35,425.00	29,175.00	28,175.00	FY36
Middle School Repairs	12,690.00	12,375.00	11,925.00	11,475.00	FY27
Middle School Telephone System	21,500.00	10,500.00	-	-	FY20
Middle School Wall/Roof Repairs	11,200.00	10,750.00	10,250.00	-	FY21
Middle School Walls and Roof	39,090.00	38,145.00	36,795.00	35,445.00	FY28
Middle School Walls and Roof	76,440.00	74,550.00	67,950.00	64,475.00	FY28
Police Station Construction	258,850.00	249,200.00	239,650.00	225,250.00	FY24
Police Station Construction	38,150.00	37,450.00	36,750.00	36,050.00	FY23
Police Station Drainage	11,000.00	10,500.00	-	-	FY20
Police Vehicles	15,450.00	15,150.00	-	-	FY20
Prop Acq 102 Fruit Street	208,637.50	201,887.50	195,137.50	188,387.50	FY36
Prop Acq 135 Hayden Rowe	147,781.25	143,031.25	138,281.25	133,531.25	FY36
Prop Acq 147 Hayden Rowe	124,000.00	120,000.00	116,000.00	112,000.00	FY36
Prop Acq 15 Claflin	22,556.25	21,806.25	21,056.25	20,306.25	FY36
Resurface Basketball Courts	16,750.00	11,000.00	10,500.00	-	FY21
School Building & Grounds Renovations	36,430.00	34,475.00	33,125.00	31,775.00	FY25
School Safety/Security	56,000.00	38,500.00	36,750.00	-	FY21
School St/West Main St Traffic Signal	56,000.00	54,500.00	53,000.00	52,000.00	FY23
School Tractor Mower	16,250.00	10,500.00	-	-	FY20
Senior Center Construction	5,450.00	5,350.00	5,250.00	5,150.00	FY23
Senior Center Construction	110,020.00	106,175.00	102,125.00	94,175.00	FY26
Senior Center Construction	153,430.00	146,550.00	143,975.00	137,350.00	FY26
Senior Center Water Main	5,750.00	4,600.00	5,375.00	5,125.00	FY22
Sidewalk Construction	170,562.50	154,312.50	148,562.50	142,812.50	FY30
Title V	9,820.00	9,820.00	-	-	FY20

Title V	9,243.00	9,243.00	9,243.00	9,458.00	FY23
Title V	10,000.00	10,000.00	10,000.00	10,000.00	FY26
Title V	10,000.00	10,000.00	10,000.00	10,000.00	FY27
Title V	10,000.00	10,000.00	10,000.00	10,000.00	FY31
Title V	25,000.00	25,000.00	25,000.00	25,000.00	FY31
Town Hall Basement	13,100.00	12,600.00	12,100.00	11,600.00	FY26
Town Hall Roof Improvements	13,100.00	12,600.00	12,100.00	11,600.00	FY26
Vactor Truck	36,333.33	28,000.00	-	-	FY20
Short Term Interest	35,000.00	-	-	-	
Authorized/Unissued	15,000.00	-	-	-	
TOTAL	9,476,703.96	8,377,486.51	7,599,094.51	5,558,591.51	