

# CITY OF EASTHAMPTON, MASSACHUSETTS



Proposed Fiscal Year 2020 Budget

Mayor Nicole LaChapelle

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# Mayor's Message

April 17, 2019

Dear President McCoy and Members of the City Council:

With great diligence and care, I submit the City of Easthampton's proposed budget for fiscal year 2020. My proposal details a balanced budget that includes funds for the general operation and maintenance of municipal government, education, and debt services. My approach is one of efficient stewardship and prudent allocation of taxpayer dollars on the behalf of all our residents.

Our city continues to diversify and grow economically, as well as culturally, but Easthampton must be positioned to withstand economic ebbs and flows. I am pleased to present a budget document that displays the full dynamism of our city's current fiscal operations and financial future. The city's future lies in strong, transparent fiscal management that controls liabilities and creates new revenue streams to generate opportunity and equity for current residents as well as generations to come.

In my yearly budget letter to department heads, I asked them to carefully review all spending requests using proactive budgeting strategies to best identify expenses most critical to delivering the necessary and desired services for Easthampton. This budget reflects their hard work as leaders who embraced these challenges head on with innovative approaches and a long-term view.

The proposed budget includes expenditures of 46,884,268, balanced by four major revenue sources: State Receipts (net of assessments) of 8,886,390, Local Receipts of 3,622,175, Other Sources (including, CPA and Enterprise) totaling 4,700,519 and the estimated Tax Levy of 29,675,184. Of the Tax Levy, 5,839,453 funds the voted debt exclusions for the Easthampton High School, Maple School Design, and Maple School Pre-K to 8 construction. It is shown within the budget as dedicated revenue that offsets expenditures, which are recognized as "Excluded Debt Service." The FY2020 operating budget represents a 46,884,268 or 13.01% increase over last year's budget.

Based on the Governor's FY2020 proposed budget, Easthampton's net state aid decreased by 0.49 % and school choice and charter sending tuition increased by 8.35%. Our budget includes the expense of our first interest on the recently issued 50 million bond offering for our consolidated PreK-8 school of just over 5.5 million dollars as well as cyclical expenses of municipal elections, property revaluation, and internal audits.

Balancing the weight of the above fiscal factors, my administration successfully obtained the city's highest bond rating ever of AA+ from Standard & Poor's. The diligent work of our city's Auditor, Assessor, and Finance Director made our bond offering very competitive, resulting in lower interest rates and a savings of millions in interest costs over the life of the bond. For the taxpayer, the tax rate impact of the new school, based on today's valuation and tax rate, will be well under three dollars.

To further strengthen the city's fiscal management, I codified long standing fiscal practices, consolidated municipal functions, and assertively went after smart growth grant dollars totaling 4.4 million dollars in the last 14 months. Notably, we were awarded 3.51 million dollars to redevelop One Ferry St, expected to attract 40 million dollars in private investment and add several dozen housing units. Additionally, the 400 thousand dollars PARC grant, coupled with CPA funds, preserves 11 acres on the side of Mt. Tom that will have trails leading to an unparalleled view of the Pioneer Valley.

To retain and attract talent to our municipal departments, I commissioned the Collins Center of UMASS Boston to do a Compensation and Classification Study. The resulting report details a path to pay equity within our city and in comparison, to communities around us. The same report is informing the process of updating municipal job descriptions in line with current professional requirements and responsibilities.

My proposed budget reflects a prudent, steady, forward-looking fiscal approach to provide a better quality of life for our residents. With great respect, I thank each department head for their work on this budget document, especially Finance Director Melissa Zawadzki. I am proud of the working partnership I have with City Council, bringing a balanced approach to our fiscal decisions.

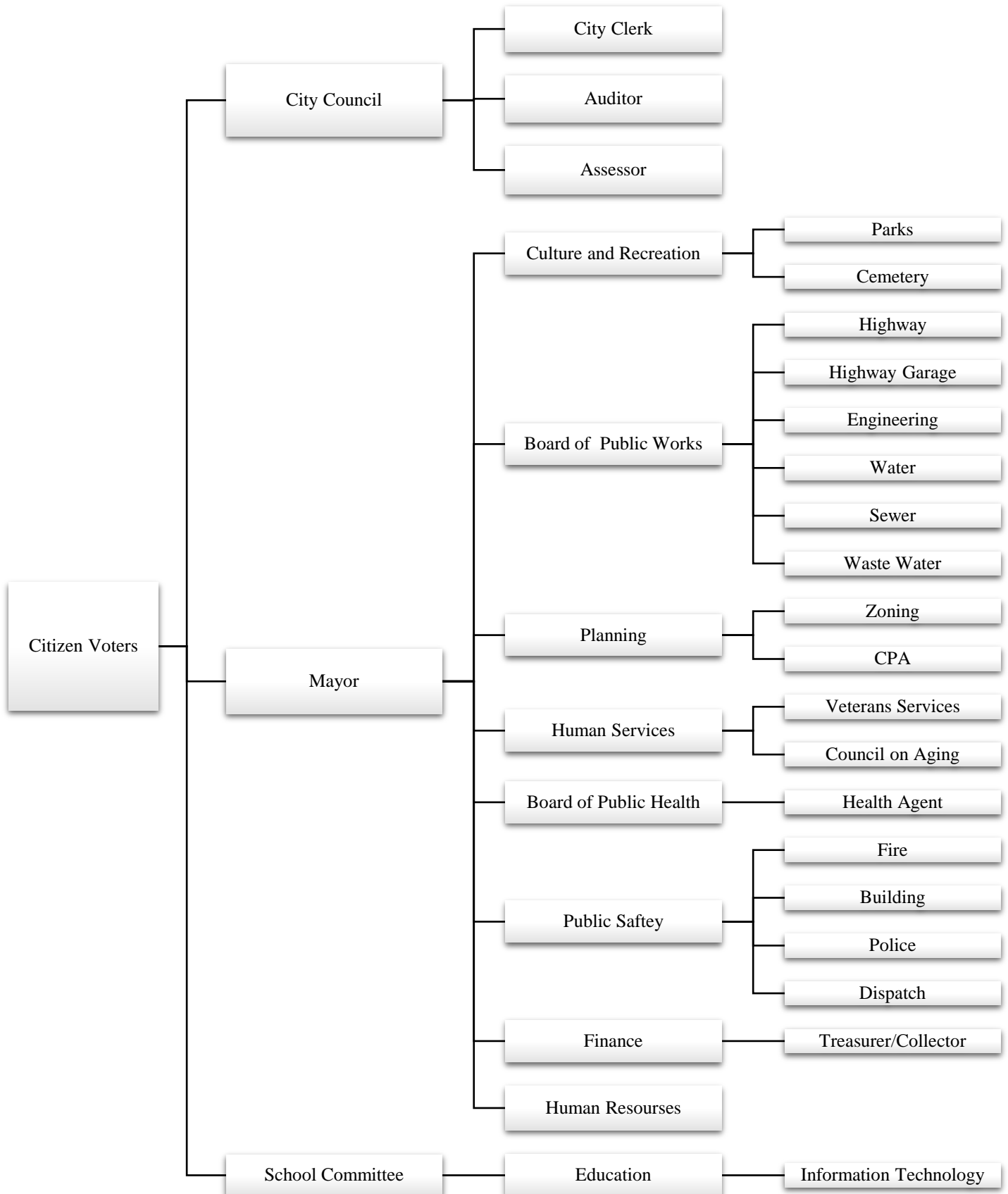
In last year's budget, I spoke of the palpable energy and the strong intention of our residents to reaffirm our city's vibrancy and vitality. I promised to put into motion the intentional vision of our residents and community. Together, we have begun to make good on our collective commitment to leave our city a better place for generations to come. My humility and gratitude as your Mayor have only deepened over the last year. Listening and asking questions has guided my representation and advocacy for Easthampton across the region, state, and nation. I work to ensure Easthampton has the opportunities, tools, and resources to bring to life the vision we hold for our community. I strive to be the Mayor and fiscal steward that Easthampton deserves each day.

Respectfully Submitted,

Mayor Nicole LaChapelle

# Part I: Community

## CITY ORGANIZATIONAL CHART



# CITIZEN’S GUIDE TO THE BUDGET

This document is intended to assist the reader in better understanding one of the most important documents produced by our community. The annual budget document is much more than just numbers; it is a reflection of our community’s values, priorities, and goals. The budget document serves as a policy document, a financial guide and a communications device to our residents. To this end, it is designed to be as user-friendly as possible. This guide was created to help orient interested readers by providing a brief overview of the budget process, as well as, an explanation of the organization of the budget document itself. We hope you find this introductory guide a useful tool providing the latest financial and planning information for the City of Easthampton.

## THE BUDGET PROCESS

The City of Easthampton operates under state statutes and the Home Rule Charter as amended to establish the Mayor-Council form of government. The legislative body of the city is a nine-member City Council, with five members representing each of the city’s wards and four members elected at-large.

The annual budget planning process starts with a meeting in November, where the Mayor and City Departments meet to review relevant financial information and forecasts.

Before the start of the fiscal year of the city, the mayor shall submit to the city council a proposed operating budget for the ensuing fiscal year.

The city council shall consider, in open public meetings, the detailed expenditures proposed for each city agency and may confer with representatives of each such agency in connection with its review and consideration. The city council may require the mayor, or any other city agency, to furnish it with such additional information as it may deem necessary to assist it in its review and consideration of the proposed operating budget.

The city council shall adopt the budget, with or without amendments, within ninety days following the day the proposed budget is received by it, or such other period as may be provided by general law. In amending the budget, the city council may delete or decrease any programs or amounts except expenditures required by law, or for debt service.

## BUDGET CALENDAR

- July  
Fiscal Year begins July 1<sup>st</sup>
- August/September  
Identify Goals and Strategic needs  
Capital Budget sent to Department for Updates
- October/November  
Capital Budget and Capital Requests submitted to City Council  
Free Cash / Retained Earnings Certification  
Tax Classification Hearing & Tax Rate Set
- December  
Financial Trends and Forecast Report Updated
- January  
Budget packets sent out to Department Heads
- February  
Department Budget Requests due to Mayor
- March  
Mayor meets with Department Heads to review budgetary needs before April 1st
- April  
School Committee approves School budget  
Mayor’s Proposed Budget submitted to City Council in April
- May  
City Council public hearings on Operating Budget
- June  
City Council budget approval  
Fiscal Year ends June 30<sup>th</sup>



# COMMUNITY PROFILE

## EASTHAMPTON, MASSACHUSETTS

### Name

City of Easthampton

### Settled

1664

### Incorporated as a Town

1785

### Incorporated as a City

1996

### Land Area

13.4 square miles

### Public Roads

92 miles

### County

Hampshire

### Population

16,059

### Form of Government

Mayor- City Council

### FY2019 Tax Rate per Thousand

\$15.46

### 2019 Average Single-Family Home Value

\$256,678

### FY2019 Municipal Operating Budget

\$41,485,530

### Address

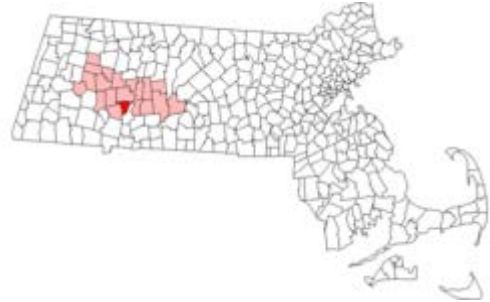
City of Easthampton

Municipal Offices

50 Payson Ave

Easthampton, MA 01027

[www.easthamptonma.gov](http://www.easthamptonma.gov)



Easthampton, a city with a little over 16,000 residents, is located in the fertile Connecticut River Valley of Western Massachusetts and is rich in the flavor of an industrial New England village.

Easthampton has evolved from a rural farming village to a flourishing mill town and now to a vibrant and diverse community with a wealth of artists, retail shops, award-winning restaurants and numerous recreational opportunities. Our old mill buildings, once bustling with manufacturing enterprises, now buzz with the excitement of creative and cultural activities.

The new boardwalk, surrounding the Nashawannuck Pond in the center of the city, serves as a gathering place for many and affords our residents and guests with an array of opportunities for leisure activity. Our six-mile-long bike path, which runs from the Southampton border all the way to the Oxbow section of the Connecticut River, provides opportunities for many segments of the population to enjoy such activities as a leisurely walk, a fast-paced run, roller-blade, and, of course, bicycling for all ages. Our monthly Art Walk affords arts and entertainment and has been increasing in popularity since its inception in 2006.

The City of Easthampton provides a broad range of general government services including police and fire protection; water and sewer; public works; parks and recreation; a senior center; and a library.

Easthampton's Public-School Department consists of grades Pre-kindergarten through twelfth grade. Easthampton has three elementary schools, Maple, Center, and Pepin, and a middle school, White Brook. In 2013, Easthampton constructed a new state of the art high school.

# Part II: Budget Summaries

## BALANCED BUDGET

Revenue	FY19	FY20	% of Total	% Change
Local Aid	12,048,386	12,344,944		
Offsets	(716,100)	(785,571)		
Assessments	(2,489,260)	(2,672,983)		
<b>Net Cherry Sheet</b>	<b>8,843,026</b>	<b>8,886,390</b>	<b>18.95%</b>	<b>0.49%</b>
<b>Local Receipts</b>	<b>3,488,909</b>	<b>3,622,175</b>	<b>7.73%</b>	<b>3.82%</b>
Tax	22,484,346	23,306,382		
2.5% Tax	562,109	582,660		
New Growth	150,000	150,000		
Overlay	(150,000)	(200,000)		
Amortization	(3,310)	(3,310)		
Debt Exclusion	1,443,950	5,839,453		
Excess Levy				
<b>Tax Levy (Property Tax)</b>	<b>24,487,095</b>	<b>29,675,184</b>	<b>63.29%</b>	<b>21.19%</b>
Enterprise Revenue	4,184,094	4,209,209	8.98%	0.60%
CPA Revenue	461,596	473,000	1.01%	2.47%
Other Financing Sources	20,810	18,310	0.04%	-12.01%
<b>Total Revenue</b>	<b>41,485,530</b>	<b>46,884,268</b>		<b>13.01%</b>
1- GENERAL GOVERNMENT	1,778,351	1,870,309	3.99%	5.17%
2 - PUBLIC SAFETY	5,409,304	5,540,711	11.82%	2.43%
3 - EDUCATION	17,232,798	17,536,095	37.40%	1.76%
4 - PUBLIC WORKS	1,740,663	1,773,561	3.78%	1.89%
5 - HUMAN SERVICES	633,203	644,815	1.38%	1.83%
6 - CULTURE AND RECREATION	561,650	577,311	1.23%	2.79%
7 - DEBT	2,332,671	6,725,512	14.34%	188.32%
8 - UNCLASSIFIED	8,905,772	9,220,031	19.67%	3.53%
9 -COMMUNITY PRESERVATION ACT	461,596	473,000	1.01%	2.47%
10 - ENTERPRISE	2,429,522	2,522,922	5.38%	3.84%
<b>Total Expense</b>	<b>41,485,530</b>	<b>46,884,268</b>		<b>13.01%</b>

# FTE EMPLOYER SUMMARY

## City of Easthampton Personnel Summary FY2017-FY2020

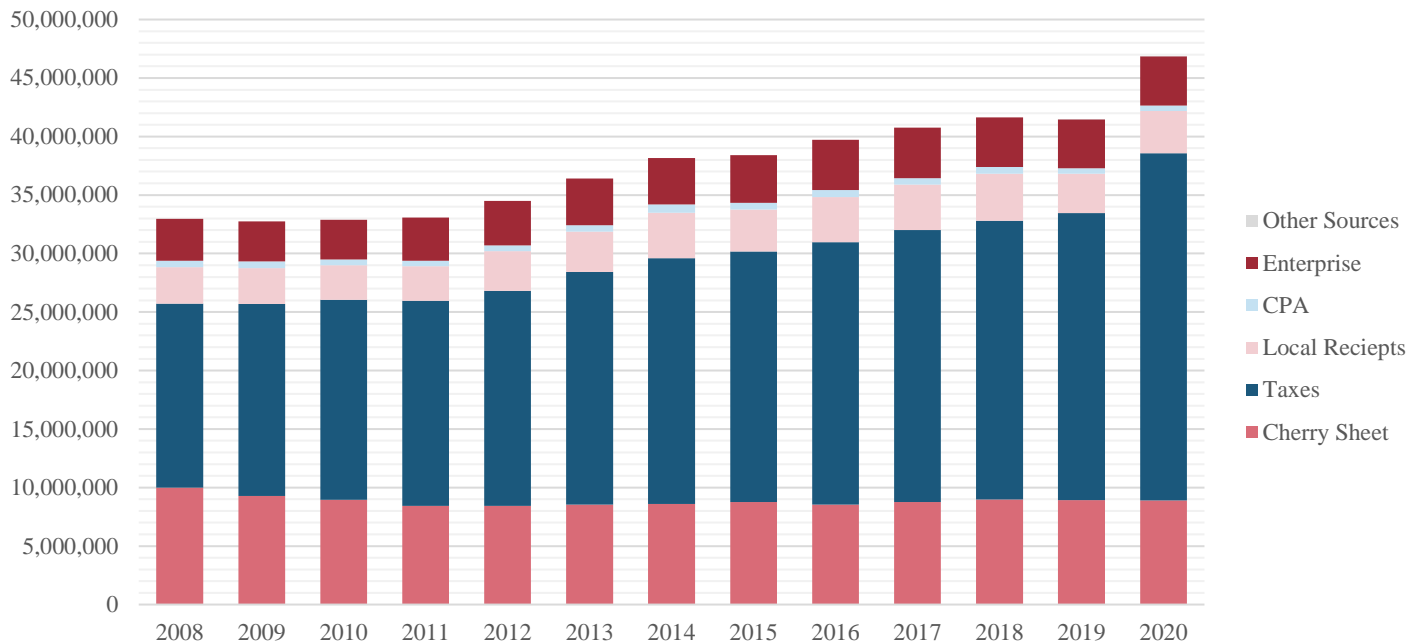
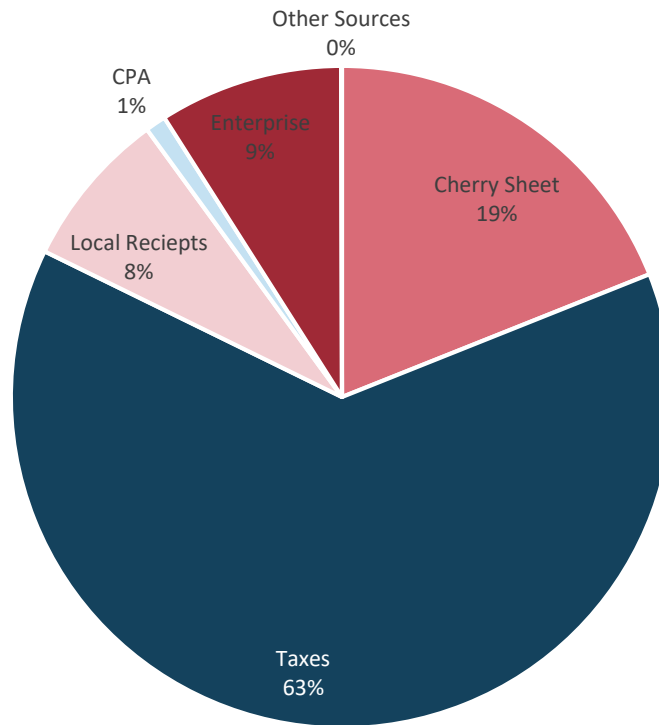
City Department	FY2017 FTE	FY2018 FTE	FY2019 FTE	FY2020 FTE
Mayor	2.00	2.23	3.23	2.23
Audit	1.73	1.73	1.73	1.73
Assessor	1.35	1.35	1.35	1.35
Finance	4.25	5.10	5.10	5.10
Technology	1.00	1.00	1.00	1.00
Legal		Contract		
Personnel	1.70	1.70	2.45	2.45
City Clerk	1.73	1.73	1.73	1.73
Elections	0.46	0.54	0.60	0.71
Planning	3.13	2.91	3.16	2.63
Building Operation	1.25	1.25	1.48	1.50
Police	28.07	28.07	28.42	28.43
Crossing Guards	1.56	1.56	1.56	1.56
Dispatch	7.00	6.50	6.50	7.13
Fire	27.88	28.88	28.88	28.88
Inspection Services	1.15	1.15	1.15	1.15
Animal Control		Intermunicipal Agreement		
Education	236.91	238.61	238.91	234.51
DPW Administration	3.43	3.43	2.58	2.58
Engineering	0.85	0.85	1.70	1.70
Highway	8.00	8.00	8.00	8.00
Motor Repair	2.00	2.00	2.00	2.00
Cemetery	1.55	1.55	1.55	1.55
Board of Health	1.35	1.35	1.38	1.26
Council on Aging	3.46	3.54	4.85	4.85
Veterans Services		District		
Recreation	6.59	6.59	6.59	6.59
Park	5.06	5.06	5.06	5.06
Sewer	5.50	5.50	5.50	5.50
Waste Water	8.00	8.00	8.00	8.00
Water	6.50	6.50	6.50	6.50
<b>Total City FTE's</b>	<b>373.44</b>	<b>376.68</b>	<b>380.96</b>	<b>375.68</b>

City Positions were compared to 2080 regular hours annual to calculate the FTE value. The significant changes in staff can be noticed in the Mayor's Office and Planning, in both cases use of grant funds were used to supplement FY19 Budget, at the time of this budget use of grant or other available fund has not been determined.

With regards to the Education there are 4.4 fewer FTE's in FY2020 budget. Please refer to the Superintendent's budget presentation for more details.

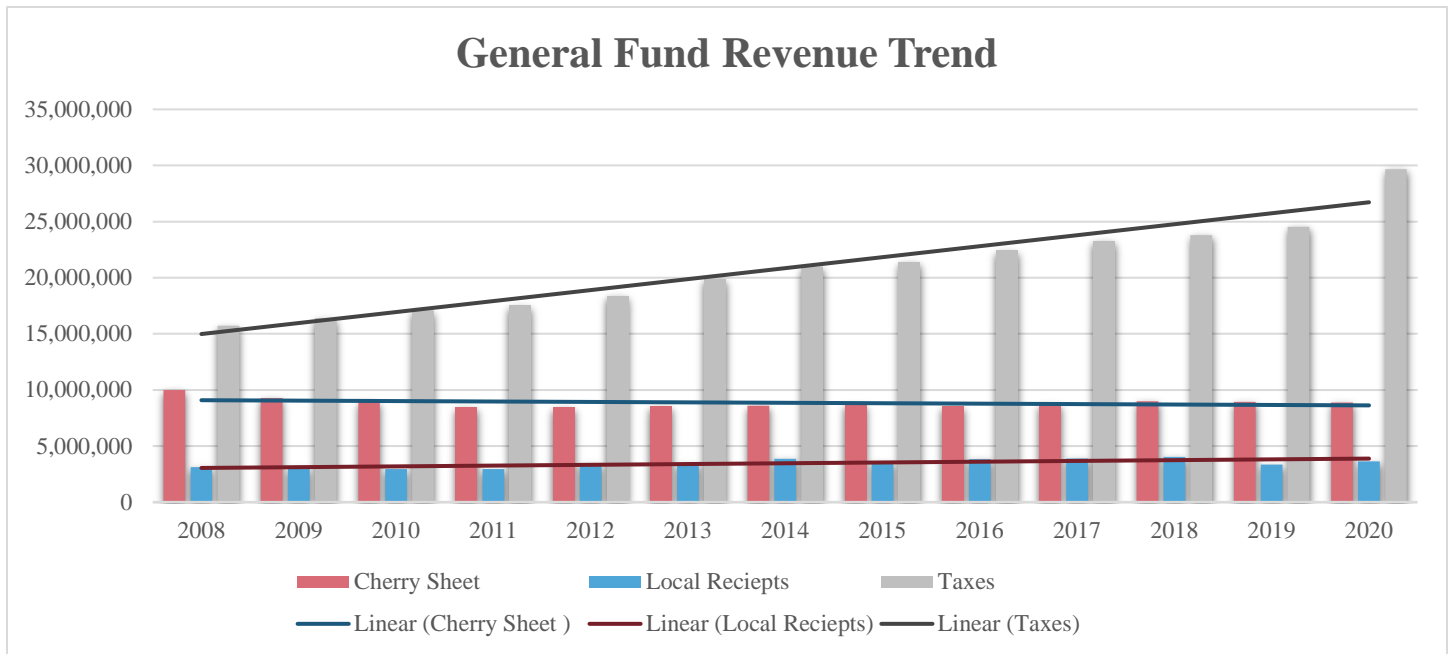
# REVENUE SUMMARY

## FY2020 Estimated Reciepts



## Revenue Summary

The city's General Fund revenue (excluding the Water & Sewer Enterprise and CPA Funds) is divided into four main categories: property taxes, state aid, departmental receipts and available funds.



## Property Taxes

Property taxes are the single largest revenue source for the city and historically provide approximately 70% of the General Fund budget. Typically, a variation of 1% to 2% is the result of external factors, such as State Aid, Building activity, or fluctuation in Interests rates. In fiscal 2020, Property Tax is a more significant percentage of the General Fund Operating Revenue in comparison to years past because it includes a debt exclusion for a new school.

Property taxes are levied on real property (land & buildings) and personal property used by Easthampton's non-manufacturing business firms. In accordance with State law, the Board of Assessors determines the fair market value of all property every three years. Fiscal 2020 is Easthampton's revaluation year; this a year-long process during which the Department of Revenue (DOR) examines every phase of the assessing operation before certifying values. In non- revaluation years the assessors make interim adjustments based on sales and building construction or improvements.

Under the provisions of Proposition 2½, property taxes may not exceed 2½ percent of their "full and fair cash value." This limit is known as the "levy ceiling." Additionally, annual levy increases may not exceed 2½ percent more than the previous year's levy limit plus the taxes from any new growth value. Any Proposition 2½ override or debt exclusion amounts approved on the Annual Election Ballot are also added to the levy limit.

As the city's primary revenue source, property taxes are expected to increase in FY2020 by approximately \$24,487,095 to 29,675,184 million. This increase is due to several factors; the most significant change is the new debt exclusion of \$4.5 million, the increase also includes the 2.5% increase of \$582,660, a slight increase of \$150,000 in estimated taxes from projected new growth. The value of new growth is budgeted conservatively at \$9.75 million. A conservative approach is necessary because new growth revenue is derived from the value of new development and other growth in the tax base. The rate of this development is greatly influenced and ultimately determined by economic factors in the private sector.



## Property Taxes (continued)

### Tax Rate Recapitulation Sheet (RECAP)

LEVY LIMIT CALCULATION	Estimates FY2019	FY2019 Recap	FY2020
Prior Year Levy Limit	22,484,346	22,484,346	23,306,382
Add 2.5%	562,109	562,109	582,660
Add New Growth	150,000	259,927	150,000
Add Overrides	0	0	0
True Levy Limit	23,196,455	23,306,382	24,039,041
Add Debt Exclusions	1,443,950	1,444,610	5,839,453
Amortization	(3,310)	(3,310)	(3,310)
Adjusted Levy Limit	24,637,095	24,747,682	29,875,184
Overlay	(150,000)	(203,200)	(200,000)
Excess Levy Capacity		(3,166)	
<b>Revenue</b>	<b>24,487,095</b>	<b>24,541,316</b>	<b>29,675,184</b>

### State Aid (Cherry Sheet)

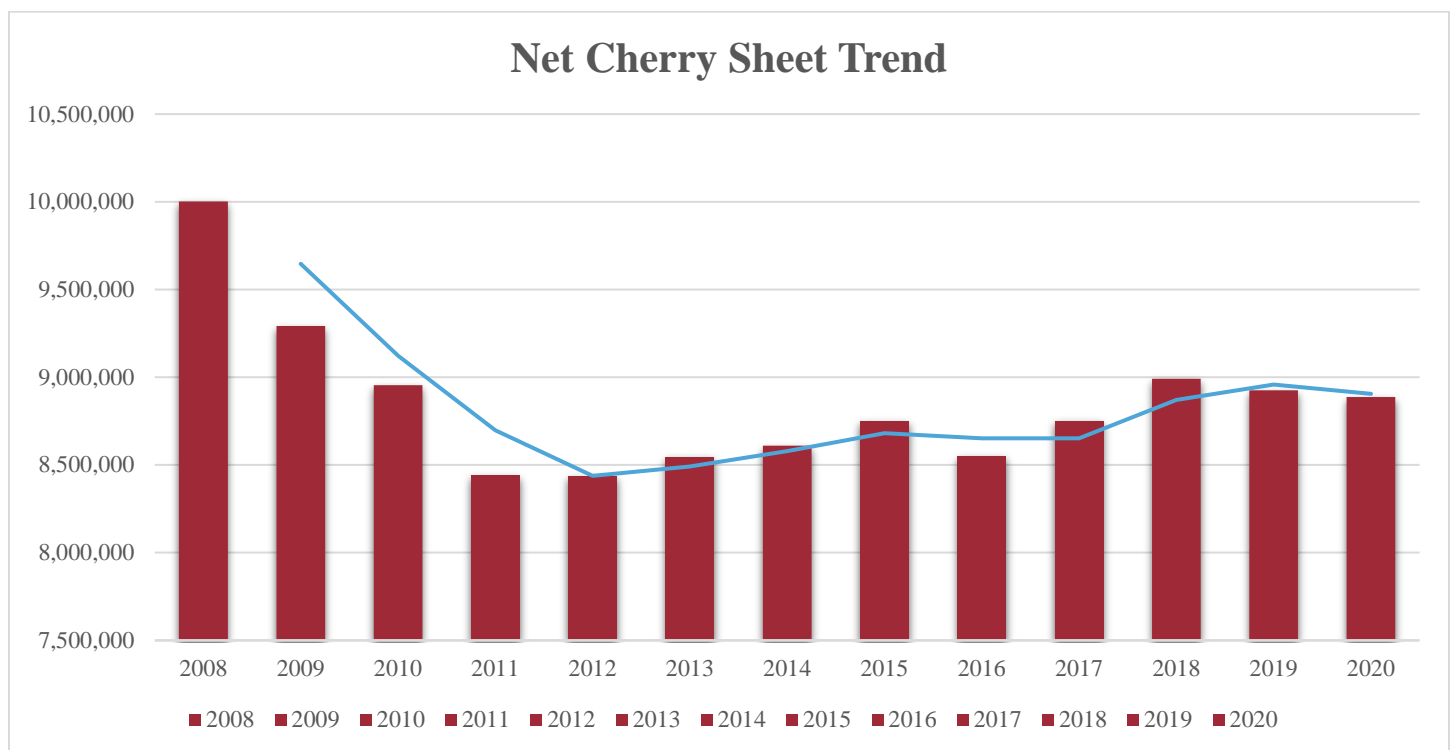
State aid is Easthampton's second largest revenue source and represents approximately 21% of the General Fund budget. Together, state aid and local property taxes account for approximately 91% of the General Fund budget. The current budget model assumes State Aid (less offsets) will increase 1.49 % to \$11,559,373 million. The estimate is based upon the Governor's FY2020 Budget which was released on January 24, 2019.

Cherry Sheet	FY2019 Estimates	FY2020 Estimates
Chapter 70	7,958,942	8,012,362
Charter Reimbursement	192,499	179,553
School Choice Tuition	692,735	761,069
Unrestricted Local aid	2,906,231	2,984,699
Veterans Benefits	166,010	279,492
State Owned Land	3,258	3,255
Exempt: Elderly Blind	105,346	100,012
Public Libraries	23,365	24,502
<b>Receipts</b>	<b>12,048,386</b>	<b>12,344,944</b>
<b>Offset Receipts</b>	<b>(716,100)</b>	<b>(785,571)</b>
Air Pollution District	(4,293)	(4,244)
RMV non- Renewal Surcharge	(15,480)	(15,480)
Regional Transit	(93,830)	(93,830)
Special Education	(12,321)	(13,450)
School Choice Sending Tuition	(996,435)	(1,111,023)
Charter School Sending Tuition	(1,366,901)	(1,434,956)
<b>Assessments</b>	<b>(2,489,260)</b>	<b>(2,672,983)</b>
<b>Sub Total</b>	<b>8,843,026</b>	<b>8,886,390</b>

## Assessments

Assessments are charges to the municipality from the State of Massachusetts, and these are subtracted in advance from the amount of state aid provided to the city. The result of this operation is the net amount of money Easthampton receives in state funding, and it is the best comparative measure of Easthampton's state assistance in relation to the prior year. Given the total value of assessments unknown at the time the city's budget is created, the city has chosen to proceed with the Governor's Budget figures for the FY2020 budget. The increase in assessments used in this budget model shows a net decrease in State Aid of 0.43% for fiscal 2020.

It is important to note that state aid as a percentage of the budget has decreased over the past twelve years, shifting the cost of operations to the local taxpayer. Easthampton is only now receiving State Aid at levels comparable to FY2008; however, this amount is in nominal dollars and does not take into consideration the effect of inflation over the past 12 years. Additionally, during the same period of time, Easthampton's state assessments for School Choice and Charter Sending Tuition has increased by 50% to over \$2.5 million in assessments, now representing 5% of the general fund city's budget. Net State Aid (Cherry Sheet) Receipts are still over 1 million dollars short of FY2008 State Aid.



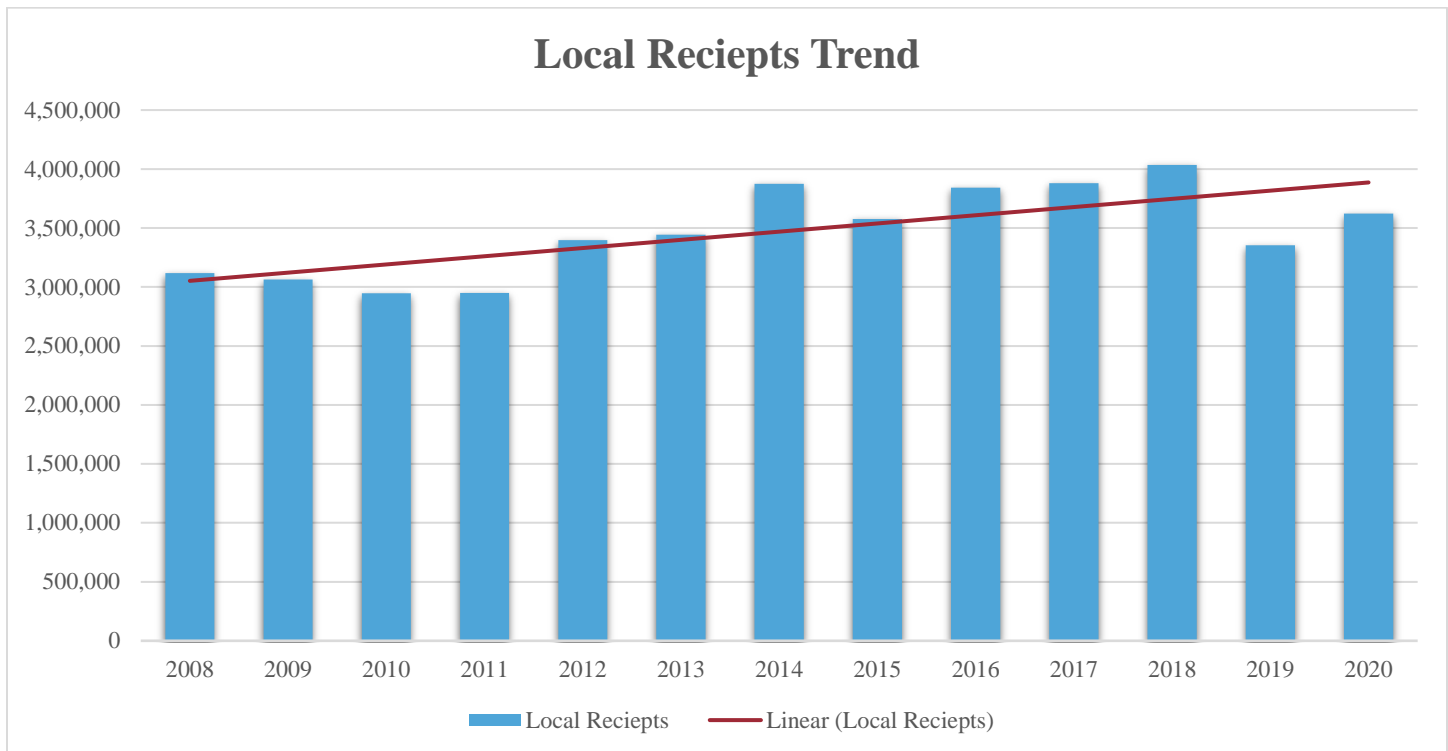
## Departmental Receipts

The third largest source of revenue for the General Fund in the budget is Departmental Receipts, which includes a variety of fees, permits, fines and licensing-related monies that the city receives, as well as interest that is earned on investments or on overdue tax bills. The total budgeted Departmental Receipts for FY2020 are estimated at \$3.6 million.

The single largest source of revenue within the Departmental Receipts category is the approximately \$1.77 million received for motor vehicle excise taxes, which is a State tax collected by the municipality for its own use.

## Departmental Receipts

Estimated Local Receipts	FY2019 Estimates	FY2020 Estimates
Motor Vehicle Excise Tax	1,728,909	1,77,438
Other Local Excise Tax	180,000	255,000
Penalties & Int excise Tax	123,000	110,000
Payment in Lieu of Taxes	33,000	33,000
Fees	860,000	875,000
Rental	22,000	100
Dept - School	-	-
Dept - Cemeteries	15,000	15,000
Dept - Recreation	70,000	70,000
Licenses & Permits	320,000	320,000
Fine & Forfeitures	32,000	25,000
Investment	15,000	15,000
Medicaid Reimbursements	90,000	125,000
Misc. - non-recurring	-	-
<b>Sub Total</b>	<b>3,488,909</b>	<b>3,622,538</b>



## Other Available Funds

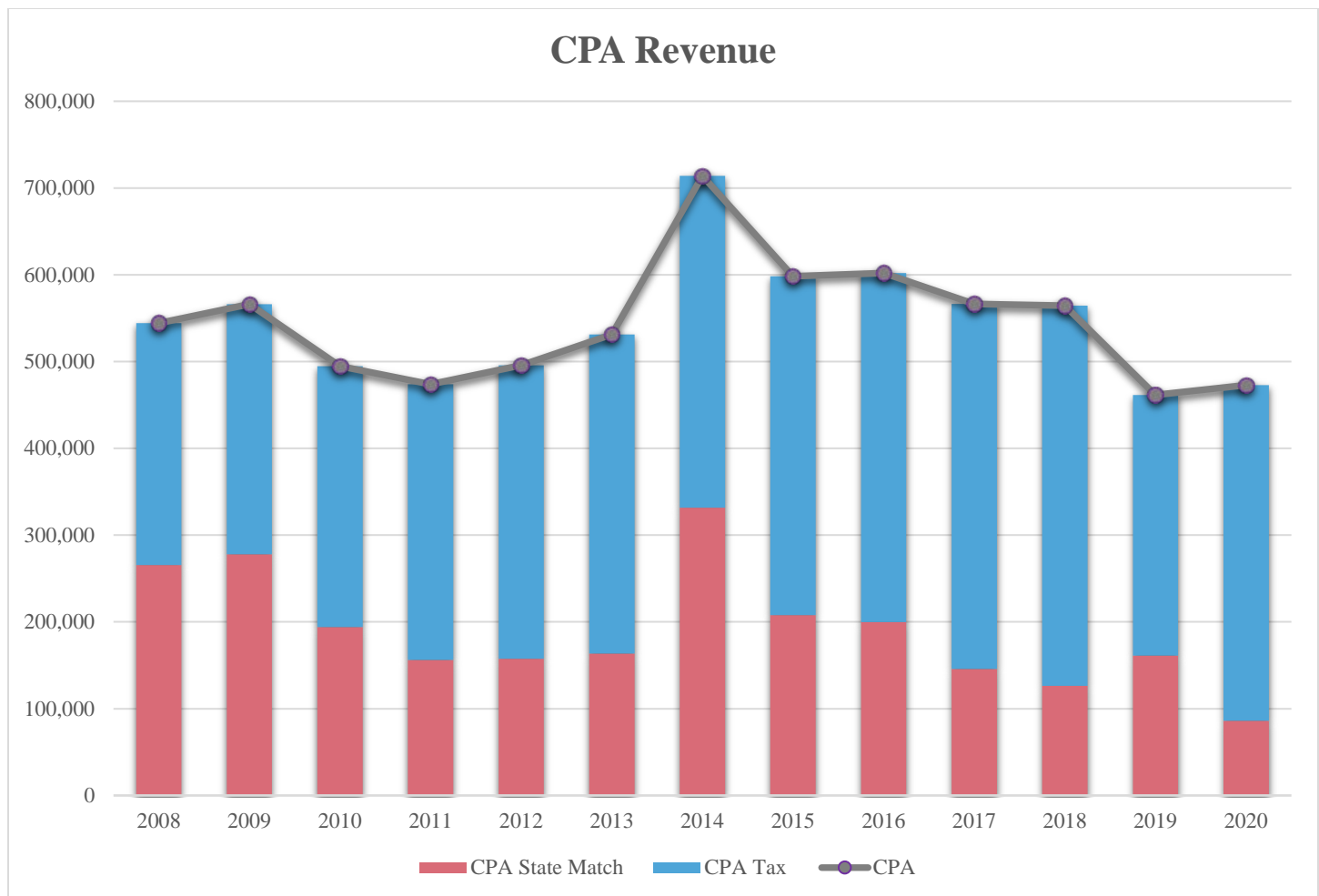
The last category of city revenue are monies in various Special Revenue funds available for appropriation from prior years. Other sources of Available Funds to be used in FY2020 are projected to include special revenue offsets in departmental budgets, such as \$2,500 in Cemetery Sale of Lots income, \$2,500 in the Parking Fund, and \$10,000 from the Williston Gift Fund.

In addition, there will be a transfer of \$3,310 from amortizable bond premiums. Amortizable bond premiums are funds that were received when bonds or notes were issued for debt excluded projects. The total net premiums are allocated over the term of the obligation, held in reserve and then transferred to offset the amount of the debt exclusion added to the tax rate.

## Community Preservation Act Funds

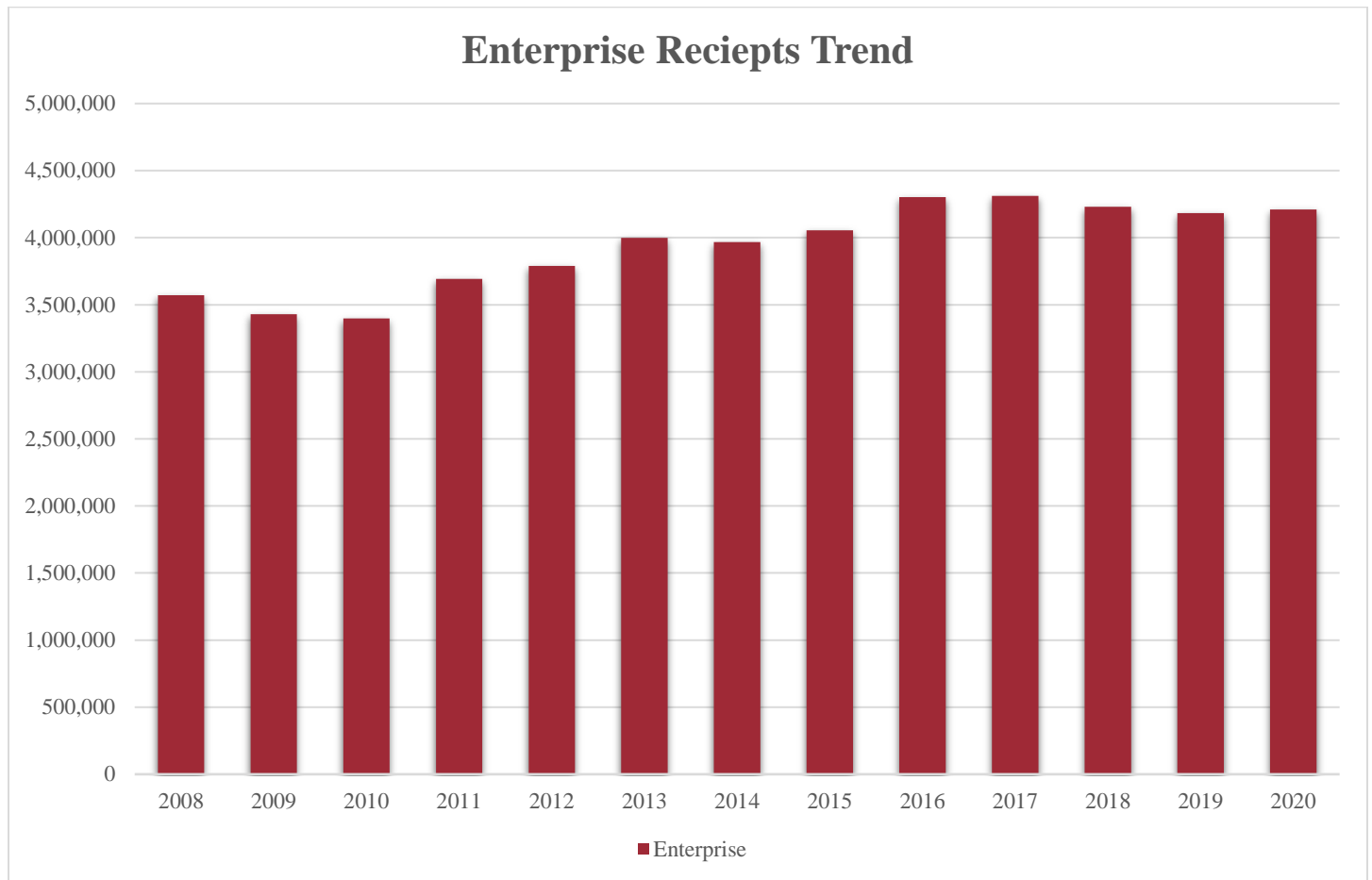
Massachusetts General Law, Chapter 44B (CPA) allows communities to create a local Community Preservation fund for open space protection, historic preservation, affordable housing and outdoor recreation. Easthampton adopted the Community Preservation in 2001. CPA monies are raised locally through the imposition of a surcharge of 3% of the tax levy against real property and receive a match from the state's Community Preservation Trust Fund.

The CPA state matching funds, generated by fees collected from the Registry of Deeds, has declined significantly over the years, from as high as \$331,694 in FY2014 to as low as \$126,467 in FY2018 and Easthampton projecting \$86,000 in FY2020.



## SECTION I: GENERAL GOVERNMENT

Water and Sewer services are operated as enterprise funds. Briefly, an enterprise fund as authorized under Massachusetts General Law, Chapter 44 §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 costs of service delivery—direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. In Easthampton, the Water and Sewer departments are fully independent, meaning they do not require a subsidy from the tax levy.





# EXPENDITURE SUMMARY

## Full Report

The following is a summary of the city's budget, which details the 13.01% increase allowable under the current revenue projections.

DEPARTMENT	ORIGINAL BUDGET 2019	REQUESTED STAGE 2020	RECOMMEND STAGE 2020
City Council	40,970.00	42,140.00	41,390.00
Mayor	128,200.00	135,817.00	126,450.00
Auditor	134,015.00	139,374.00	137,179.00
Central Purchasing	-		36,161.00
Assessor	97,721.36	117,137.00	113,237.00
Finance	368,750.72	375,187.25	364,687.25
Technology	212,168.00	222,028.00	212,928.00
City Attorney	50,000.00	65,000.00	65,000.00
Human Resources	152,935.20	156,312.00	152,312.00
Education & Training	-	-	20,796.90
City Clerk	114,921.44	118,024.00	114,654.00
Elections	33,475.00	42,175.00	34,475.00
Planning	161,481.00	198,454.90	162,339.05
Building Operations	283,713.60	333,050.00	288,700.00
<b>General Government</b>	<b>1,778,351.32</b>	<b>1,944,699.15</b>	<b>1,870,309.20</b>
Police	2,597,058.02	2,734,428.12	2,643,131.12
Crossing Guards	39,800.00	41,159.00	40,959.00
Detention	15,350.00	15,350.00	15,350.00
Dispatch	275,556.08	314,266.00	280,400.00
Fire	2,039,876.14	2,130,520.14	2,107,249.14
Ambulance	330,294.22	338,898.40	336,148.40
Inspection Services	93,869.08	104,523.00	99,973.00
Animal Control	17,500.00	17,500.00	17,500.00
<b>Public Safety</b>	<b>5,409,303.54</b>	<b>5,696,644.66</b>	<b>5,540,710.66</b>
Education	16,264,165.00	16,703,297.46	16,550,414.30
Education	968,633.00	994,786.09	985,680.94
<b>Education</b>	<b>17,232,798.00</b>	<b>17,698,083.55</b>	<b>17,536,095.24</b>
Public Works Administration	171,937.80	172,550.00	169,400.00
Fuel	137,000.00	137,000.00	137,000.00
Engineering	143,891.96	155,660.00	152,560.00
Highway	632,381.97	696,445.00	642,045.00
Snow Emergency	200,000.00	200,000.00	200,000.00
Street Lights	105,000.00	108,000.00	106,850.00
Motor Repair	109,457.80	116,505.00	110,795.00
Traffic	100,000.00	150,000.00	101,750.00
Recycling & Hazardous Waste	10,600.00	18,600.00	10,600.00
Trash	16,500.00	50,600.00	27,000.00
Landfill	33,000.00	33,000.00	33,000.00
Brookside Cemetery	53,193.40	55,861.32	55,861.32
Main Street Cemetery	1,000.00	-	-
Tree Warden	26,700.00	26,700.00	26,700.00
<b>Public Works</b>	<b>1,740,662.93</b>	<b>1,920,921.32</b>	<b>1,773,561.32</b>

## Full Report (continued)

DEPARTMENT	ORIGINAL BUDGET 2019	REQUESTED STAGE 2020	RECOMMEND STAGE 2020
Board of Health	82,743.60	105,604.21	81,850.56
Council on Aging	166,391.34	174,712.34	167,500.08
Veterans Services	34,067.84	39,444.80	39,339.80
Veterans Benefits	350,000.00	356,125.00	356,125.00
<b>Human Services</b>	<b>633,202.78</b>	<b>675,886.35</b>	<b>644,815.44</b>
Library	210,831.00	378,665.00	213,466.00
Recreation	119,582.56	125,568.77	124,662.77
Park	231,236.40	239,182.48	239,182.48
<b>Culture and Recreation</b>	<b>561,649.96</b>	<b>743,416.25</b>	<b>577,311.25</b>
Principal	1,841,675.22	4,067,970.76	4,067,970.76
Interest	490,995.53	2,657,541.23	2,657,541.23
<b>Debt and Interest</b>	<b>2,332,670.75</b>	<b>6,725,511.99</b>	<b>6,725,511.99</b>
Contributory Retirement	2,982,646.00	3,124,992.00	3,124,992.00
Workers Compensation	194,461.25	197,058.75	197,058.75
Medicare	290,000.00	300,000.00	300,000.00
Employee Benefits	4,908,465.62	4,914,775.65	4,914,775.65
Liability Insurance	280,199.34	287,204.32	287,204.32
Employee Benefits	-	121,000.00	121,000.00
Reserve Fund	200,000.00	200,000.00	200,000.00
Unemployment	50,000.00	75,000.00	75,000.00
<b>Unclassified</b>	<b>8,905,772.21</b>	<b>9,220,030.72</b>	<b>9,220,030.72</b>
CPA- Open Space	75,000.00	75,000.00	75,000.00
CPA - Historic	275,000.00	75,000.00	75,000.00
CPA - Housing	75,000.00	75,000.00	75,000.00
CPA - Administration	13,000.00	19,500.00	19,500.00
CPA- Reserve	23,596.00	228,500.00	228,500.00
<b>Community Preservation Act</b>	<b>461,596.00</b>	<b>473,000.00</b>	<b>473,000.00</b>
Sewer	442,786.70	484,562.00	484,562.00
Waste Water	1,154,509.01	1,202,570.00	1,195,570.00
Enterprise Reserve	15,000.00	15,000.00	15,000.00
Water	802,226.70	805,790.00	796,590.00
Enterprise Reserve	15,000.00	15,000.00	15,000.00
Ent. Education & Training			18,200.00
<b>Enterprise</b>	<b>2,429,522.41</b>	<b>2,522,922.00</b>	<b>2,522,922.00</b>
<b>Total Budget</b>	<b>41,485,529.90</b>	<b>47,621,115.99</b>	<b>46,884,267.83</b>

## General Government

The first budget category is General Government. This category includes the offices and departments that support the direct service departments of the city through overall management, legal services, financial management (including collecting of revenues and the maintenance of financial records), and the administration of elections, management information systems, personnel administration and related ancillary services. General Government also includes planning and conservation services.

DEPT	DEPARTMENT	ORIGINAL BUDGET 2019	REQUESTED STAGE 2020	RECOMMEND STAGE 2020
1110	City Council	40,970.00	42,140.00	41,390.00
1210	Mayor	128,200.00	135,817.00	126,450.00
1350	Auditor	134,015.00	139,374.00	137,179.00
1380	Central Purchasing	-		36,161.00
1410	Assessor	97,721.36	117,137.00	113,237.00
1450	Finance	368,750.72	375,187.25	364,687.25
1451	Technology	212,168.00	222,028.00	212,928.00
1510	City Attorney	50,000.00	65,000.00	65,000.00
1520	Human Resources	152,935.20	156,312.00	152,312.00
1590	Education & Training	-	-	20,796.90
1610	City Clerk	114,921.44	118,024.00	114,654.00
1620	Elections	33,475.00	42,175.00	34,475.00
1720	Planning	161,481.00	198,454.90	162,339.05
1920	Building Operations	283,713.60	333,050.00	288,700.00
	<b>General Government</b>	<b>1,778,351.32</b>	<b>1,944,699.15</b>	<b>1,870,309.20</b>

In FY2020 General Government is budgeted at 1.870 million, which is an overall increase of 5.17%. In late FY2018, the Mayor's Office implemented a revision to many city departments as part of a good government initiative to streamline government operations in the interest of simplicity for city residents, clarity for city employees, and a long-term reduction in cost through the elimination of redundancy. These consolidations will be continued into FY2020. As a result, some costs that formerly resided under different sections of the budget are now centralized in General Government, including personnel, legal services, and information technology.

The following represent significant changes for General Government Departments:

**Audit:** The increase in the Auditors office is a consequence of rising outside Audit cost, with the increasing regulation around government finance and financial reporting our audits, are increasing more complicated and comprehensive.

**Assessors:** Fiscal 2020 is a revaluation year for the City of Easthampton. This a year-long process during which the Department of Revenue (DOR) examines every phase of the assessing operation before certifying values. In a revaluation year, the assessor's office requires additional contracted services to complete the review. In non- revaluation years the assessors make interim adjustments based on sales and building construction or improvements.

**Legal:** The legal budget has the most significant increase in this group of 30%, in fiscal 2019 additional legal funds were required to handle several complicated land use, and economic developments projects, these projects continue into fiscal 2020. Additionally, in fiscal 2020, several union contracts will be opened for collective bargaining, while the city remains hopeful that contract will be ratified prior to fiscal 2020; currently, we are still in collectively bargaining these agreements.

## General Government (continued)

**Elections:** The budget for Elections represents an increase of 3%, due to the two scheduled elections in FY2020 Local Election scheduled on November 5, 2019.

**Central Purchasing and Professional Development:** New cost centers were added to General Government, Central Purchasing and Professional Development. These cost centers did not add any additional funds to budget, rather moved items such as office supplies, postage, and office maintains contracts (postage machine, and shredding) to a central area, to create efficiency, reduce waste and save municipal dollars, through economies of scale. Dues, memberships and professional development training has been centralized under supervision of the Human Resource department, to ensure that employees are receiving the training required to maintain the licenses and certification required to hold their respective positions. Additionally, Human Resources maybe able to coordinate inhouse training, reducing cost and offering professional development to a larger group of city employees.

## Public Safety

Public Safety consists of Police, Fire, Dispatch, Inspections & Enforcement, Public Health, and Animal Control Services.

DEPT	DEPARTMENT	ORIGINAL BUDGET 2019	REQUESTED STAGE 2020	RECOMMEND STAGE 2020
2100	Police	2,597,058.02	2,734,428.12	2,643,131.12
2103	Crossing Guards	39,800.00	41,159.00	40,959.00
2150	Detention	15,350.00	15,350.00	15,350.00
2170	Dispatch	275,556.08	314,266.00	280,400.00
2200	Fire	2,039,876.14	2,130,520.14	2,107,249.14
2310	Ambulance	330,294.22	338,898.40	336,148.40
2410	Inspection Services	93,869.08	104,523.00	99,973.00
2920	Animal Control	17,500.00	17,500.00	17,500.00
	<b>Public Safety</b>	<b>5,409,303.54</b>	<b>5,696,644.66</b>	<b>5,540,710.66</b>

**Police Department and Dispatch:** Overall, the FY2020 Police and Dispatch Departments have modest increases of 1.76%. The budgets maintain the current level of services but anticipates some cost savings due to continued efforts by the departments to manage overtime, through efficient shift scheduling and use of Special Police Officers and Part-Time Dispatchers

**Crossing Guards:** This budget is increasing by 3%, this is a consequence of the increase to minimum wage.

**Fire and Ambulance Department:** As presented, the FY2020 Fire Department budget reflects an increase of 3%. The budget maintains the current level of services but anticipates a retirement in late FY2020.

**Building Department:** The significant change in the Building Department is retirement of the Weights and Measurers Inspector, the city has an intermunicipal agreement with Northampton to obtain these services going forward.

## Education

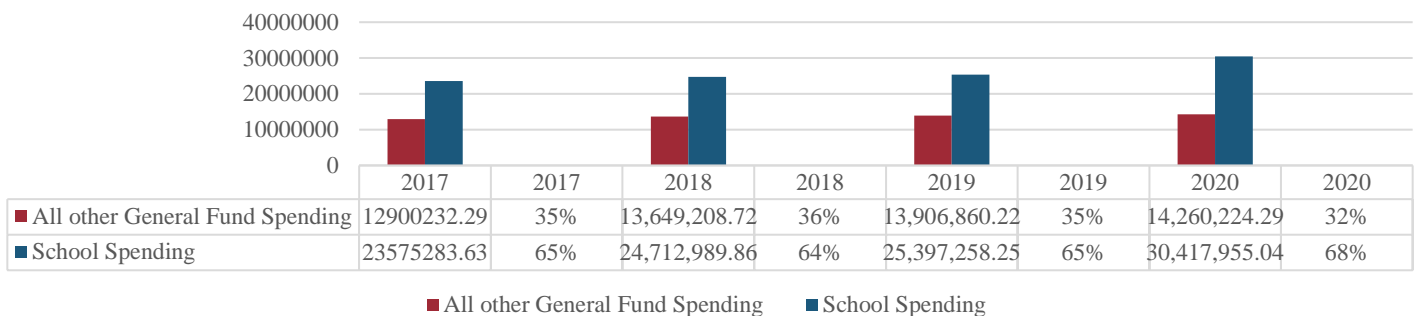
Easthampton Public School department consists of five schools, Maple, Center, Pepin, White Brook Middle School, and Easthampton High School serving 1,545 students from pre-kindergarten to twelfth. The school department and its budget are operated under the authority of the School Committee.

DEPT	DEPARTMENT	ORIGINAL BUDGET 2019	REQUESTED STAGE 2020	RECOMMEND STAGE 2020
3000	Education	16,264,165.00	16,703,297.46	16,550,414.30
3001	Education	968,633.00	994,786.09	985,680.94
	<b>Education</b>	<b>17,232,798.00</b>	<b>17,698,083.55</b>	<b>17,536,095.24</b>

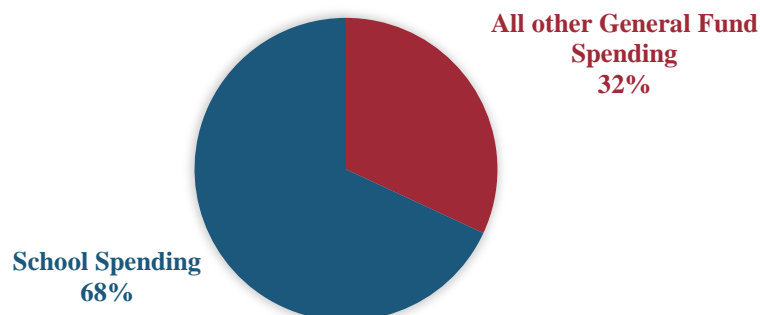
**Public Education:** Based on the city's revenue forecast, it is projected that the Easthampton Public Schools may increase by 1.76% in FY2020. Therefore, the FY2020 amount available for the Easthampton Public School Department is \$17,536,095. This represents an increase of \$303,297 from the \$17,232,978 appropriated last year. As of October 1, 2018, a total of 1,545 students attend the Easthampton schools, with 658 students in grades PreK-4 at the three city elementary schools, 413 students in grades 5-8 at the Middle School, and 474 students in grades 9-12 at the High School.

Although the increase in the School Department budget is modest and represents an essential services budget in support of programs and services already in place in the department, the School Department shares in the increases of employee benefits and other operating cost of the city, and these costs are outlined in the Net School Spending report found in Appendix D. The city continues the practice of using two-thirds of all tax dollars to support education in Easthampton, when all costs are considered.

School Spending as a Percentage of General Fund



SCHOOL SPENDING AS A PERCENTAGE OF GENERAL FUND 2020





## Public Works

The Department of Public Works (DPW) consists of multiple Divisions collectively responsible for maintaining and improving the city's public spaces and infrastructure. This includes the maintenance and development of city roads, sidewalks, public trees, cemeteries, public grounds & buildings, as well as the city water supply system and wastewater/sewerage system.

DEPT	DEPARTMENT	ORIGINAL BUDGET 2019	REQUESTED STAGE 2020	RECOMMEND STAGE 2020
4010	Public Works Administration	171,937.80	172,550.00	169,400.00
4100	Fuel	137,000.00	137,000.00	137,000.00
4110	Engineering	143,891.96	155,660.00	152,560.00
4210	Highway	632,381.97	696,445.00	642,045.00
4230	Snow Emergency	200,000.00	200,000.00	200,000.00
4240	Street Lights	105,000.00	108,000.00	106,850.00
4250	Motor Repair	109,457.80	116,505.00	110,795.00
4260	Traffic	100,000.00	150,000.00	101,750.00
4300	Recycling & Hazardous Waste	10,600.00	18,600.00	10,600.00
4330	Trash	16,500.00	50,600.00	27,000.00
4380	Landfill	33,000.00	33,000.00	33,000.00
4910	Brookside Cemetery	53,193.40	55,861.32	55,861.32
4920	Main Street Cemetery	1,000.00	-	-
4951	Tree Warden	26,700.00	26,700.00	26,700.00
	<b>Public Works</b>	<b>1,740,662.93</b>	<b>1,920,921.32</b>	<b>1,773,561.32</b>

In FY2020 Public Works is budgeted at 1.773 million, which is an overall increase of 1.89%. The major initiative reflected in this budget increase includes the addition of a second engineer. The salary for the Engineering department is split 33% to 67% between the General Fund budget and the Water/Sewer Enterprise Funds (respectively). The second significant increase in Public work is in Trash Collection. The City would like to thank the Duseau family for a long-standing gift to the city in providing free trash collection to all school sites, with the sale of this local business the city is realizing increase cost due to the city paying for services we have not paid for in the past.

## Human Services

The Human Services section of the budget includes the Board of Health, the Senior Center/Council on Aging, as well as Veterans' Services & Benefits.

DEPT	DEPARTMENT	ORIGINAL BUDGET 2019	REQUESTED STAGE 2020	RECOMMEND STAGE 2020
5120	Board of Health	82,743.60	105,604.21	81,850.56
5410	Council on Aging	166,391.34	174,712.34	167,500.08
5430	Veterans Services	34,067.84	39,444.80	39,339.80
5440	Veterans Benefits	350,000.00	356,125.00	356,125.00
	<b>Human Services</b>	<b>633,202.78</b>	<b>675,886.35</b>	<b>644,815.44</b>

**Health Department:** The Health Department budget as presented is a small decrease, this is not a reduction of funds available to the department; but a reflection of the reallocation of the training and supply budgets to a centralized budget in general government. It is important to note that increases in salaries as well as the need for additional alternate inspectors, has led to a reorganization of staff within the department. The budget as presented includes a reduction in the City Nurse hours.

**Senior Center/Council on Aging:** Overall, the FY2020 Senior Center budget represents a modest increase. The budgets maintain the current level of services, but the center continued to rely on grant and donations funds to provide essential service to the community.

**Veterans Services:** The Veterans' Benefits budget as presented represents a modest increase of 1.75% consistent with other departments in FY2020. Although any approved benefits paid to Easthampton's veterans will eventually be subject to a 75% reimbursement from the Commonwealth's Department of Veterans' Services, it is still the responsibility of the city to budget adequate benefits on the front end to cover those expenses. The Veterans Agent is an employee of the South Hadley – Easthampton Veterans District, Veterans Services budget has an increase of 15.5%, due to change in our assessment from the district. The Veterans District used to be three communities; the remaining two now bear a more significant portion of the employee costs.

## Culture and Recreation

The Culture and Recreation section of the budget includes Library, Parks, and Recreation.

DEPT	DEPARTMENT	ORIGINAL BUDGET 2019	REQUESTED STAGE 2020	RECOMMEND STAGE 2020
6100	Library	210,831.00	378,665.00	213,466.00
6310	Recreation	119,582.56	125,568.77	124,662.77
6500	Park	231,236.40	239,182.48	239,182.48
	<b>Culture and Recreation</b>	<b>561,649.96</b>	<b>743,416.25</b>	<b>577,311.25</b>

**Library:** The city's Library budget has increased by \$2,635 as compared to FY2019. This amount follows the guidance of the Municipal Appropriation Requirement (MAR) for each award year and is computed using figures for the three prior fiscal years. For each of those three years that a municipality received State Aid to Public Libraries award, the value used will be either the MAR or Total Appropriated Municipal Income (TAMI), whichever is higher.

**Parks and Recreation Department:** The Parks and Recreation Department has increased by 3.7%. The increase is a directed result of increases in minimum wage. It is important to note that many programs within the parks and recreation department are self-supporting. Payroll for part-time and seasonal staff and all programmatic expenses are funded directly from recreation revolving funds these revolving funds will also have to sustain the increase in minimum wage.

## Debt and Interest

DEPT	DEPARTMENT	ORIGINAL BUDGET 2019	REQUESTED STAGE 2020	RECOMMEND STAGE 2020
7100	Principal	1,841,675.22	4,067,970.76	4,067,970.76
7500	Interest	490,995.53	2,657,541.23	2,657,541.23
	<b>Debt and Interest</b>	<b>2,332,670.75</b>	<b>6,725,511.99</b>	<b>6,725,511.99</b>

**Debt Service:** The proposed FY2020 debt service budget provides for the payment of principal and interest costs for long and short-term bonds issued by the city for General Fund purposes. For FY2020, the total Debt Service budget for the General Fund is \$6.7 million, an increase of 188.4%. The increase represents the first Bond payment for the Pre-K-8 School Building.

While we move forward with large capital projects, the city will rely more on the Free Cash policy, whereby smaller capital items are now being purchased using available funds, such as Free Cash, instead of financing with debt.

## Unclassified

The city's practice is to budget certain overhead costs in the aggregate rather than distributing costs by department or program. These overhead costs include employee benefits of health insurance, life insurance, Easthampton contributor retirement contributions, unemployment compensation, and workers' compensation insurance; comprehensive building and liability insurance, and a reserve fund for extraordinary and unforeseen expenses.

DEPT	DEPARTMENT	ORIGINAL BUDGET 2019	REQUESTED STAGE 2020	RECOMMEND STAGE 2020
9111	Contributory Retirement	2,982,646.00	3,124,992.00	3,124,992.00
9120	Workers Compensation	194,461.25	197,058.75	197,058.75
9121	Medicare	290,000.00	300,000.00	300,000.00
9140	Employee Benefits	4,908,465.62	4,914,775.65	4,914,775.65
9450	Liability Insurance	280,199.34	287,204.32	287,204.32
9500	Employee Benefits	-	121,000.00	121,000.00
9510	Reserve Fund	200,000.00	200,000.00	200,000.00
9511	Unemployment	50,000.00	75,000.00	75,000.00
	<b>Unclassified</b>	<b>8,905,772.21</b>	<b>9,220,030.72</b>	<b>9,220,030.72</b>

**Employee Benefits & Insurance:** Employee Benefits and Insurance represents the budgetary requirements for health and life insurance coverage for both city and School Department employees and retirees as well as other benefits such as FICA expense, Easthampton contributory retirement contributions, unemployment compensation, and workers' compensation insurance. The FY2020 health insurance budget request of \$4.9 million virtually same as in FY2019, there is no increase to Health Insurance premiums in FY2020, due to plan design changes are being implemented by the Hampshire County Group Insurance Trust. Plan design changes were made in anticipation of continued rising health care cost as a measure to curb future expense for all participating members of the Hampshire County Group Insurance Trust

In addition to the annual Health Insurance, the city is appropriating funds, to recognize the unfunded OPEB liability. In accordance with the City's financial policies. This year's appropriation is \$121,000. The City's General Fund shall appropriate contributions to its respective share of the OPEB liability in increasing amounts of at least 10% of previous annual appropriation so that the Annual Required Contribution (ARC) is reached by the fiscal year 2035, or when the Unfunded Retirement Liability is met, whichever is sooner.

**Contributory Retirement:** The second largest category of employee benefit costs after health insurance is Easthampton Contributory Retirement. The total FY2020 Easthampton Contributory Retirement Assessment is \$3,124,992 which is an increase of 4.8%. While the city is responsible for the Easthampton contributory retirement assessment, the Commonwealth of Massachusetts is assessed annually by the Massachusetts Teachers Retirement System

**Building & Liability Insurance:** Building and Liability insurance includes property and liability coverage for all city-owned property as well as all city officials, elected and appointed. The city's building and liability insurance budget is increasing by 2.5% in FY2020.

**Workers Compensation and Injured on Duty Compensation:** Budget reflects a 1.34 % increase for FY2020. The Personnel Department is continuing to enroll in and sponsor programs to improve safety in the workplace. These programs not only reduce our worker's compensation costs but also improve working conditions for all employees.

## Unclassified (continued)

**Reserve Fund:** Authorized by Massachusetts statute, the Reserve Fund provides city operations with an option for the funding of extraordinary or unforeseen expenditures during the year. Transfers from this account require approval by the City Council. The Reserve Fund amount is being level funded at \$200,000.

## Community Preservation Act

Easthampton adopted the Community Preservation Act in 2001. The Act creates a 3% tax surcharge which generates revenue for projects addressing open space, affordable housing, historic preservation, and recreation. The Committee makes recommendations to the City Council on the expenditure of the funds.

DEPT	DEPARTMENT	ORIGINAL BUDGET 2019	REQUESTED STAGE 2020	RECOMMEND STAGE 2020
2980	CPA- Open Space	75,000.00	75,000.00	75,000.00
2981	CPA - Historic	275,000.00	75,000.00	75,000.00
2982	CPA - Housing	75,000.00	75,000.00	75,000.00
2983	CPA - Administration	13,000.00	19,500.00	19,500.00
2999	CPA- Reserve	23,596.00	228,500.00	228,500.00
	<b>Community Preservation Act</b>	<b>461,596.00</b>	<b>473,000.00</b>	<b>473,000.00</b>

The Community Preservation Act (CPA) budget reflects a modest increase of 2.5% for FY2020. CPA state match continues trend of negatively, as more communities in the commonwealth there is less available for individual communities. The committee takes a conservative approach to forecasting revenue and has adjusted to the decreasing state match accordingly.

The Community Preservation Act requires that at least 10% of each year's Community Preservation Fund revenues be spent or set aside for spending on each of the three Community Preservation core categories - open space, affordable housing and historic preservation. The remaining 70% of the Community Preservation Fund may be allocated among those three categories, recreation, and up to 5% on administration cost as the Community Preservation Committee and City Council see fit.

## Enterprise

The Water and Sewer Enterprise Funds have been established as Enterprise Funds separate from the General Fund. The expenditures for both the Water and Sewer Funds are financed by water and sewer rate revenues.

DEPT	DEPARTMENT	ORIGINAL BUDGET 2019	REQUESTED STAGE 2020	RECOMMEND STAGE 2020
4410	Sewer	442,786.70	484,562.00	484,562.00
4460	Waste Water	1,154,509.01	1,202,570.00	1,195,570.00
4462	Enterprise Reserve	15,000.00	15,000.00	15,000.00
4500	Water	802,226.70	805,790.00	796,590.00
4506	Enterprise Reserve	15,000.00	15,000.00	15,000.00
4590	Ent. Education & Training			18,200.00
	<b>Enterprise</b>	<b>2,429,522.41</b>	<b>2,522,922.00</b>	<b>2,522,922.00</b>

**Enterprise:** The FY2020 Enterprise Divisions of Water, Sewer and Waste Water is budgeted just over 2.5 million dollars an increase of 3.84%. These increases are due to mostly planned increases in employee salaries.

**Indirect Cost:** The Indirect cost associated with the Enterprise Fund is not included in the Enterprise section of the budget included but rather included in the general fund section of the budgets for General Government, Public Works, Unclassified, and Debt and Interest. Indirect charges represent \$1,686,286.50 or 40% of the Enterprise Total budget. Indirect charges decreased by 3.0%. The area within the Indirect costs showed the most significant decreases were Debt and Interest, and Employee benefit charges.

# Part III: Budget Detail

## SECTION I: GENERAL GOVERNMENT

CITY COUNCIL

MAYOR AND CITY ATTORNEY

AUDITOR

ASSESSOR

FINANCE

TECHNOLOGY

HUMAN RESOURCES

CITY CLERK

ELECTIONS

PLANNING

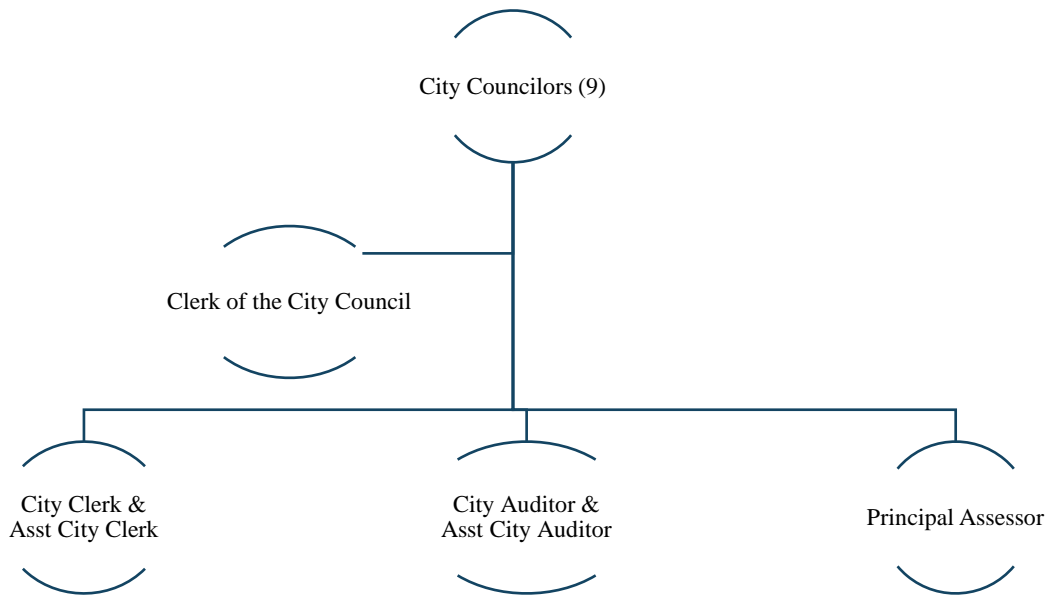
BUILDING OPERATIONS

# CITY COUNCIL

## Mission Statement

The City Council serves as the city's elected legislative branch in accordance with the Home Rule Charter.

## Organizational Overview





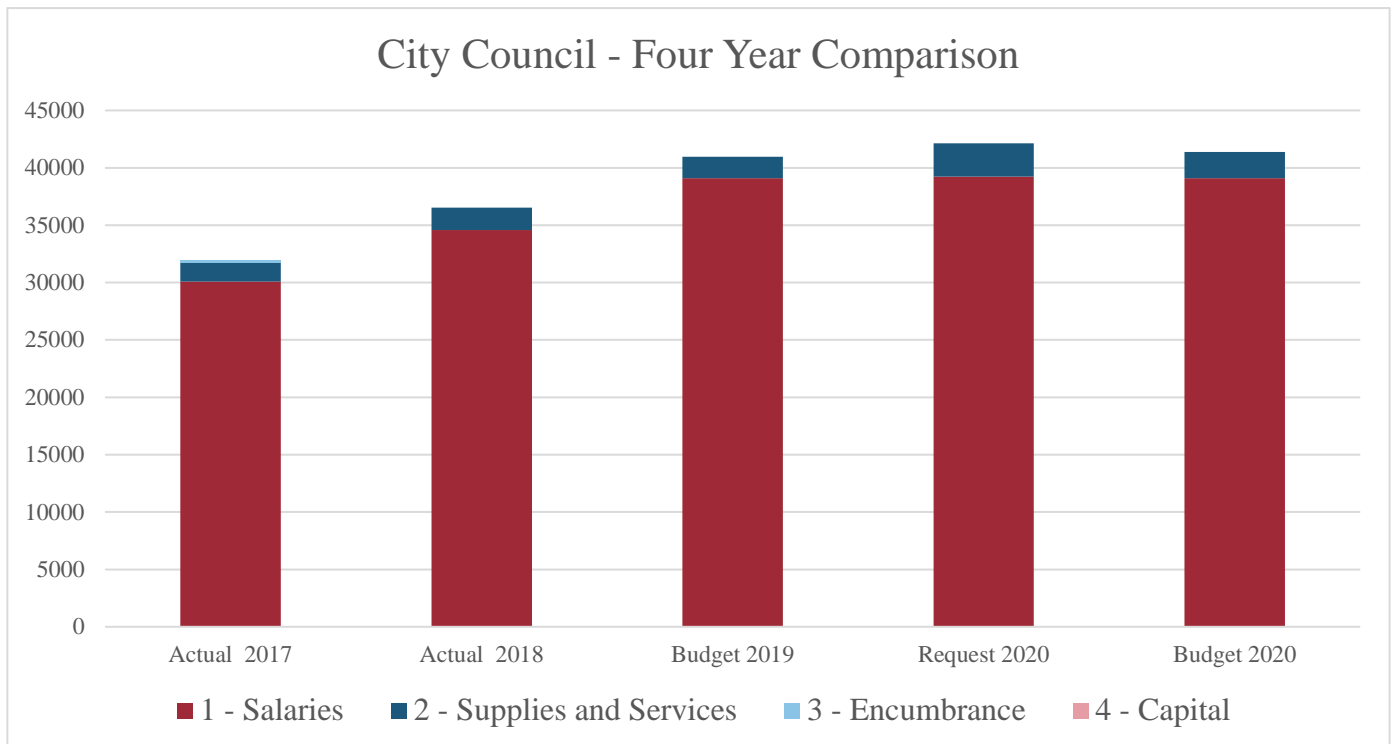
# Budget

1110 - City Council				
Personnel	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
City Councilors (9)			Stipends	
Clerk to the City Council (1)			Stipend	
Total FTE	-	-	-	-

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
1 - Salaries	30,090	34,590	39,090	39,090
4 - Capital	-	-	-	-
2 - Supplies and Services	1,613	1,948	1,880	2,300
3 - Encumbrance	211	-	-	-
Total	31,914	36,538	40,970	41,390

Account Description	Account	FTE	Budget 2019	Requested 2020	GF Budget 2020
Council Salaries	001.1110.5111		36,000	36,000	36,000
Clerk to the Council	001.1110.5113		3,090	3,240	3,090
Salaries		-	39,090	39,240	39,090
City Council Advertising	001.1110.5301		1,800	2,300	2,300
City Council Office Supplies	001.1110.5421		80	525	-
Food & Food Service Supplies	001.1110.5490			75	-
In State Travel	001.1110.5710				
Supplies and Services			1,880	2,900	2,300

<b>Total - City Council</b>			<b>40,970</b>	<b>42,140</b>	<b>41,390</b>
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# MAYOR & CITY ATTORNEY

## Mission Statement

The Easthampton Mayor is the city's highest-ranking official who performs administrative, political and ceremonial functions. The mayor also serves on the School Committee and the School Building Committee. The Mayor defines good government as bringing community together, supporting a strong local economy, education system and public services. The Mayor is committed to resilient, sustainable growth based in equity, diversity and inclusion that affirms all voices.

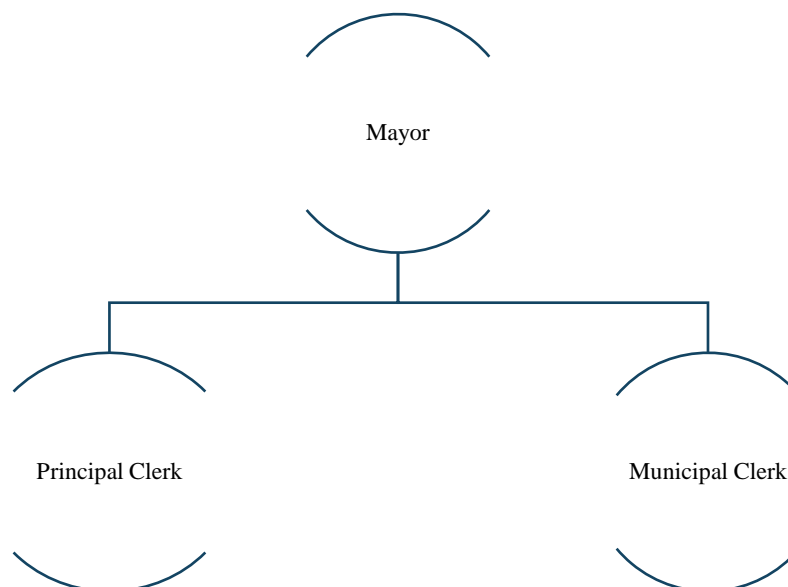
Under this definition, good government obtains these goals by valuing and cultivating resident trust. Guided by high professional standards, policy and practice, the Mayor oversees, coordinates and administers the operation of city government to provide the highest possible level of service with transparency and accountability. The Mayor works closely with the City Council, city committees and boards as well as the city's department heads on economic development, fiscal forecasting and identifying resources to address foreseen and unforeseen challenges the city may face.

The Mayor attends different regional, statewide and national municipally focused policy forums and conferences. Conveners of these opportunities include the Massachusetts Mayors' Association, Massachusetts Municipal Association, Governing Foundation, Kaufmann Foundation, Jewish Community Relations Committee, Cannabis Control Commission, Economic Development Council and the Pioneer Valley Planning Commission.

In the past year, the Mayor has convened herself, or in partnership, panels and forums such as Women in Policy and Politics, Affordable Housing Roundtable, the Mayor's Update, Civics Academy and a roundtable focused on financial tools and incentives for mixed – development. To promoting the best of Easthampton, the Mayor appears regularly on local media outlets and at events as a speaker.

She regularly advocates for state and federal initiatives that benefit Easthampton and the larger region in Boston and Washington DC. She has given testimony in favor of reformulating the public education formula, signed letters of support for federal housing, early education bills, pro-active approaches to end gun violence, endorsed housing legislation, joined the Municipal Opioid lawsuit as well as state legislation to raise the match amount for CPA funding.

## Organizational Overview



## Accomplishments

- Upgraded bond rating from AA to AA+
- Successful \$50 million bond offering for the new PreK - 8 consolidated school
- Creation of District Improvement Financing (DIF) zone along Ferry St
- Obtained Opportunity Zone designation for much of our 40 R district
- \$3.51 million MassWorks public infrastructure grant to aid in the development of 152 housing units in next 5 years; leveraging \$43 million in private investment for a multi-use development of a dilapidated mill
- \$50,000 strategic planning grant that will map out smart growth paths for the Main, Cottage and Union St areas
- \$50,000 Community Compact grants to revamp our budgeting protocol, Capital Improvement Plan and Financial Monitoring/Forecasting model
- Secured \$100,000 of MA Dept of Environmental Protection money to demolish pump house on Lower Mill Pond
- \$798,000 Massachusetts Community Development Block Grant (CDBG) to continue to update public infrastructure within the Admiral Street neighborhood
- Awarded \$28,000 for a Municipal Vulnerability Preparedness "planning" project
- Obtained Opportunity Zone and Housing Choice Initiative designation opening access to economic development and public improvements tools
- \$225,000 Housing Choice Capital Asset grant allowing Easthampton to be a Valley Bike Share community
- \$75,000 in state earmark money to purchase updated equipment for our Parks & Recreation Department
- \$400,000 PARC grant to buy 11 acres of the Mt Tom viewshed off East St

## Trends

The year has been defined by gains in our local economy, increased efficiency in government through examining current practices, expanded resources through diverse partnerships, and protection of our existing assets through strategic planning. In the next two years, we are on course to add affordable and market – rate housing units to Easthampton as well as add to our hospitality and retail business sectors.

Working with our city's leadership team, I have consolidated day to day administrative operations in the Personnel department, Finance department, Audit department, and Department of Public Works – providing a streamlined interface for the public and more efficient spending of municipal dollars. In my own office, I combined the clerk responsibilities for Planning, Licensing and Health Board to save costs and provide consistency for important memorialization.

With fresh eyes, we reformed and updated our financial policies and practices and realigned the City's budget process to involve residents and hold ourselves accountable to their needs in a new way. Residents can now access an explanation of how and why taxpayer dollars are spent, along with a new Capital Improvement Plan and Forecasting Model. With two Community Compact Impact totaling fifty thousand dollars, our Finance team are organizing our financial reporting to meet national standards of best practices in municipal government.

Looking out for our seniors and retirees, our assessor's office initiated a change to help seniors with tax relief by increasing the tax exemption amount to one thousand dollars and lowering the eligible age to 65. And our Auditor, as a member of the Easthampton Retirement Board, worked with the board to approve revised assumptions for our actuarial valuation to reflect current conditions, putting our funded ratio at 73.3%, and develop a plan to be fully funded in 2032.

## Goals and Objectives

- Craft a city communications plan that keeps residents informed about ongoing projects and current events in the city
- Deliver and publish quarterly reports to the City Council on the fiscal and administrative state of our city
- Conduct ongoing stakeholder meetings with regional, state and federal agencies regarding housing, public services, and infrastructure
- Host quarterly mayoral coffee hours at city hall and around the city
- Focus on grant opportunities and partnerships that:
  - Provide addiction treatment and recovery services within Easthampton
  - Increase physical access to our public ways and municipal buildings
  - Fund public works projects including second round funding of the Municipal Vulnerability Project grant
  - Add and sustain fullest possible compliment of firefighters via SAFER grant
  - Give technical assistance to remove development impediments on Rt 10
  - Identify parking solutions for Mill District, Cottage – Union – Main Streets corridor
  - Expand our bike trails to all parts of the city based on the Conway School study
  - Add EV charging stations for electric automobiles through Eversource, VW and state programs
  - Make our streets friendlier for cyclists, pedestrians and automobiles through the Complete Streets program
  - Design ADA accessible trails for East St land recently acquired

## Programs and Services

- The enforcement of all city laws and ordinances
- To provide ample means for the Easthampton community to connect with the Mayor's Office
- Preparing a balanced annual city budget for the City Council
- Coordinating all city departments to deliver responsive and effective services to the residents of Easthampton
- Implementing economic development and community development initiatives
- Working closely with the Fire and Police Departments to ensure public safety
- Partnering with Public Works to maintain and improve public infrastructure
- Collaborating with the School Committee and Superintendent to advance student well – being and advancement
- Serving as a hub of organization for community groups and agencies working to improve the city
- Representing and advocating for Easthampton's interests to other levels of government

# Budget

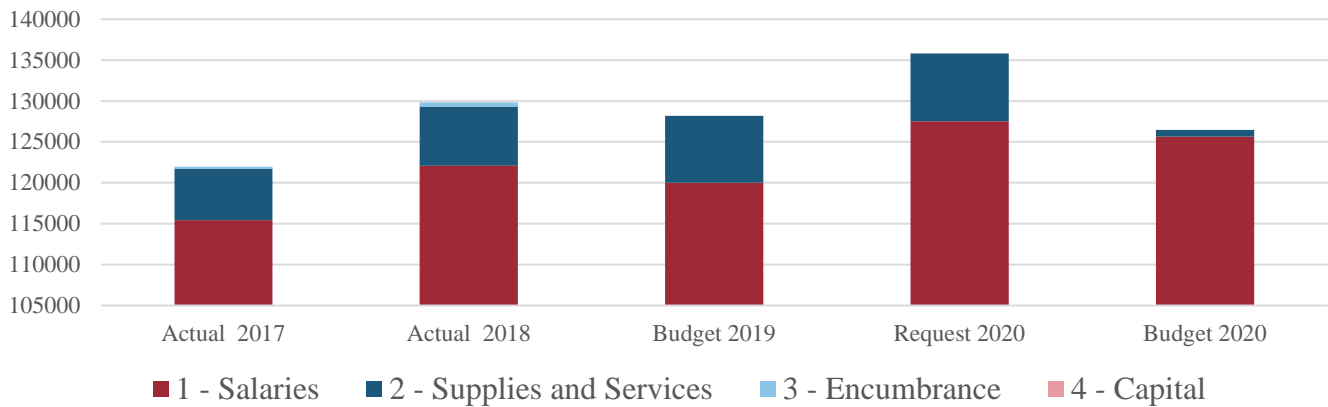
1210 - Mayor				
Personnel	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
Mayor	1.00	1.00	1.00	1.00
Municipal Clerk	-	0.85	0.85	0.85
Principal Clerk – Mayor	-	0.38	0.38	0.38
Staff (Grant Funded)	-	-	1.00	-
Administrative Assistant	1.00	-	-	-
<b>Total FTE</b>	<b>2.00</b>	<b>2.23</b>	<b>3.23</b>	<b>2.23</b>

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
1 - Salaries	115,429	122,073	120,000	125,650
4 - Capital	-	-	-	-
2 - Supplies and Services	6,297	7,246	8,200	800
3 - Encumbrance	254	509	-	-
<b>Total</b>	<b>121,980</b>	<b>129,827</b>	<b>128,200</b>	<b>126,450</b>

Account Description	Account	Hrs./Wk.	FTE	Budget 2019	Requested 2020	GF Budget 2020
Mayor	001.1210.5111		1.00	75,000	75,000	75,000
Municipal Clerk	001.1210.5113	34.00	0.85	45,000	52,520	50,650
Principal Clerk - Mayor	001.1210.5113	15.00	0.38	-	-	-
Staff (Grant Funded)	-	-	-	-	-	-
Longevity	001.1210.5141	-	-	-	-	-
<b>Salaries</b>			<b>2.23</b>	<b>120,000</b>	<b>127,520</b>	<b>125,650</b>
Telephones	001.1210.5243			-	-	-
Advertising	001.1210.5301			600	600	600
Education & Training	001.1210.5314			2,000	2,000	-
Misc. Prof Services	001.1210.5319			200	200	-
Postage	001.1210.5342			400	400	-
Office Supplies	001.1210.5421			-	-	-
Equip Repair & Maint.	001.1210.5439			-	-	-
Food Service Supplies	001.1210.5490			-	-	-
Vet's Day Supplies	001.1210.5583			-	-	-
In State Travel	001.1210.5710			2,000	2,000	200
Dues and Membership	001.1210.5730			3,000	3,097	-
<b>Supplies and Services</b>				<b>8,200</b>	<b>8,297</b>	<b>800</b>
<b>Total - Mayor</b>				<b>128,200</b>	<b>135,817</b>	<b>126,450</b>

## Budget (continued)

### Mayor - Four Year Comparison



### 1510 – City Attorney

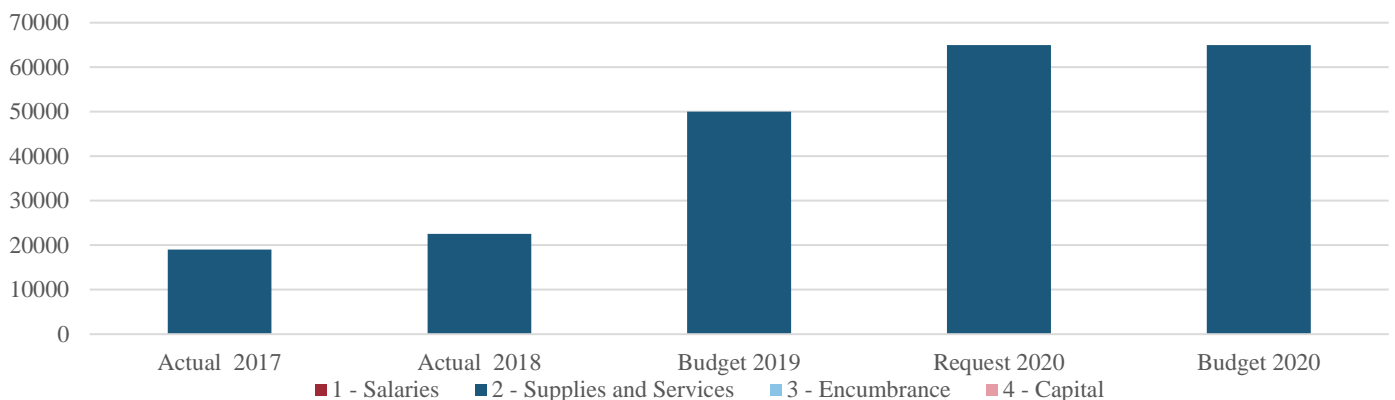
Personnel	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
No Employees				

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
1 - Salaries	-	-	-	-
2 - Supplies and Services	19,027	22,545	50,000	65,000
Total	19,027	22,545	50,000	65,000

Account Description	Account	FTE	Budget 2019	Requested 2020	GF Budget 2020
Prof Services	001.1510.5319		47,180.00	65,000.00	65,000.00
Periodicals & Books	001.1510.5511		2,820.00	-	-
Supplies and Services			50,000	65,000.00	65,000.00

<b>Total – City Attorney</b>			<b>50,000.00</b>	<b>65,000.00</b>	<b>65,000.00</b>
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### City Attorney - Four Year Comparison



# AUDITOR

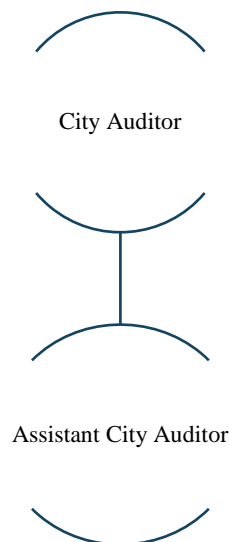
## Mission Statement

The mission of the City Auditor's Office is to ensure that financial transactions and activities are carried out in accordance with all applicable federal, state and local laws, ordinances and regulations. In addition, the City Auditor's Office works to implement professional accounting and financial management standards established by the Government Accounting Standards Board (GASB) and in accordance with Generally Accepted Accounting Principles (GAAP). These standards help to ensure the accurate and timely reporting of financial and accounting information.

The Auditor's Office prepares financial reports, maintains records, maintains the City's General Ledger, and provides accurate and timely reporting to the Massachusetts Department of Revenue on the city's financials. The City Auditor's Office provides financial assistance to city departments and personnel covering a wide range of financial activities including: budget to actual revenue and expenditures, accounts payable procedures, monthly reconciliations, KVS financial software applications, Net School Spending calculations, Enterprise indirect cost calculations, assists in the budget processes and other matters as needed. The City Auditor's Office also provides guidance on sound financial practices.

The City Auditor serves as ex-officio Auditor to the Easthampton Retirement Board. The Auditor approves bills for payment, reviews payrolls, financial and balance sheets and serves as a member of the board. The Board is responsible for managing over 53.3 million in investments, employees and policies of the Easthampton Retirement System.

## Organizational Overview





## Accomplishments

- In FY 2018 the Auditor's Office processed 6,711 vouchers for payment totaling \$25,843,841.72. 2,194 purchase orders were processed for the city and enterprise departments, and 1,519 vouchers totaling \$4,690,495.86 were processed for the school department.
- The City Auditor certified July 1, 2018 free cash with the Massachusetts Department of Revenue at \$1,550,210 and Retained Earnings of \$1,713,944 on September 24, 2018.
- The Auditor worked with the Assessor, City Clerk and Finance Director to set the tax rate with the Department of Revenue on November 7, 2018. The actual tax rate decreased .54 from 2018, and the actual local receipts increased by \$152,151.33 from 2017.
- The Auditor's Office worked with the external auditors, Scanlon and Associates, CPA to accomplish the majority of the audit of the city's financials within a month of the close of the year with the single audit field work completed in November.
- The Auditor compiled the actual Net School Spending Report, worked with the school department and signed off on the End of the Year School Report in a timely manner.
- The Auditor worked together with the Finance Director and Mayor to put together a package to improve the bond rating of the city.
- The Schedule A was submitted and approved by the Department of Revenue on November 26, 2018.
- Reconciliations of cash, receivables, and agency accounts were all completed in a timely manner. Reports to all departments and city council were distributed monthly.
- As ex-officio member of the Easthampton Retirement Board, and Auditor for the Retirement Board, the Auditor worked with the retirement board to approve revised assumptions for our actuarial valuation to better reflect current conditions. The long-term investment assumption of 7.25% was adopted. Previously the assumption used was 7.5%. The mortality tables were updated to reflect longer life expectancy. This put our funded ratio at 73.3% and increased our normal cost by \$104,000 and the actuarial accrued liability by approximately \$2.416 million. We adopted a conservative appropriation schedule to reflect these changes with a 5% increase each year resulting in being fully funded in 2032.
- The Assistant Auditor worked closely with the departments to ensure spending was done in accordance with MGL, and that proper documentation was provided. The Assistant Auditor completed a second year of training at the Annual Massachusetts Municipal Auditors Certification Program at the University of Massachusetts.

## Trends

In FY 2018 actual local receipts increased \$152,151 over FY 2017, an increase of 3.9%. State Revenue (Cherry Sheet) increased by \$140,448 in FY 2018 over FY 2017, or 1.2%. Real Estate and Personal Property revenue including tax liens and rollback taxes increased by \$556,373 over FY 2017 or 2.3%. Total general fund revenue increased \$848,972 or 2.2%.

State Assessments in FY 2018 were \$52,524 higher than FY 2017 for an increase of 2.3%, increasing at a greater percentage rate than state revenue. Overall general fund expenditures increased \$542,963 or 1.48%. The largest increase was in General Government which increased by 8.1% from FY 2017. The second largest increase was in Employee Benefits which increased 7.6%. Public Safety increased 4.5% over FY 2017, and Health and Human Services increased 3.6%. The school budget increased 1.3% over FY 2017. There were decreases in Public Works (not including capital expenditures) of -2.9%, Health and Human Services of -2%, and Debt and Interest of -8%.

Decreases in Public Works consisted of Snow and Ice expenditures being down \$145,244 from FY 2017, the cost of the sanitary landfill was \$31,602 less than FY 2017, and Cemetery maintenance was down \$3,229 from FY 2017. Decreases in Health and Human Services were due to personnel turnover in the Council on Aging amounting to \$9,072 less than FY 2017, and decreased demand in veteran's benefits of \$4,957 from FY 2017. Enterprise revenue decreased by \$81,242 or -2.9% in FY 2018, and expenditures increased by \$177,375 or 1% over FY 2017.

The total amount raised on the FY 2019 tax recap was \$48,450,308, an increase of \$3,313,099 over FY 2018. \$2,437,227 of that increase is to be raised by estimated receipts and other revenue sources. 1.8% of the increase, or \$875,872 is the result of an increase in taxes over FY 2018.

## Goals and Objectives

- Continue to work toward improving the city's financial health and bond ratings with the Mayor and Finance Director through recommendations for sound financial practices, and transparency.
- Aim for excellence, accuracy and timeliness in reporting, both internally and externally.
- Mentor the Assistant Auditor in all phases of the audit function and in obtaining certification with the MMAAA.
- Modify the Net School Spending and Enterprise Indirect Agreements to keep up with the changing environment. Continue to assist the Finance Director and Mayor as needed with the city budget process.
- Prepare the balance sheet and other supporting documents required to obtain free cash and retained earnings certifications from the Department of Revenue as soon as possible after the close of the year.
- Continue to work with the Assessor, City Clerk and Finance Director to get the tax rate set in an accurate and timely manner.
- Complete the Schedule A and all reporting in an accurate and timely manner.
- Process all purchase orders, invoices and vouchers, creating checks for payment in an accurate and timely fashion.
- To accurately record all transactions in the general ledger, with monthly reconciliations and reporting to stakeholders.

# Programs and Services

## ACCOUNTING & FINANCIAL MANAGEMENT

- Maintenance of electronic accounting records
- Processing of purchase orders, accounts payable and receivables into the proper classifications, checking for availability of funds.
- Working with the City Treasurer to reconcile and monitor cash receipts.
- Working with the Collector's office to reconcile collections of taxes and user fees.
- Reviewing of city contracts and leases to ensure that adequate funding is available. Keep all city contracts.
- Working as a member of the Easthampton Retirement Board to set policies, manage investments and oversee Retirement Board Office Management.

## FINANCIAL REPORTING & ANALYSIS

- Preparing monthly revenue/expenditure budget to actual reports for the City Council, the Mayor, the Finance Director and other Departments. Providing monthly expenditure and special revenue reports to departments, monthly reconciliations of all receivables to the Collector, Finance Director, DPW, Police, Fire and the Assessor. Analyzing and reporting annual actual Net School Spending to the Superintendent of Schools, the Mayor, and the Finance Director for the end-of-year School Report to the Department of Elementary and Secondary Education.
- Preparing mandatory city, state and federal reports covering a wide range of financial activities.
- Conducting internal audits of departments to ensure laws and policies are being followed.

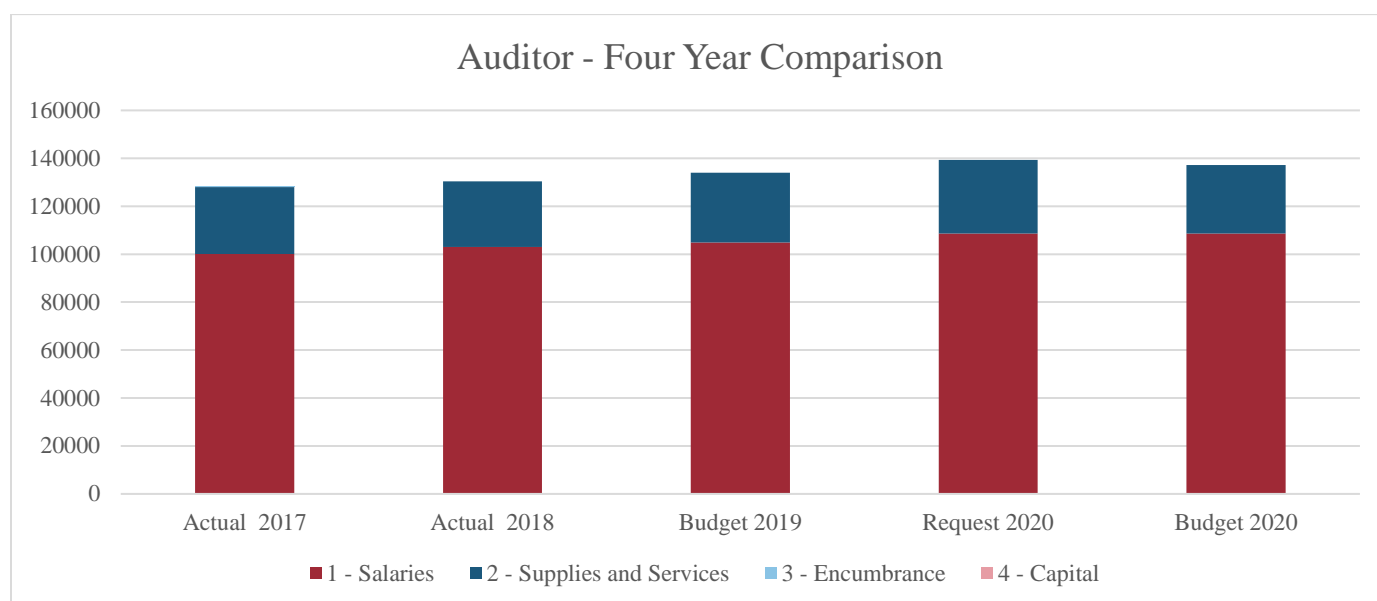
# Budget

1350 - Auditor				
Personnel	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
Auditor	0.88	0.88	0.88	0.88
Assistant Auditor	0.85	0.85	0.85	0.85
Total FTE	1.73	1.73	1.73	1.73

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
1 - Salaries	100,122	103,019	104,915	108,699
4 - Capital	-	-	-	-
2 - Supplies and Services	27,860	27,345	29,100	28,480
3 - Encumbrance	56	-	-	-
Total	128,039	130,364	134,015	137,179

Account Description	Account	Hrs./Wk.	FTE	Budget 2019	Requested 2020	GF Budget 2020
Auditor	001.1350.5111	35.00	0.88	66,867	68,521	68,521
Assistant Auditor	001.1350.5113	34.00	0.85	38,048	40,178	40,178
Longevity	001.1350.5141	-	-	-	-	-
Salaries			1.73	104,915	108,699	108,699
Education & Training	001.1350.5314			980	1,000	-
Office Supplies	001.1350.5421			850	1,000	-
In State Travel	001.1350.5710			75	130	130
Dues & Membership	001.1350.5730			195	195	-
Financial Audit	001.1350.5732			22,500	23,625	23,625
Audit - GASB 68	001.1350.5733			4,500	4,725	4,725
Supplies and Services				29,100	30,675	28,480

<b>Total - Auditor</b>	<b>134,015</b>	<b>139,374</b>	<b>137,179</b>
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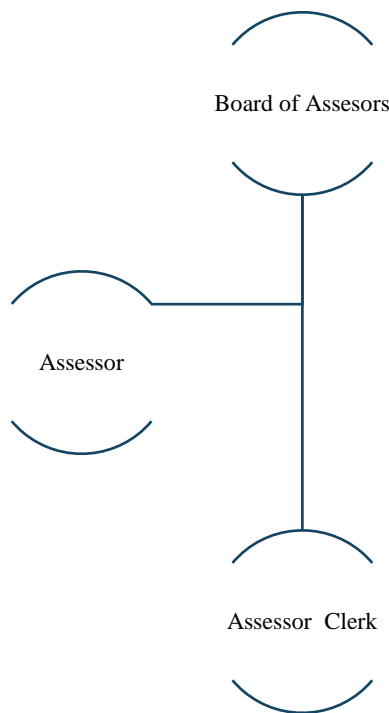


# ASSESSOR

## Mission Statement

The Easthampton Assessors Department is tasked with listing and valuing all real and personal property in the City, ensuring equitable taxation, according to Massachusetts Law.

## Organizational Overview



## Accomplishments

- Successfully completed Interim Year Valuation and timely setting of Tax Rate.
- Completed inspections required as part of our Cyclical Reinspection Program.

## Trends

Market values in Easthampton have remained strong. Early indicators of the market conditions of 2019 sale prices show that we could see anywhere from a 4% to 5% increase in assessments for Fiscal Year 2020

## Goals and Objectives

- Continue with cyclical and permit inspections for data quality and new growth.
- Complete a successful triennial revaluation with the DOR.

## Programs and Services

- Tax Exemptions for Qualified Taxpayers.
- Real Estate, Personal Property and Motor Vehicle Abatements.
- Online Access to maps, property cards and valuations, along with information on abatements and exemptions.

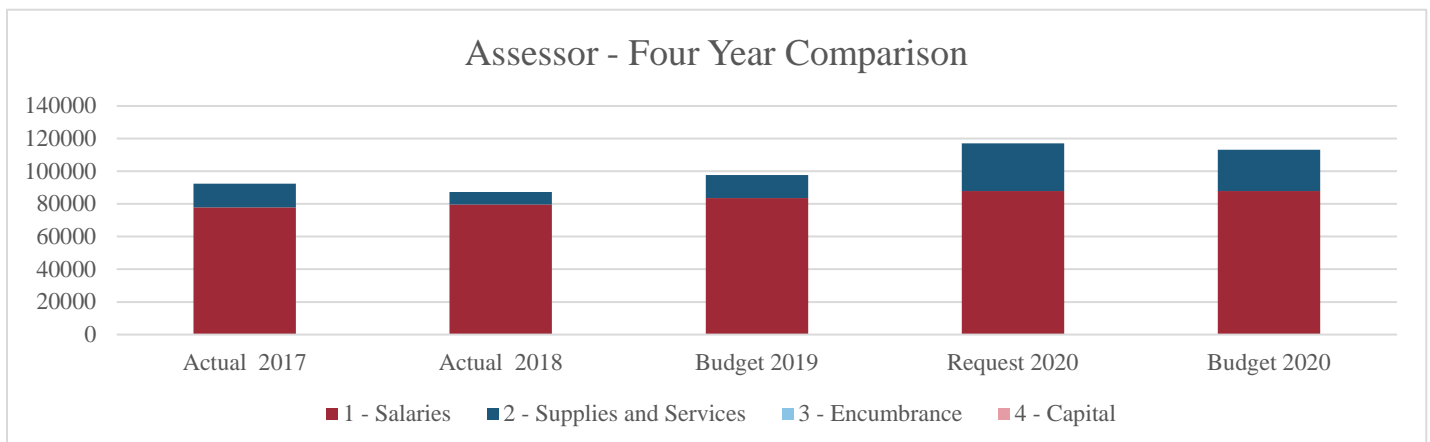
# Budget

1410 - Assessor				
Personnel	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
Assessor	0.85	0.85	0.85	0.85
Principal Clerk - Assessor	0.50	0.50	0.50	0.50
Board of Assessors (3)			Stipends	
Total FTE	1.35	1.35	1.35	1.35

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
1 - Salaries	77,940	79,712	83,521	87,837
4 - Capital	-	-	-	-
2 - Supplies and Services	14,421	7,599	14,200	25,400
3 - Encumbrance	-	-	-	-
Total	92,361	87,312	97,721	113,237

Account Description	Account	Hrs./Wk.	FTE	Budget 2019	Requested 2020	GF Budget 2020
Assessor	001.1410.5111	34.00	0.85	58,821	62,100	62,100
Principal Clerk- Assessors	001.1410.5113	20.00	0.50	22,000	23,037	23,037
Board of Assessors	001.1410.5115	-	-	2,700	2,700	2,700
Longevity	001.1410.5141					
Salaries			1.35	83,521	87,837	87,837
Deeds & Transfers	001.1410.5306			-	-	-
Educ. & Training	001.1410.5314			1,500	1,500	-
Prof & Tech Services	001.1410.5319			10,000	25,000	25,000
Postage	001.1410.5342			1,200	1,500	-
Office Supplies	001.1410.5421			500	500	-
Vehicle Supplies	001.1410.5480			200	-	-
In State Travel	001.1410.5710			400	400	400
Dues & Membership	001.1410.5730			400	400	-
Supplies and Services				14,200	29,300	25,400

<b>Total - Assessor</b>				<b>97,721</b>	<b>117,137</b>	<b>113,237</b>
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# FINANCE

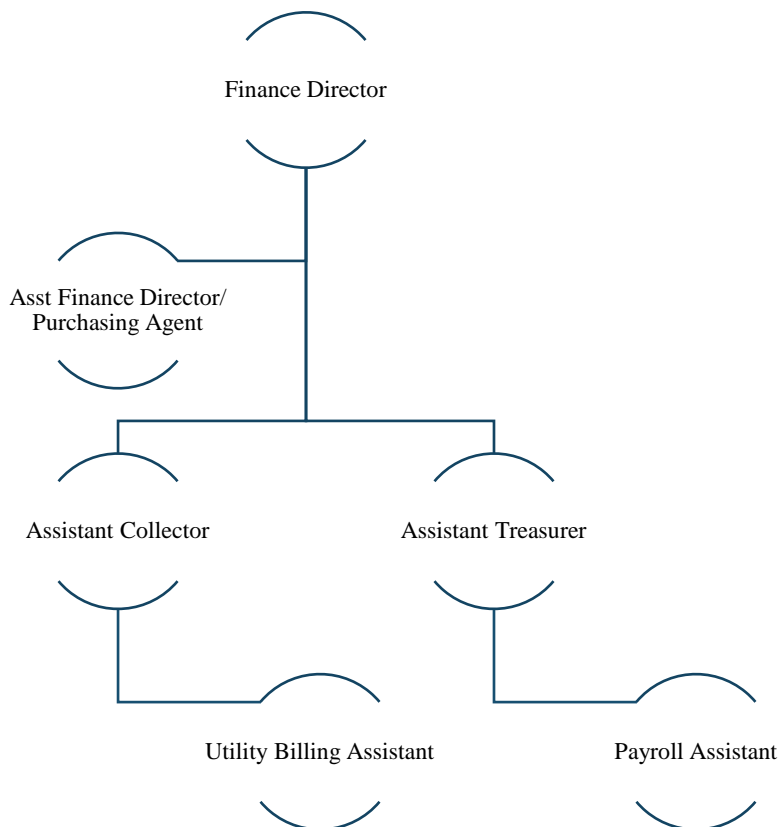
## Mission Statement

The mission of the Treasurer/Collector's Office is to receive, manage and distribute all funds of the city in accordance with Massachusetts General Laws and the city's financial policies. The Finance Director serves as the Treasurer/Collector in addition to the position's other responsibilities. The Easthampton Treasurer/Collectors Office is responsible for the billing and collection of real estate taxes, motor vehicle excise taxes, utilities (water & sewer) and the receipt of various permits and licenses. The office reconciles bank accounts and manages warrants, long and short-term investments, long and short-term borrowing, payroll processing, and income tax reporting.

The Treasurer/Collector's Office provides financial management assistance to city departments and personnel covering a wide range of financial activities including budget administration, revenue forecasts, procurement, and contracts administration.

The Office partners with the Personnel Department (Human Resources) to manage employee payroll and benefits administration.

## Organizational Overview





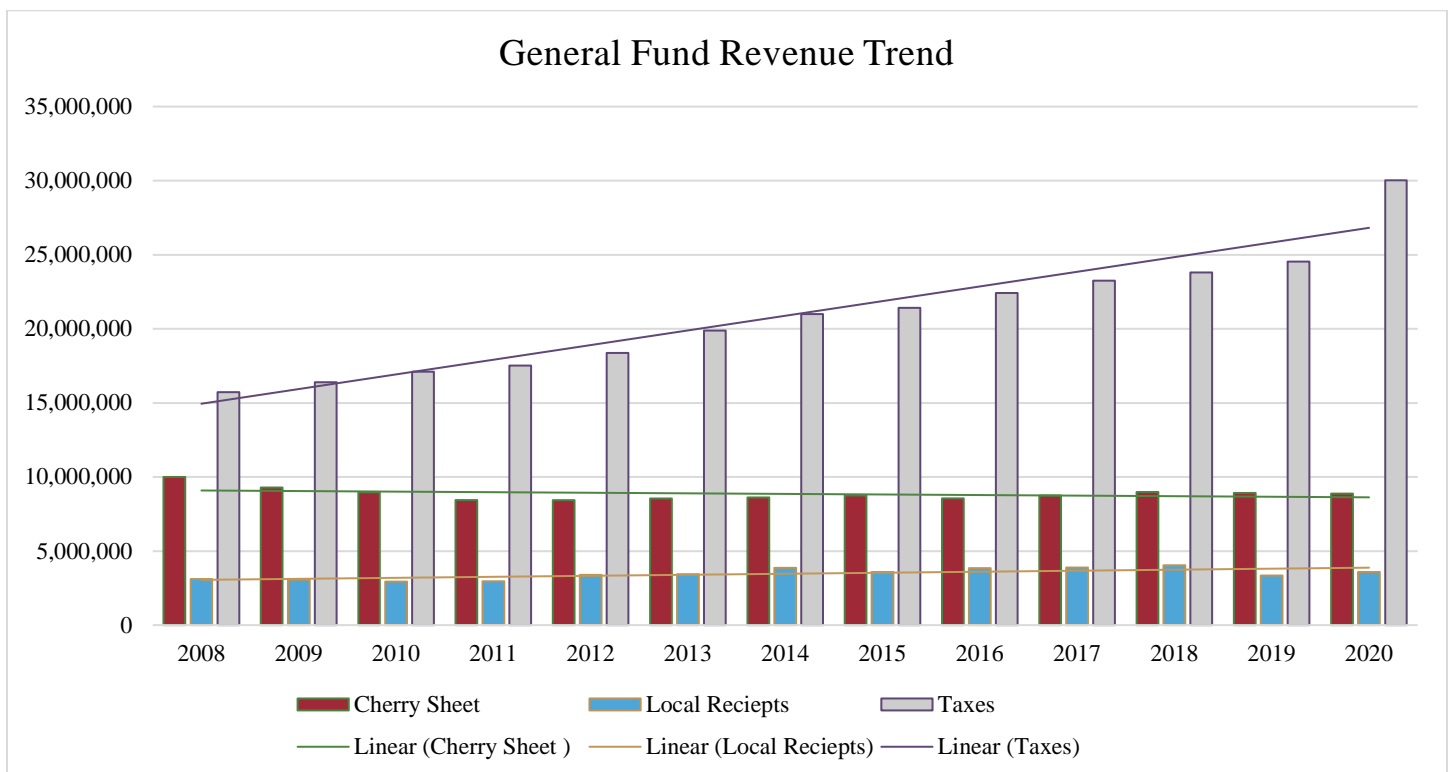
## Accomplishments

- Upgraded the city's Bond Rating to AA+
- Created a new multi-year Capital Plan document
- Created a Financial Monitoring and Forecasting document
- Partnered with Auditor's office to ensure monthly accounting of cash is verified and timely to improve end of year completion and provide refined audit trails with clearer reporting in the general ledger
- Completed the merger of the Treasurer/Collector and Utility Billing offices and cross trained staff.
- Expanded the role a new Procurement Officer position to financial management of large capital projects within the city of Easthampton
- Increased use of statewide contracts for procurement
- Completed the transition to Harpers Payroll Services, allowing for improved reporting and employee self-service functionality
- Expanded online payment options for tax collections and other applicable departments
- Implemented a Lockbox to streamline collections

## Trends

A revenue driven model was the methodology used to prepare the financial projections for the city's budget. Based on the trends of the three largest revenue sources, which are real estate taxes, state aid and local receipts.

The City of Easthampton is becoming increasingly dependent on real-estate tax revenue to support its growth, and net local aid (cherry sheet) and local receipts revenue are increasing slightly but not keeping up with inflation. The City continues to evaluate how to do more with less. The finance office is continuing to expand employee and citizen self-service options, to operate more efficiently and with transparency.



## Goals and Objectives

- Continue consolidation process to maximize efficiency and improve customer service
- Implement programs to improve bond rating and overall financial management of the city
  - Maintain 10% of the budget in reserves
  - Maintain and improve new financial reporting documents, CIP, Financial Monitoring, and GFOA budget
- Continue to evolve the new budget document started in Fiscal 2019; apply for GFOA for the budget award in FY2020

## Programs and Services

### TREASURY MANAGEMENT

- Cash reconciliation
- Cash receipts processing from all city departments
- Management of city investments
- Borrowing and debt service for city projects
- Land court filings and redemption
- Warrant funding
- Vendor & Payroll check distribution
- ACH/wire payments to vendors

### PROCUREMENT

- The city moved to a centralized procurement model in Fiscal Year 2018.
- All Contracts and Purchase Orders are reviewed by the procurement officer as part of the treasurer/collector's office.
- Maintains the city's compliance with all Massachusetts Procurement laws
  - M.G.L. c. 149 – Building Construction Contracts
  - M.G.L. c. 30, § 39M, or M.G.L. c. 30B – Public Works (non-building) Construction Contracts (with labor)
  - M.G.L. c. 30, § 39M, or M.G.L. c. 30B – Construction Materials Procurement (without labor)
  - M.G.L. c. 7C, § 44-57 – Design Services for Public Building Projects:
  - M.G.L. c. 30B – Procurement of Supplies and Services

### COLLECTIONS

- Collection and posting of payments for real estate, personal property, motor vehicles and boat excise tax bills
- Special assessment and liens payments
- Online payment services
- Refund processing for overpayments and abatements
- Municipal lien certificates
- Tax title process for delinquent taxpayers
- Utility bill collections
- Bank deposits

### FINANCIAL REPORTING & ANALYSIS

- Prepares budget using the GFOA award-winning budget process
- Prepares budget revenue estimates, tracks expenditures and collections
- Updates and ensures compliance with financial policies and procedures

### CENTRAL PURCHASING

- An expansion of central procurement model, this cost center concentrates postage and office supplies of all city departments.
- All purchases are made with the best interests of City Taxpayers in mind. The department is staffed with knowledgeable personnel whose primary purpose is to provide services in an efficient, effective and economical fashion.

# Budget

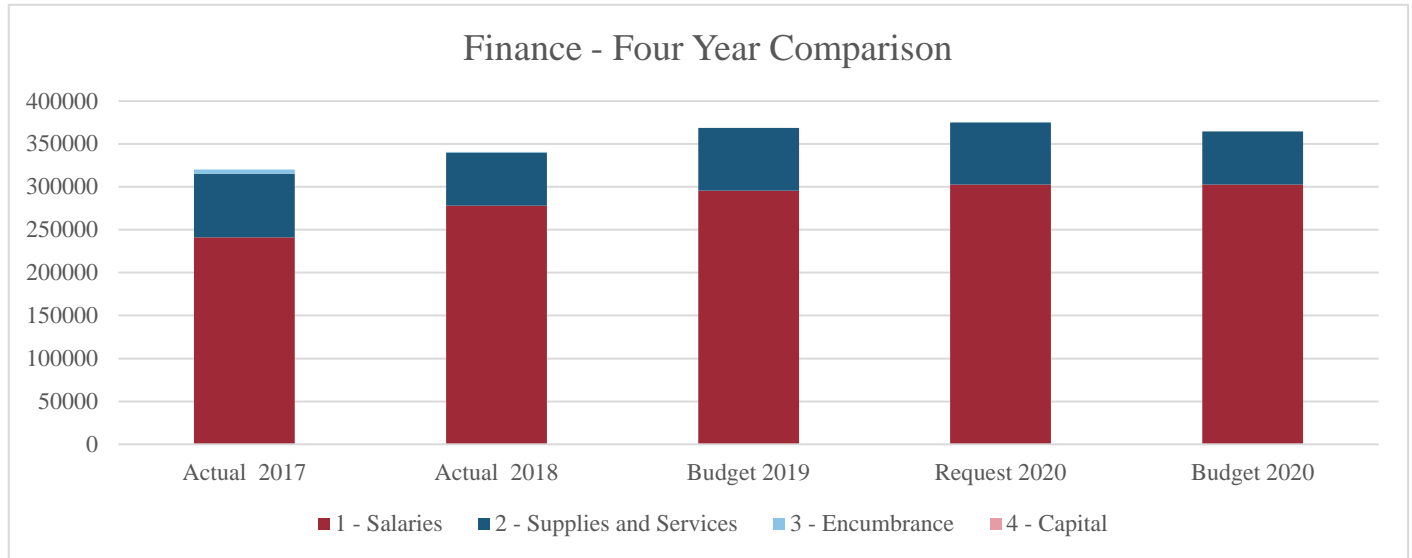
1450 - Finance				
Personnel	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
Finance Director	1.00	1.00	1.00	1.00
Assistant Finance Director	0.85	0.85	0.85	0.85
Assistant Treasurer	0.85	0.85	0.85	0.85
Assistant Collector	0.85	0.85	0.85	0.85
Utility Billing Clerk	-	0.85	0.85	0.85
Payroll Clerk	0.70	0.70	0.70	0.70
<b>Total FTE</b>	<b>4.25</b>	<b>5.10</b>	<b>5.10</b>	<b>5.10</b>

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
1 - Salaries	241,032	278,187	295,486	302,632
4 - Capital	-	-	-	-
2 - Supplies and Services	74,466	61,716	73,265	62,055
3 - Encumbrance	4,701	958	-	-
<b>Total</b>	<b>320,199</b>	<b>340,861</b>	<b>368,751</b>	<b>364,687</b>

Account Description	Account	Hrs./Wk.	FTE	Budget 2019	Requested 2020	GF Budget 2020
Finance Director	001.1450.5111	40.00	1.00	85,405	87,507	87,507
Assistant Finance Director	001.1450.5113	34.00	0.85	48,408	49,605	49,605
Assistant Treasurer	001.1450.5113	34.00	0.85	46,245	48,302	48,302
Assistant Collector	001.1450.5113	34.00	0.85	45,225	45,660	45,660
Utility Billing Clerk	001.1450.5121	34.00	0.85	38,224	38,806	38,806
Payroll Clerk	001.1450.5121	28.00	0.70	31,479	32,252	32,252
Longevity	001.1450.5141			500	500	500
<b>Salaries</b>			<b>5.10</b>	<b>295,486</b>	<b>302,632</b>	<b>302,632</b>
Advertising	001.1450.5301			1,000	1,000	1,000
Recording Deeds	001.1450.5307			1,000	1,000	1,000
City Payroll Processing	001.1450.5312			-	13,200	13,200
School Payroll Processing	001.1450.5313			-	13,200	13,200
Educ. & Training	001.1450.5314			2,500	2,500	-
Tax Title-Taking	001.1450.5315			4,000	4,000	4,000
Prof Services	001.1450.5319			36,000	10,000	10,000
Telephone	001.1450.5341			360.00	-	-
Postage	001.1450.5342			20,000	20,000	15,000
Office Supplies	001.1450.5421			3,500	2,750	-
Equip R & M Supplies	001.1450.5439			1,355	1,355	1,355
In State Travel	001.1450.5710			1,000	1,000	1,000
Dues & Memberships	001.1450.5730			250	250	-
Safe Deposit Bonds	001.1450.5741			-	-	-
Insurance	001.1450.5742			2,300	2,300	2,300
Tax Refund Interest	001.1450.5911			-	-	-
<b>Supplies and Services</b>				<b>73,265</b>	<b>72,555</b>	<b>62,055</b>

<b>Total - Finance</b>				<b>368,751</b>	<b>375,187</b>	<b>364,687</b>
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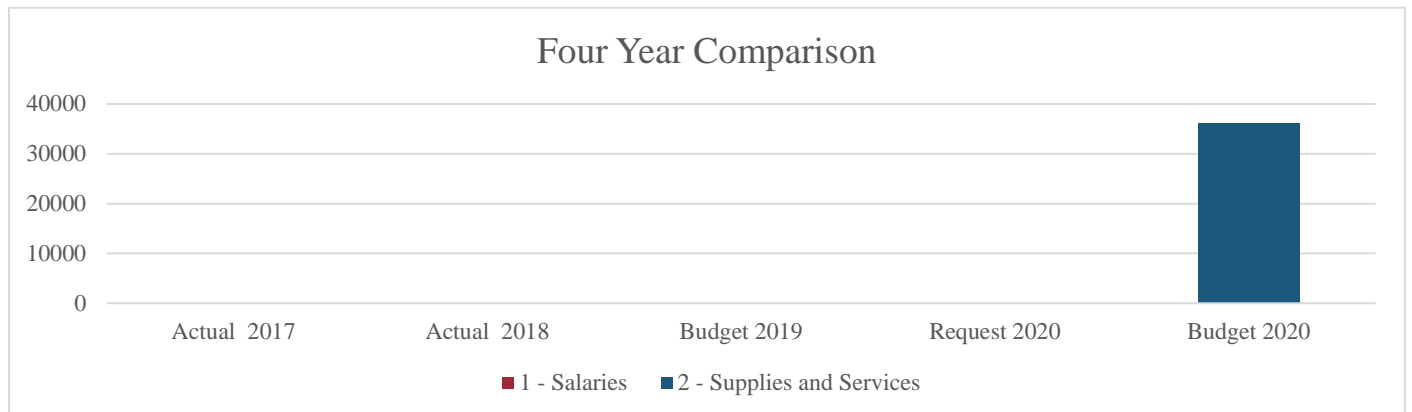
## Budget (continued)



1380 – Central Purchasing				
Personnel	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
No Employees				

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
1 - Salaries	-	-	-	-
2 - Supplies and Services	-	-	-	36,161
<b>Total</b>	-	-	-	36,161

Account Description	Account	FTE	Budget 2019	Requested 2020	GF Budget 2020
Office Supplies	001.1380.5421		-	-	14,250
Forms & Supplies	001.1380.5423		-	-	2,500
Professional Services	001.1380.5319				1,900
Postage	001.1380.5342				17,511
Supplies and Services			-	-	36,161
<b>Total – Central Purchasing</b>			-	-	<b>36,161</b>



# TECHNOLOGY

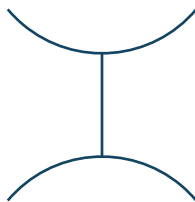
## Mission Statement

The Technology Department provides technological services to the City of Easthampton through thoughtful planning, fiscal responsibility, and problem solving, resulting in an organization which continuously improves its technology tools to better serve the departments who can in turn, better serve the City of Easthampton.

## Organizational Overview



System Administrator



Technology Technician



## Accomplishments

- Combined School and City IT departments; this provided redundancy and cost savings in services and staffing.
- New single common .gov email domain (Easthamptonma.gov) for all city employees (there were several different systems previously)
- New phone system at 50 Payson to provide an Automated Attendant @ 413-529-1400 for citizens instead of trying to remember every department's number.

## Trends

The City Technology Department will move forward integrating new technologies, for the purpose of transparency, data security, online services and inter-departmental communications.

## Goals and Objectives

The City Technology Department will continue to update technology throughout the City.

Major goals include:

- Creation of a replacement plan so that workstation computers do not become too old to use
- Continued migrations from outdated data storage systems to cloud capable systems with collaboration capabilities
- Migration of fax machines and other phones running on old copper lines to consolidate vendors and move to VOIP, eliminating costly repairs
- Standardization of workstation software and improve data backup capabilities for the city.

## Programs and Services

Software maintenance and support for the following:

- Financial, Assessing, Permitting, Tax and Utility Billing, Public Safety, CJIS, Windows OS,
- City website.
- Phone system and cell phone management
- Hardware support for municipal, public safety and senior center.
- Wireless communication, internal and external
- E-mail maintenance and support
- Data backup and recovery

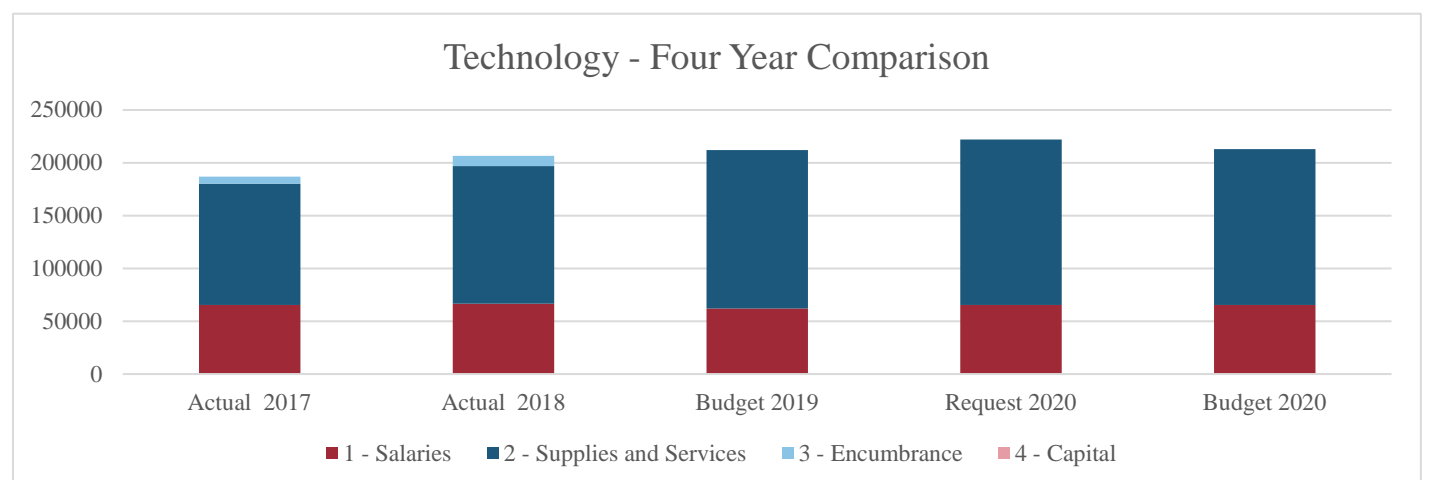
# Budget

1451 - Technology				
Personnel	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
IT Manager	1.00	1.00	0.50	-
IT Management Stipend			Stipend	
Computer Technician	-	-	0.50	1.00
Total FTE	1.00	1.00	1.00	1.00

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
1 - Salaries	65,490	66,566	62,200	65,497
4 - Capital	-	-	-	-
2 - Supplies and Services	114,867	130,448	149,968	147,431
3 - Encumbrance	6,683	9,487	-	-
Total	187,040	206,502	212,168	212,928

Account Description	Account	Hrs./Wk.	FTE	Budget 2019	Requested 2020	GF Budget 2020
IT Manager	001.1451.5111			62,000	65,497	47,497
IT Management Stipend	001.1451.5111			-	-	18,000
Computer Technician	001.1451.5111	40.00	1.00	-	-	-
Longevity	001.1451.5141			200	-	-
Salaries			1.00	62,200	65,497	65,497
Equipment	001.1451.5242			12,223	12,178	12,178
Educ & Training	001.1451.5314			500	500	0-
Software Licenses	001.1451.5319			122,741	109,313	109,313
Telephone	001.1451.5341			0	19,500	14,000
Forms & Supplies	001.1451.5423			10,500	10,500	8,000
Travel	001.1451.5710			40	40	40
Computers & Peripherals	001.1451.5851			3,964	4,500	3,900
Supplies and Services				149,968	156,531	147,431

<b>Total - Technology</b>	<b>212,168</b>	<b>222,028</b>	<b>212,928</b>
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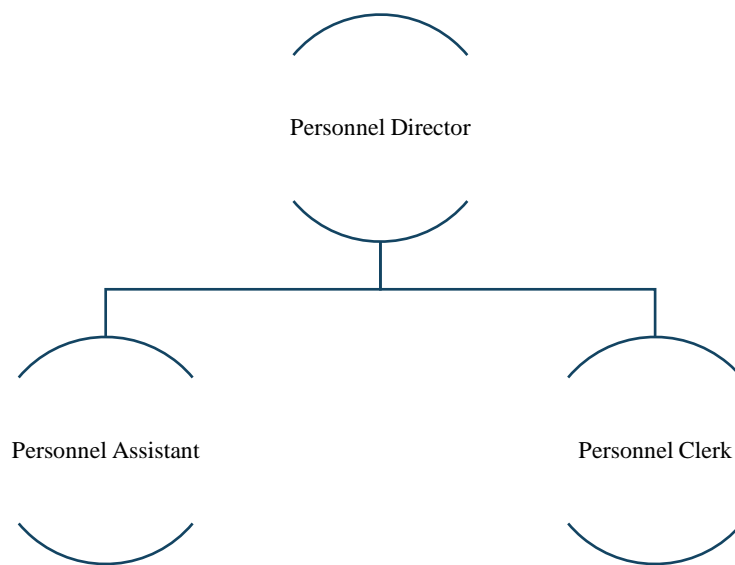


# HUMAN RESOURCES

## Mission Statement

The Human Resources Department provides a broad range of efficient and effective Human Resources services including employee benefits. Our goal is to attract and retain a knowledgeable and diverse workforce by promoting a harmonious work environment and encouraging and assisting employees in personal and professional development that will contribute to Easthampton being perceived by the public as an employer of choice.

## Organizational Overview



## Accomplishments

- Successfully maintained a full year using employee time and attendance system.
- Successfully implemented a process of employee self-service functionality in the new Payroll/HR system reducing dependency on paper employee transactions
- Began phased process of building employee website to access policies, procedures, and notifications
- In the process of updating policies and employee handbook for Pay Plan employees
- Successfully integrated on-boarding of School Department new hires through the City Personnel Department.
- Successfully negotiated and executed Police Department contract
- Completed compensation study for City employees through Collins Center
- Continue to work on updating job descriptions citywide
- Continue to locate and offer additional benefits for the employees at no cost to the City.
- Continue to implement more Employee Wellness programs and activities
- The Director was appointed to the Executive Board of the Massachusetts Municipal Personnel Association



## Trends

HealthCare costs continue to be a major focal point for all employees. Easthampton remains competitive with its plan as part of the Hampshire County Group Insurance Trust and non-participation in the Massachusetts GIC. However, rising costs in diagnostic services and soaring pharmacy costs have necessitated Easthampton to actively participate in decisions facing the Hampshire County Group Insurance Trust.

Easthampton maintains a position on the Executive Committee to ensure representation of all employees, union and non-union. Easthampton's Human Resources Department continues to work collectively with employee groups participating in the city 32B Committee to advocate to keep medical plan design changes minimal while looking at strategies to contain costs.

## Goals and Objectives

### HUMAN RESOURCE CONSOLIDATION/STANDARDIZATION

City and school human resource functions are predominately separate. New-Hire paperwork, benefits administration, and payroll are currently conducted by city human resources. All other Human Resource functions are delegated amongst various school personnel causing confusion among employees about where to find support. The centralization of services not only allows for streamlined functionality but a reduction in risk associated with non-compliance with both State and Federal laws.

- Establish and implement centralized HR programs and practices
- Standardize administration of Leaves of Absences (FMLA)
- Ensure Legal Compliance
- Audit employee files
- Complete time and attendance rollout
- Expand toolkit available on the self-service portal

### INCREASE EMPLOYEE ENGAGEMENT

The Human Resources Department will continue to build an environment of employee engagement, empowerment, and involvement where people can offer their best. The Human Resources Department will work to equip managers with tools, resources, and a comprehensive policy framework that facilitates an effective operating environment.

- Increase interface with non-union represented employees
- Build a healthier culture based on self-reliance and accountability
- Review and update job descriptions to match current functionality
- Create yearly performance management assessment tool to assess individual performance
- Assist managers in creating an active dialogue with employees
- Provide training and development opportunities
- Foster a culture that creates trust, respect, and inclusion of diverse ideas

### ENHANCE BENEFIT OFFERINGS

The Human Resources Department will continue to assess the employee benefit package and make adjustments as necessary in response to ever changing-state and federal programs. The Human Resources Department is committed to advising on benefits offered to ensure that Easthampton remains an employer of choice providing benefits that exceed offerings of surrounding communities.

- Lobby to keep the medical benefits plan design intact
- Increase worksite wellness in conjunction with Blue Cross Blue Shield
- Educate employees approaching age 65 on Medicare requirements

# Programs and Services

## Personnel Management:

- Development and maintenance of personnel files
- Recruitment and Hiring
- Employee Orientation
- Benefit Administration
- 32B Committee Meetings with city Union Representation
- COBRA
- Legal Compliance
  - Civil Rights Act (Title VII)
  - Pregnancy Discrimination Act (MA)
  - Americans with Disabilities Act
  - Genetic Information Non-Discrimination Act
  - Fair Labor Standards Act
  - Family Medical Leave Act
  - Small Necessities Leave Act
  - Health Insurance Portability and Accountability Act
- Employee Relations
- MCAD Claims
- Prohibited Practice Claims
- Labor Relations /Collective Bargaining
- Workforce Performance Management
- Workers Compensation
- Injured on Duty- 111F Management
- MA Unemployment

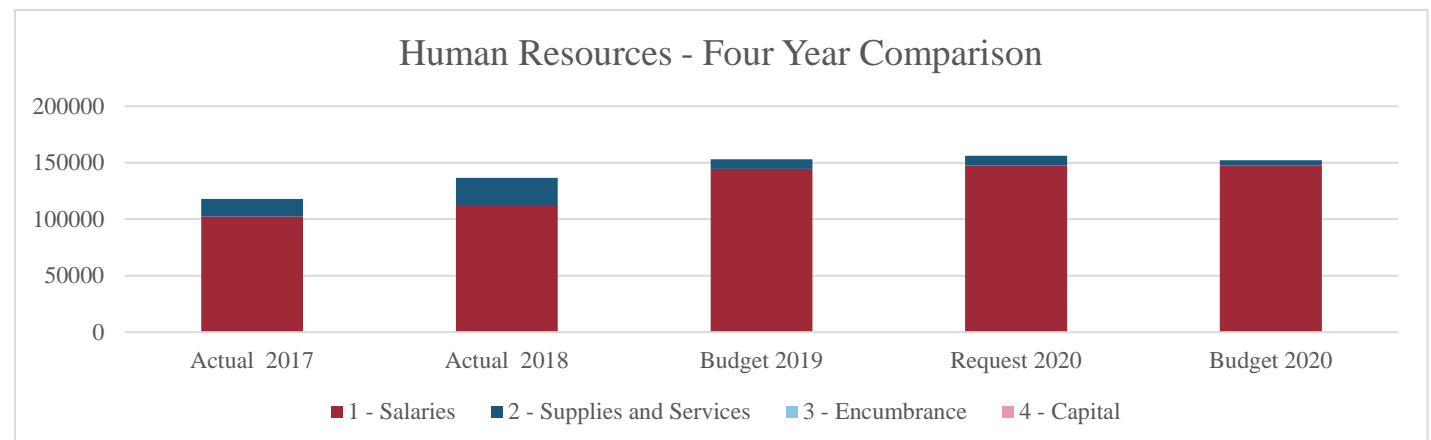
# Budget

1520 – Human Resources				
Personnel	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
Human Resource Director	0.85	0.85	1.00	1.00
Personnel Assistant	-	-	0.85	0.85
Principal Clerk - Personnel	0.85	0.85	0.60	0.60
<b>Total FTE</b>	<b>1.70</b>	<b>1.70</b>	<b>2.45</b>	<b>2.45</b>

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
1 - Salaries	102,406	111,842	144,435	147,812
4 - Capital	-	-	-	-
2 - Supplies and Services	15,540	24,803	8,500	4,500
3 - Encumbrance	-	-	-	-
<b>Total</b>	<b>117,947</b>	<b>136,645</b>	<b>152,935</b>	<b>152,312</b>

Account Description	Account	Hrs./Wk.	FTE	Budget 2019	Requested 2020	GF Budget 2020
Personnel Director	001.1520.5111	40.00	1.00	79,435	85,812	85,812
Personnel Assistant	001.1520.5113	34.00	0.85	65,000	40,000	40,000
Principal Clerk - Personnel	001.1520.5113	24.00	0.60	-	22,000	22,000
Longevity	001.1520.5141			-	-	-
<b>Salaries</b>			<b>2.45</b>	<b>144,435</b>	<b>147,812</b>	<b>147,812</b>
Advertising	001.1520.5301			2,000	2,000	2,000
Education & Training	001.1520.5314			2,000	2,000	-
Prof Services	001.1520.5319			-	-	-
Postage	001.1520.5342			500	500	-
Office Supplies	001.1520.5421			1,000	1,000	-
In State Travel	001.1520.5710			500	500	500
Dues	001.1520.5730			500	500	-
Negotiator	001.1520.5734			-	-	-
Actuarial Study	001.1520.5739			2,000	2,000	2,000
<b>Supplies and Services</b>				<b>8,500</b>	<b>8,500</b>	<b>4,500</b>

<b>Total – Human Resources</b>	<b>152,935</b>	<b>156,312</b>	<b>152,312</b>
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# EDUCATION AND TRAINING

## Mission Statement

The newly created Training Department provides a monitoring system, both financial and applicability and conference/seminar. Our goal is to continue to be able to offer employees the ability to attend the necessary training while maintaining financial control. This department will also be able to track what certifications our employees maintain to allow the City to best utilize its employees.

## Organizational Overview

The Personnel Director will be responsible for the budget as well as record keeping.

## Accomplishments

This is a new department. We are anticipating many accomplishments in areas such as succession planning and employee advancement

## Trends

Starting February 2019, Massachusetts municipalities are now required to follow OSHA-level standards administered and monitored through Department of Labor. With this requirement we are required to provide training for our employees' safety. Easthampton should be proud of the number of employees who have professional certifications. Each of these certifications have continuing education requirements for maintaining the designation. Professional certifications help Easthampton when applying for grants.

It has been found that proper employee continuing education helps the employer with succession planning. It also helps supervisors improve employee morale by determining interests and skills of employees. Employees have a better outlook about their jobs because the City is interested in what their goals are. Training and succession planning encourages long-term employees.

## Goals and Objectives

### TRAINING

#### CONSOLIDATION/STANDARDIZATION

Each request for training/seminars will be reviewed to ensure that the class is applicable to the employee's position and necessary for the City.

- Establish and implement centralized training policies and procedures
- Standardize administration of training
- Track employee professional designations and certifications

### LOCATE AND CONDUCT GROUP TRAININGS

The Department will continue to research and schedule trainings/classes for employees to help establish an environment of employee engagement. The Human Resources Department will work to equip managers with tools, resources, and a comprehensive policy framework that facilitates an effective operating environment. Increase interface with non-union represented employees

- Build a healthier culture based on self-reliance and accountability
- Review and update job descriptions to match current functionality
- Create yearly performance management assessment tool to assess individual performance
- Assist managers in creating an active dialogue with employees
- Provide training and development opportunities
- Foster a culture that creates trust, respect, and inclusion of diverse ideas

## Programs and Services

### Training:

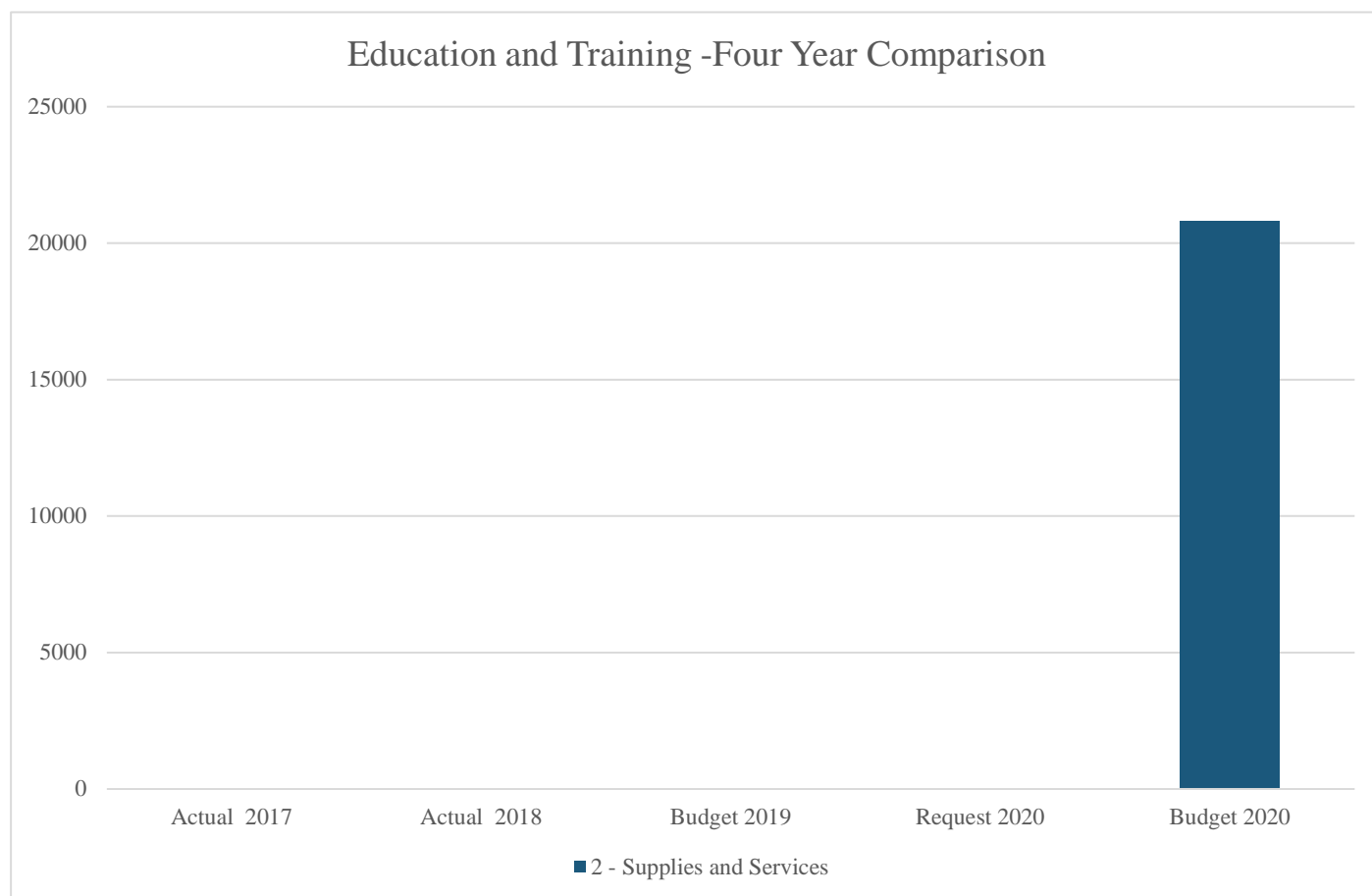
- Research and implement regular trainings
- Tracking of employee professional designations and certifications
- Financial management of training budgets

# Budget

1590 – Education and Training				
Personnel	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
No Employees				
	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
2 - Supplies and Services	-	-	-	20,797
Total	-	-	-	20,797

Account Description	Account	FTE	Budget 2019	Requested 2020	GF Budget 2020
Dues & Membership	001.1590.5730		-	-	8,182
Education & Training	001.1590.5314		-	-	11,950
CDL, Hoisting, WTOP License	001.1590.5196		-	-	665
Supplies and Services			-	-	20,797
<b>Total – Education and Training</b>			<b>-</b>	<b>-</b>	<b>20,797</b>

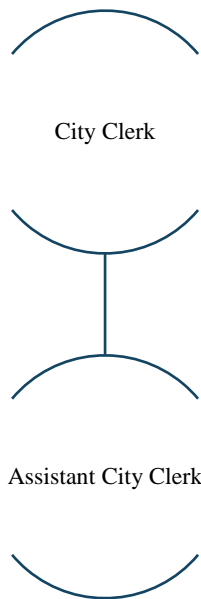


# CITY CLERK

## Mission Statement

The city's Home Rule Charter defines the duties of the City Clerk, and his/her office as follows: "The city council shall elect a city clerk to serve for a term of three years and until a successor is chosen and qualified. The city clerk shall, with the approval of the city council, appoint an assistant city clerk to serve conterminously with the city clerk. The city clerk shall be the keeper of vital statistics for the city; the custodian of the city seal; shall administer the oath of office to all persons, elected or appointed, to any city office; shall issue such licenses and permits as are required by law to be issued by city clerks; supervise and manage the conduct of all elections and all other matters relating to elections; may, if so designated by the city council, be the clerk of the city council, keep its records and give notice of all of its meetings to its members and to the public. The city clerk shall have such other powers and duties as are given to municipal clerks by general law, by this charter, by ordinance or by other vote of the city council."

## Organizational Overview



## Accomplishments

- Implemented acceptance of credit/debit card payments for in-office purchases (in addition to the on-line payments which began earlier).

## Trends

During calendar year 2018, the office took in \$54,836.46 in payments (including fish and game license payments). That amount was down from calendar year 2017, when \$57,289.07 was taken in.

The number of births, marriages and deaths fluctuated a bit this year, with births and marriages down a bit:

	<u>2016</u>	<u>2017</u>	<u>2018</u>
Births	130	123	107
Marriages	87	90	85
Deaths	154	175	180
Burial Permits ( <i>issued for at-home deaths</i> )	71	58	46

The number of dog licenses sold continues to be very consistent from year to year:

2016:	1,886	2017:	1,869	2018:	1,870
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The trend for issuance of Business certificates (the majority being small home-based businesses) continues to be strong. Certificates cost \$40 for 4 years (\$15 for a discontinuance or change in location). The totals collected are as follows:

2016:	\$3,170	2017:	\$3,090	2018:	\$3,530
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Tag sale permits are required by city ordinance. The number of permits issued has been very consistent over the past few years. The city-wide tag sale has been scheduled for May 18 & 19, 2019 (rain dates the following weekend). The tag sale is privately organized.

2016:	286	2017:	282	2018:	289
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The amount collected for issuance of vital records (birth, death, death and marriage records) increased in late 2018 due to the new RMV “Real ID” requirements. This trend is expected to increase even more in 2019 and beyond as citizens need certified birth and marriage records when they apply for this new form of driver’s license.

2016:	\$13,790	2017:	\$14,376	2018:	\$15,810
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## Goals and Objectives

- The goal of the City Clerk’s Office is to continue to offer prompt, efficient and respectful service to our citizens and customers.
- A continuing goal has been to increase the city’s record storage capacity in the two basement rooms at 50 Payson Avenue. Before the installation of additional shelving can take place, however, a large number of filing cabinets need to be emptied and removed. The records in these cabinets will need to be reviewed, archived and/or disposed of by departments outside of the City Clerk’s authority.



## Programs and Services

City Clerk's Office is the official record keeper for the City of Easthampton. The clerk's office issues, records, maintains and ensures the safekeeping and preservation of the city's vital records (birth, death and marriage), town meeting and city council records, business certificates and other licenses and permits as outlined by state law. The office also serves as the city's burial agent which allows for the timely issuance of death certificates. In addition, the office also issues dog licenses, tag sale permits, raffle licenses and business certificates. Our office continues to issue hunting and fishing license through an on-line portal. This is a service which benefits many people from Easthampton and surrounding communities. In general, the office strives to provide professional customer service to the citizens of Easthampton in an accurate, timely and courteous manner.

- In accordance with the Open Meeting Law, the office assists with the posting of agendas and minutes of public meetings for the city's boards and committees, both on a bulletin board located outside the main door of the municipal building and on the city's website. In addition, the City Clerk assists in updating the city's website.
- The City Clerk's office oversees the annual city census and the related printing of the annual street listing.
- The City Clerk also serves as the Public Records Access officer and coordinates public records requests through referrals to city departments.
- The office also administers all local and state elections, including primaries. Included with this duty is also the registration of voters and maintenance of the city's voter's list. Please see the Election & Registration Department budget for more information on elections.
- The city's Home Rule Charter also states that the City Clerk may serve as Clerk of the City Council - "the city council shall elect a clerk of the council, who may be the city clerk, to serve for a term of two years and until a successor is chosen and qualified. The clerk of the council shall give notice of its meetings to its members and to the public, keep the journal of its proceedings and perform such other duties as may be provided by ordinance or by other vote of the city council."
- This position assists the City Council in many aspects, including – but not limited to - creating and posting of the council agendas (full council and subcommittees), recording minutes of the City Council, maintaining the City Council's budget and processing its bills, maintaining the city's ordinances and the database of board and committee members.

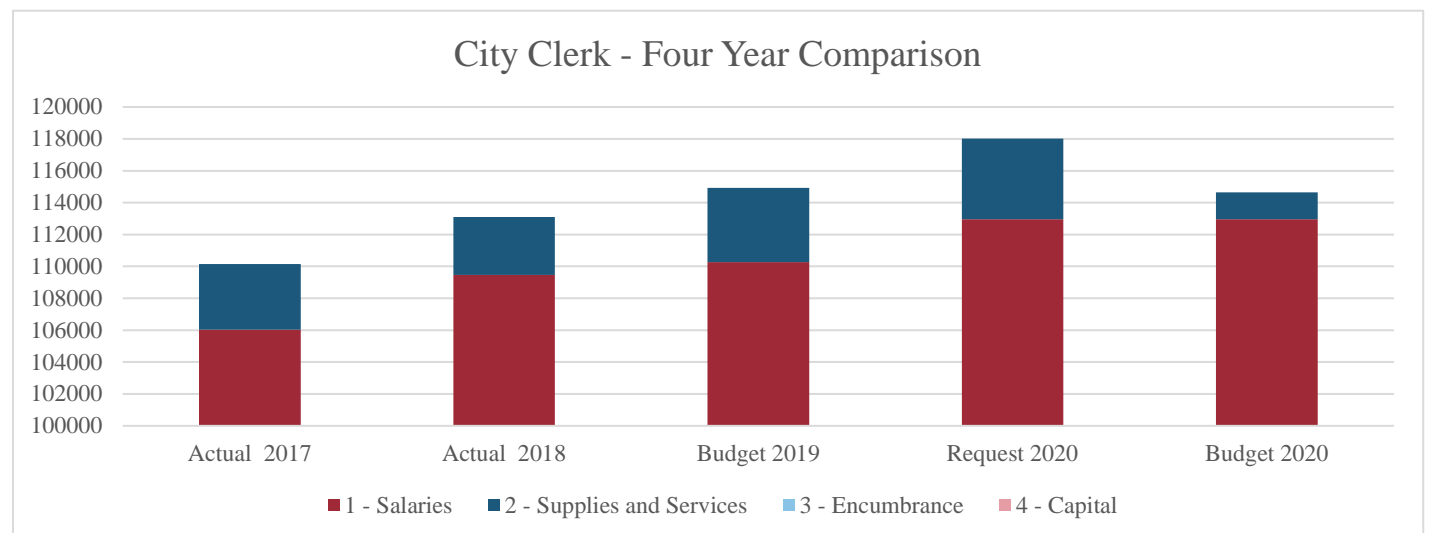
# Budget

1610 – City Clerk				
Personnel	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
City Clerk	0.88	0.88	0.88	0.88
Assistant Clerk	0.85	0.85	0.85	0.85
Total FTE	1.73	1.73	1.73	1.73

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
1 - Salaries	106,032	109,462	110,271	112,959
4 - Capital	-	-	-	-
2 - Supplies and Services	4,126	3,644	4,650	1,695
3 - Encumbrance	-	-	-	-
Total	110,158	113,106	114,921	114,654

Account Description	Account	Hrs./Wk.	FTE	Budget 2019	Requested 2020	GF Budget 2020
City Clerk	001.1610.5111	35.00	0.88	64,246	65,820	65,820
Assistant Clerk	001.1610.5113	34.00	0.85	45,225	46,339	46,339
Longevity	001.1610.5141			800	800	800
Salaries			1.73	110,271	112,959	112,959
Binding Records	001.1610.5302			-	120	120
Misc. Prof & Tech Serv	001.1610.5319			300	200	200
Postage	001.1610.5342			1,400	1,400	-
Office Supplies	001.1610.5421			1,000	1,100	-
Printing	001.1610.5425			200	200	125
Dog Licenses	001.1610.5599			200	290	200
In State Travel	001.1610.5710			1,000	1,200	800
Dues & Membership	001.1610.5730			300	305	-
Safe Deposit Bonds	001.1610.5741			250	250	250
Supplies and Services				4,650	5,065	1,695

<b>Total – City Clerk</b>	<b>114,921</b>	<b>118,024</b>	<b>114,654</b>
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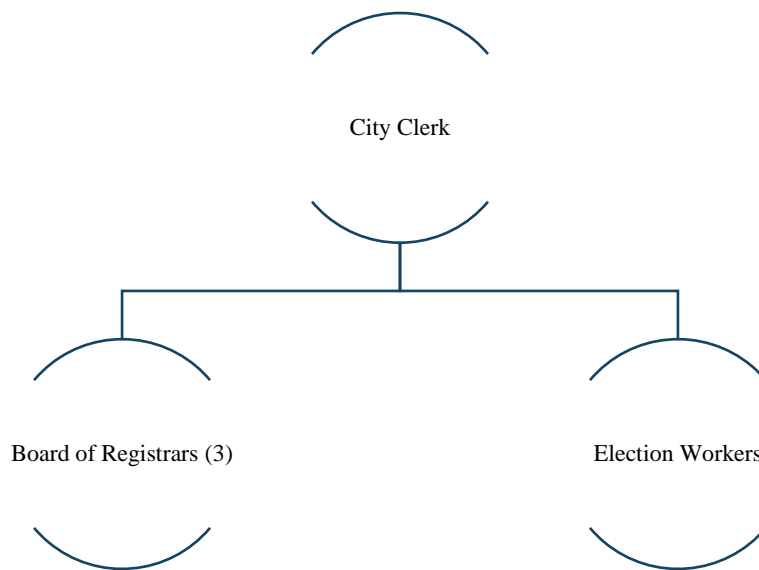


# ELECTIONS

## Mission Statement

The mission of the Elections Department is to administer all elections in accordance with the laws of the Commonwealth of Massachusetts. This includes voter registration, absentee voting, early voting and Election Day voting. During FY 2020 there are two scheduled elections – the City Election on November 5, 2019 and the Presidential Primary on March 3, 2020. It is possible there may be five days of early voting for the Presidential Primary.

## Organizational Overview



## Accomplishments

- The office administered two elections in FY '19 – the State Primary in September 2018 and the State Election in November 2018. The state election included 10 days of early voting (only the second time that Early Voting has occurred in the state).
- Used the new Imagecast Precinct Tabulators for the first time beyond the one-question special election in May 2018 (when they were used for the first time).
- The gradual replacement of older style voting booths continues; purchase of the four-stall voting booths will continue as funding allow.

## Trends

- As of February 13, 2019, the total number of registered voters in Easthampton was 12,049. That number compares to February 20, 2018 when the number was 11,970. This increase is typical after a state election. For historical comparison, in October 2016 (prior to the Presidential Election) the number of registered voters was 12,228.
- The upward trend in registered voters should continue into FY 2020 with the expected high interest in the Presidential Primary and also (unless delayed) the implementation of Automatic Voter Registration; set to begin on Jan. 1, 2020. This increase in voters will affect all kinds of mailings which are sent to voters, including from voter acknowledgements to the annual census.
- Pay for election workers will trend slightly upwards twice in FY 2020 because of increases in the minimum wage on Jan. 1, 2019 and again on Jan. 1, 2020.

## Goals and Objectives

- Administer the November 2019 City Election and the March 2020 Presidential Primary as efficiently as possible. Accommodate Early Voting for the Presidential Primary if it is required by the state.
- Continue to monitor the potential certification of Poll Pads for check-in use at the polling places.
- Continue gradual replacement of voting booths.

## Programs and Services

- In accordance with state law, conduct the annual census so that Easthampton's voter's list is as accurate as possible.
- Administer and coordinate all primaries and elections in accordance with state law.

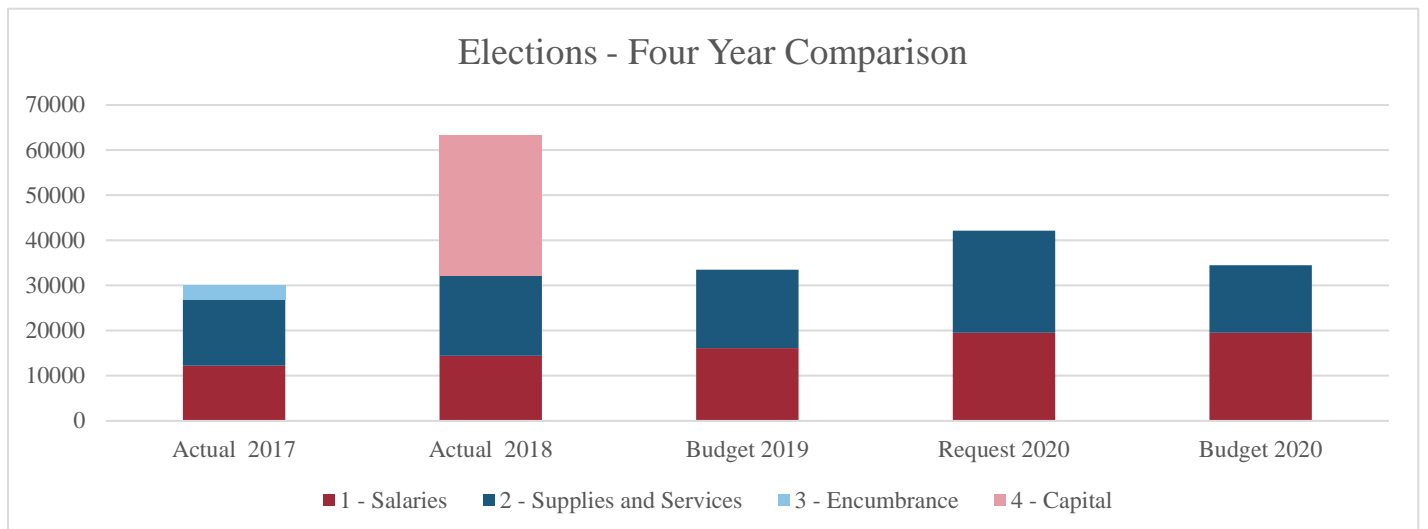
# Budget

1620 – Elections				
Personnel	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
Elections Clerk (1)			Stipend	
Board of Registrars (3)			Stipends	
Elections Workers	0.46	0.54	0.60	0.71
Total FTE	0.46	0.54	0.60	0.71

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
1 - Salaries	12,224	14,397	16,125	19,525
4 - Capital	-	31,200	-	-
2 - Supplies and Services	14,741	17,753	17,350	14,950
3 - Encumbrance	3,125	-	-	-
Total	30,090	63,350	33,475	34,475

Account Description	Account	FTE	Budget 2019	Requested 2020	GF Budget 2020
Elections Clerk	001.1620.5113	-	600	600	600
Board of Registrars	001.1620.5115	-	525	525	525
Elections Workers	001.1620.5124	0.71	15,000	18,400	18,400
Salaries		0.71	16,125	19,525	19,525
Elec & Reg-Misc Mach & Equip	001.1620.5249		950	400	400
Elec & Reg-Advertising	001.1620.5301		800	500	500
Elec & Reg-Computer Services	001.1620.5303		2,000	3,500	3,500
Elec & Reg-Misc Prof & Tech Se	001.1620.5319		5,500	9,700	9,700
Elec & Reg-Postage	001.1620.5342		6,500	6,800	-
Elec & Reg-Office Supplies	001.1620.5421		800	900	-
Elec & Reg-Printing Supplies	001.1620.5425		800	850	850
Supplies and Services			17,350	22,650	14,950

<b>Total – Elections</b>	<b>33,475</b>	<b>42,175</b>	<b>34,475</b>
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# PLANNING

## Mission Statement

The Planning Department serves to provide these primary functions:

Provide staff support to various permitting and advisory committees, including but not limited to the Planning Board, Conservation Commission, Zoning Board of Appeals, Community Preservation Act Committee, Affordable and Fair Housing Partnership, Easthampton Development and Industrial Commission, Easthampton City Arts Coordinating Committee, and the Commission on Disability

Administer the land use process for development within the City, including but not limited to: all statutory requirements under Chapter 40A, meeting with project applicants, neighbors, and developers, coordinating departmental review and administration of projects, scheduling public hearings, drafting decisions, and managing performance guarantees for the completion of approved projects.

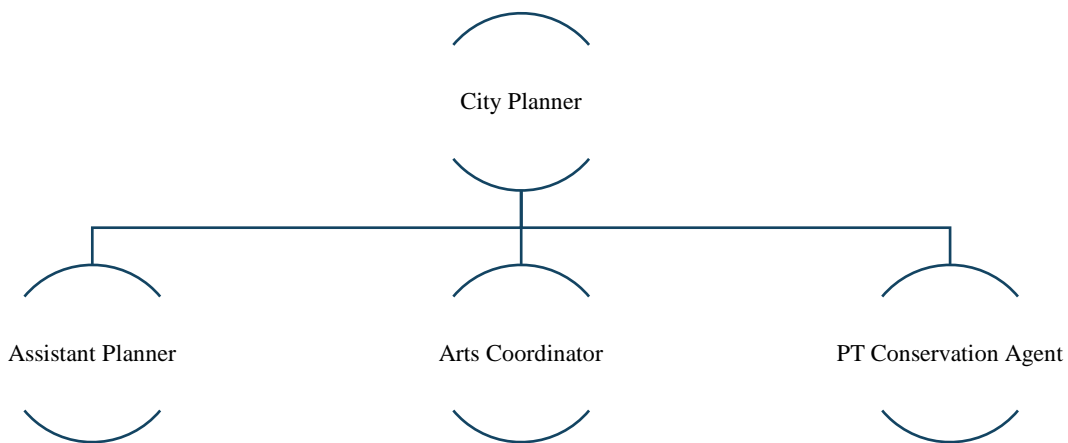
Administer grant and funding programs including, but not limited to: The Community Development Block Grants (CDBG), Community Preservation Act (CPA) funds, MassWorks, PARC, and other contracted project agreements.

Promote and support the City's sustainable growth initiatives to reduce burdens on the city's financial capacity, infrastructure, wildlife and natural resources.

Support and enhance resident's quality of life including through the preservation of open space and fostering a strong arts and cultural activities.

Conduct necessary long-range community land use planning efforts including visioning, master planning, strategic planning and resource-based planning.

## Organizational Overview



# Accomplishments

The Planning Department staff initiated, oversaw, and managed many complex and long duration projects as part of general operations. The following is a summary of several of those projects:

- March 2019 – Planning Department in coordination with PVPC submit the City’s FY2019 CDBG for \$450,000 to continue construction of Phase III of the Admiral Street Infrastructure Improvement Project.
- February 2019 – Planning Department contracted with the Conway School of Landscape Design to inventory, assess, and evaluate options for trail connectivity options for access to the White Brook school property. This project responds to the planned construction of the new K-8 elementary school and the clear goals of the Open Space Plan and Master Plan to make non-motorized connections (trails and multi-use paths) to the schools.
- January 2019 – Planning Department worked in partnership with Kestrel Land Trust and Pascommuck Conservation Trust with secured nearly all the funding necessary to acquire 12.2 acres of key open space adjacent to Mt. Tom.
- January 2019 – City was awarded a \$400,000 PARC grant for Mt. Tom Trailhead North parcel. This was the culmination of an active partnership to aggressively pursue the acquisition of this critical parcel. The application for this grant was submitted in July 2018.
- October 2018 – The Planning Department secured a \$380,000 allocation from the Community Preservation Act Committee in September and final City Council vote in October.
- November 2018 – City was awarded \$50,000 Planning Assistance Grant for a Downtown Strategic Plan. This grant was submitted in late May 2018 and specifically responds to the planned construction of the new K-8 elementary school and anticipated surplus of the two downtown schools by 2022.
- November 2018 – City was awarded \$3,510,000 MassWorks Grant for the Ferry Street Infrastructure project. This grant is the culmination of a concerted effort by the Mayor’s office and Planning Department to support the private redevelopment of the 1 Ferry Street mill complex. The grant is supported by the creation of a DIF District approved by the City Council in July 2018 and the City’s successful Opportunity Zone designation in September 2018. This grant was submitted in August 2018.
- November 2018 - City was awarded a \$225,000 DHCD Housing Choice Capital Grant. This project will fund the construction and equipment costs for the City to join the regional ValleyBike Share program launched in Amherst, UMass, South Hadley, Holyoke, Northampton. The project represents part of the Planning Department’s initiative to promote Easthampton as a bicycle-oriented community. The project also envisions a bike donation and refurbishment program to give bicycles to all residents who desire one. This grant application was submitted in September 2018.
- August 2018 – City was awarded a \$28,000 Municipal Vulnerability Preparedness (MVP) grant. The project supports the state’s initiatives to plan, prioritize, and begin implementing measures that will make the municipality more resilient to the anticipated changes resulting from climate change. Completion of this grant program will enable the City to apply for up to \$400,000 in MVP Action Grants. In June, the City Planner and the Mayor attended a Municipal Vulnerability Preparedness workshop held by Executive Office of Environment Affairs Secretary Matthew Beaton and Lieutenant Governor Karen Polito in Holyoke. This grant application was submitted in March 2018.

## Accomplishments (continued)

- July 2018 – The Mayor in coordination with the City Planner prepared and secured City Council approval of the City’s first District Improvement District intended to fund public infrastructure upgrades necessary to support the redevelopment of the 1 Ferry Street mill complex.
- May 2018 - City was awarded Housing Choice Designation. This designation qualified the City to be eligible for the Housing Choice Capital Grant (which the City applied for and was awarded, see below). The application calculated the number of housing units constructed over the past five years and examined the City’s Zoning Ordinance for best practices related to encouraging construction of new housing units. In the past five years the City created a total of 232 new housing units, of which 85 units (45%) were affordable units. This designation application was submitted in March 2018.
- March 2018 – The City Council adopted an Adult Use Cannabis Zoning Ordinance. This vote was the culmination of a year-long concerted effort by community members, the Planning Board, City Council, Public Safety, City Planner, and the Mayor to create and adopt a thoughtful, progressive, and responsible regulations to support this new industry. This effort was pivotal to enable the City to be at the fore-front of this quickly evolving new industry; recognized by the state as a “marijuana-forward community”.
- February 2018 – The Assistant Planner in coordination with the Ordinance Subcommittee and City Council completed Zoning Amendments to make the permitting related to keeping chickens less burdensome
- The City Planner represented the City of Easthampton at several regional events relating to the municipal implementation of legal cannabis, including but not limited to: PVPC Annual Commission, Pioneer Valley Cannabis Summit at Hampshire College, WGBY Connecting Point, Cannabis Control Commission municipal roundtable, and Shutesbury Planning Board.
- The Mayor in coordination with the City Planner held “meet and greet” and business roundtables with City Department heads, local business owners prior to permitting, and State Economic Development Secretary Jay Ash, and others, to promote economic development activities occurring in the City.
- The City Planner continued work with PVPC, Agawam, Ludlow, South Hadley, Belchertown, and Ware on a comprehensive update to the city’s 1990 Subdivision Regulations. Project is anticipated to be completed by July 2019 with possible public hearings and approvals by December 2019.



# Trends

## STAFFING

The Planning Department consists of 3 full time employees and 1 part time employee. To continue to provide the level of progress, availability, and benefits to the City, more staff will be needed. Modest increases to be sought in future budgets will include making the Conservation Agent position full time and to hire an Administrative Assistant, which would greatly increase the effectiveness and efficiency of the Planning Department.

## LONG-RANGE PLANNING

During FY2020, the Planning Department intends to continue to pursue broader planning projects to help create a future vision for the City over the next 5, 10, and 15 years, acknowledging the quality of the goals outlined in the 2008 Master Plan. In fact, many of the successful grants in FY2019 used the goals established in that plan as foundations. However, with so many goals of the plan accomplished in the last 5-10 years, there is a critical need to update significant portions of the Plan to provide clear guidance for the City progress moving forward.

Current estimates for a comprehensive master plan update for Massachusetts communities consistently comes in at or over \$150,000. Currently, there are not any grant funding sources available large enough to undertake the task as one project. Therefore, the Planning Department has, through smaller recent funding sources, begun to undertake key studies that seek to update targeted elements of the master plan and begin to establish new goals and objectives to guide the future growth of the city over the next five, 10, and 15 years. Several of these ongoing “targeted” projects included:

- Downtown Strategic Grant
- Municipal Vulnerability Preparedness
- Conway School Trail Connectivity project
- Update to 1990 Subdivision Regulations
- Historic Property Inventory

## LONG-RANGE PLANNING (CONTINUED)

During FY2020, the Planning Department intends to continue to seek funding to update other key elements, such as housing and open space preservation, summarized as follows:

- **Housing** - A key goal of the Planning Department is to secure funding to conduct a housing market study. Such a study will provide the City officials and residents with critical data on past, present, and projected future demographic changes that relate to and impact our real estate market. This study would assess other financial and economic element that contribute to the affordability and desirability of living and working in Easthampton. As part of this study, an analysis of developable land suitable for new housing should be completed and a clear set of achievable action items generated. A possible funding source for this work may be the Commonwealth’s Community Compact Best Practices program.
- **Open Space** - A key goal of the Planning Department is to secure funding to update the 2013 Open Space and Recreation Plan. The state requires these plans be updated every seven years. For several grant funding sources, the state identifies an updated Open Space Plan as a weighted criterion for evaluating grant proposals.
- **Economic Development** – A key goal of the Planning Department is to secure funding to continue creating an inventory of existing economic drivers and options to continue to support sustainable new growth.

## Trends (continued)

### COMPLETE STREETS

During FY2019, the Department of Public Works continued to coordinate the preparation of design plans for a series of crosswalk and other improvements on Cottage Street funded by the 2018 Complete Streets Tier 3 grant of \$217,445. These significant pedestrian safety upgrades are anticipated to be completed by July 2019.

### COMMUNITY DEVELOPMENT BLOCK GRANT

During FY2020, the Planning Department intends to work with PVPC to gather data and begin preparing for a planning and design project to assess the infrastructure and possible upgrades to the New City area around Parson's Street and Ferry Street. Also, during FY2020, the transfer of the administrative responsibilities for administering the CDBG program will be shifted to PVPC. The Assistant Planner assumed this role in early 2018 as a result of the retirement of the City's part-time (grant funded) grant administrator. The FY2020 budget proposes to transfer funding for Assistant Planner position from grant to general fund to make the position more sustainable in the future, and allowing for a reallocation of 10 hours per week of the position to other City-oriented projects.

### EASTHAMPTON CITY ARTS

During FY2020, the Art's Coordinator and ECA intend to continue to provide programs/events supporting arts and culture, including:

- Arts Visioning Project – ECA will contribute \$2,500 to this series of three facilitated community engagement sessions, taking place April through June 2019, with a community presentation and celebration taking place in September 2019.
- Improving Administrative Operations – ECA will continue to refine and enhance its organizational systems as they pertain to administrative operations, including financial transactions, communications, and knowledge management.

### EASTHAMPTON CITY ARTS (CONTINUED)

- Increased Marketing Efforts – Building upon the ECA Coordinating Committee's approval of a seasonal, part-time Marketing & Communications intern in advance of Light Up the Arts 2018, and with the generous financial support from the MCC Cultural District Renewal grant, ECA will continue to increase its marketing and outreach efforts for our programs and events in 2019.
- Partnership Development with the Easthampton Cultural Council – Building upon the MCC-facilitated discussions between ECA & ECC in 2018, members of ECA & ECC will continue to explore how to maximize the value of our partnership, so as to best serve the public.
- Easthampton Book Fest – Planning is underway for the 5<sup>th</sup> Annual Easthampton Book Fest, with programming planned throughout downtown Easthampton and will coordinate and promote City literary events and programming throughout the year.
- Youth Arts Initiative – ECA secured \$2,500 from the Massachusetts Cultural Council's Community Investment Portfolio grant for the second year in a row. Planning is well underway for a Community Mural Project, in partnership with Easthampton High School and the Council on Aging. ECA is in ongoing discussions with Park Hill Orchard and the Nashawannuk Pond Committee about the possibility of Youth Arts programming in the summer of 2019.
- Cultural Chaos – Planning is underway for the 6<sup>th</sup> annual Cultural Chaos Street Festival. The Cottage Street Cultural District is operating with a \$10,000 budget. Funds have been pledged by the River Valley Food Coop (\$5,000) and additional funds are anticipated from last year's sponsors plus new financial partners as well.
- Light Up the Arts 2019 – The 2019 Fundraiser will mark ECA's 15<sup>th</sup> Year. With the completion of a months-long coordinated community engagement process and a newly-written Arts & Culture chapter of the City's Master Plan, there will be much to celebrate.

## Goals and Objectives

- Raise the awareness of and elevate the work of the Planning Department; better highlight and publicize the work of the Planning Department
- Conduct increased public outreach, engagement, and coordination with city departments, civic groups and community organizations.
- Better integrate City Arts into the Planning Department through refinement of the yearly work plan, public outreach, engagement, coordination, and online presence.
- Post additional information regarding projects, hearings (such as application materials) and other information on the Department website.
- Seek an unpaid intern to review, catalogue, and prepare a summary report outlining significant grant-initiated projects since completion of the 2008 Master Plan.
- Consider ways to reduce permitting requirements for smaller, homeowner related projects (supplemental apartments, additions, etc.).
- Assess need, timeline, process, and costs associated with conducting a comprehensive zoning ordinance re-write.
- Assess previous efforts related to the implementation of the 2008 Master Plan (such as Open Space); Assess and consider options or scenarios for a master plan “update”.
- Consider expanding the cultural district; and production of “Easthampton cultural district map”.

## Programs and Services

The City Planner, Assistant Planner, and Conservation Agent all serve various roles in the management of the regulatory process for development occurring in the City. The number, complexity, and frequency of applications can fluctuate. During FY2019 the City’s primary permitting bodies processed and held hearings on numerous large, and significant development projects. As part of all projects, the City Planner, Conservation Agent, and Assistant Planner collect and process application materials, provide professional and full administrative support to the volunteer board and committee members, and guide applicants through the land use process. Several of the applications were larger and novel projects such as a Large-Scale Solar project, a large manufacturing company expansion, and several cannabis related businesses that also involved the close coordination of City Planner, Conservation Agent, and City Engineer.

The Planning Board met 29 times and processed the following applications between Jan. 2018 and Feb. 2019:

- 19 Wemelco Way – Special Permit for Medical Marijuana Cultivation and Dispensary
- 96-112 East Street – Preliminary Subdivision Approval for nine single family building lots
- 41 O’Neil Street – Special Permit for 54,000 building addition
- 232 Park Street – Special Permit for Large Scale Solar Facility
- Westview Terrace – Special Permit for Large Scale Solar Facility
- 116 Pleasant Street – Site Plan Approval for Hemp Cultivation and Processing
- 122 Pleasant Street – Special Permit for INSA Medical Marijuana Cultivation Expansion
- 155 Northampton Street – Special Permit for Holistic Industries Medical Marijuana Dispensary
- 122 Pleasant Street – Special Permit for INSA Adult Use Cannabis Dispensary
- 46-54 Union Street – Site Plan Approval for Kawaii Supply retail establishment
- 77-79 Union Street – Site Plan Approval for AC Thayer LLC restaurant
- 195 Northampton Street – Special Permit for Herbology Adult Use Cannabis Dispensary/Cultivation
- 1 Ferry Street – Special Permit for 75-150 dwelling unit mixed use
- 195 Northampton Street – Special Permit for Herbology Adult Use Cannabis Dispensary/Cultivation
- 122 Pleasant Street – Special Permit for INSA to convert from medical to Adult Use Cannabis Cultivation
- 74 Cottage Street – Special Permit for Adult Use Cannabis Dispensary
- 228 Northampton Street – Special Permit for River Valley Market supermarket

## Programs and Services (continued)

The Conservation Commission met 26 times and processed the following applications and/or projects between Jan. 2018 and Feb. 2019:

- 1 Cottage Street— Notice of Intent for Riverside Industries bridge replacement
- 12 Button Road—Certificate of Compliance for the construction of a single-family home
- 1 Cottage Street— Certificate of Compliance for Riverside Industries parking lot improvements
- 231 Northampton Street –Plan Amendment for Cumberland Farms adding additional paved area
- 19 Wemelco Way— Determination of Applicability for site redevelopment for Marijuana Facility
- 19 River Street—Notice of Intent for a retaining wall and dock on the CT River Oxbow
- 41 O’Neil Street— Notice of Intent & Stormwater Permit for 52,000 sq. ft. addition & parking
- 4 Old Stagecoach Road—Determination of Applicability for dock and landing on CT River Oxbow
- Westview Terrace—Enforcement Order the restoration of 12.43 acres of unauthorized cutting & disturbance
- White Brook and Broad Brook—Extension for City of Easthampton Maintenance Dredging
- 231 Northampton Street—Enforcement Order for Stormwater violations at Cumberland Farms
- Florence Road—Abbreviated Notice of Resource Area Delineation for over 118 Acres
- 4 Old Stagecoach Road—Notice of Intent for dock and landing on the CT River Oxbow
- 298 Loudville Road—Emergency Certification for temporary stabilization work on slope collapse
- Westview Terrace— Notice of Intent & Stormwater Permit for Large Scale Solar Facility
- 232 Park Street—Notice of Intent & Stormwater Permit for Large Scale Solar Facility
- 155 Northampton Street—Notice of Intent & Stormwater Permit for Holistic Industries Marijuana Facility
- 298 Loudville Road—Emergency Certification for permanent stabilization work on slope collapse
- 200 Park Street—Determination of Applicability Easthampton K-8 School wetland boundaries
- 231 Northampton St— Partial Certificate of Compliance Cumberland Farms store and site work
- Plain Street—Determination of Applicability for Large Scale Solar Facility and Wetland Boundaries
- 231 Northampton St- Partial Certificate of Compliance for Cumberland Farms stormwater system
- 1 Ferry Street, Tract 1 & 2—Notice of Intent & Stormwater Permit for Mill Redevelopment
- Old Trolley Line—Determination of Applicability for Pascommuck Conservation Trust pedestrian bridge
- 4 Old Stagecoach Road—Certificate of Compliance for dock and landing installation
- 417 East Street—Emergency Certification for stream-crossing replacement
- Pleasant Street Mills—Extension for the entire project issued to the City of Easthampton
- 50 Florence Road— Abbreviated Notice of Resource Area Delineation for over 140 Acres
- Taft Ave—Extension issued to Williston Northampton School for wetland replication & trail work
- 184 Northampton Street—Certificate of Compliance for mixed-building, parking & stormwater
- 228 Northampton St— Notice of Intent & Stormwater Permit for River Valley Cooperative Market
- 1 Cottage Street—Certificate of Compliance for Riverside Industries bridge replacement
- 1 Ferry Street—Determination of Applicability for site grubbing and grading along bike path

The Zoning Board of Appeals met 6 times and processed the following applications between Jan. 2018 and Feb. 2019:

- 86 Holyoke Street – Special Permit for a home occupation
- 89 Maple Street – Special Permit and/or variance to reconstruct pre-existing non-conforming garage
- 120 East Street – Special Permit for an accessory apartment
- 69 Ferry Street – Special Permit for a pet grooming and dog day care facility
- 20 Union Street – Special Permit to reconstruct and enlarge pre-existing non-conforming detached structure
- 10 Chapman Avenue – Special Permit to keep farm animal (12 laying hens) on a 3-family property
- 30-32 Lyman Street – Special Permit to alter pre-existing non-conforming lots and uses
- 5 Lovefield Street – Special Permit for an accessory apartment

## Programs and Services (continued)

The Planning Department also oversees several and supports several state-grant funded programs and other Department initiatives, including but not limited to:

### COMMUNITY DEVELOPMENT BLOCK GRANT

During FY2019, the Planning Department administered several key CDBG projects:

- FY2016 CDBG grant - The Planning Department continued to manage the last quarter of FY2016 CDBG which involved the completion of the final two (of a total of the eight) Housing Rehabilitation Projects. This grant will be closed as of February 2019.
- FY2018 CDBG grant - In August 2018, the City was awarded a FY2018 CDBG grant of \$789,000 to continue Phase II of the Admiral Street Neighborhood Project. The Planning Department worked in coordination with the Department of Public Works and the Pioneer Valley Planning Commission to engage a Construction Contractor to put the project out to bid. Construction is expected to begin in spring of 2019.
- FY2019 CDBG grant - During the fall and winter of 2018/2019, the Planning Department in coordination with the PVPC to secure cost estimates for completing Phase III of the Admiral Street Neighborhood Project. The Planning Department held two community meetings to update the CDBG strategy and worked with PVPC to complete income eligible surveys in the Maple Street area. This application for approximately \$550,000 project is expected to be submitted in early March 2019.

### COMMUNITY PRESERVATION ACT

The Planning Department administered the FY2019 CPA budget of approximately \$600,000 under the direction of the Community Preservation Act Committee. The CPA, adopted in 2001, is funded by a surcharge on real property amounting to 3 percent of the property tax levied on land assessed over \$100,000 and is matched by the Commonwealth at the end of each fiscal year. CPA funds may only be used for projects addressing open space, affordable housing, historic preservation and recreation. The Committee meets monthly to review project proposals/grant applications and make recommendations to the City Council on the expenditure of the funds.

The following is a partial list of projects funded by CPA between January 2018 and February 2019:

- FY2018 - High School Batting Cage - Purchase and install of batting cage (equipment, materials, fencing) at the high school. Easthampton CPA (\$30,000) matched by private donations and School Department funds (\$6,000)
- FY2018 - Nonotuck Park - Benches & Bleachers - Improvements to Nonotuck Park sporting fields with addition of 12 new bleachers and 4 team benches. Easthampton CPA (\$30,000) matched by the Parks and Recreation Department and the Easthampton Little League (\$6,000)
- FY2019 - East Street property acquisition - Purchase of ~23 acres of land along Mt Tom for open space protection and recreation. In partnership with Kestrel Land Trust and Pascommuck Conservation Trust. Easthampton CPA (\$380,000) was also matched by a Massachusetts PARC grant and private donations of an additional \$485,000.
- FY2019 - Old Town Hall Façade Restoration – Design services for restoration of façade on historic old town hall - establish current conditions, scope of needed repairs, create base drawings, estimating documents, construction cost estimate, and final report (\$22,800).



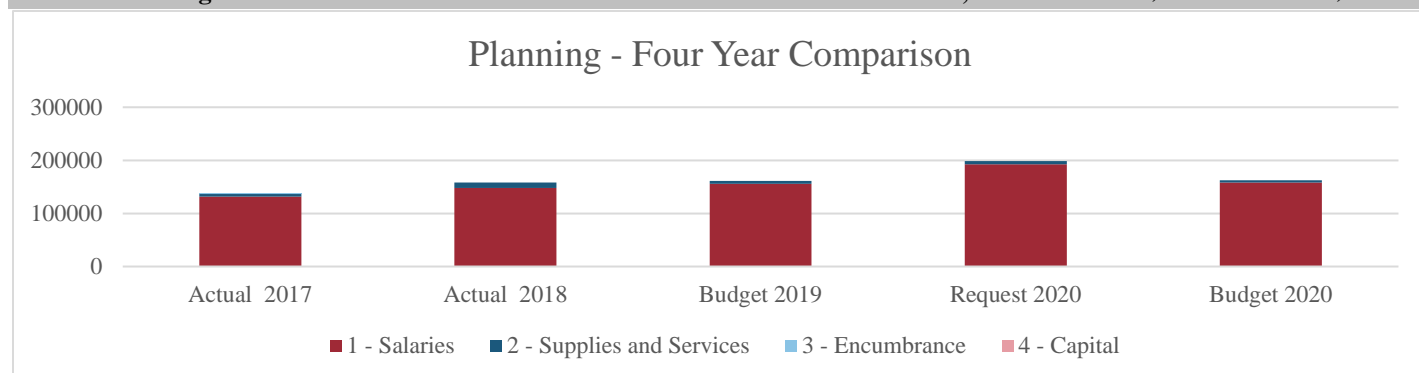
# Budget

1720 – Planning				
Personnel	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
Planner	0.88	0.88	0.93	0.88
Assistant Planner	0.57	0.68	0.88	0.80
Arts Coordinator	0.88	0.88	0.88	0.80
Conservation Agent	0.00	0.47	0.47	0.15
Grants Coordinator	0.80	-	-	-
<b>Total FTE</b>	<b>3.13</b>	<b>2.91</b>	<b>3.16</b>	<b>2.63</b>

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
1 - Salaries	131,846	148,092	155,526	158,369
4 - Capital	-	-	-	-
2 - Supplies and Services	4,429	10,281	5,955	3,970
3 - Encumbrance	798	-	-	-
<b>Total</b>	<b>137,073</b>	<b>158,373</b>	<b>161,481</b>	<b>162,339</b>

Account Description	Account	Hrs./Wk.	FTE	Budget 2019	Requested 2020	GF Budget 2020
Planner	001.1720.5111	35.00	0.88	69,506	73,500	71,400
Arts Coordinator	001.1720.5112	32.00	0.80	40,997	46,000	46,170
Conservation Agent	001.1720.5114	6.00	0.15	9,950	15,000	8,521
Assistant Planner	001.1720.5115	32.00	0.80	35,074	46,000	32,278
<i>Requested Admin Asst.</i>				-	12,000	-
<b>Salaries</b>			<b>2.63</b>	<b>155,526</b>	<b>192,500</b>	<b>158,369</b>
Advertising	001.1720.5301			600	600	600
Education & Training	001.1720.5314			100	100	
Postage	001.1720.5342			650	650	-
Office Supplies	001.1720.5421			400	400	-
Conservation Misc. Exp.	001.1720.5580			500	500	500
PVPC Assessment	001.1720.5699			2,670	2,670	2,670
In State Travel	001.1720.5710			200	200	200
Dues & Memberships	001.1720.5730			835	835	-
<b>Supplies and Services</b>				<b>5,955</b>	<b>5,955</b>	<b>3,970</b>

<b>Total – Planning</b>	<b>161,481</b>	<b>198,455</b>	<b>162,339</b>
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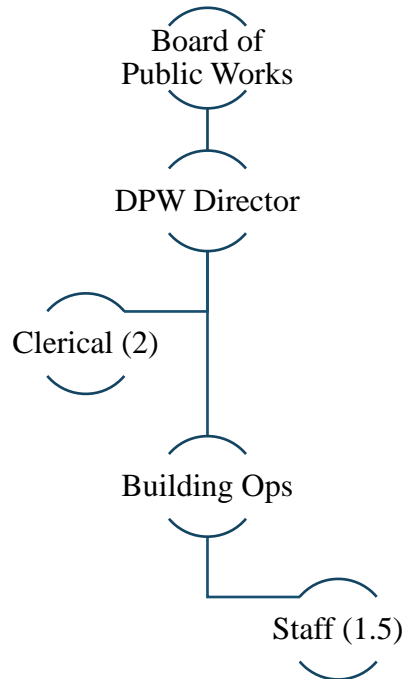


# BUILDING OPERATIONS

## Mission Statement

The mission of the Easthampton Department of Public Works is to ensure that all divisions provide and maintain public services necessary for the economic growth and quality of life for all its citizens. The Building Operations division strives to deliver those services in a cost-effective and environmentally sensitive manner for the short and long-term benefits of our customers/residents, employees and the environment.

## Organizational Overview



## Accomplishments

In the year 2019 the Building & Maintenance Department was incorporated into the Publics Works Division. In the middle of the transition we were able to accomplish many major work projects, made renovations to all the Tax/ Treasurers and Payroll Offices We also installed new doors and locks in the Mayors offices. We also completed many other projects too numerous to mention. The Building & Maintenance Department will continue to perform preventative maintenance work to all of the buildings, grounds, electrical, plumbing, and HVAC equipment.

## Goals and Objectives

Continues to work with Departments and Vendors to reduce overhead operating cost while maintaining a clean and comfortable environment for employees and residents

## Programs and Services

- The custodians are responsible for cleaning, minor repairs and maintenance on Safety Complex at 32 Payson Ave., City Hall at 50 Payson Ave and Council on Aging at 19 Union St.
- Building Ops is responsible for paying for repairs (plumbing, heat, roof, floors and doors) to Safety Complex at 32 Payson Ave., City Hall at 50 Payson Ave and Council on Aging at 19 Union St.
- Building Ops is responsible for paying and having all inspections on Elevators, boiler and fire systems in each building
- Energy bills (electric and heating) for the municipal building, Safety Complex at 32 Payson Ave., City Hall at 50 Payson Ave and Council on Aging at 19 Union St.
- Orders all supplies for each building (paper products and cleaning supplies)
- Trash for all municipal building and schools, and hazardous waste is paid thru Building Ops also.



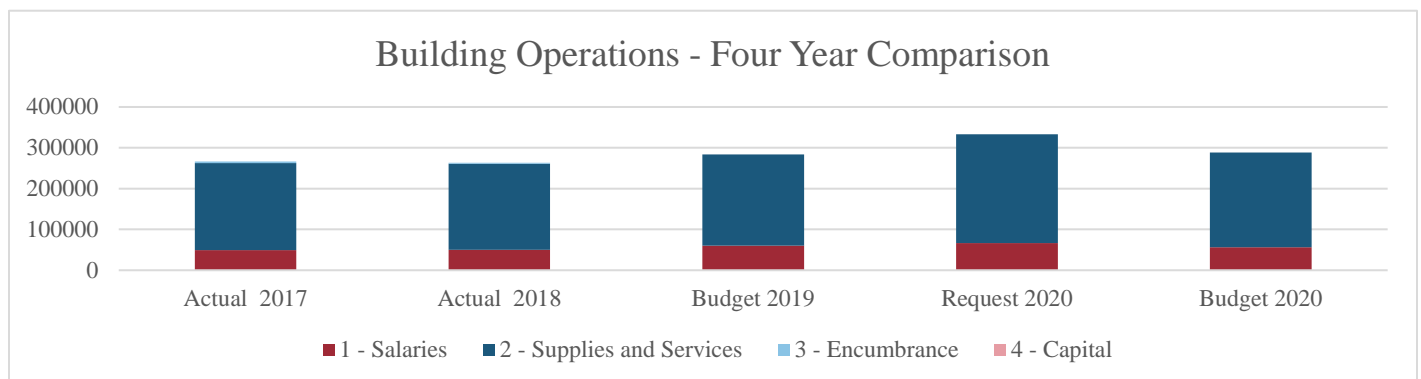
# Budget

1920 – Building Operations				
Personnel	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
Custodian Full-Time	1.00	1.00	1.00	1.00
Custodians Part-Time	0.25	0.25	0.48	0.50
<b>Total FTE</b>	<b>1.25</b>	<b>1.25</b>	<b>1.48</b>	<b>1.50</b>

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
1 - Salaries	49,142	49,754	59,964	56,100
4 - Capital	-	-	-	-
2 - Supplies and Services	213,391	211,558	223,750	232,600
3 - Encumbrance	3,787	2,163	-	-
<b>Total</b>	<b>266,319</b>	<b>263,475</b>	<b>283,714</b>	<b>288,700</b>

Account Description	Account	Hrs./Wk.	FTE	Budget 2019	Requested 2020	GF Budget 2020
Custodian Full-Time	001.1920.5111	40.00	1.00	39,312	43,750	43,750
Custodians Part-Time	001.1920.5115	20.00	0.50	17,352	18,200	9,250
Overtime	001.1920.5130			3,000	4,500	3,100
Longevity	001.1920.5141			300	-	-
<b>Salaries</b>			<b>1.50</b>	<b>59,964</b>	<b>66,450</b>	<b>56,100</b>
Heat, Power	001.1920.5211			110,000	115,000	110,000
Heat, Fuel	001.1920.5213			70,000	70,000	70,000
Repair & Maintenance	001.1920.5240			1,000	2,000	2,000
Misc. Prof & Tech Serv	001.1920.5319			30,000	45,000	30,000
Maint. & Repairs	001.1920.5430			1,000	8,000	8,000
Plumb Supplies	001.1920.5431			5,000	5,000	5,000
Elec Supplies	001.1920.5432			1,000	1,000	1,000
Paint, Hardware	001.1920.5436			200	200	200
Equip Repair	001.1920.5439			250	15,000	1,000
House Supplies	001.1920.5450			5,000	5,000	5,000
Pesticides	001.1920.5462			200	200	200
Agricultural, Horticultural	001.1920.5463			100	200	200
<b>Supplies and Services</b>				<b>233,750</b>	<b>266,600</b>	<b>232,600</b>

<b>Total – Building Operations</b>	<b>283,714</b>	<b>333,050</b>	<b>288,700</b>
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## SECTION II: PUBLIC SAFETY

POLICE

DISPATCH

FIRE & AMBULANCE

BUILDING INSPECTION SERVICES

# POLICE

## Mission Statement

The mission of the Easthampton Police Department is to provide excellence in police service through aggressive pursuit of violators of the law and prevention of crime and disorder. This is accomplished by a partnership of the police and the public to enhance the quality of life, reduce the fear of crime, preserve the peace and impartially enforce the law.

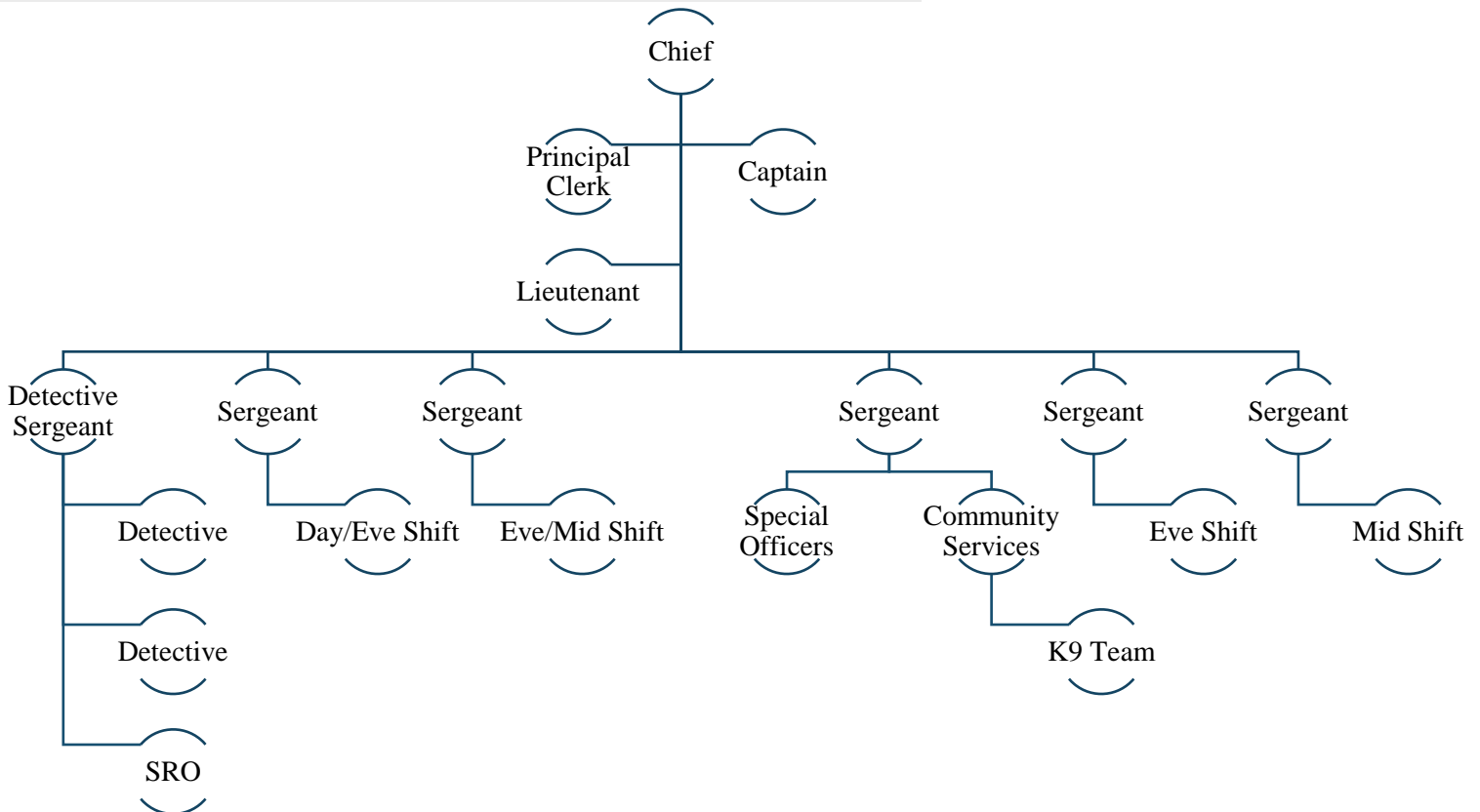
The Easthampton Police will maintain the highest standard of integrity and respect the dignity of each individual. Our services will be rendered with courtesy, civility and in adherence with the constitutions of the United States of America and the Commonwealth of Massachusetts.

HONOR | SERVICE | INTEGRITY

OUR MISSION is to be the model of excellence in policing by working in partnership with the community and others to:

- FIGHT crime and the fear of crime, including terrorism;
- ENFORCE laws while safeguarding the constitutional rights of all people;
- PROVIDE quality service to all of our residents and visitors; and
- CREATE a work environment in which we recruit, train, and develop an exceptional team of employees.

## Organizational Overview



## Accomplishments

- An overall reduction in crime!
- Liaison Officer Appointments: A new Community Services Sergeant to be a conduit to the Community Relations Committee, to supervise all of the Liaison Officers, and to engage in all things Community Policing related with the community. The specific liaison officers are Mental Health Liaison, Domestic Violence, Veterans Affairs, Elder Services and Civil Rights.
- Diversified our workforce with the addition of female police officers, including our newest, third full-time female officer.
- Graduated 4 new Special Police Officers from our challenging and compressive FTO Program.
- Reinstated our Walking-Bike Beat Officer.
- Acquired AED's for all line cruisers.
- Reinstated our Triad (Seniors and Law Enforcement Together) program.
- Continued expansion of our EPD Social Media program and Interactive EPD Website.
- Annual Cook Out with a Cop program.
- Monthly Coffee with a Cop program.
- Continued Department restructuring to save overtime.
- Appointment of a full-time Task Force Officer to DA's Anti-Crime Task Force.
- The DA's Office Child Advocacy Center partnership.
- Continued partnership with Hampshire HOPE/DART program to support community members suffering from substance use disorder.
- Continued participation in the IACP's One Mind Campaign.
- Home Base monthly online Veteran PTSD training.
- Domestic Violence High Risk Assessment Team through the DA's Office.
- Traffic Grant Enforcement programs.
- Narcan program to help prevent the overdose related deaths in our community.
- Protective gear for our officers to prevent opioid exposure.
- Continued success with our new, overtime savings, training philosophy.
- Joined a pilot program with the newly formed Connecticut River Marine Task Force to assist the Environmental Police with water safety and enforcement.
- Started an Easthampton Police Marine Unit trained in water rescue, enforcement and boating safety with MA Environmental Police/Coast Guard. This was due to the overwhelming complaints and concern from the community about the lawlessness on the Connecticut River and the fact that the Rt. 5 boat ramp in the busiest public boat ramp in the Commonwealth.
- Partnered with Mt. Tom Ice Cream for our Youth Ice Cream Citation program.
- Partnered with Boston based "Home Base" for Veteran and Family Care outreach through MA General Hospital via our "No Shave November" program.
- Partnered with Holyoke PD for "Manuary" program, benefiting support services for Veterans.
- Acquired Grants: Active Shooter, Highway Safety – Traffic, OUI Enforcement, Distracted Driving Enforcement and K9 Equipment

## Accomplishments (continued)

- Awarded a grant to upgrade our LiveScan fingerprint equipment and software.
- Obtained 2 traffic speed limit signs used for traffic counting, speed measure and traffic data, via a grant.
- Conducted traffic studies on most major roadways in the City; directed traffic patrols shared on our social media pages.
- Officer Andrew Beaulieu and K9 Gino had a total of 83 K9 Team deployments in 2018. Of these 11 arrests were made, 30 tracks, 17 building searches, 11 narcotic searches, 10 area searches, 13 school drug searches, drug search warrants and 10 apprehension searches. K9 Team attended countless community events/trainings.
- Participated in the Drug Enforcement Agency (DEA) National Drug Take Back Initiative resulting in collection of unused, unwanted medications.
- Continued success with our new School Resource Officer who spends time in the Elementary Schools, the Middle School and the High School.
- Hired new Dispatchers, each of whom is certified in Emergency Medical Dispatch (EMD) allowing them to provide medical aid over the phone to 911 callers.
- Instituted an Easthampton Police Department Drone Unit for search & rescue, crime scene mapping and aerial support. Certified 2 EPD Pilots.
- Managed public safety for major events including several road races, parades, Mill Side concert events and numerous weekend festivals.
- Our Easthampton Police Department Motor Unit has had great success in its first year participating in several community activities, in addition to its main purpose of traffic enforcement and safety.
- Participated and hosted the 2018 Mayor's Toy drive to provide more than \$10,000 worth of toys to those less fortunate families in Easthampton.
- Annual Lids for Kids program.
- Food drive to support Easthampton Community Center.
- Assisted with the Special Olympics games held at Nonotuck Park.
- Special Olympics Convoy where officers from the department met with officers from area departments and drove in police cruiser convoy to Cambridge, MA to participate in the awards ceremony by presenting the athletes with medals.
- Annual Big Rig Day event where children explore public safety vehicles.
- Continued partnership with the Easthampton CERT Program.
- EHS and Westfield State University Student Internship program.
- Partnership with Easthampton's Community Coalition and Youth Coalition.
- Our Honor Guard has represented our Department at Fenway Park, Springfield Thunderbirds and a multitude of local events.
- Initiated the process of digitizing our personnel training records.
- Facilitation of the safety and security for the recreational cannabis industry here in Easthampton.
- Partnered with the Mayor's Office and the Planning Department on multiple projects in the City.

## Trends

### 2018 COMSTATS:

The patrol force is the first response to all public safety calls for service. The vast majority of calls are usually patrol related, making patrol the backbone of the Department. In addition to our community outreach programs, in the calendar year “2018” the Easthampton Police Department served the community as follows:

	<u>2017</u>	<u>2018</u>
Calls for Service	16413	17448
Arrests	346	356
Summons arrests	174	191
Juvenile arrests/summons	39	17
Warrant Arrests	69	74
Incidents documented	804	833
Criminal complaints issued	559	564
Criminal incidents requiring investigation	1363	1017
Automobile crashes that required reporting	325	297
Restraining/Harassment Orders issued	65	74
Calls for suicidal persons	33	22
Unattended death investigations	27	13
Parking Tickets issued (totaling \$6,780)	429	358
Citations issued (totaling \$36,415)	1167	1387
Firearms Licenses issued (totaling \$25,775)	281	332

Although our directed patrols and other crime suppression techniques have had a positive effect on the crime rate here in Easthampton, we continue to anticipate that crime levels will rise for several reasons, to include, the sophistication of criminal activity, the opioid crisis and an uncertain economy. Criminal activity continues to evolve with Cybercrime technology, resulting in internet scams, identity theft, child exploitation and other schemes. Policing and solving many of these crimes is difficult to keep up with, given rapidly changing technology and the global nature of such deceptions. It has become a regular occurrence that someone has been robbed of his/her money or identity or been scammed by someone that may live in another country. The fewer resources we have, the more inhibited our ability is to effectively deal with anticipated problems and crime where our community is being victimized.

### OPIOID EPIDEMIC:

The influx of drug overdoses and alcohol abuse that we have seen has devastating effects on not just the user, but the family and the community as a whole. Many of the petty crimes, car breaks, shoplifting, house breaks, home invasions and like offenses are due to desperation for quick money. Addiction does not discriminate. It has no race, age, gender, or income boundaries. Heroin use in the United States has increased 135% from 2002 to 2016. With this, the number of heroin overdoses and deaths have drastically risen. During this same time frame, heroin-related overdose deaths have jumped 533%.

In Easthampton, we were called to 22 heroin-opioid related overdoses and of those, 5 resulted in death in 2018. There certainly would have been more deaths, had we not started a Narcan program where our officers are all trained in its use and carry it as part of their duty gear. We have saved many lives here in Easthampton by deploying Narcan. The Easthampton Police Department is committed to continuing to work with the regional community and local social service providers to deliver assistance to those struggling with addiction.

## Trends (continued)

### CROSSWALK SAFETY:

In 2019, we will continue to work with stakeholders to improve pedestrian safety—in particular crosswalk safety—by improving design, signage, education, and enforcement. Crosswalk safety has always been a priority concern, but with increased traffic volume, more residents, and the aggressiveness of drivers, the safety of pedestrians and crosswalk violations must be a dedicated education and enforcement focus to improve overall safety.

### SCHOOL SAFETY:

School safety and security will continue to be a priority for the department as it is nationally. We will continue to work with school leaders to improve the school safety plan. We must ensure the safety of our children. The school resource officer visits all the schools daily and is heavily involved in the school culture, creating a safe environment for the students and faculty.

### LEGALIZATION OF CANNABIS:

The legalization of Cannabis in Massachusetts has created numerous challenges for law enforcement in addressing public safety concerns. Easthampton is home to a large retail dispensary and more on the way. Some of the impacts on Easthampton Police practices and resources are:

- An increase of individuals operating motor vehicles under the influence of Cannabis. Field sobriety testing for Cannabis remains a major challenge in both the lack of technology for detection and recent case law.
- Cannabis industries are a significant cash storage and cash transport businesses due to federal banking restrictions, creating attractive targets for criminal activity such as burglaries, robberies and money laundering.
- Cannabis tourism will become a significant factor on our congested downtown area, no doubt creating traffic related issues.
- A risk of significant black/gray market Cannabis transactions arising from the combination of a dramatic increase in production, loosened controls, and increased opportunities for diversion.

# Goals and Objectives

## MAINTAIN STAFFING LEVELS

- Continue to diversify our workforce when openings arise do to attrition.
- Acquire mandated training for any departmental officers during FY'20.
- Review our Liaison Officer Program, including adding a LGBTQ Liaison Officer.
- Work with the Community Relations Committee (CRC) to address any and all community issues and have a positive impact on the quality of life here in Easthampton.

## REPLACE/UPGRADE EQUIPMENT

- Ensure that the department has standard, current equipment and tools necessary to perform our jobs.
- Evaluate the cruiser fleet (average line cruiser mileage is 80,064 miles). and establish a program to efficiently rotate cruiser purchases.
- Replace our 20-year-old ballistic shields.
- Evaluate a replacement program for our 11-year-old portable radios.
- Trade-in our current 4th generation Glock handguns and upgrade to 5th generation Glock handguns to better accommodate female and left-handed shooters. Replace the 8-year-old 4th generation Glocks while they still hold a substantial trade-in value.
- Transition from .40 caliber duty firearm to a 9 mm caliber firearm allowing for ammunition cost savings.

## SCHOOL SAFETY

- Work with the Community Relations Committee (CRC) to address any and all community issues and have a positive impact on the quality of life here in Easthampton. Work with the Easthampton school administration to update their school safety plan and handbook.
- Continue to work with the School Building Committee on the safety and security of the much-anticipated new K-8 school.
- Work on adding “tools” to their plan that allows for additional safety and security options.
- Additional training for our SRO, including professional development.
- Work with neighboring communities to conduct ongoing drills and training at area schools.
- Continue to evaluate implementation of school safety protocols throughout the school district.

## POLICIES TO ADDRESS ADDICTION

- Continue regional coalition efforts among law enforcement, social and medical service agencies to help those in need.
- Provide training for community members in the use of Narcan.
- Continue active membership in the Hampshire HOPE Coalition addressing the rise in prescription opioid misuse, heroin use, addiction, and overdose death in Hampshire County.
- The Easthampton Police has partnered with Hampshire HOPE to create our own Drug Addiction Response Team (DART) in conjunction with regional “recovery coaches.” The DART approach does not treat addicts as criminals, but as people in need of help. Officers identify individuals who have overdosed on narcotics or engaged in high-risk behavior related to their addiction and follow up with them within 48 hours of the initial call. Addicts in recovery will have a long-term connection to the resources they need to avoid relapse.
- Continue to work with the Easthampton Youth Coalition to train and educate our youth on addiction.
- Search out and apply for applicable grants.



## Programs and Services

PATROL	ADMIN/COMMUNICATIONS	CRIMINAL INVESTIGATIONS
<ul style="list-style-type: none"> <li>▪ Emergency Response</li> <li>▪ Accident Investigation</li> <li>▪ Traffic Enforcement</li> <li>▪ Juvenile Services</li> <li>▪ School Resource Officer</li> <li>▪ Bike patrols</li> <li>▪ Motor Unit patrols</li> <li>▪ Diversity/Bias Officer</li> <li>▪ Accident Reconstruction</li> <li>▪ Motor pool</li> <li>▪ Elder Services</li> <li>▪ Domestic Violence Team</li> <li>▪ Firearms Licensing</li> <li>▪ Foot Patrols</li> <li>▪ K-9 Officer</li> <li>▪ Social Media</li> <li>▪ Veteran Affairs Officer</li> <li>▪ Animal Control</li> <li>▪ Addiction Officer</li> <li>▪ Drug Recognition Experts</li> <li>▪ Arson Investigators</li> <li>▪ Academy Training</li> <li>▪ Coffee with a Cop</li> <li>▪ Cook-Out with a Cop</li> <li>▪ Ice Cream citation program</li> <li>▪ Neighborhood Policing</li> </ul>	<ul style="list-style-type: none"> <li>▪ Grants</li> <li>▪ Budgeting</li> <li>▪ Personnel Services Expenses</li> <li>▪ Policies and Procedures</li> <li>▪ General Orders</li> <li>▪ City Officials and Departments Liaison</li> <li>▪ Internal Affairs</li> <li>▪ Keeper of the Records</li> <li>▪ Taxi Permitting/Inspections</li> <li>▪ Soliciting and Raffle Permitting</li> <li>▪ Human Resources</li> <li>▪ Clerical Duties</li> <li>▪ Detail Processing</li> <li>▪ Special Events</li> <li>▪ PIO/Social Media outreach</li> <li>▪ 911 Emergency Communications</li> <li>▪ Code Red Notification</li> <li>▪ Prisoner Monitoring</li> <li>▪ 24 Hour Contact Point</li> <li>▪ Walk-In Service</li> </ul>	<ul style="list-style-type: none"> <li>▪ Felony Investigations</li> <li>▪ Cyber Crime</li> <li>▪ Child Exploitation</li> <li>▪ Background Investigations</li> <li>▪ Special Investigations</li> <li>▪ Identity Theft</li> <li>▪ Drug Awareness</li> <li>▪ Narcotics Investigations</li> <li>▪ Crime Prevention</li> <li>▪ Crime Scene Services</li> <li>▪ Sexual Assault Investigators</li> <li>▪ Photography</li> <li>▪ Finger-printing</li> <li>▪ Anti-Crime Task Force</li> <li>▪ Evidence collection, processing and storage</li> </ul>

# Budget

2100 - Police				
Personnel	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
Chief of Police	1.00	1.00	1.00	1.00
Police Captain	1.00	1.00	1.00	1.00
Lieutenant	0.94	0.94	0.94	0.94
Sargent (5)	4.69	4.69	4.69	4.69
Detective Sargent	0.94	0.94	0.94	0.94
Detective (2)	1.88	1.88	1.88	1.88
Police Officer (17)	15.94	15.94	15.94	15.94
Special Police Officer (13)	0.84	0.84	1.20	1.20
Admin Assistant -PD	0.85	0.85	0.85	0.85
Total FTE	28.07	28.07	28.42	28.43

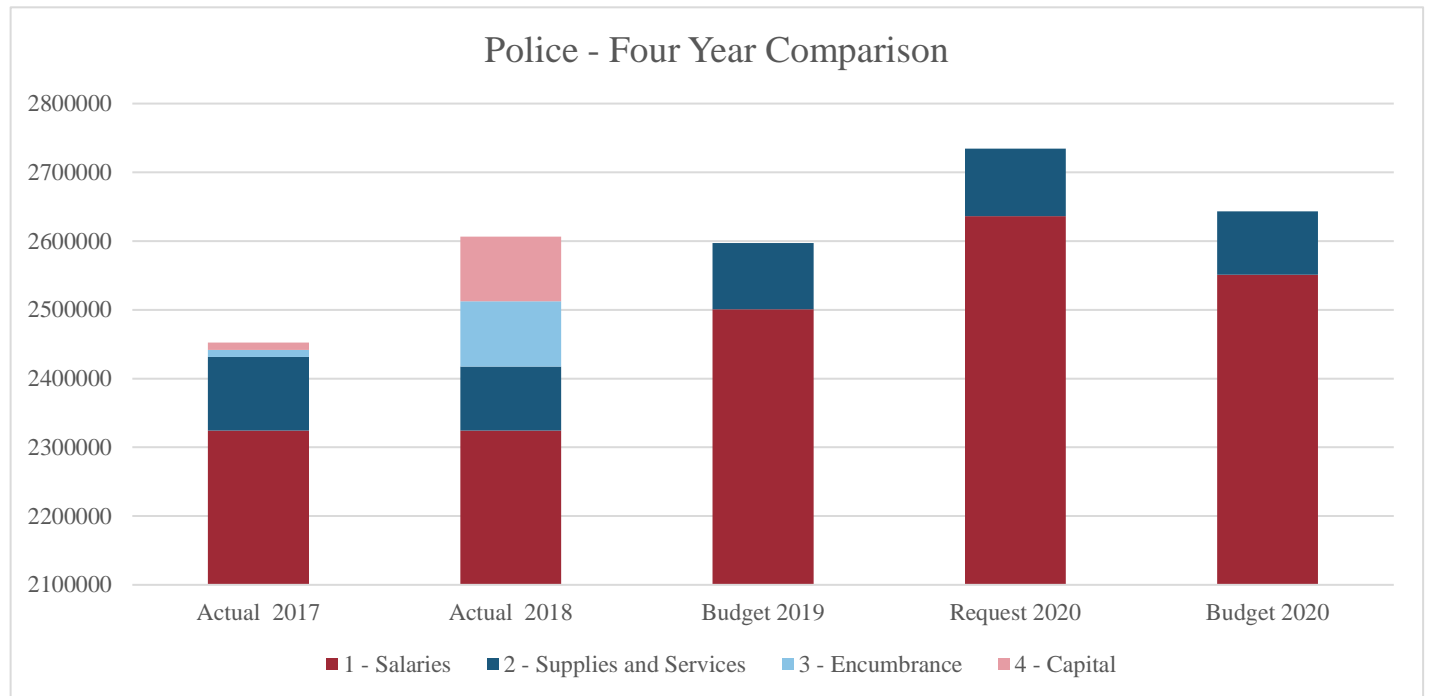
	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
1 - Salaries	2,324,510	2,324,478	2,500,898	2,550,971
4 - Capital	10,565	94,143	-	-
2 - Supplies and Services	106,826	92,897	96,160	92,160
3 - Encumbrance	10,427	95,010	-	-
Total	2,452,328	2,606,528	2,597,058	2,643,131

Account Description	Account	Hrs./Wk	FTE	Budget 2019	Requested 2020	GF Budget 2020
Chief of Police		40.00	1.00	98,037	99,547	99,547
Police Captain		40.00	1.00	85,448	87,106	87,106
Lieutenant		37.50	0.94	71,173	73,527	73,527
Sargent (5)		187.50	4.69	274,250	348,026	348,026
Detective Sargent		37.50	0.94	68,563	70,827	70,827
Detective (2)		75.00	1.88	134,518	138,959	138,959
Police Officer (17)	001.2100.5111	637.50	15.94	1,010,235	987,771	987,771
Special Police Officer (8)	001.2100.5145	47.92	1.20	35,000	42,350	35,000
Admin Assistant -PD	001.2100.5113	34.00	0.85	40,770	41,389	41,389
Overtime Pay	001.2100.5130			150,000	166,260	150,000
Overtime-Investigative	001.2100.5131			40,000	40,000	37,000
Overtime Training	001.2100.5132			32,000	37,000	32,000
Officer In Charge	001.2100.5134			6,000	6,000	6,000
Longevity	001.2100.5141			300	6,100	6,100
Incentive	001.2100.5142			328,500	348,687	300,000
Shift Differential	001.2100.5146			-	7,319	7,319
Holidays Pay	001.2100.5151			80,104	82,800	82,800
Court Time	001.2100.5155			20,000	26,600	26,600
Unused Vac. Pay Buyback	001.2100.5156			-	-	-
Uniform Allowance	001.2100.5181			26,000	26,000	21,000
Salaries				2,500,898	2,636,268	2,550,971

## Budget (continued)

Account Description	Account	Hrs./Wk.	FTE	Budget 2019	Requested 2020	GF Budget 2020
Medical Exp	001.2100.5173			5,000	5,000	5,000
Radios, Telephone, Other	001.2100.5243			28,000	28,000	22,000
Misc. Machines & Equip	001.2100.5249			3,500	3,500	3,500
Advertising	001.2100.5301			500	500	500
Education & Training	001.2100.5314			9,000	13,500	13,500
Misc. Prof Services	001.2100.5319			1,410	1,410	1,410
Postage	001.2100.5342			-	-	-
Office Supplies	001.2100.5421			9,500	9,500	9,500
Computer Forms & Suppl	001.2100.5423			-	-	-
Auto Supplies	001.2100.5489			15,000	15,000	15,000
Food Service Supplies	001.2100.5490			500	500	500
Books Periodicals	001.2100.5511			2,000	2,000	2,000
Photographic Suppl	001.2100.5581			-	-	-
Pub Safety Supplies	001.2100.5591			13,000	13,000	13,000
In State Travel	001.2100.5710			2,500		-
Dues & Memberships	001.2100.5730			5,000	5,000	5,000
Furniture & Fixtures	001.2100.5854			500	500	500
Equipment	001.2100.5861			750	750	750
Supplies and Services				96,160	98,160	92,160

<b>Total – Police</b>	<b>2,597,058</b>	<b>2,734,428</b>	<b>2,643,131</b>
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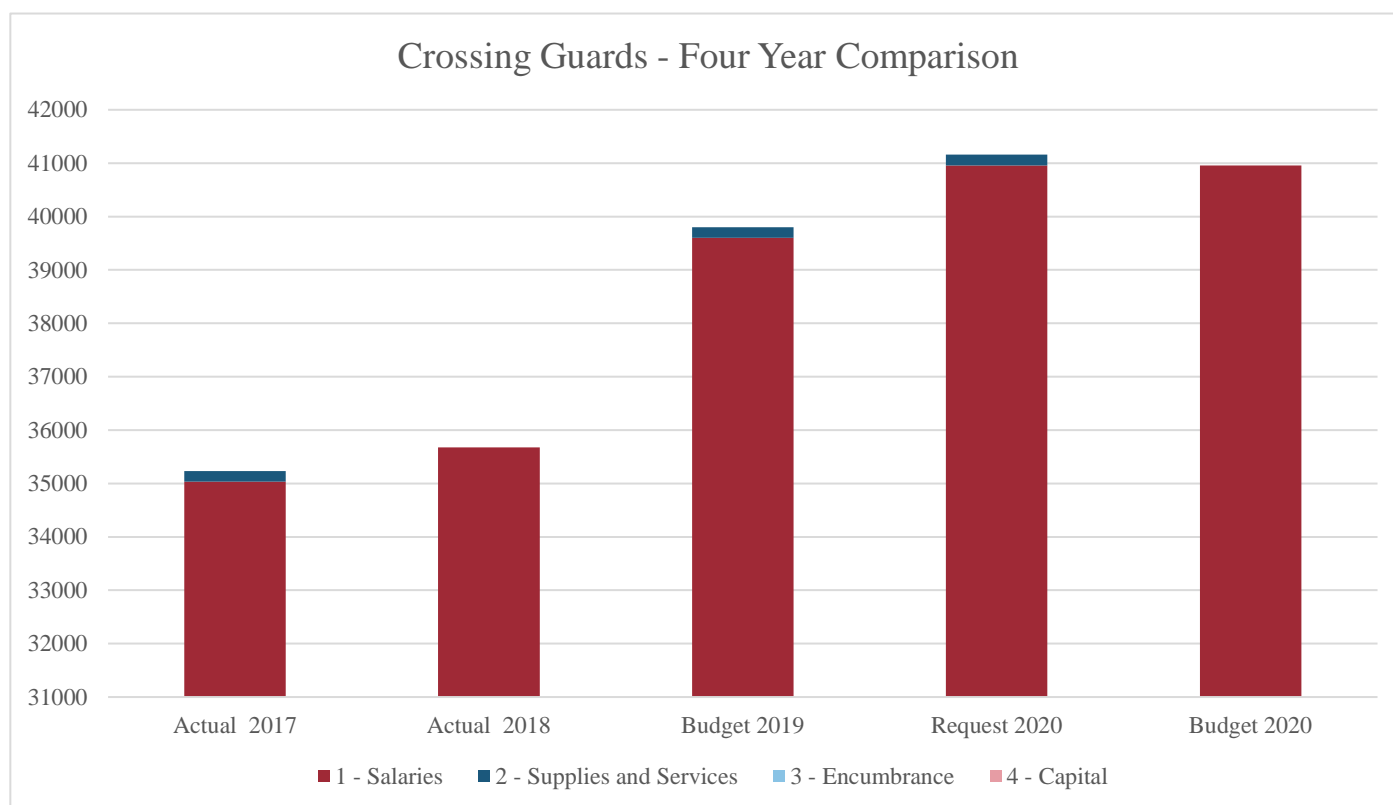
## Budget (continued)

2103 – Crossing Guards				
Personnel	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
Crossing Guards (9)	1.56	1.56	1.56	1.56
<b>Total</b>	<b>1.56</b>	<b>1.56</b>	<b>1.56</b>	<b>1.56</b>

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
1 - Salaries	35,035	35,679	39,600	40,959
4 - Capital	-	-	-	-
2 - Supplies and Services	200	-	200	-
3 - Encumbrance	-	-	-	-
<b>Total</b>	<b>35,235</b>	<b>35,679</b>	<b>39,800</b>	<b>40,959</b>

Account Description	Account	Hrs./Yr.	FTE	Budget 2019	Requested 2020	GF Budget 2020
Uniform Allowance	001.2100.5181	3240	1.56	39,600	40,959	40,959
Salaries				-	40,959	40,959
Police Equipment	001.2103.5861			200	200	-
Supplies and Services				200	200	-

<b>Total – Crossing Guards</b>				<b>39,800</b>	<b>41,159</b>	<b>40,959</b>
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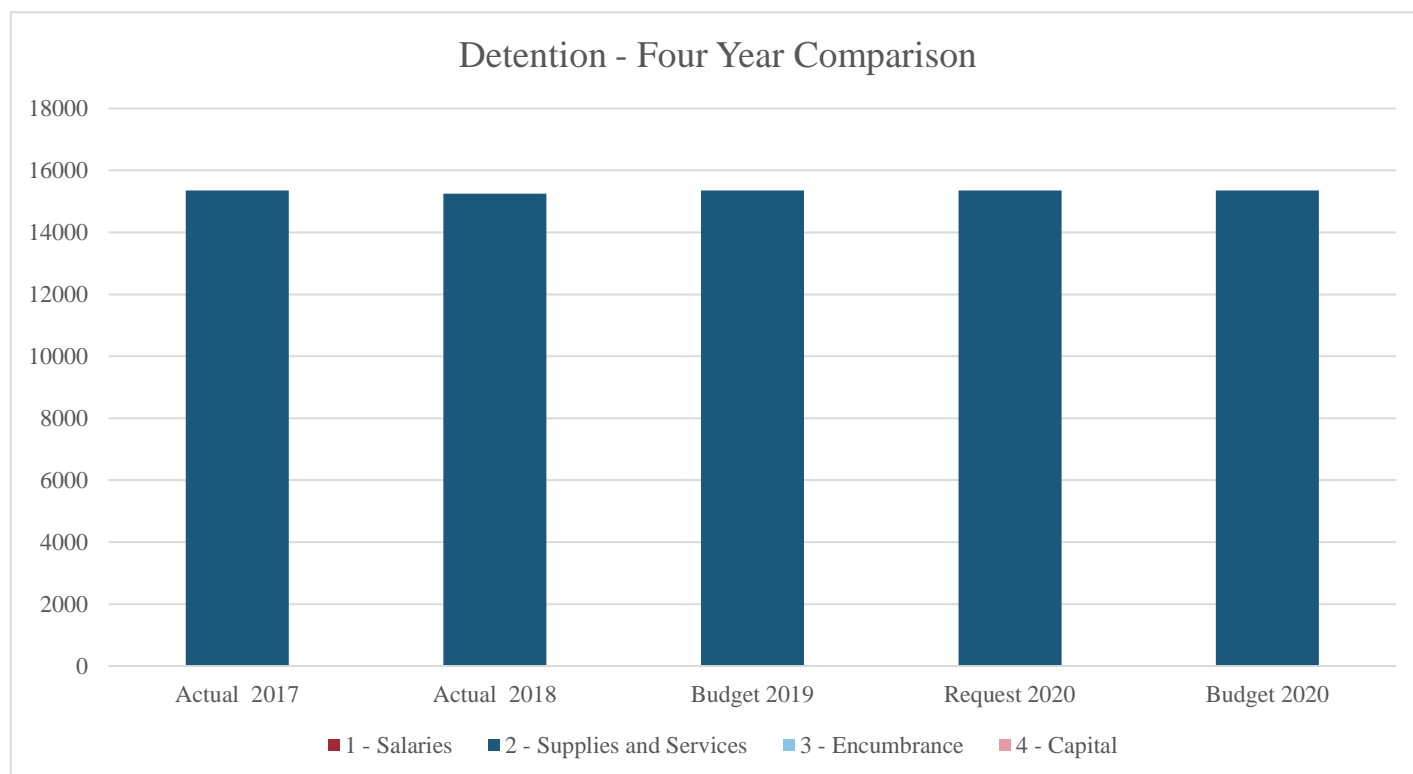


## Budget (continued)

2150 – Detention				
Personnel	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
No Employees				
	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
1 - Salaries	-	-	-	-
4 - Capital	-	-	-	-
2 - Supplies and Services	15,350	15,350	15,350	15,350
3 - Encumbrance	-	-	-	-
<b>Total</b>	<b>15,350</b>	<b>15,350</b>	<b>15,350</b>	<b>15,350</b>

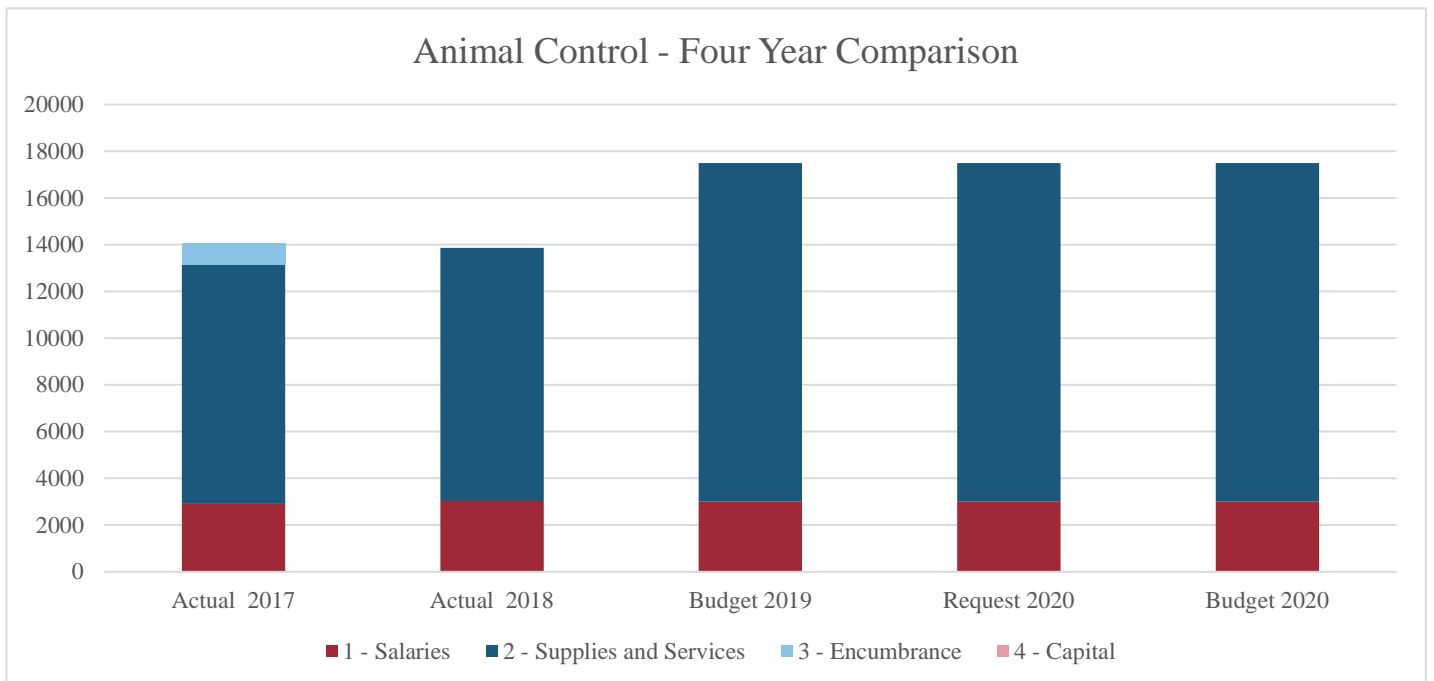
  

Account Description	Account	FTE	Budget 2019	Requested 2020	GF Budget 2020
Special Assessment (NEMLEC)	001.2150.5317		15,250	15,250	15,250
Lockup Otherwise Unclassified	001.2150.5599		100	100	100
Supplies and Services			15,350	15,350	15,350
<b>Total - Detention</b>			<b>15,350</b>	<b>15,350</b>	<b>15,350</b>



## Budget (continued)

2920 – Animal Control					
Personnel	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	
Animal Inspector				Stipend	
Animal Control				Intermunicipal Agreement	
Total					
	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	
1 - Salaries	2,904	3,034	3,000	3,000	
4 - Capital	-	-	-	-	
2 - Supplies and Services	10,251	10,838	14,500	14,500	
3 - Encumbrance	919	-	-	-	
Total	14,074	13,872	17,500	17,500	
Account Description	Account	FTE	Budget 2019	Requested 2020	GF Budget 2020
Animal Inspector	001.2920.5118		3,000	3,000.00	3,000.00
Salaries			3,000	3,000.00	3,000.00
Contract Services	001.2920.5319		14,500	14,250.00	14,250.00
Supplies	001.2920.5421		-	250.00	250.00
Supplies and Services			14,500	14,500	14,500
<b>Total – Animal Control</b>			<b>17,500</b>	<b>17,500</b>	<b>17,500</b>

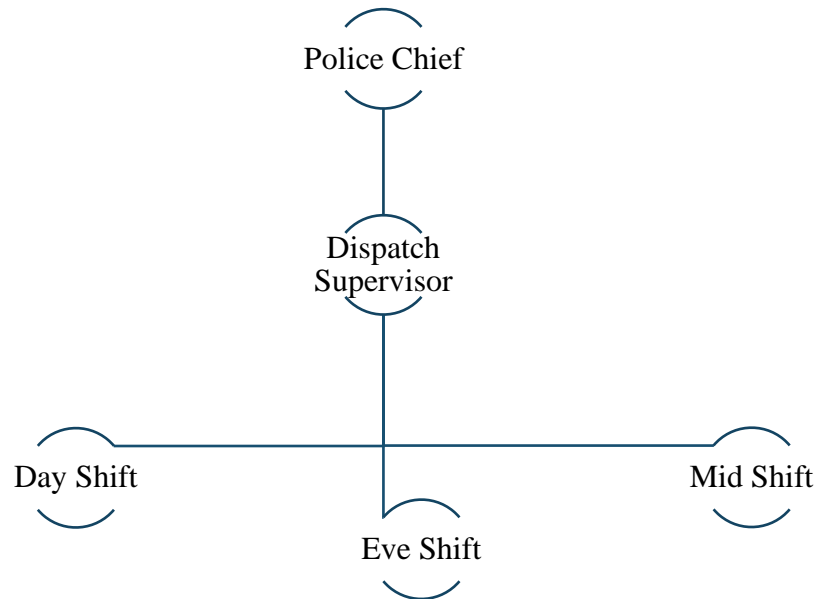


# DISPATCH

## Mission Statement

The mission of the Easthampton Public Safety Dispatch is to contribute to the safety and quality of our community by assisting the citizens of our city, our neighboring cities and towns and our associated public safety agencies with efficient, reliable, responsive and professional public communication services.

## Organizational Overview



## Accomplishments

This past year has seen some big changes for the dispatch center. The biggest impact on our dispatch operations is the recent upgrade of 911 equipment known as Nextgen. Our dispatch center is now answering all Cell Phone calls here in Easthampton instead of being transferred to us from Northampton State Police. We are also now receiving 911 text messages. We hired 1 new Fulltime dispatcher and 2 new Part time dispatchers. This proved a big challenge as these employees needed to get their initial training in several areas before being cleared to work on their own. Our Dispatchers also handled 16,500 calls for Police, Fire and Ambulance calls for service.

## Trends

The trend for 2019 that will have impact on our dispatch operations is the recent upgrade of our 911 equipment known as Nextgen. Our dispatchers are still in the transition of accepting Text 911 calls and receiving 911 cell calls. Having our dispatchers pursuing the most relevant training opportunities.

## Goals and Objectives

- Ensure the safety of our officers and other public safety personnel by gathering all important information necessary to ensure a safe and efficient response.
  - Emphasize and encourage proper calls for service.
  - Analyze officer safety issues.
  - Emphasize and properly implement officer safety related procedure.
- Achieve organizational excellence through commitment, education and continuing education and technology.
  - Examine alternate methods of continuing training to reduce overtime costs associated with formal classroom training.
- Enhance staffing and workplace development
  - Develop personal evaluation system for monitoring and identifying areas of improvement.
  - Develop a process to attract, hire and retain qualified employees.
  - Promote job satisfaction through employee participation in decision making and improved working environments.
- Contact regular work circle sessions between management and telecommunicators.
  - Emphasize and ensure a clean, safe and attractive physical environment.

## Programs and Services

The Easthampton Public Safety Dispatch Center is the primary point of contact for all emergencies in the city. All 911 calls are handled in the center and the appropriate public safety agent is dispatched. We also monitor the municipal fire alarm system that protects several buildings in the city including the majority of city owned buildings. The center is the back up for the Town of Hadley and they are the back up for Easthampton. The employees of the dispatch center are also the first point of contact the public has when they require non-emergency services from our public safety departments. Dispatch not only provides the face to face contact but we also handle the countless administrative calls that come into the building every day.

The main services provided are to our Fire and Police Departments. During large scale fire incidents, the dispatchers not only handle the initial 911 calls, but they are responsible for call back off duty firefighters and mutual aid assistance. The mutual aid also covers outside state and federal agencies that may be needed by the incident commander. Dispatch also handles the issuance of the burning permits during the spring. Dispatch provides the same assistance to the police department along with following: License and registration checks, criminal history checks, issuing of firearms cards that have been approved, filling of overtime and outside details, providing copies of reports, accepting records request.



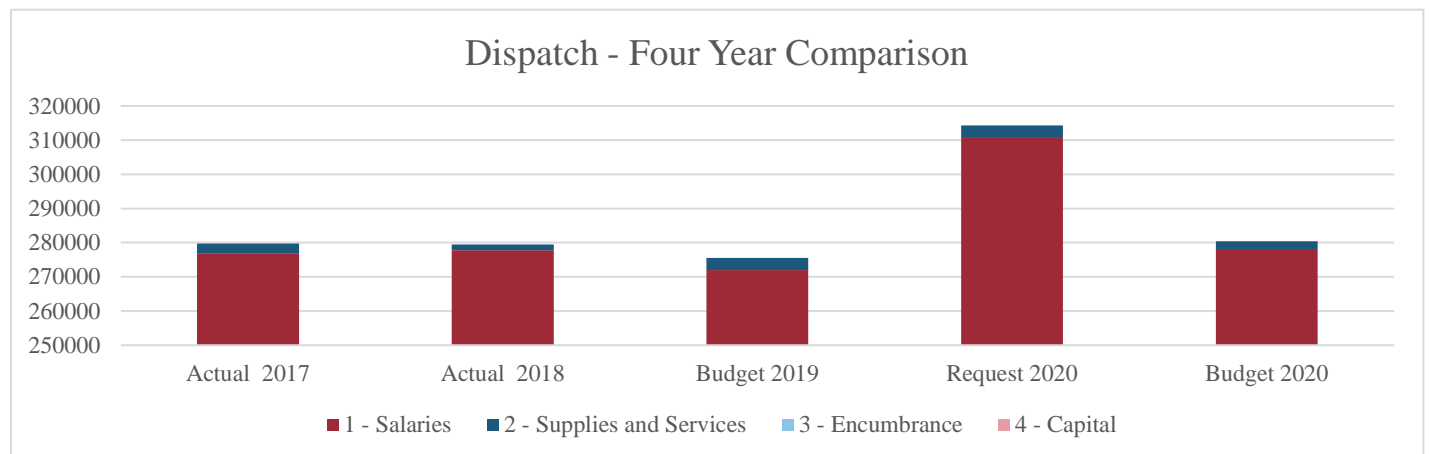
# Budget

2170 – Dispatch				
Personnel	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
Dispatch Supervisor	1.00	1.00	1.00	1.00
Dispatchers	5.00	5.00	5.00	5.00
Part- Time Dispatchers	1.00	0.50	0.50	1.13
Total FTE	7.00	6.50	6.50	7.13

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
1 - Salaries	49,142	49,754	59,964	56,100
4 - Capital	-	-	-	-
2 - Supplies and Services	213,391	211,558	223,750	232,600
3 - Encumbrance	3,787	2,163	-	-
Total	266,319	263,475	283,714	288,700

Account Description	Account	Hrs./Wk.	FTE	Budget 2019	Requested 2020	GF Budget 2020
Dispatch Supervisor		40.00	1.00		48,693	48,693
Dispatchers	001.2170.5111	200.00	5.00	235,385	195,889	191,307
Part- Time Dispatchers	001.2170.5115	45.00	1.13	15,300	25,000	15,000
Dispatch Overtime	001.2170.5130			10,200	26,200	10,000
Longevity Differential	001.2170.5141			200	200	200
Dispatchers Holiday Pay	001.2170.5151			9,671	13,484	12,000
Uniform Allowance	001.2170.5181			1,200	1,200	1,000
Salaries			7.13	271,956	310,666	278,200
Radios, Telephones, Comm.	001.2170.5243			1,000	1,000	100
Education & Training	001.2170.5314			1,500	1,500	1,500
General Office Supplies	001.2170.5421			900	900	500
In State Travel	001.2170.5710			200	200	100
Supplies and Services				3,600	3,600	2,200

<b>Total – Dispatch</b>	<b>275,556</b>	<b>314,266</b>	<b>280,400</b>
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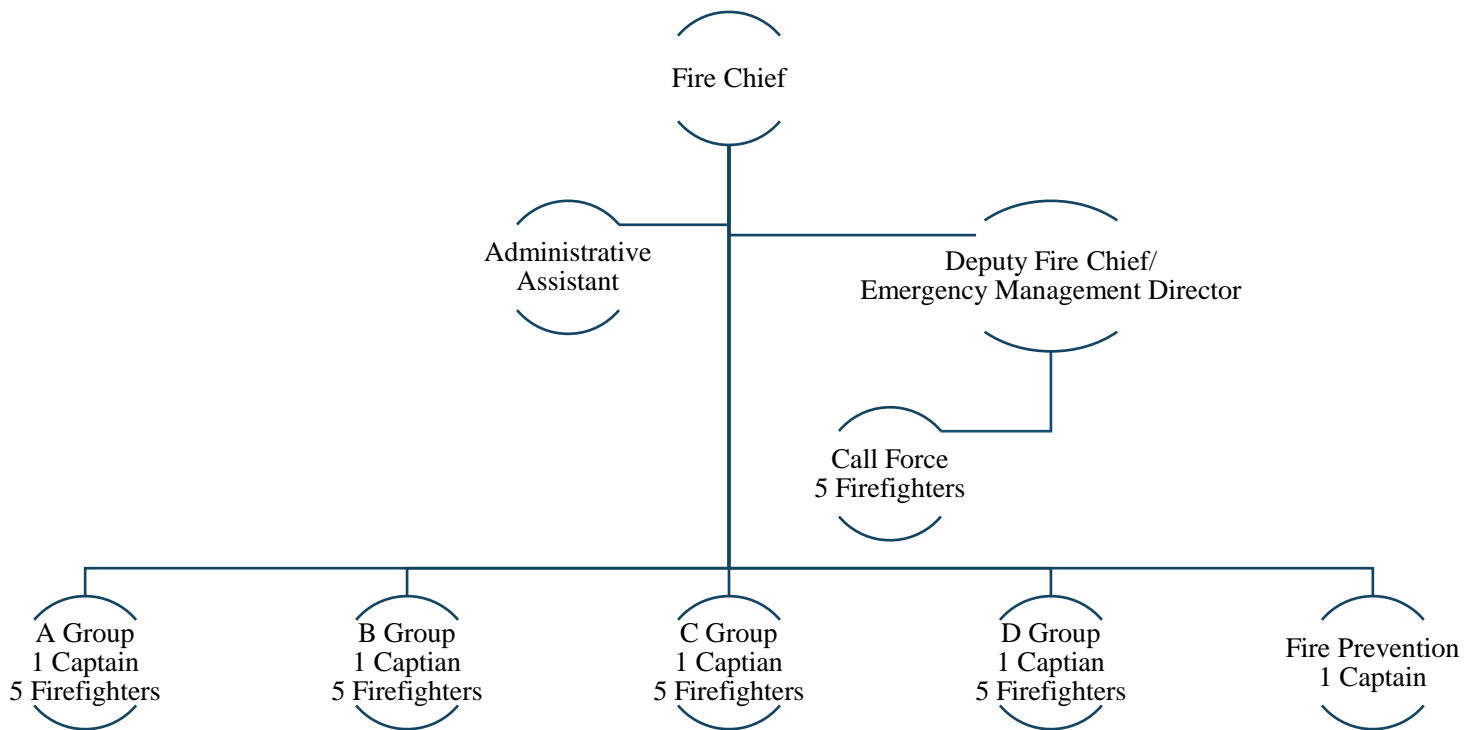
# FIRE & AMBULANCE

## Mission Statement

The mission of the Easthampton Fire Department is to protect the lives and property of the community from emergencies involving fire, medical, hazardous materials, and environmental causes.

This mission will be achieved through public education, code management, and emergency response.

## Organizational Overview



## Accomplishments

Fiscal year 2019 has been a busy year for the department with emergency responses. For calendar year 2018 there was over 3000 calls for emergency service, a record high in the department's history. We can't link it to one single factor other than an aging population in Easthampton.

The two new pieces of apparatus have been received and placed in service after many hours of training. Both vehicles not only provide for significant increases in firefighter safety, but they also provide for better protection of our residents. Ambulance 1 has a stretcher lift system that reduces injuries to firefighters and provides a safer way of loading patients into the ambulance. This vehicle also has a new technology suspension system that provides a smoother ride in the back. This reduces the rough ride which can exacerbate a patient's injuries. Engine 2 has an occupant protection system (air bags) that will provide superior protection to our firefighters in the event of a vehicle roll over. We also added a Compressed Air Foam System (CAFS) to this vehicle. What CAFS provides us is a more efficient use of water while reducing firefighter injuries and lessens the environmental impact of a structure fire. This is accomplished through putting compressed air and non-toxic firefighting foam into the fire hose. This mix allows for a better fire stream. Both of these vehicles were purchased through a cooperative bid process that saved the city several hundred labor hours in design and development costs.

Two members of the department completed the 305-hour Hazardous Materials Technician training through the Massachusetts Fire Academy. This will allow them to be eligible to become members of the state hazardous materials response team. It also gives our incident commanders two local experts to advise them in the initial stages of an incident. Two members of the department completed the Public Fire and Life Safety Educator class. This 40-hour class teaches our staff on the latest delivery methods of this important program.

The department also applied for and received an S.A.F.E. (Student Awareness of Fire Education) and Senior SAFE grant from the Department of Fire Services. This grant will allow members of the department to return to our schools to teach fire safety in hopes of reducing injuries or fire setting curiosity. We will also work with our senior citizens to prevent slips and falls as well as fire safe homes. As our elderly population ages in place more and more it is critical that we help make them as safe as possible.

## Trends

The trend having the biggest impact on our department is the number of slip and falls by our elderly population. We urge them to call us to avoid further injury to themselves or a family that might be trying to lift them. This will place an ambulance out of service for 15-20 minutes while the patient is evaluated and placed in a position of comfort. Our goal is to reduce the number of falls through the Senior SAFE program.

## Goals and Objectives

Our priority goal for the department for FY 2020 is to get our Public Education program up and running as quick as possible. The Deputy Fire Chief will oversee this program to provide the best possible program we could deliver.

To accomplish this goal we will break it down into 3 objectives:

- We will start with Senior SAFE. This seems to be the group that we could have the fastest positive impact with.
- Design and implement a successful program in the elementary schools.
- Obtain funding to send 2 more members to the Public Fire and Life Safety Educator class.

Our second goal is to reinstate our Life Safety Program for commercial properties. The intent of this program is to have firefighters assigned to operations conduct walk through inspections of all commercial properties in Easthampton. This provides two major benefits right away. The first is it allows the firefighters to become familiar with the building before they have to go there in an emergency situation. The second is it identifies fire safety deficiencies before a fire or injury occurs potentially saving the business large sums of money in lost time injuries and property damage.

The objectives are as follows:

- The Fire Prevention Officer will establish a list of all facilities to be inspected.
- Provide basic fire prevention training to all members.
- Assign each shift a block of buildings to inspect
- Enter all information gathered into station management software

## Programs and Services

The Easthampton Fire Department provides a variety of services to our residents to include:

- Fire Suppression
- Paramedic level ambulance service
- Robust Fire Prevention Program
- Hazardous Materials Operations level response
- Technical rescue.

We are active in the statewide fire mobilization plan providing equipment and management staff for both fire and ambulance task forces.

# Budget

2200 - Fire				
Personnel	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
Chief of Fire	1.00	1.00	1.00	1.00
Deputy Fire Chief	-	1.00	1.00	1.00
Fire Captains (5)	5.25	5.25	5.25	5.25
Firefighter/EMT (20)	21.00	21.00	21.00	21.00
* EMT Basic				
* EMT Advance				
* EMT Paramedic				
Principal Clerk – Fire Dept	0.63	0.63	0.63	0.63
Total FTE	27.88	28.88	28.88	28.88

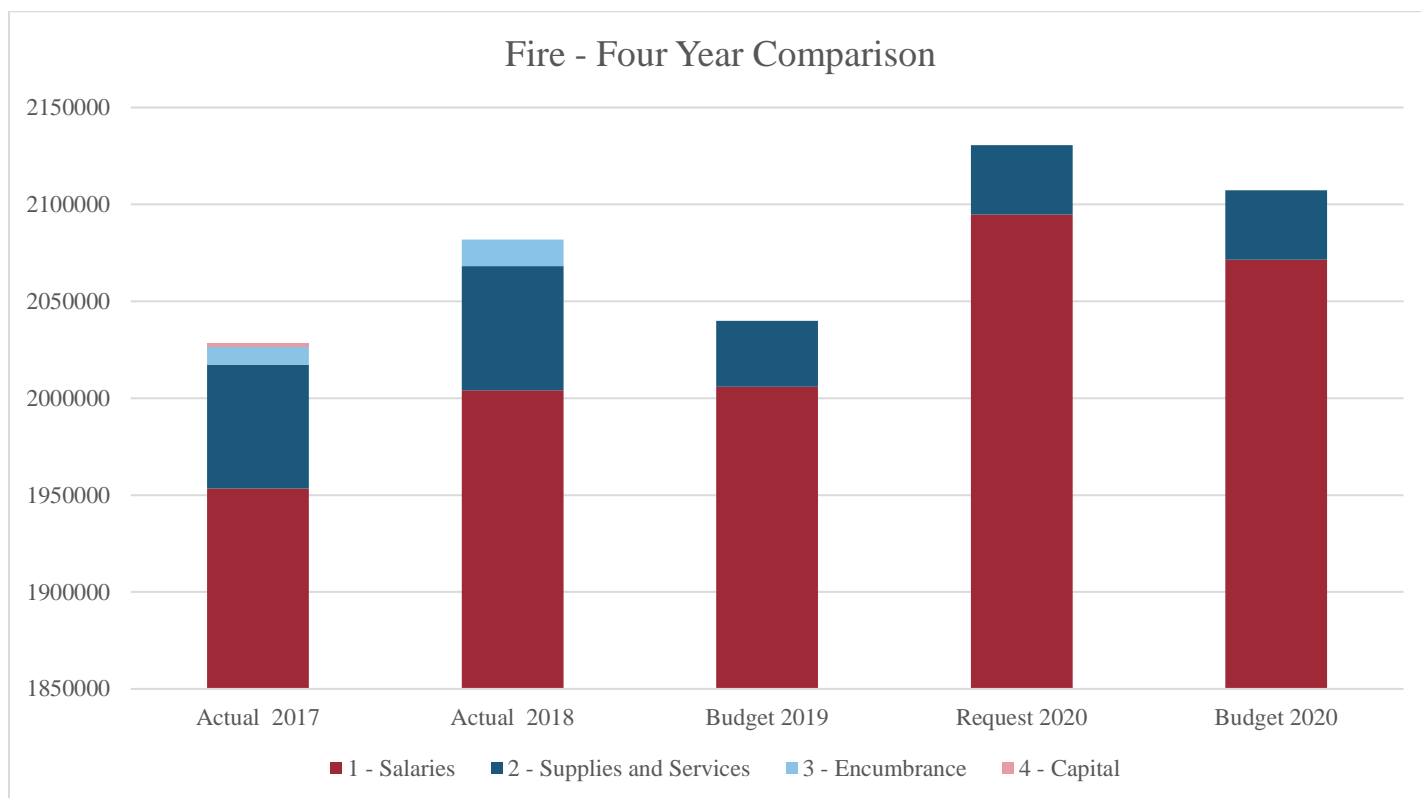
	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
1 - Salaries	1,953,420	2,004,061	2,005,926	2,071,501
4 - Capital	1,800	-	-	-
2 - Supplies and Services	63,864	64,049	33,950	35,748
3 - Encumbrance	9,433	13,793	-	-
Total	2,028,516	2,081,903	2,039,876	2,107,249

Account Description	Account	Hrs./Wk.	FTE	Budget 2019	Requested 2020	GF Budget 2020
Chief of Fire	001.2200.5112	40.00	1.00	-	86,914	86,914
Deputy Fire Chief	001.2200.5112	40.00	1.00	159,161	76,342	76,342
Fire Captains (5)	001.2200.5111	210.00	5.25	-	312,408	312,408
Firefighter/EMT	001.2200.5111	840.00	21.00	1,367,889	1,059,225	1,059,225
Part Time Clerical	001.2200.5117	25.00	0.63	28,477	29,549	29,549
Overtime Pay	001.2200.5130			150,000	150,000	150,000
Overtime Pay (Emergency)	001.2200.5131			4,000	4,000	4,000
Overtime Pay (Training)	001.2200.5132			2,000	2,000	2,000
Fire Captains Grade	001.2200.5133			3,000	3,000	3,000
Longevity	001.2200.5141			400	-	-
Incentive	001.2200.5142			180,000	203,271	180,000
On Call Compensation	001.2200.5145			9,000	9,000	9,000
Holiday Pay	001.2200.5151			80,000	91,391	91,391
Sick Leave Buyback	001.2200.5153			-	45,923	45,923
Uniform Allowance	001.2200.5181			19,000	18,750	18,750
Salaries			28.88	2,002,926	2,091,772	2,068,501

## Budget (continued)

Account Description	Account	FTE	Budget 2019	Requested 2020	GF Budget 2020
Medical Exp	001.2200.5173		3,000	3,000	3,000
Radio, Telephone & Other	001.2200.5243		1,000	9,298	9,298
Alarm Repairs	001.2200.5251		200	200	200
Education & Training	001.2200.5314		3,000	3,000	3,000
Misc. Prof & Tech Serv	001.2200.5319		850	850	850
Office Supplies	001.2200.5421		1,500	1,500	1,500
Bldg. & Equip R&M Supplies	001.2200.5439		2,500	1,500	1,500
Custodial Supplies	001.2200.5450		200	200	200
Gas, Oil, Lube	001.2200.5481		200	700	700
Repairs to Vehicle Equip	001.2200.5483		8,000	8,000	8,000
Fire Apparatus Supplies	001.2200.5594		1,200	1,200	1,200
Equipment	001.2200.5595		9,000	3,000	3,000
SCBA Maintenance & Repair	001.2200.5597		4,000	4,000	4,000
In State Travel	001.2200.5710		500	500	500
Dues & Membership	001.2200.5730		1,800	1,800	1,800
Supplies and Services			36,950	38,748	38,748

<b>Total – Fire</b>	<b>2,039,876</b>	<b>2,130,520</b>	<b>2,107,249</b>
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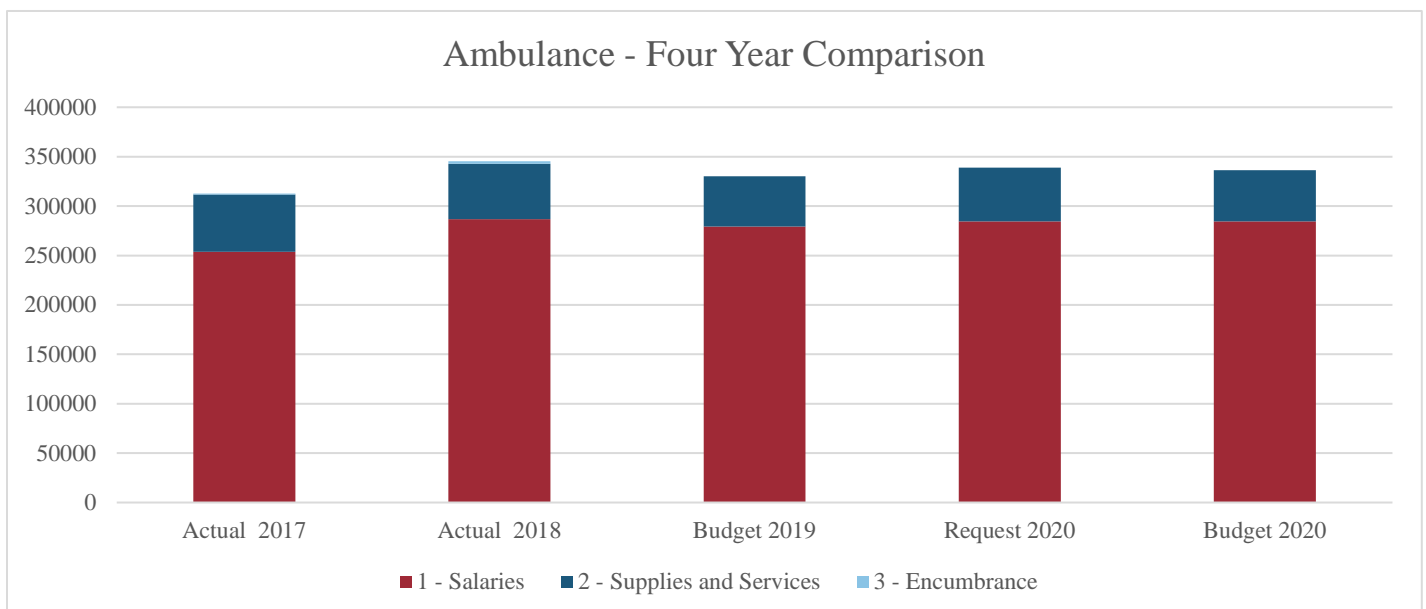


## Budget (continued)

2310 – Ambulance				
Personnel	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
No Employees				
	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
1 - Salaries	253,747	286,871	279,419	284,373
2 - Supplies and Services	57,873	55,810	50,875	51,775
3 - Encumbrance	1,164	2,585	-	-
<b>Total</b>	<b>312,784</b>	<b>345,265</b>	<b>330,294</b>	<b>336,148</b>

Account Description	Account	FTE	Budget 2019	Requested 2020	GF Budget 2020
Overtime Pay (ALS/EMS)	001.2310.5130		2,000	3,000	3,000
Overtime Pay (Emergency)	001.2310.5131		20,000	20,000	20,000
Ems Incentive	001.2310.5142		257,419	261,373	261,373
Salaries			279,419	284,373	284,373
Certification Fees	001.2310.5315		1,800	1,800	1,800
Misc. Prof & Tech Serv	001.2310.5319		20,000	20,000	20,000
Intercept Fee's	001.2310.5320		1,200	-	-
Office Supplies	001.2310.5421		300	-	-
Vehicle Equipment Repair	001.2310.5483		5,000	5,000	5,000
Maintenance Agreements	001.2310.5490		8,850	11,000	10,000
Medical Supplies	001.2310.5500		13,000	16,000	14,250
Ambulance Supplies	001.2310.5594		450	450	450
Dues and Memberships	001.2310.5730		275	275	275
Supplies and Services			50,875	54,525	51,775
<b>Total - Ambulance</b>			<b>330,294</b>	<b>338,898</b>	<b>336,148</b>

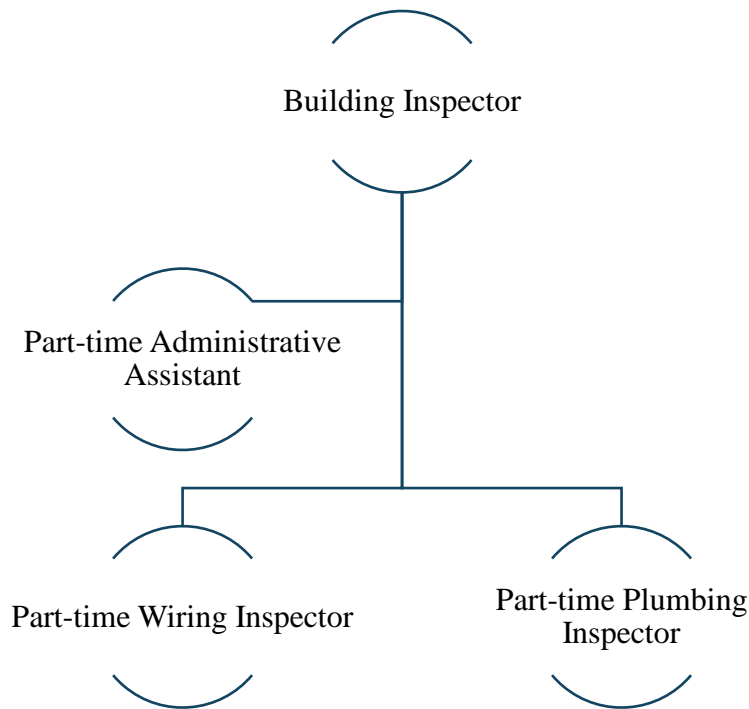


# BUILDING INSPECTION SERVICES

## Mission Statement

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

## Organizational Overview



## Accomplishments

- Completed the New Williston Dormitory Facility.
- Worked closely with the Fire Prevention Officer to insure public safety in all facets.
- Continued the process of consolidating building permit records and plan storage.



## Goals and Objectives

- Continue the highest level of customer service to the homeowners, business owners, contractors, developers and design professionals. Work closely with other departments as needed to increase permit turnover efficiency. Continue to work with the Assistant City Planner on rewriting and streamlining certain sections of our Zoning Ordinance to be submitted to the Planning Board and City Council for implementation.
- Work with Fire Department on performing periodic inspections of Multi- Family & Mixed-Use properties.

## Programs and Services

Permitting and inspection of all phases of Building, Wiring, Plumbing, Gas, Sheet Metal and related projects. The enforcement of all building codes, the City's Zoning Ordinance and compliance with the Architectural Access Board Regulations.

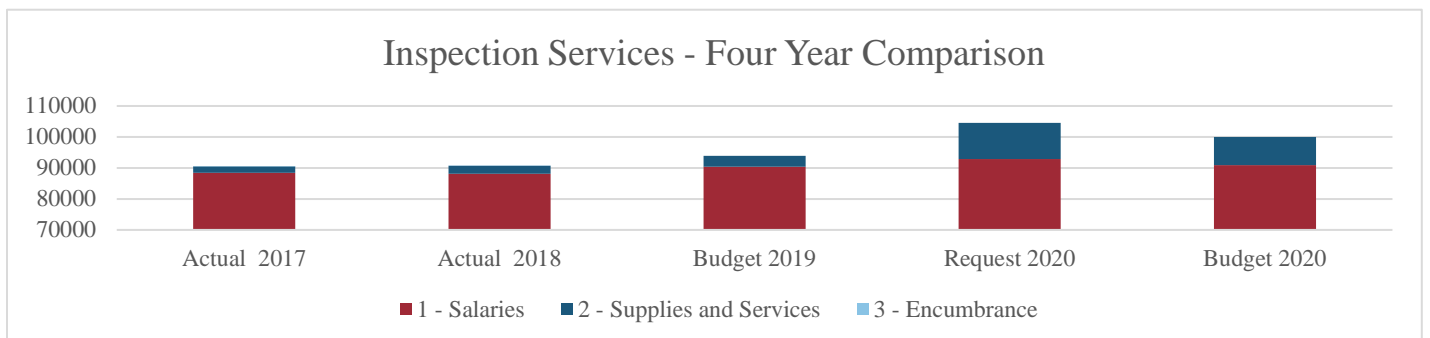
# Budget

2410 – Inspection Services				
Personnel	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
Building Commissioner	0.85	0.85	0.85	0.85
Building Clerk	0.30	0.30	0.30	0.30
Gas & Plumbing Inspector			Stipend	
Electrical Inspector			Stipend	
Weights and Measurers			Intermunicipal Agreement	
Total FTE	1.15	1.15	1.15	1.15

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
1 - Salaries	88,430	88,154	90,419	90,873
2 - Supplies and Services	2,075	2,545	3,450	9,100
3 - Encumbrance	50	109	-	-
Total	90,555	90,807	93,869	99,973

Account Description	Account	Hrs./Wk.	FTE	Budget 2019	Requested 2020	GF Budget 2020
Building Commissioner	001.2410.5111	34.00	0.85	61,769	63,957	63,957
Building Clerk	001.2410.5117	12.00	0.30	12,598	13,304	13,304
Gas & Plumbing Inspector	001.2410.5118				-	-
Electrical Inspector	001.2410.5118				-	-
Weights and Measurers	001.2410.5118			14,348	14,204	11,204
Part- Time Alternate	001.2410.5121				-	1,000
Car Allowance	001.2410.5192			1,705	1,408	1,408
Salaries			1.15	90,419	92,873	90,873
Education & Training	001.2410.5314			700	700	-
Building Insp Prof & Tech Serv.	001.2410.5342			-	8,200	8,200
Postage	001.2410.5342			550	550	-
Building Supp & Materials	001.2410.5400			-	-	-
Bldg Insp Office Supplies	001.2410.5421			800	800	-
Books, Periodicals	001.2410.5511			200	200	200
Bldg Insp In State Travel	001.2410.5710			700	700	700
Bldg Insp Dues & Memberships	001.2410.5730			500	500	-
Supplies and Services				3,450	11,650	9,100

<b>Total – Inspection Services</b>	<b>93,869</b>	<b>104,523</b>	<b>99,973</b>
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## SECTION III: EDUCATION



EASTHAMPTON PUBLIC SCHOOLS  
A GREAT PLACE TO LEARN AND GROW

# EDUCATION

## Mission Statement

The Easthampton Public School System is committed to providing an excellent education for all students. Educational excellence will be achieved when each student can demonstrate lifelong learning skills. Lifelong learners are competent in reading, writing, quantitative reasoning and analysis, and are able to solve problems using both print and electronic media as resources. Lifelong learners can communicate clearly and effectively in both private and public forums. All members of the school community are expected to strive toward lifelong learning.

To create lifelong learners, the Easthampton Public School System pledges to teach each student at the student's point of need. To meet this goal, the Easthampton School Committee will provide, to the best of its ability, the resources required so that all members of the school community - students, parents, teachers, administrators, and staff - can work together to produce a learning environment that meets each student's needs.

## Goals and Objectives

- Culture of Equity and Inclusion Promote an environment in which students are engaged and have equitable access to high quality curriculum and instruction that meets diverse needs and supports every student's academic, social and emotional growth
- Professional Excellence Support a culture in which all employees feel valued as educators of our students and are supported to grow professionally
- Framework for Decision Making Articulate, align, and communicate a clear systemic and comprehensive framework for decision-making throughout the Easthampton School Department
- Form stakeholder working groups for transforming school culture and climate and implement recommendations concerning diversity including those identified in the 10 Point Action Plan: School Culture and Climate
- Improve inclusive practices districtwide, consistent with the Educator Effectiveness Guidebook for Inclusive Practice, in order to improve student learning
- Expand training in Ross Greene's Collaborative and Proactive Solutions model in the elementary schools in order to improve student engagement
- Create, and ensure fidelity to, a vertical curriculum map for social and emotional learning and bullying prevention curricula
- Provide training for trauma- and poverty-informed education
- Develop a consistent districtwide understanding of the Massachusetts Tiered System of Support with a focus on Tier 2 interventions
- Enhance the district Induction and Mentorship Program
- Improve hiring practices to ensure highly qualified and diverse staff who will contribute to the district's culture and vision
- Create a district framework for staff communication
- Establish a shared understanding of professionalism
- Support the development and sustainability of professional learning communities
- Develop a resource allocation cycle
- Develop a curriculum renewal plan
- Develop a technology renewal plan
- Develop a maintenance renewal plan
- Develop a capital improvement plan
- Review, revise and communicate protocols and procedures for student support services
- Train all district staff on how to access and utilize procedures, protocols, forms and documents
- Develop a systemic process for recording and accessing academic data
- Revise the protocols for collecting, reporting, submitting, and analyzing disciplinary data
- Analyze stakeholder survey data to inform strategic planning and instructional decision making

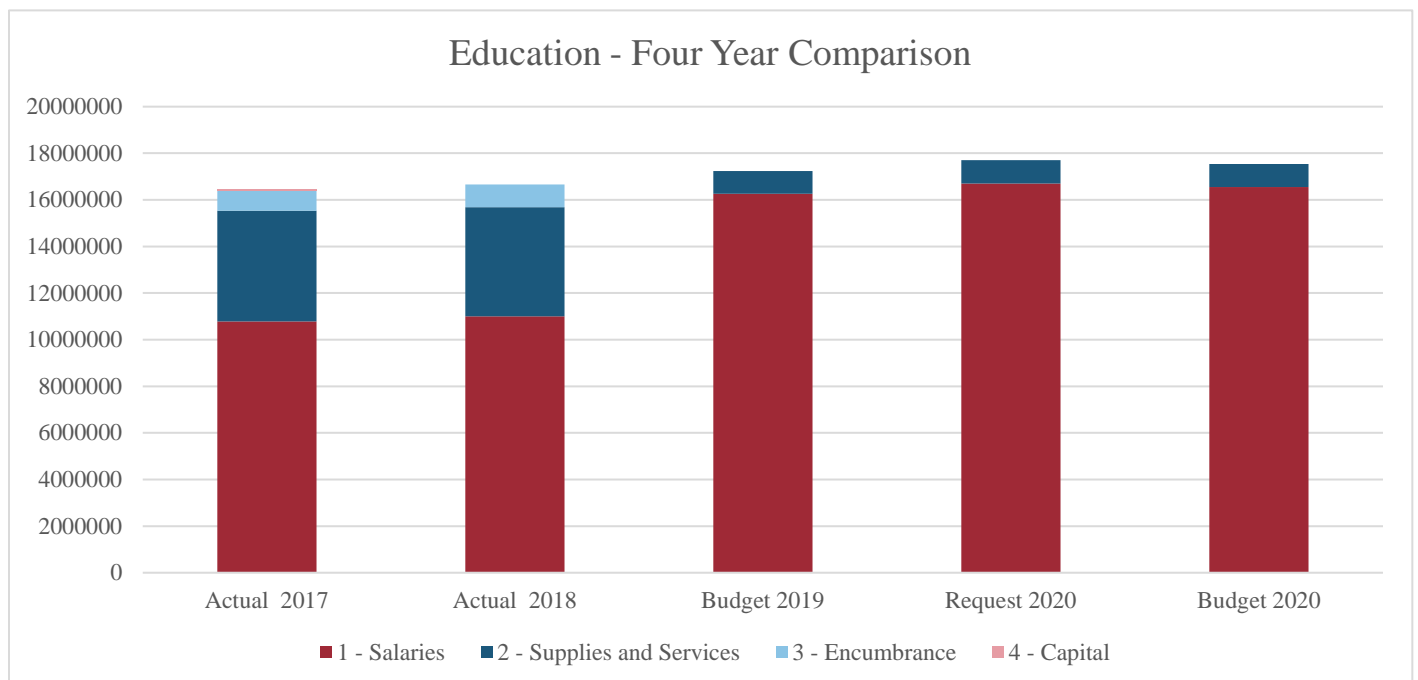
# Budget

3000 & 3001 – Education				
Personnel	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
Educators	142.60	142.60	142.60	139.90
Para Professionals	58.25	58.25	58.25	58.25
Administration	12.60	12.60	12.60	12.60
Secretaries & Custodians	25.46	25.46	25.46	23.76
<b>Total FTE</b>	<b>238.91</b>	<b>238.91</b>	<b>238.91</b>	<b>234.51</b>

3000	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
1 - Salaries	10,778,824	10,992,719	16,264,165	16,550,414
4 - Capital	48,310	-	-	-
2 - Supplies and Services	3,780,614	3,674,753	-	-
3 - Encumbrance	854,584	979,486	-	-
3001				
1 - Salaries	11,222	8,232	-	-
2 - Supplies and Services	963,190	1,007,323	968,633	985,681
3 - Encumbrance	447	1,018	-	-
<b>Grand Total</b>	<b>16,437,191</b>	<b>16,663,531</b>	<b>17,232,798</b>	<b>17,536,095</b>

Account Description	Account	FTE	Budget 2019	Requested 2020	GF Budget 2020
School Personal Services	001.3000.5100	234.51	16,264,165	16,703,297	16,550,414
Salaries		234.51	16,264,165	16,703,297	16,550,414
Purchase of Services	001.3001.5200		968,633	994,786	985,681
Supplies and Services			968,633	994,786	985,681

<b>Total – Education</b>			<b>17,232,798</b>	<b>17,698,084</b>	<b>17,536,095</b>
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SECTION IV: PUBLIC WORKS

PUBLIC WORKS

CEMETERY

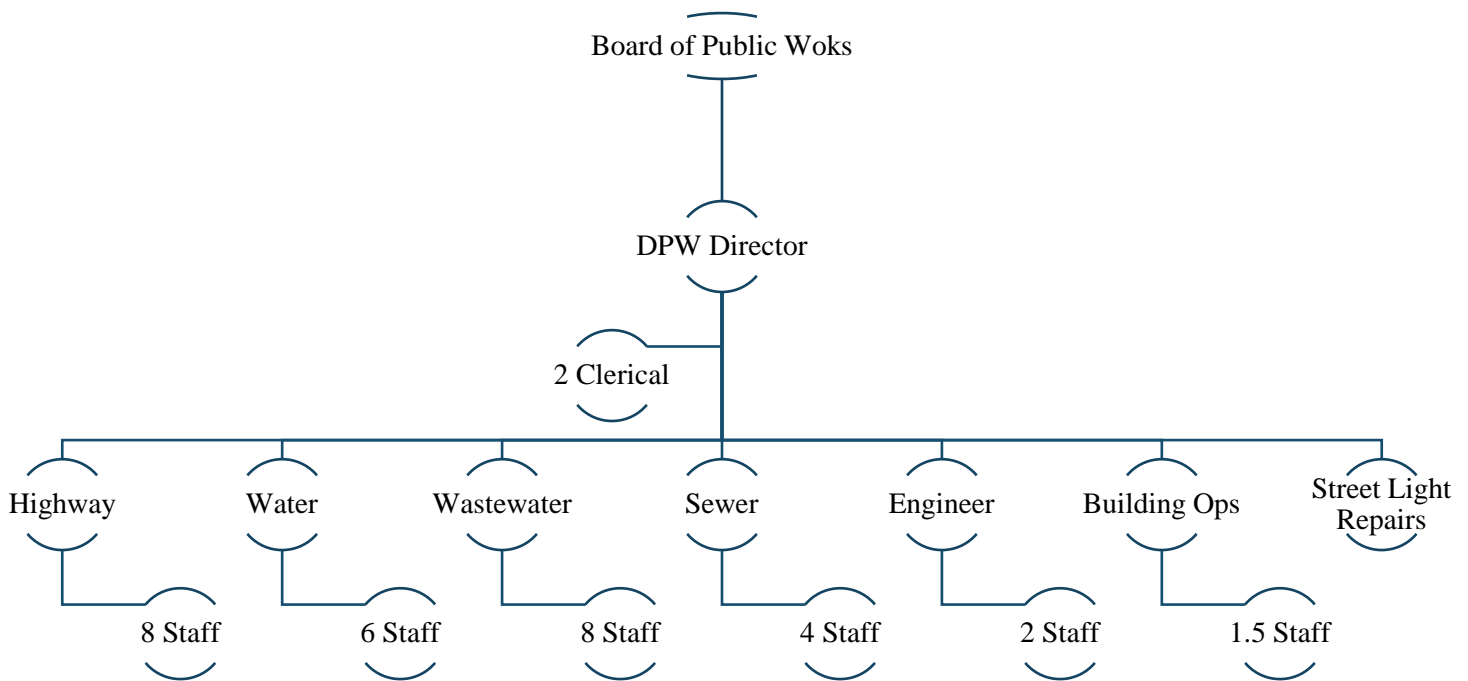
TREE WARDEN

# PUBLIC WORKS

## Mission Statement

The mission of the Easthampton Department of Public Works is to ensure that all divisions provide and maintain public services necessary for the economic growth and quality of life for all its citizens. Each division strives to deliver those services in a cost-effective and environmentally sensitive manner for the short and long-term benefits of our customers/residents and the environment.

## Organizational Overview



## Accomplishments

### HIGHWAY

- Completed reconstruction of Pleasant Street
- Completed reconstruction of Torrey Street, north and south.
- Replaced sections of sidewalks throughout the city as needed
- Crack Sealed, Mountain Rd, West Street, South Street, Plain Street and Strong Street
- Repainted all pavement markings and crosswalks as required on certain city streets
- Replaced approximately 1000 feet of old guardrail
- Maintained all city roadway signs
- Successfully removed all snow and ice during the winter months
- Swept all city streets

### ENGINEERING

- Finalized the Integrated Water Resource Management Plan as it relates to water, wastewater and the sewer collection and storm drain system
- Assisted various city departments, contractors and developers with projects related to the city
- Completed design and solicited bids for Chapter 90 road reconstruction
- Provided oversight to Chapter 90 road reconstruction projects of Pleasant Street and Torrey Street
- Provided input and oversight to the Massworks grant for Church, George and Admiral Streets
- Provides city representation on the Transportation Improvement Program (TIPS) committee
- Provided input on the current redesign of Union Street under the Complete Streets Program
- Completed a list of road/intersection projects under the Complete Streets Prioritization Program Plan
- Provided support for the Mass Works Grant for Ferry Street

### MOTOR REPAIR

- Maintained and serviced approximately 70 municipal vehicles and equipment

## Trends

The Public Works Administration will continue to provide a high level of customer service while overseeing the daily operations of each department.

The Highway Division is responsible for the maintenance and improvement of all city roads. The roads are continually in need of repair, resurfacing or reconstruction. Roadway resurfacing is funded by the Chapter 90 State Program. The current Chapter 90 funding for FY2019 is \$440,000 and includes both roadway and sidewalk repair and construction. The trend citywide is that the standard rate of roadway deterioration continues to outpace the Chapter 90 funding that the city receives. Future roadwork priorities are decided by many factors by the Board of Public Works. The Highway Division is also responsible for sidewalk installation, repair, and replacement. Sidewalk replacement is determined similarly to roadwork and in conjunction with road repair. The Highway Division will continue to elevate all methods of road repair and reconstruction as well as provide assistance to other departments as needed. Snow and ice removal for all city streets, municipally owned parking lots, and all school parking lots will remain top priority during the winter months.



## Trends (continued)

Motor Repair will continue to be responsible for the maintenance all of DPW vehicles and equipment and will maintain approximately 70 municipal vehicles.

The Engineering Department will continue to provide technical assistance, design, and construction oversight, which includes Chapter 90, Massworks grants and completion of the Integrated Water Resource Management Plan. The Department will continue to provide assistance to all city departments as required.

## Goals and Objectives

### HIGHWAY

- Continue to evaluate the equipment for replacement under the Capital Improvement Program.
- Continued redesign of Union Street under the Complete Streets Program of the Commonwealth of Massachusetts
- Continued implementation of approximately 92 miles of roadway maintenance and improvements including overlay, full depth patch, crack fill, and chip seal, utilizing Ch. 90 funds and city funds.
- Replace guardrail and street signs as needed
- Conduct snow plowing and treatment of over 92 miles of roads for all winter weather events
- Continued evaluation of all methods of road repair/construction

### ENGINEERING

- Performed all necessary work to place the road reconstruction projects out to bid
- The City Engineer is the representative for the city on the committee of the Transportation Improvement Program (TIP)
- Provide assistance to all city Boards, Commissions, Departments, residents, contractors, and regulatory Agencies
- Continue the all-inclusive approach to infrastructure management and improvement by combining the recommendations for future road maintenance/reconstruction projects with the Integrated Water Resource Management Plan
- Efficiently manage operations and prioritize future capital improvement projects including GIS and storm water management
- Assure compliance with removal and disposal of street sweeping and catch basin debris
- Assure compliance with closed landfill regulations as it relates to the Oliver Street Landfill and the Loudville Road Landfill
- Added new staff engineer as of August 2018 to assist the City Engineer.

### MOTOR REPAIR

- Continued maintenance both scheduled and emergency of all municipally owned vehicles
- Provide input and evaluation for replacement of all city-owned vehicles
- Continue to evaluate any new innovations in vehicles and equipment to determine its practicality for the city

## Programs and Services

The Department of Public Works (DPW) consists of multiple divisions collectively responsible for maintaining and improving the city's public spaces and infrastructure. This includes the maintenance and development of city roads, sidewalks, buildings, the city water supply system, wastewater/sewage system, street lights, trash removal for municipal and park buildings and building operations for 4 municipal buildings. The Divisions within the Department include Administration, Highway, Motor Repair, Water, Wastewater, Sewer, Engineering, and Building Operations.

### Administration:

- Accounts Payable for the following Divisions under the Department of Public Works: Administration, Engineering, Waste Water Enterprise, Water Enterprise, Sewer Enterprise, Highway, Motor Repair, Traffic, Sanitary Landfill, Snow and Street Improvements, Building Operations, Trash and Street Lights
- Track all Chapter 90 State Aid and any other grants awarded to the Divisions. List and prepare reports as needed for all of the above
- Process special billings for any miscellaneous water and sewer charges
- Process bills for septic waste delivered to the Wastewater Treatment Plant on a monthly basis
- Provide clerical support for the Director of Public Works, City Engineer, and all other divisions
- Tracks complaints and disperses to proper Departments
- Collect mail and over the counter monies for public works fees, such as water and sewer entrance fees and wastewater
- Balance and deposit receipts
- Maintain and complete all division expense accounts
- Keep complete files on activities for the Highway, Water, Sewer and the Wastewater Treatment Plant

### Highway Division:

- The Highway Division is responsible for all repairs, street openings and new construction of public ways
- Order and install street signs on request; i.e., warning signs, stop, speed limit, etc.
- Replace guard posts and rails when needed
- Insurance claims upon damage
- Paint crosswalks, no parking zones, public parking lots, school stencils, stop lines and arrows
- Sweep all streets and parking lots in the spring and most side streets again in the fall for leaves
- Load and deliver all voting booths, tables, and ballot boxes to local precincts as requested by City Clerk
- Mow edges of roads and intersections
- Sidewalks replaced as funds allow
- Plow and sand city sidewalks during the winter months and clear them of brush
- Highway curbing replaced as needed, granite, concrete and berm
- Hot mix all ditches for Sewer and Water Department and driveway aprons as needed
- Repair all potholes with hot mix except for winter
- Blacktop sidewalks, traffic islands, around catch basins and manholes when needed
- Replace concrete sidewalks as needed
- Replace and repair all signs under the control of the Department of Public Works
- Repaint approximately 50 crosswalks annually
- Repaint center and edge lines on major streets when funds permit
- Ensure operation of traffic signals
- Maintenance of silt basins and cutting grass at the capped landfill on Oliver Street and Loudville Road on an annual basis per Department of Environment Regulations
- Plow and sand all town streets as required

## Programs and Services (continued)

### Motor Repair:

- Maintain all trucks and equipment from the Department of Public Works, Police, Park & Recreation and Cemetery, and Council on Aging, as well as some Fire Department, School Department and Parks Department vehicles as well as The Building Inspector vehicle.
- Schedules service for all vehicles for the listed departments
- Maintains plows, sanders and snow blowers
- Emergency road calls, flat tires, broken plows, hydraulic lines, and disabled vehicles
- Construct and rebuild trailers, hitches, rebuild dump bodies, plow blades, bucket blades, backhoe teeth, etc.

### Engineering Division:

- Reviews all plans and specifications relating to the city and formulation of the road reconstruction list for approval by the Board of Public Works
- The Engineering Division provides technical support to all city Departments, Boards, and Committees as requested
- The City Engineer reviews a variety of projects for the Planning Board, Planning Department, Conservation Commission, and Zoning Board of Appeals
- The City Engineer works with various state agencies as a city representative on local issues
- Provides technical direction of engineering surveys, preparations of design plans and specifications for the construction of water mains, sanitary sewers, storm drains, streets and sidewalks
- Provides engineering reviews, inspection services and cost estimates for all Public Works projects and private subdivisions submitted by the Planning Board
- Provides engineering assistance to other city departments and maintains updated engineering plans and record ties
- Assists the Director of Public Works with budgetary planning and capital improvements, provides engineering data and cost estimates, and supervises the DPW in the absence of the Directors

### Building Operations:

- The custodians are responsible for cleaning, minor repairs and maintenance on Safety Complex at 32 Payson Ave., City Hall at 50 Payson Ave and Council On Aging at 19 Union St.
- Building Ops is responsible for paying for repairs (plumbing, heat, roof, floors and doors) to Safety Complex at 32 Payson Ave., City Hall at 50 Payson Ave and Council On Aging at 19 Union St.
- Building Ops is responsible for paying and having all inspections on Elevators, boiler and fire systems in each building
- Energy bills (electric and heating) for the municipal building, Safety Complex at 32 Payson Ave., City Hall at 50 Payson Ave and Council On Aging at 19 Union St.
- Orders all supplies for each building (paper products and cleaning supplies)
- Trash for all municipal building and schools, and hazardous waste is paid thru Building Ops also.

### Street Lights:

- Replace and repair light fixture, light bulbs, damaged or non-working light fixtures.

# Budget

## 4010 – Public Works Administraton

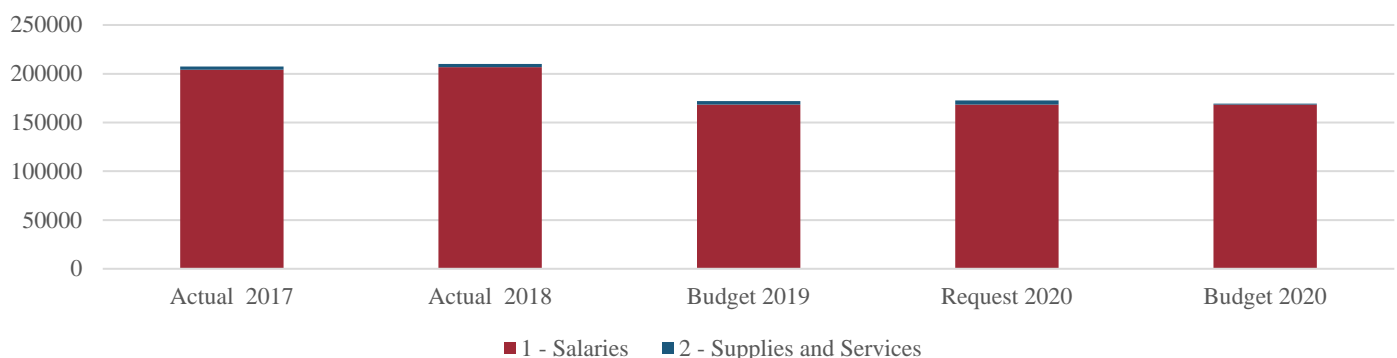
Personnel	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
DPW Director	0.88	0.88	0.88	0.88
Office Manager	0.85	0.50	-	-
Clerk	1.70	1.70	0.85	0.85
Bookkeeper	-	0.35	0.85	0.85
Total FTE	3.43	3.43	2.58	2.58

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
1 - Salaries	204,080	206,917	168,233	168,250
2 - Supplies and Services	3,331	3,171	3,705	1,150
Total	207,412	210,088	171,938	169,400

Account Description	Account	Hrs./Wk	FTE	Budget 2019	Requested 2020	GF Budget 2020
Bookkeeper	001.4010.5111	34.00	0.85	-	-	42,959
Clerk	001.4010.5111	34.00	0.85	83,450	82,100	39,141
DPW Director	001.4010.5112	35.00	0.88	83,283	84,550	84,550
BPW Stipend	001.4010.5115		-	900	900	900
Longevity	001.4010.5141		-	600	700	700
Salaries			2.58	168,233	168,250	168,250
Radio, Tel, Comm	001.4010.5243			480	500	500
Advertising	001.4010.5301			250	350	350
Education & Training	001.4010.5314			150	150	-
Prof. Services	001.4010.5319			150	200	200
Postage	001.4010.5342			500	500	-
Office Supplies	001.4010.5421			2,000	2,500	-
Bldg & Equip Supplies	001.4010.5439			-	-	-
Repair & Maint	001.4010.5485			100	-	-
In State Travel	001.4010.5710			75	100	100
Supplies and Services				3,705	4,300	1,150

<b>Total – Public Works Administration</b>	<b>171,938</b>	<b>172,550</b>	<b>169,400</b>
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## Public Works Administration - Four Year Comparison



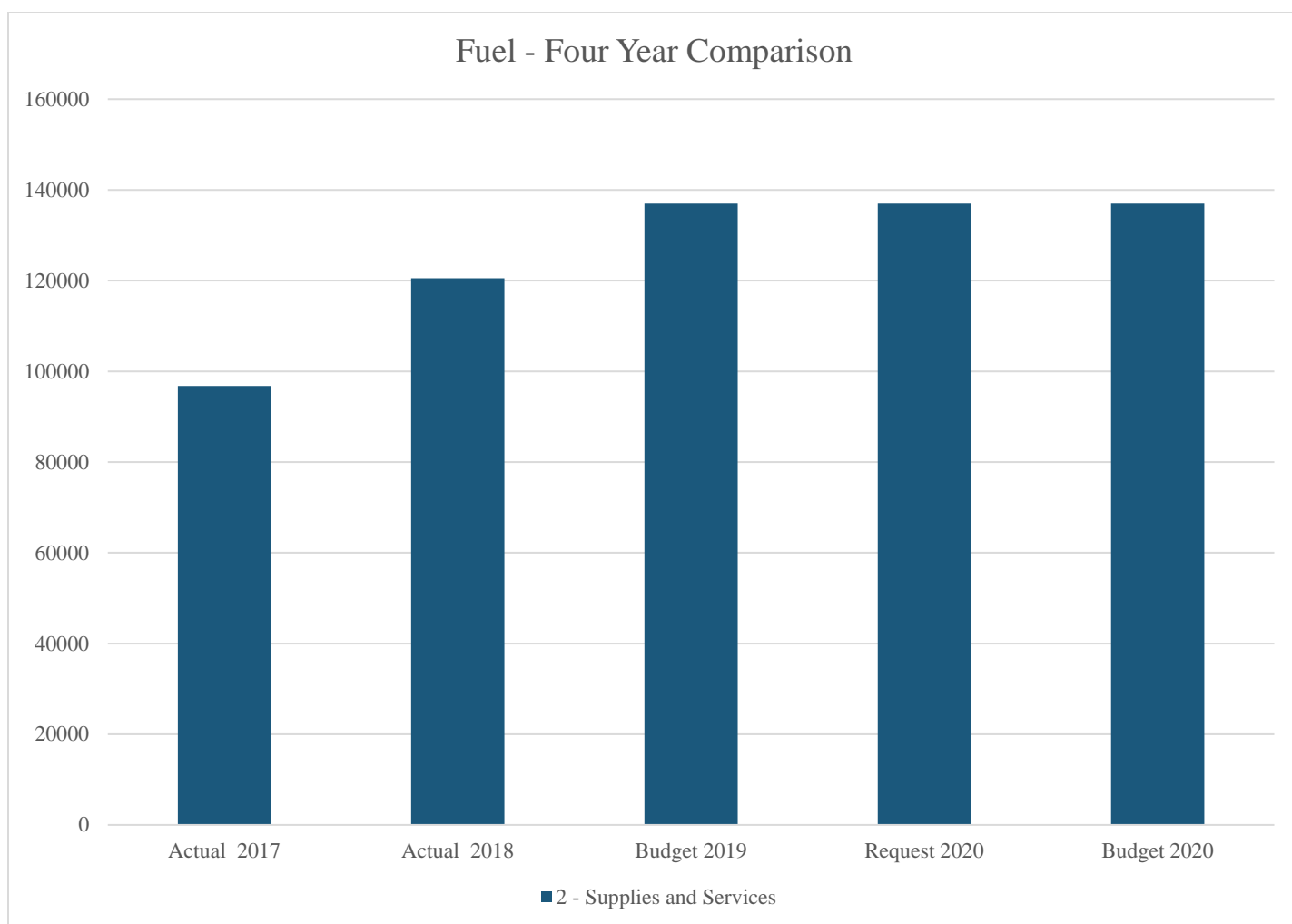
## Budget (continued)

4100 – Fuel				
Personnel	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
No Employees				

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
2 - Supplies and Services	96,787	120,546	137,000	137,000
Total	96,787	120,546	137,000	137,000

Account Description	Account	Hrs./Wk.	FTE	Budget 2019	Requested 2020	GF Budget 2020
Misc. Prof & Tech Serv	001.4100.5319			2,000	2,000	2,000
Gas, Oil, And Lube	001.4100.5481			135,000	135,000	135,000
Supplies and Services				137,000	137,000	137,000

<b>Total – Fuel</b>				<b>137,000</b>	<b>137,000</b>	<b>137,000</b>
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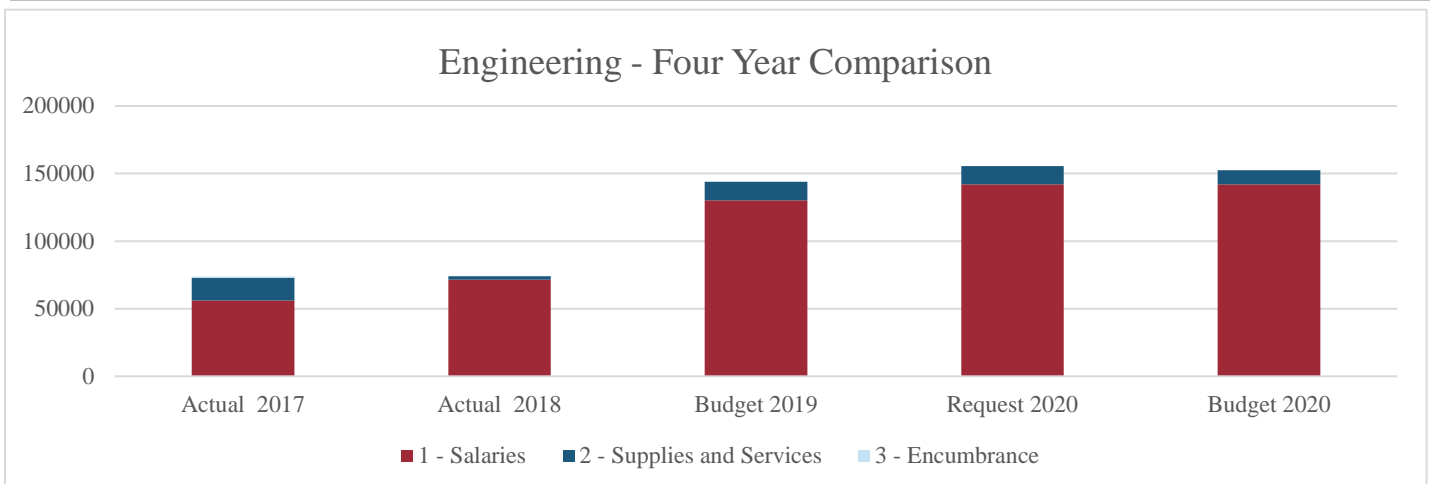
## Budget (continued)

4110 – Engineering				
Personnel	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
Engineer	0.85	0.85	1.70	1.70
Total FTE	0.85	0.85	1.70	1.70

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
1 - Salaries	56,195	71,509	130,242	142,010
2 - Supplies and Services	16,612	2,659	13,650	10,550
3 - Encumbrance	1,104	285	-	-
Total	73,911	74,453	143,892	152,560

Account Description	Account	Hrs./Wk.	FTE	Budget 2019	Requested 2020	GF Budget 2020
Engineer	001.4110.5111			129,882	141,290	141,290
Cell Phone Allowance	001.4110.5143			360	720	720
Salaries				130,242	142,010	142,010
Radios, Telephones, Other Comm.	001.4110.5243			-	-	-
Advertising	001.4110.5301			-	-	-
Computer Services	001.4110.5303			7,500	7,500	7,500
Education & Training	001.4110.5314			1,000	1,000	-
Postage	001.4110.5342			-	-	-
Office Supp	001.4110.5421			500	500	
Computer Forms & Supplies	001.4110.5423			1,200	1,200	1,200
Printing Supplies	001.4110.5425			500	500	500
Tools & Supplies	001.4110.5438			1,200	1,200	1,200
Repair & Maint	001.4110.5485			100	100	100
In State Travel	001.4110.5710			50	50	50
Dues & Membership	001.4110.5730			1,600	1,600	-
Computer & Peripherals	001.4110.5851			-	-	-
Supplies and Services				13,650	13,650	10,550

<b>Total – Engineering</b>				<b>143,892</b>	<b>155,660</b>	<b>152,560</b>
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## Budget (continued)

4210 - Highway				
Personnel	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
Highway Supervisor	1.00	1.00	1.00	1.00
Highway Forman	1.00	1.00	1.00	1.00
HMEO	6.00	6.00	6.00	6.00
Total FTE	8.00	8.00	8.00	8.00

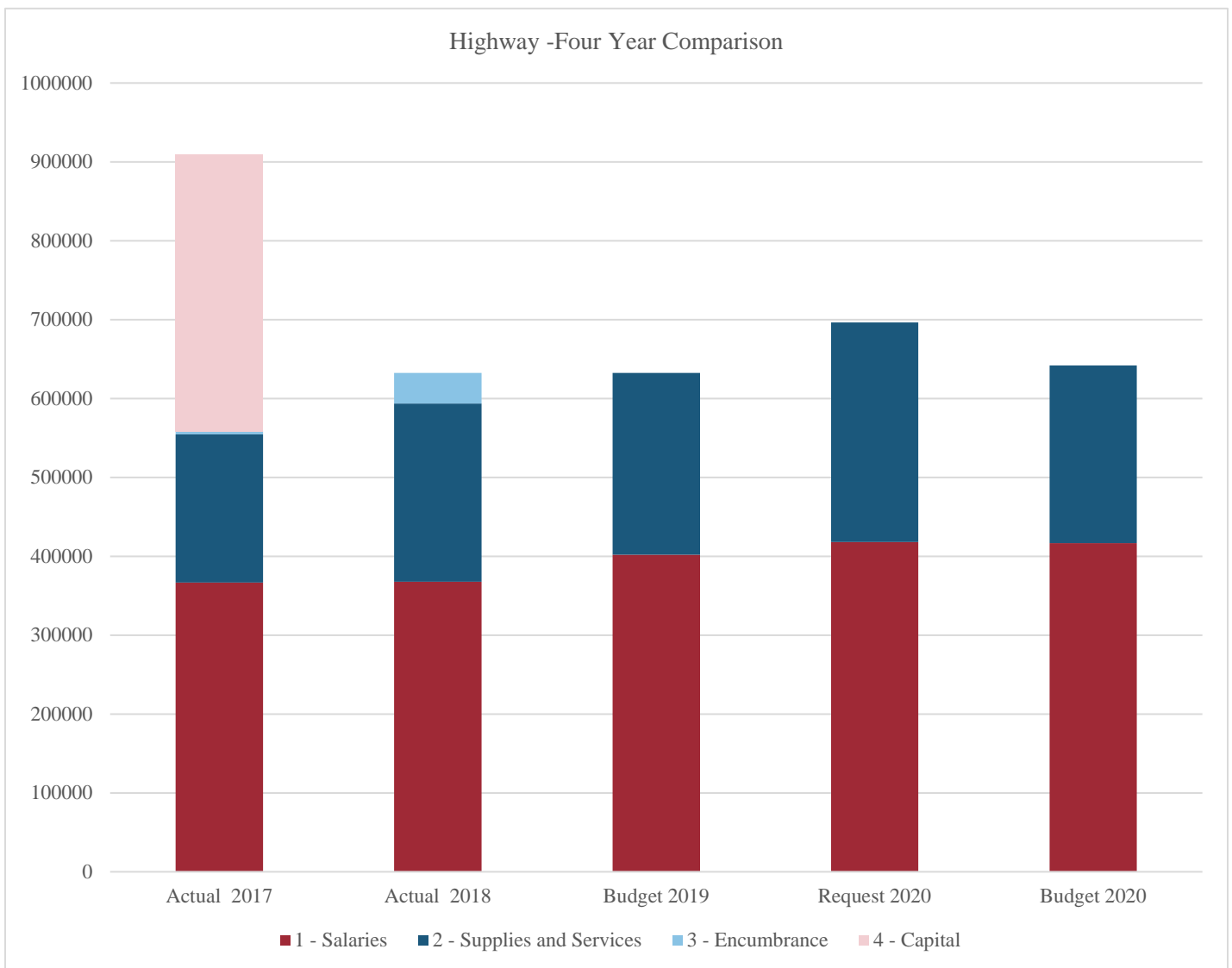
	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
1 - Salaries	366,739	367,822	401,982	416,720
4 - Capital	351,693	-	-	-
2 - Supplies and Services	187,561	225,757	230,400	225,325
3 - Encumbrance	4,125	38,748	-	-
Total	910,118	632,326	632,382	642,045

Account Description	Account	Hrs./Wk.	FTE	Budget 2019	Requested 2020	GF Budget 2020
Highway Supervisor	001.4210.5111	40.00	1.00	-	-	70,851
Highway Forman	001.4210.5111	40.00	1.00	-	-	55,544
HMEO	001.4210.5111	240.00	6.00	364,762	381,000	254,605
Hwy Stipend	001.4210.5114	-	-	1,500	1,500	-
Overtime	001.4210.5130	-	-	35,000	35,000	35,000
Cell Phone Allowance	001.4210.5143	-	-	720	720	720
Salaries			8.00	401,982	418,220	416,720
CDL, Hoisting, WTOP License	001.4210.5196			575	575	-
Light, Heat, Power	001.4210.5211			8,000	9,000	8,000
Radios, Telephony, Comm.	001.4210.5243			300	300	300
Rentals	001.4210.5274			10,000	20,000	10,000
Advertising	001.4210.5301			500	500	500
Computer Services	001.4210.5303			250	300	250
Education & Training	001.4210.5314			500	1,500	-
Prof Services	001.4210.5319			30,000	35,000	30,000
Cell Phone	001.4210.5340			-	-	-
Office Supplies	001.4210.5421			200	250	-
Paint, Hardware, Plumb	001.4210.5436			2,500	3,000	2,500
Masonry Supplies	001.4210.5437			500	800	500
Tools & Supplies	001.4210.5438			5,000	8,000	5,000
Bldg. & Equip Supp	001.4210.5439			2,000	3,000	2,000
Custodial Supplies	001.4210.5450			100	300	100
Sand, Grave, Loam	001.4210.5461			1,000	1,000	1,000
Gas, Lub Oil	001.4210.5481			3,000	4,000	3,000
Tires, Tubes, Chain	001.4210.5482			7,500	8,000	7,500
Vehicle Equipment Repair	001.4210.5483			12,000	15,000	12,000
Repair & Maint.	001.4210.5485			50,000	60,000	50,000
Medical Supplies	001.4210.5500			500	800	500

## Budget (continued)

Protective Equipment	001.4210.5530	800	1,500	800
Bituminous Concrete	001.4210.5532	90,000	100,000	86,500
Uniforms	001.4210.5703	3,850	3,850	3,850
In State Travel	001.4210.5710	25	50	25
Travel/Meals	001.4210.5711	1,000	1,000	1,000
Dues and Membership	001.4210.5730	300	500	-
Supplies and Services		230,400	278,225	225,325

<b>Total - Highway</b>		<b>632,382</b>	<b>696,445</b>	<b>642,045</b>
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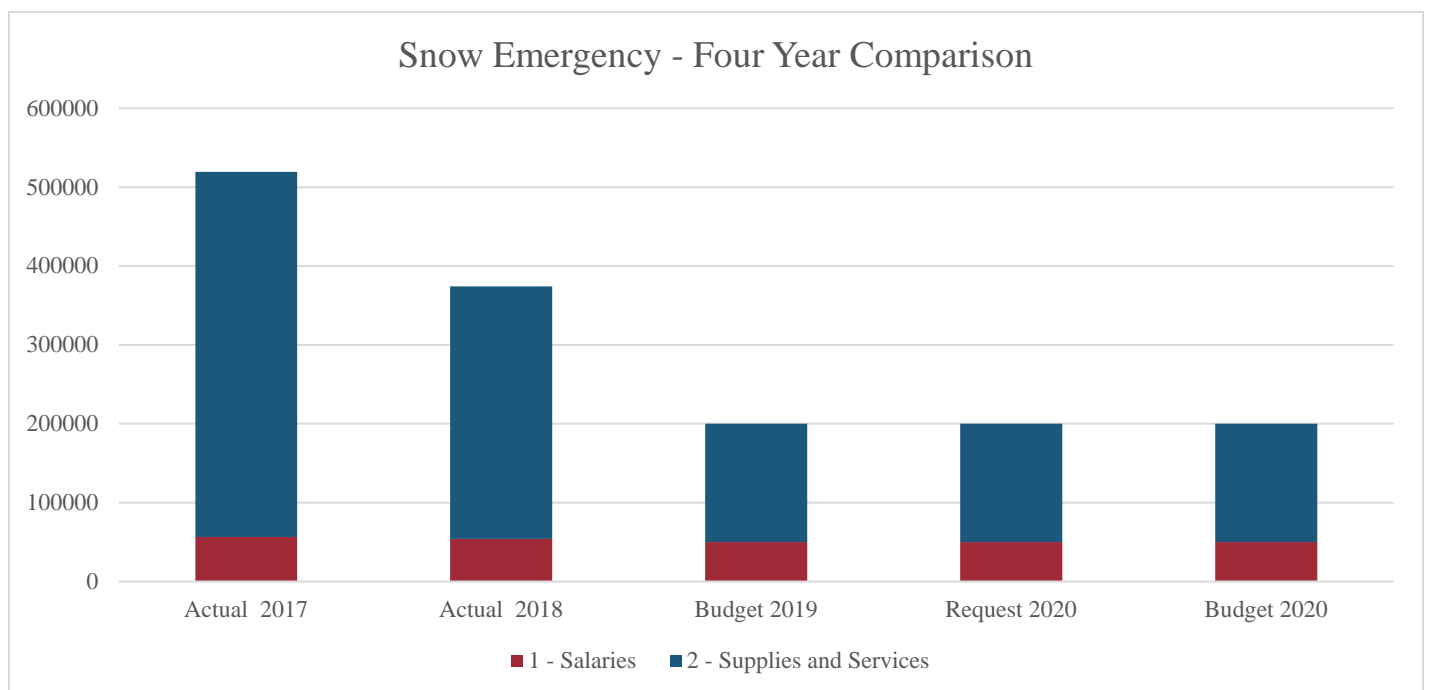


## Budget (continued)

4230 – Snow Emergency				
Personnel	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
No Employees				
	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
1 - Salaries	56,656	54,109	50,000	50,000
2 - Supplies and Services	462,839	320,142	150,000	150,000
<b>Total</b>	<b>519,495</b>	<b>374,250</b>	<b>200,000</b>	<b>200,000</b>

Account Description	Account	FTE	Budget 2019	Requested 2020	GF Budget 2020
Snow Overtime	001.4230.5130		50,000	50,000	50,000
Salaries			50,000	50,000	50,000
Snow Equip Rentals	001.4230.5274		65,000	65,000	65,000
Snow Advertising	001.4230.5301		275	275	275
Sand, Gravel, Loam	001.4230.5461		16,000	16,000	16,000
Repair & Maint.	001.4230.5485		5,000	5,000	5,000
Chemicals	001.4230.5536		5,000	5,000	5,000
Salt	001.4230.5544		48,000	48,000	48,000
School Plowing	001.4230.5600		10,000	10,000	10,000
Travel/Meals	001.4230.5711		725	725	725
Supplies and Services			150,000	150,000	150,000
<b>Total –Snow Emergency</b>			<b>200,000</b>	<b>200,000</b>	<b>200,000</b>



## Budget (continued)

### 4240 – Street Lights

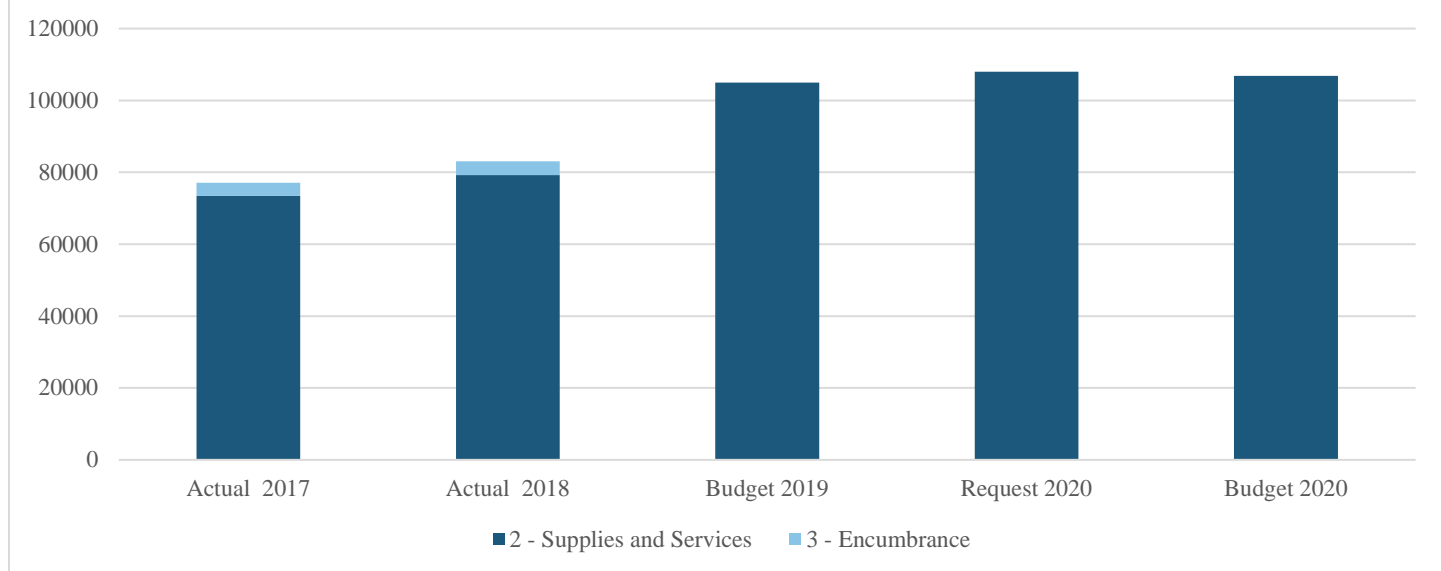
Personnel	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
No Employees				

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
2 - Supplies and Services	73,410	79,246	105,000	106,850
3 - Encumbrance	3,705	3,806	-	-
<b>Total</b>	<b>77,115</b>	<b>83,052</b>	<b>105,000</b>	<b>106,850</b>

Account Description	Account	FTE	Budget 2019	Requested 2020	GF Budget 2020
Snow Overtime	001.4230.5130		50,000	50,000	50,000
Salaries			50,000	50,000	50,000
Energy for Light, Heat, Power	001.4240.5211		76,000	48,000	48,000
Misc. Prof & Tech Serv	001.4240.5319		25,000	10,000	10,000
Supplies & Materials	001.4240.5400		4,000	725	725
Supplies and Services			105,000	108,000	106,850

<b>Total – Street Lights</b>			<b>105,000</b>	<b>108,000</b>	<b>106,850</b>
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### Street Lights - Four Year Comparison



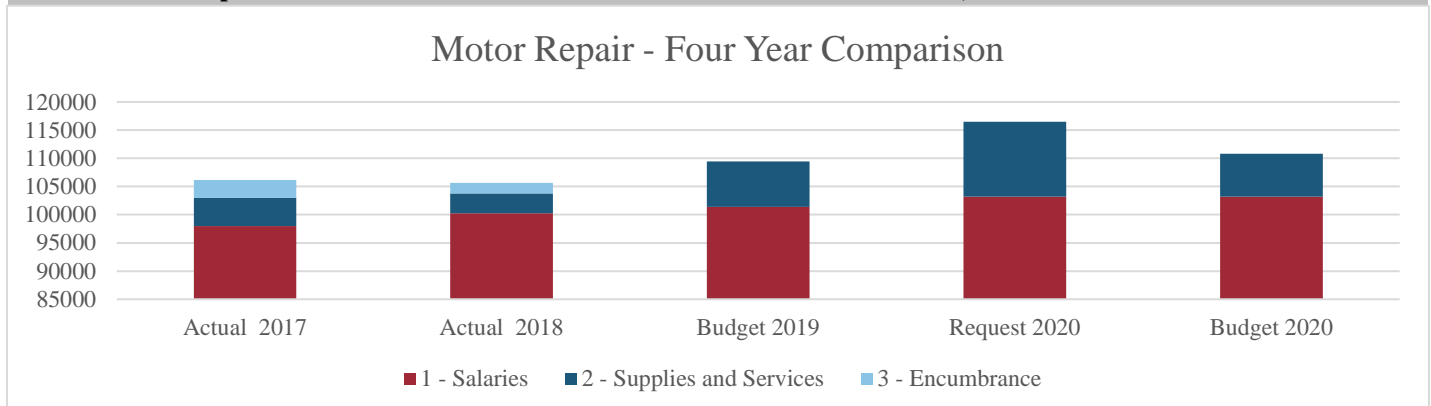
## Budget (continued)

4250 – Motor Repair				
Personnel	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
Motor Repair Forman	1.00	1.00	1.00	1.00
Mechanic Helper	1.00	1.00	1.00	1.00
Total FTE	2.00	2.00	2.00	2.00

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
1 - Salaries	97,967	100,239	101,393	103,220
2 - Supplies and Services	5,009	3,516	8,065	7,575
3 - Encumbrance	3,208	1,909	-	-
Total	106,184	105,664	109,458	110,795

Account Description	Account	Hrs./Wk.	FTE	Budget 2019	Requested 2020	GF Budget 2020
Motor Repair Forman	001.4250.5111	40.00	1.00	-	-	55,661
Mechanic Helper	001.4250.5111	40.00	1.00	100,173	102,000	46,363
Overtime	001.4250.5130	-	-	500	500	476
Cell Phone Allowance	001.4250.5143	-	-	720	720	720
Salaries			2.00	101,393	103,220	103,220
Prof. Licenses	001.4250.5196			90	90	-
Light, Heat, Power	001.4250.5211			1,000	3,000	1,500
Equip Rentals	001.4250.5274			400	500	500
Educ & Training	001.4250.5314			100	500	-
Prof Services	001.4250.5319			500	1,000	500
Cell Phone	001.4250.5340			-	720	-
Telephone	001.4250.5341			100	100	100
Tools & Supplies	001.4250.5438			3,500	4,000	2,600
Bldg. & Equip.	001.4250.5439			1,000	1,500	1,000
Repair Maint.	001.4250.5485			500	1,000	500
Periodicals	001.4250.5511			25	25	25
Uniforms	001.4250.5703			850	850	850
Supplies and Services				8,065	13,285	7,575

<b>Total – Motor Repair</b>	<b>109,458</b>	<b>116,505</b>	<b>110,795</b>
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## Budget (continued)

### 4260 – Traffic

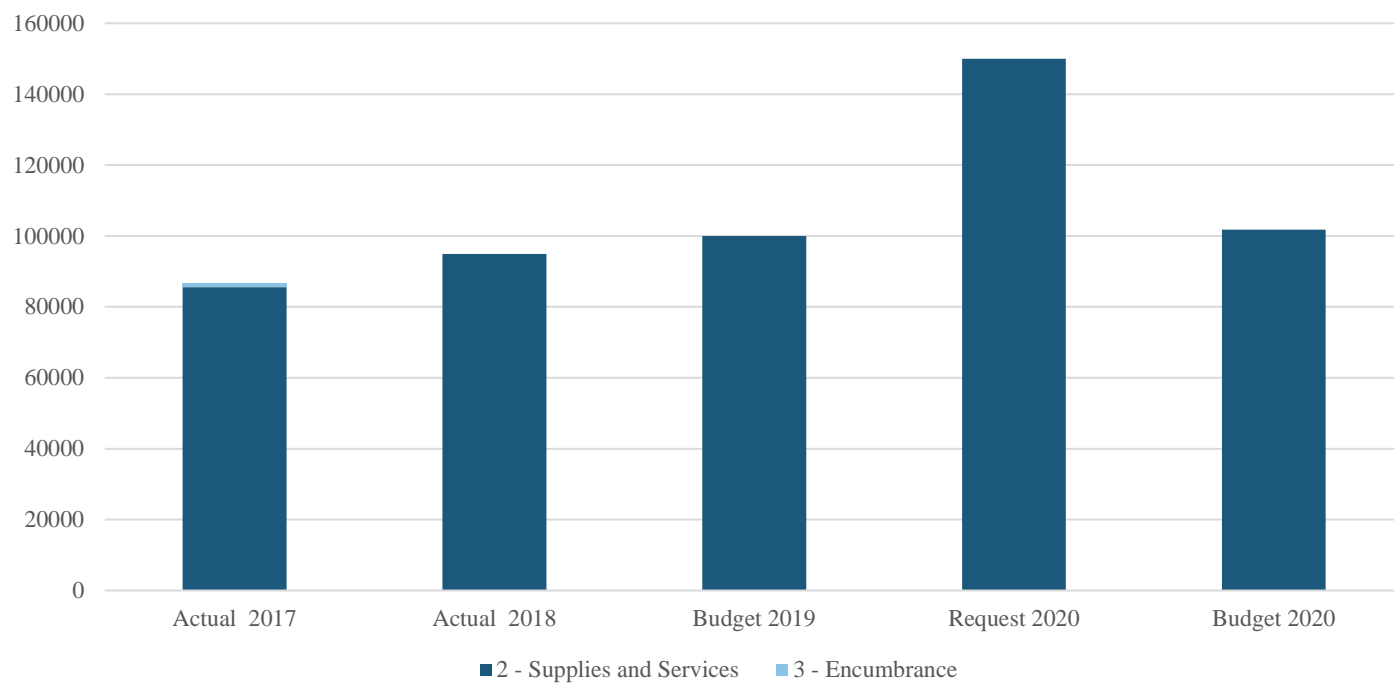
Personnel	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
No Employees				

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
2 - Supplies and Services	85,567	94,904	100,000	101,750
3 - Encumbrance	1,000	-	-	-
<b>Total</b>	<b>86,567</b>	<b>94,904</b>	<b>100,000</b>	<b>101,750</b>

Account Description	Account	FTE	Budget 2019	Requested 2020	GF Budget 2020
Exp Prof Serv.	001.4260.5319		65,000	80,000	66,750
Supplies & Materials	001.4260.5531		35,000	70,000	35,000
Supplies and Services			100,000	150,000	101,750

<b>Total – Traffic</b>			<b>100,000</b>	<b>150,000</b>	<b>101,750</b>
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Traffic - Four Year Comparison



## Budget (continued)

### 4300 – Recycling & Hazardous Waste

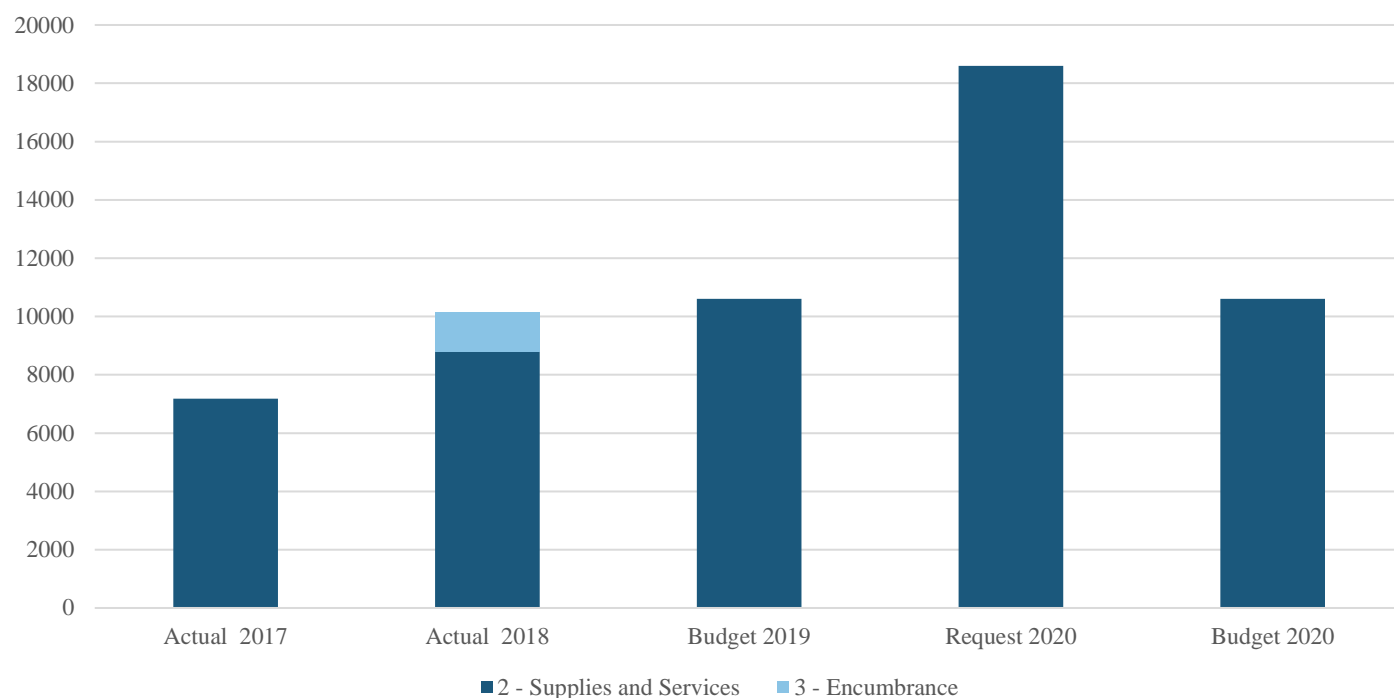
Personnel	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
No Employees				

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
2 - Supplies and Services	7,181	8,798	10,600	10,600
3 - Encumbrance	-	1,350	-	-
<b>Total</b>	<b>7,181</b>	<b>10,148</b>	<b>10,600</b>	<b>10,600</b>

Account Description	Account	FTE	Budget 2019	Requested 2020	GF Budget 2020
Haz. Waste	001.4300.5316		-	5,000	-
Recycling	001.4300.5319		10,600	10,600	10,600
Prof Services	001.4350.5319		-	3,000	-
Supplies and Services			10,600	18,600	10,600

<b>Total – Traffic</b>			<b>10,600</b>	<b>18,600</b>	<b>10,600</b>
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Recycling & Hazardous Waste - Four Year Comparison



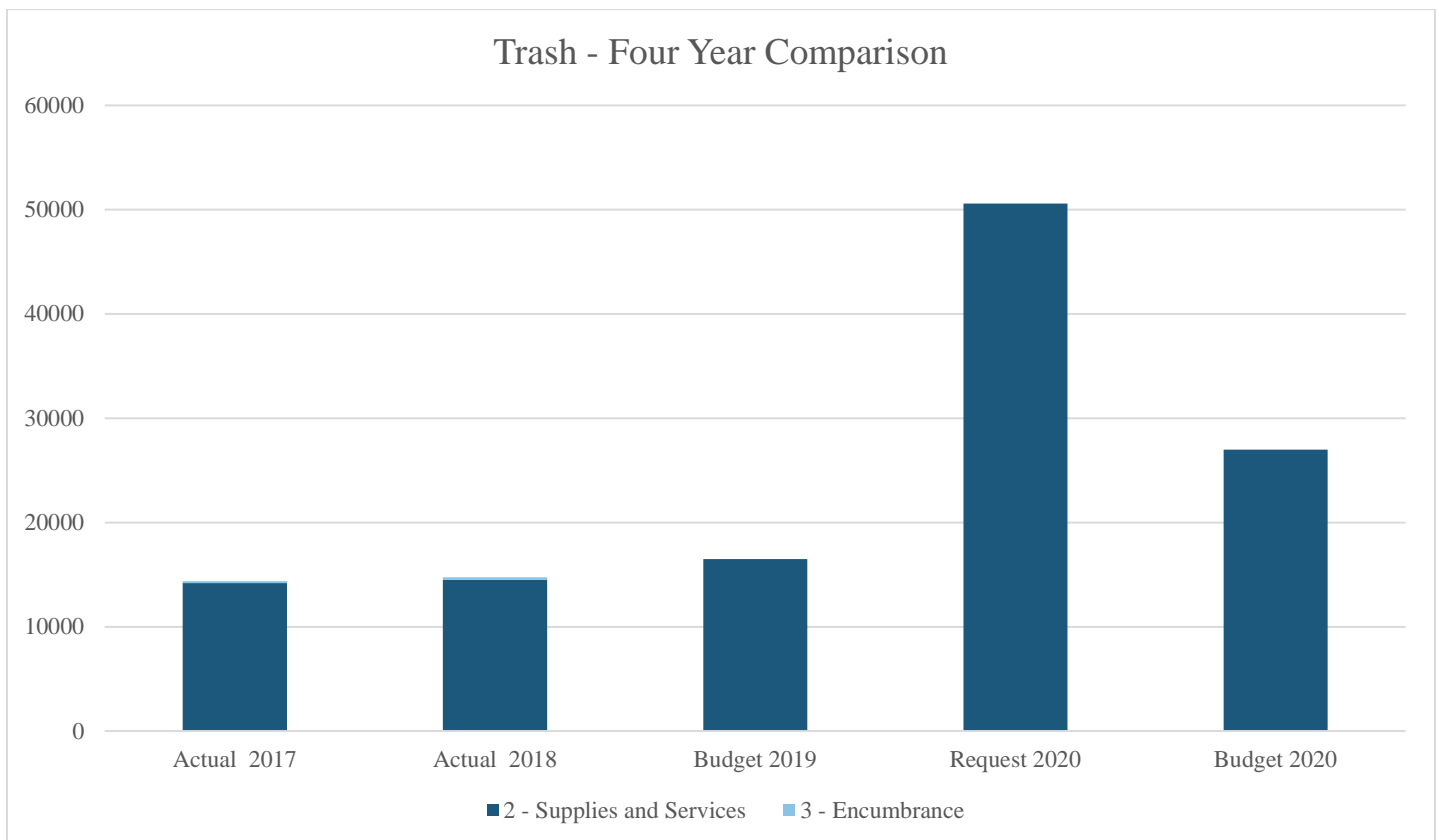
## Budget (continued)

4330 - Trash				
Personnel	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
No Employees				

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
2 - Supplies and Services	14,175	14,493	16,500	27,000
3 - Encumbrance	200	250	-	-
<b>Total</b>	<b>14,375</b>	<b>14,743</b>	<b>16,500</b>	<b>27,000</b>

Account Description	Account	FTE	Budget 2019	Requested 2020	GF Budget 2020
Trash -Town Buildings			16,500	50,600	27,000
Supplies and Services			16,500	50,600	27,000

<b>Total – Trash</b>			<b>16,500</b>	<b>50,600</b>	<b>27,000</b>
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## Budget (continued)

### 4380 - Landfill

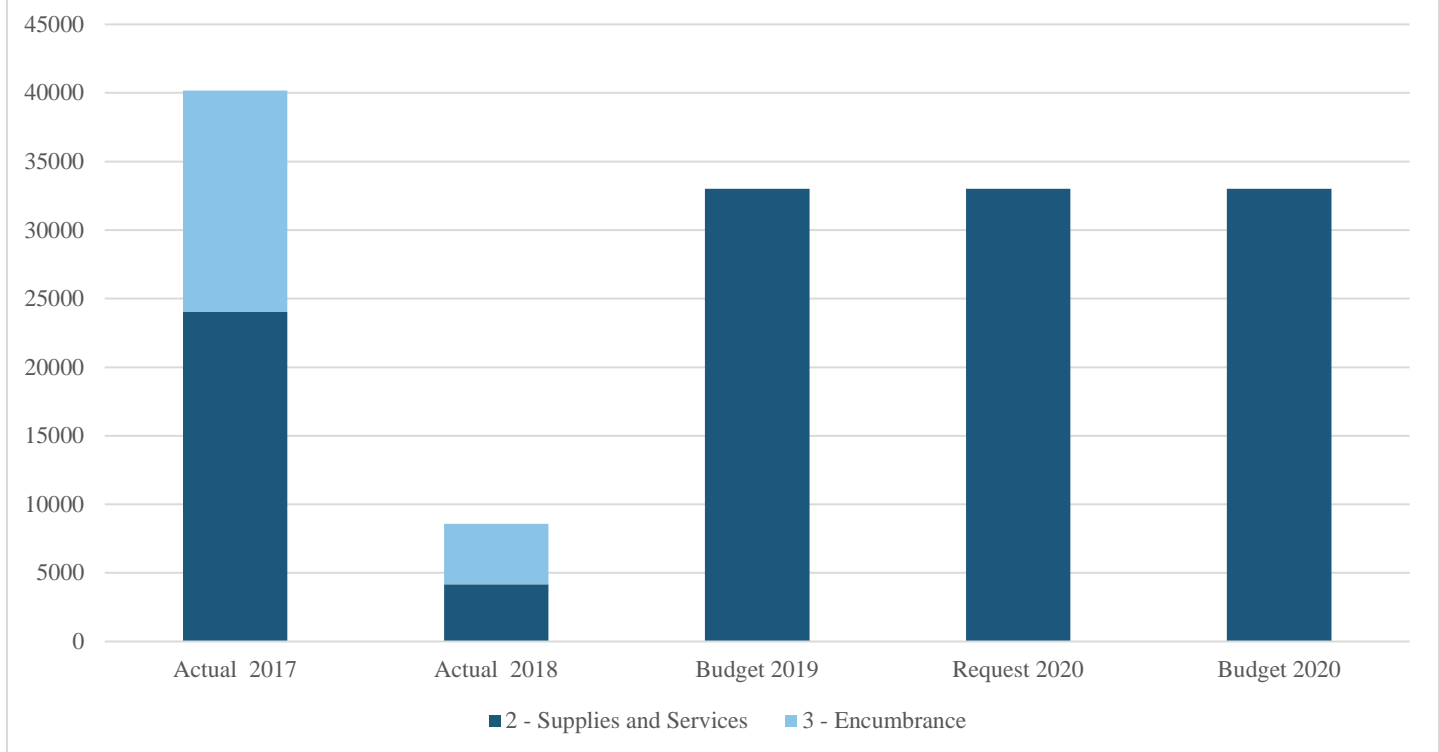
Personnel	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
No Employees				

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
2 - Supplies and Services	24,030	4,172	33,000	33,000
3 - Encumbrance	16,144	4,400	-	-
<b>Total</b>	<b>40,174</b>	<b>8,572</b>	<b>33,000</b>	<b>33,000</b>

Account Description	Account	FTE	Budget 2019	Requested 2020	GF Budget 2020
San Landfill Prof Services			33,000	33,000	33,000
Supplies and Services			33,000	33,000	33,000

<b>Total – Landfill</b>			<b>33,000</b>	<b>33,000</b>	<b>33,000</b>
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### Landfill - Four Year Comparison

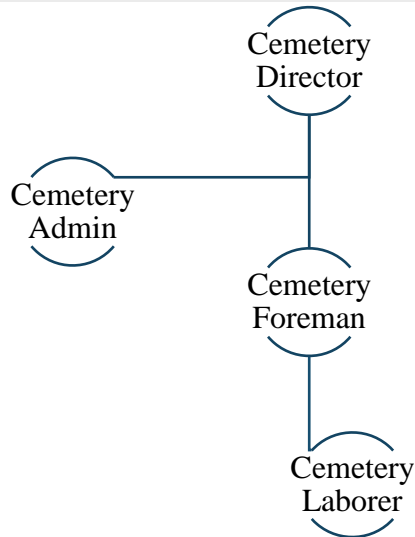


# CEMETERY

## Mission Statement

To ensure proper historical records are accurate, develop financial resources to support perpetual care and provide burial services in well maintained and orderly cemeteries.

## Organizational Overview



## Accomplishments

- Marketing new section for burials; creating new revenue streams
- Planted additional trees in cemetery
- Shrub removal and notification plan implemented

## Trends

- The need for additional cemetery plots within the city
- Continuing trend of cremation burials

## Goals and Objectives

- Continue to sell and advertise new section for burials
- Seed and address plots/areas in need of attention
- Expand Winter burial services to include cremation burials
- Identify footstones they need to be raised to ground level

## Programs and Services

- Provide burial services for families and funeral homes
- Maintain proper recordkeeping of plots and burials
- Assist families with locating loved ones buried in the cemetery
- Sell plots to residents
- Keep cemetery well maintained and clean



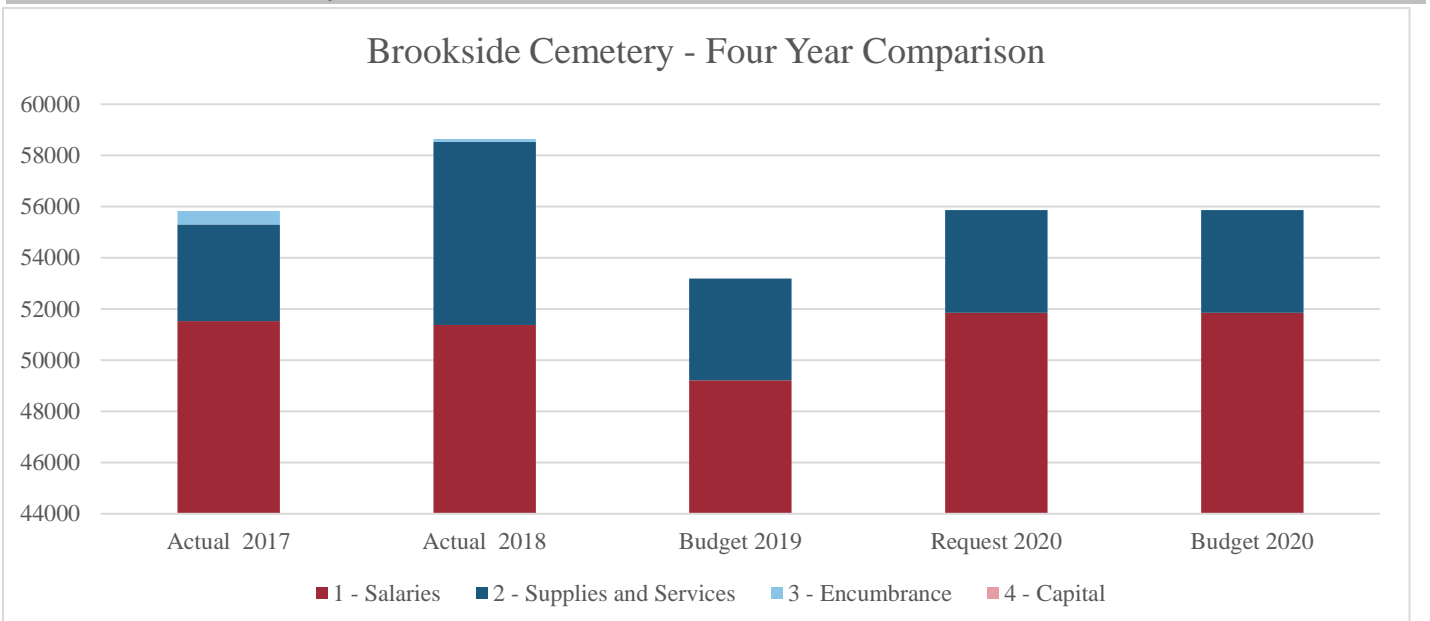
# Budget

4910 – Brookside Cemetery				
Personnel	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
Cemetery Labor	0.94	0.94	0.94	0.94
Cemetery Forman (39 Wks.)	0.61	0.61	0.61	0.61
Part Time Clerical			Stipend	
Total FTE	1.55	1.55	1.55	1.55

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
1 - Salaries	51,527	51,372	49,213	51,851
4 - Capital	-	-	-	-
2 - Supplies and Services	3,774	7,158	3,980	4,010
3 - Encumbrance	530	105	-	-
Total	55,832	58,635	53,193	55,861

Account Description	Account	Hrs./Wk.	FTE	Budget 2019	Requested 2020	GF Budget 2020
Cemetery Forman	001.4910.5111	37.50	0.94	31,977	33,683	33,683
Cemetery Labor	001.4910.5115	32.50	0.61	16,636	17,568	17,568
Part Time Clerical	001.4910.5117	-	-	600	600	600
Salaries			1.55	49,213	51,851	51,851
Stone & Masonry	001.4910.5437			120	150	150
Bldg&Equip	001.4910.5439			2,800	3,000	3,000
Agricultural	001.4910.5463			100	100	100
Repair & Maint	001.4910.5485			700	500	500
Supplies	001.4910.5579			260	260	260
Supplies and Services				3,980	4,010	4,010

<b>Total – Brookside Cemetery</b>	<b>53,193</b>	<b>55,861</b>	<b>55,861</b>
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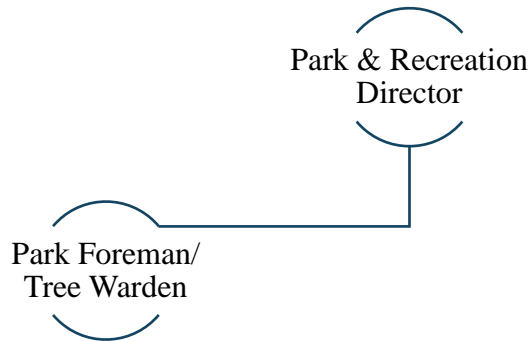


# TREE WARDEN

## Mission Statement

To provide expertise for city trees which includes planting, maintaining, removal and inventory.

## Organizational Overview



## Accomplishments

- Successfully bid and completed tree work throughout the city
- Compiled inventory list of city trees in need of removal or pruning
- Worked with Eversource Tree Management Department to identify removals and pruning along electrical lines throughout the city.

## Trends

- The city tree inventory is aging, and harsh New England winters and storms are taking a toll on many city trees that need attention.
- Increased cost of tree work. Prevailing wage rates make it tough to make budget dollars stretch to complete annual work list.

## Goals and Objectives

- Perform two rounds of bid work for city trees once in fall and again in spring.
- Replace trees on Boardwalk and replace with more sustainable vegetation.

## Programs and Services

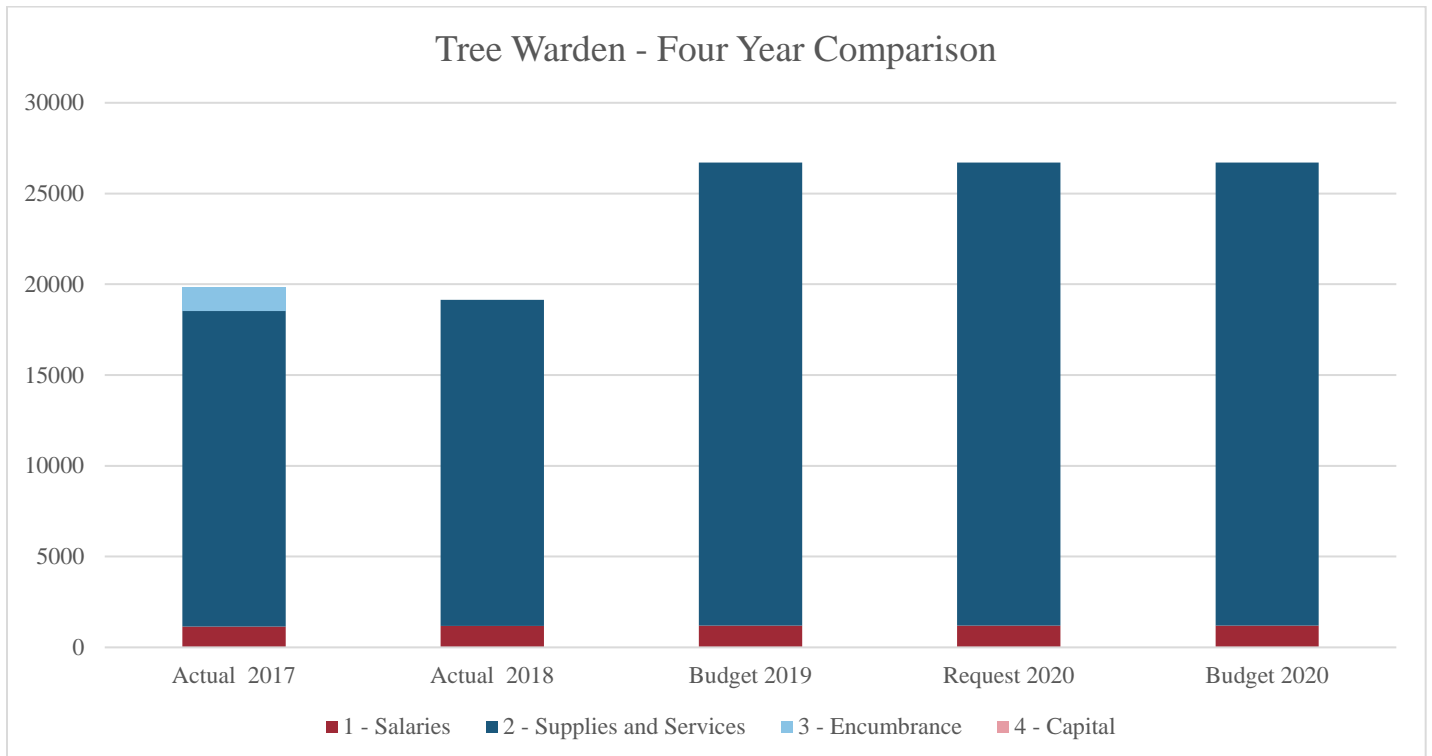
- Provide residents, businesses and local tree companies with knowledge and determinations on trees throughout the city
- Review, edit and add to city tree inventory list
- Expertise and ability to perform small tree work and trimming in-house as needed

# Budget

4951 – Tree Warden				
Personnel	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
No Employees				

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
1 - Salaries	1,146	1,181	1,200	1,200
4 - Capital	-	-	-	-
2 - Supplies and Services	17,376	17,968	25,500	25,500
3 - Encumbrance	1,310	-	-	-
Total	19,832	19,149	26,700	26,700

Account Description	Account	FTE	Budget 2019	Requested 2020	GF Budget 2020
Overtime Pay (General)	001.4951.5130		1,200	1,200	1,200
Salaries			1,200	1,200	1,200
Tree Warden Services	001.4951.5293		25,500	25,500	25,500
Supp & Materials	001.4951.5400		-	-	-
Supplies and Services			25,500	25,500	25,500
<b>Total -Tree Warden</b>			<b>26,700</b>	<b>26,700</b>	<b>26,700</b>



## SECTION V: HUMAN SERVICES

BOARD OF HEALTH

COUNCIL ON AGING

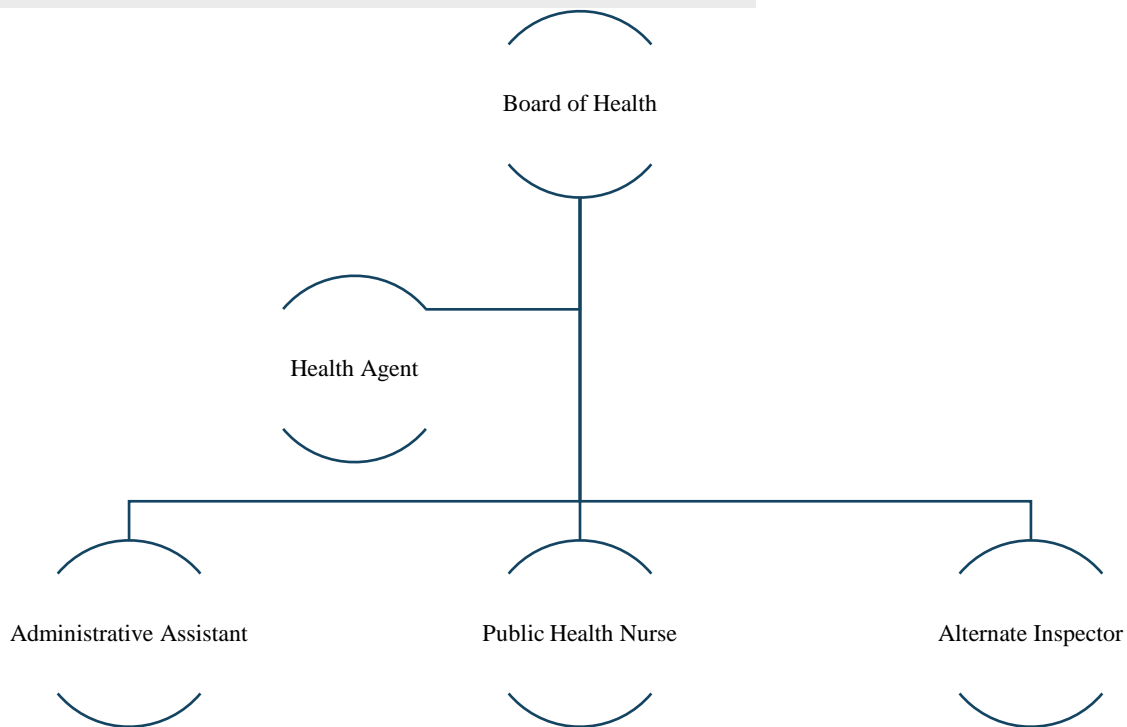
VETERANS SERVICES

# BOARD OF HEALTH

## Mission Statement

The mission of the Easthampton Health Department is to protect the public's health in the City of Easthampton through the creation of regulations, enforcement of state and local regulations, communicable disease surveillance, and public health education and outreach. The Health Department protects not only the public's health but the environment and natural resources of the Commonwealth.

## Organizational Overview



## Accomplishments

The Health Department conducted the following inspections (302 total):

- 111 food-related inspections (routine food establishment/retail establishment inspections & re-inspections, temporary food inspections, food-borne illness complaint inspections, general complaint inspections, municipal school kitchen inspections, mobile food vendor inspections, etc.).
- 144 housing inspections & re-inspections.
- 29 nuisance inspections & re-inspections.
- 6 recreational camps for children inspections.
- 7 body art-related inspections & re-inspections.
- 2 tanning salon inspections.
- 1 septic installation inspection.
- 1 percolation test.
- 1 pool inspection.

## Accomplishments (continued)

- Set a record for the total number of food inspections and total number of all inspections.
- Hired a new animal inspector and organized the filing, tracking, and overall position.
- Implemented a more detailed inspection tracking system for calendar year 2019.
- Created several new applications and updated existing applications to be more user-friendly, informational, and professional.
- Added all applications to the website.
- Worked in close collaboration with the Police Department, Fire Department, Building Department, and Council on Aging on several different occasions in regard to unsanitary housing, fires, complaints, excessive clutter, joint inspections, etc.
- Created a float tank contract and permitted Easthampton's first Float Tank business.
- Opened several new food establishments in the City.
- Reached out to 9 un-permitted bars in the City who required permits and worked to permit them.
- Executive Committee Member on: Western MA Public Health Association, Hampshire HOPE, Easthampton Healthy Youth Coalition, and Hampshire Public Health Preparedness Coalition.
- Member of: Easthampton Wellness Committee, Pioneer Valley Tobacco Coalition, Massachusetts Health Officers Association, Massachusetts Association of Health Boards, Massachusetts Environmental Health Association, and National Environmental Health Association.
- Public Health Nursing:
  - Conducted case management of 5 latent tuberculosis cases and 1 active tuberculosis case including contact investigation and directly observed therapy.
  - Conducted 35 communicable disease investigations, surveillance, control & follow up, and acknowledged mandated notifications of 102 additional cases.
  - Provided consultation to schools, daycare, healthcare providers, and individuals.
  - Maintained health records as mandated by M.G.L. Ch. 111 Section 70
  - Complied with regulations & maintained the state immunization program.
  - Conducted a flu clinic for the High School and Middle School students/staff.

## Trends

- As the City of Easthampton continues to grow, the Health Department is seeing a growing trend of new food establishments, temporary food events, mobile food trucks, and businesses throughout the City. In 2018, there was a 25% increase in total number of food related permits in the city.
- Total number of complaints and total number of permitted food establishments have both been on the rise.
- The Health Department received many referrals from the Police & Fire Department regarding unsanitary living conditions and clutter observed in homes while on emergency calls. These cases are often time consuming due to the difficulty of making contact with the individual, establishing rapport with the individual, finding resources, and gaining compliance.
- Housing/nuisance related complaints continue to increase and are taking more time and resources away from other permitted establishments throughout the City

## Goals and Objectives

- Hire a part-time inspector or contractor in order to reach the mandated number of food inspections per year that at current staffing levels is unattainable.
- Update the Body Art Regulation and implement an apprenticeship program.
- Update the fee schedule to be more transparent and get all fees onto one easy to follow document.
- Track inspection numbers more closely and detailed.
- Update current barn list and complete all barn inspections.

## Programs & Services

- Investigation, inspection, documentation, and follow up of all complaints received.
- Routine inspections of permitted establishments in the City.
- Lead paint determinations and rental housing inspections.
- Assistance to prospective business owners, home buyers, and residents on a variety of topics.
- Communicable disease investigation, follow up, and tracking.
- Tuberculosis case management.
- Flu clinics.
- Emergency preparedness planning (shelters, emergency dispensing sites, etc.).
- Management of dogs & cats exposed to wildlife or other domestic animals and management of humans exposed to rabies.

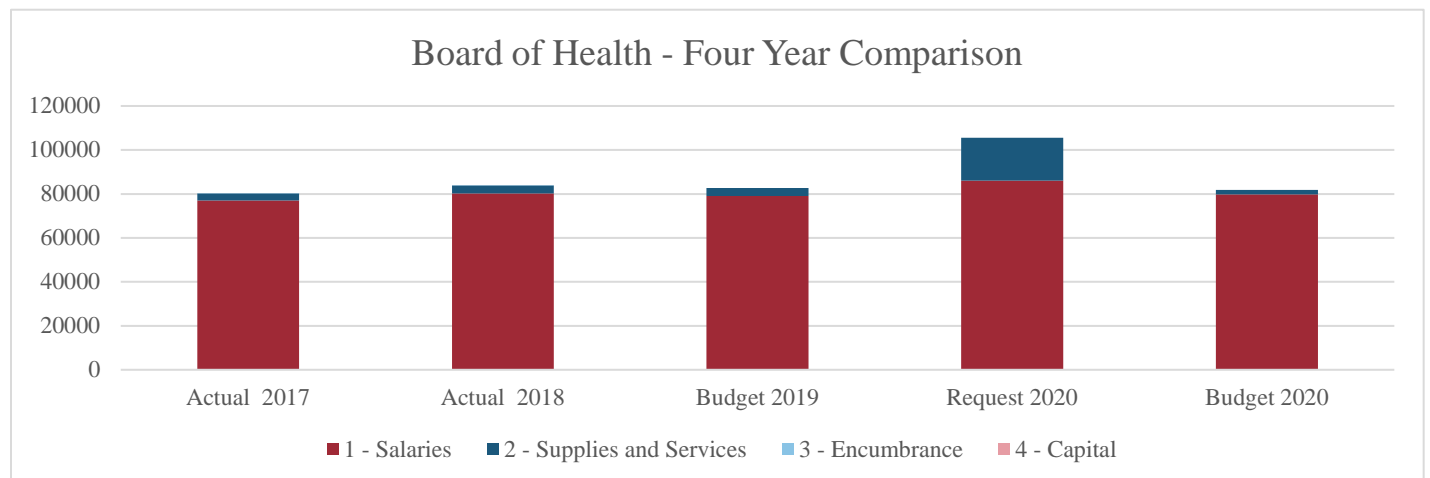
# Budget

5120 – Board of Health				
Personnel	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
Health Agent	0.85	0.85	0.88	0.88
Clerical	0.25	0.25	0.25	0.25
Part Time Nurse	0.25	0.25	0.25	0.13
Total FTE	1.35	1.35	1.38	1.26

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
1 - Salaries	77,033	80,224	79,101	79,801
4 - Capital	-	-	-	-
2 - Supplies and Services	3,199	3,581	3,643	2,050
3 - Encumbrance	155	244	-	-
Total	80,387	84,049	82,744	81,851

Account Description	Account	Hrs./Wk.	FTE	Budget 2019	Requested 2020	GF Budget 2020
Health Agent	001.5120.5111	35.00	0.88	55,000	61,052	61,052
Clerical	001.5120.5113	10.00	0.25	9,863	10,412	11,453
Part Time Nurse	001.5120.5118	5.00	0.13	14,238	14,590	7,295
Salaries			1.26	79,101	86,054	79,801
Radio, Other Comm.	001.5120.5243			268	-	-
Advertising	001.5120.5301			300	300	300
Educ & Training	001.5120.5314			350	1,000	-
Prof Services	001.5120.5319			1,200	16,200	1,200
Postage	001.5120.5342			600	600	-
Office Supplies	001.5120.5421			400	400	-
Medical Supplies	001.5120.5500			200	200	200
In State Travel	001.5120.5710			100	400	350
Dues & Membership	001.5120.5730			225	450	-
Supplies and Services				3,643	19,550	2,050

<b>Total – Board of Health</b>	<b>82,744</b>	<b>105,604</b>	<b>81,851</b>
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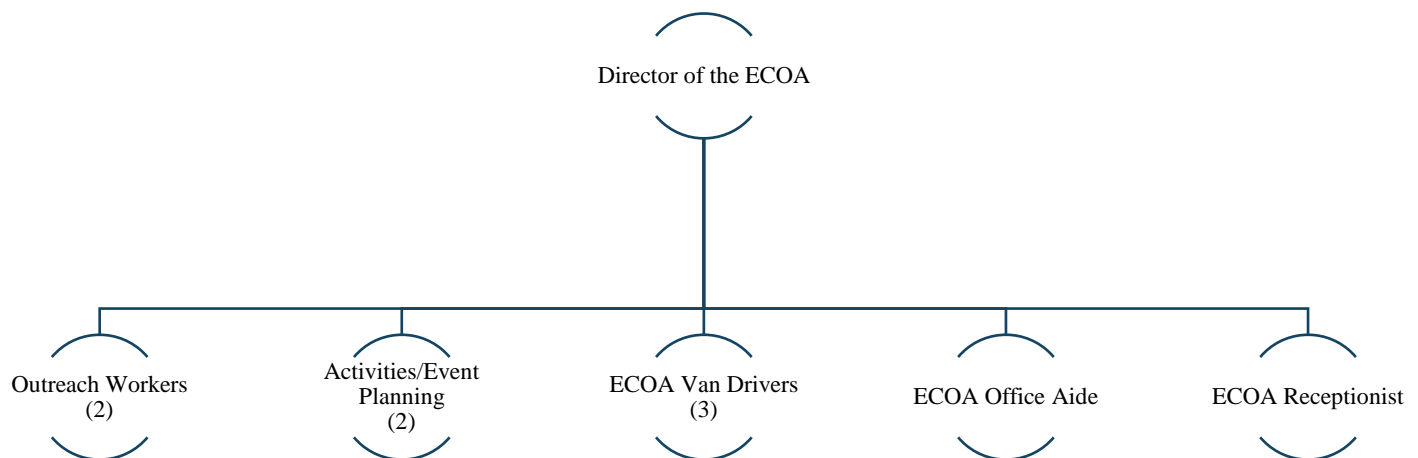


# COUNCIL ON AGING

## Mission Statement

The ECOA is committed to improving the lives of Easthampton seniors, ages 55 and over, by providing essential programs and activities that meet the needs of our aging population. It is our priority to offer case management services, health and fitness classes, social activities, accessible transportation, and educational courses that will enhance the lives of our community elders.

## Organizational Overview



## Accomplishments

- Throughout the year, the ECOA Emergency Assistance program provided aide to thirteen clients who were unable to pay for essential living expenses. Over \$3,100.00 was used for the purposes of paying rent, utility bills, re-filling oil tanks, prescription drug costs, furniture, and even appliances. This program continues to support Easthampton Elders who are considered “at-risk” by offering financial assistance during difficult times.
- The ECOA Outreach team has provided case management services for 293 clients. There was a wide-range of state and federal programs (housing, fuel assistance, SNAP, MassHealth, LIS, SSDI, etc.) that were utilized by Outreach to offer economic security, affordable healthcare, subsidized housing, food resources, & free in-home care for many Easthampton elders. This was especially true for individuals who fell below 150% of the FPL. Both Outreach Workers have spent countless hours advocating for their clients and preparing case documents that facilitate these essential services.
- In collaboration with Community Action, the ECOA continues to be an active site for fuel assistance applications. So far, the Outreach team has successfully secured \$30,796.00 in heating benefits for 35 Easthampton seniors. There are 17 cases still pending, and if they are determined eligible it is likely that our department will reach \$50,000.00 in LIHEAP funding for our community.

## Accomplishments (continued)

- The ECOA transportation system continues to show increased ridership throughout FY'19. Currently, we have provided 128 clients with over 4,000 one-way rides (Medical appointments: 1,300 + Food shopping: 1,100 + Errands & other: 1,600 +). In addition, several volunteers from our Companion Program helped us transport an additional 29 clients who had medical appointments outside of our service area (i.e. Holyoke and Springfield) with 334 one-way rides.
- In August of 2018, the Hampshire County DA's Office helped the ECOA to reinstate the Triad group. In doing so, our department joined a cooperative agreement with Easthampton Police & Fire, Valley Medical Group, and other community partners to guarantee the safety of Easthampton resident's ages 55+. The first program launched under Triad was "Sand for Seniors" which involved Triad members delivering sand/salt to 32 homebound seniors during the winter season.
- For FY'19, the ECOA was awarded \$42,060.00 from the Executive Office of Elder Affairs formula grant. This was almost a \$7,000 increase from FY'18. With the additional funding we have been able to expand payroll for employees not covered by municipal funds, offer free health/fitness classes for Easthampton seniors, and even increased our budget for department trainings.
- The ECOA has partnered with AARP volunteers to offer free tax assistance to Easthampton seniors. Currently, there are 168 people who have registered for this program.
- In October of 2018, the UMass Center for Social and Demographic Research on Aging completed our community needs assessment. This is involved a comprehensive study that explored the unmet needs of our aging population. Over 1800 residents 55+ participated in the research, which created a wealth of knowledge for UMass to work with. The assessment will guide the ECOA with improving programs and services that will help Easthampton seniors age in place.

## Trends

According to our software database, 45% of all ECOA participants have either enrolled in a fitness class or have become members of our fitness room in the past year. With these growing trends in health awareness, it is important for our department to seek additional grant funding for courses/programs that promote healthy lifestyle choices for our community elders.

Cohort statistics at the ECOA from 4/2/2018-2/21/2019:

<u>Age Range</u>	<u>Percentage</u>
Ages 55-59	5.5%
Ages 60-64	9.6%
Ages 65-69	23.9%
Ages 70-74	17.6%
Ages 75-79	12.6%
Ages 80-84	10.4%
Ages 85+	20.2%

## Goals and Objectives

- The ECOA is looking to help start an Easthampton Neighbors program. This is a concept that uses a network of volunteers to provide essential services such as transportation to appointments, simple repairs and household chores, friendly social visits, and other forms of support that will empower seniors 55+ to live independent, engaged lives at home. Currently, we are working closely with community members to help establish a core group of individuals who would like to serve as board members.
- The ECOA is still looking to establish a lunch/nutrition program at the center. We have attempted to sponsor our own, however, we do not have the resources to organize weekly lunches with rotating menus. We will be seeking grants that could potentially support this type of programming and volunteers who might be able to serve/cook
- This year our department has invested time and resources in printing/publishing for the ECOA. It is important for our department to stay focused on publicity and to raise awareness in the community about the services we provide. In addition to printed press, we plan to collaborate with Easthampton Media to produce videos and promotional content that will help spread our mission/message to the community at large.

## Programs and Services

### EVENTS AND ACTIVITIES

- Zumba and Ballroom Dancing
- Meditation Class
- Mahjong and Phase 10
- Billiard table/pool group
- Men's group
- Readers theater
- Needle Craft group
- Quilting group
- Genealogy group
- Bingo
- Art
- Bocce
- Computer collaborative class
- Healthy Bones and Balance
- Reiki
- Reflexology
- Fitness classes
- Travel club
- Tai Chi
- Community Forums
- Sojourner Truth School
- Cribbage
- Taoism group

### SERVICES

- Transportation
- Grocery Shopping Delivery
- Emergency Funds
- Companion Program
- Medical equipment loan program
- Information and Referral
- Case management services/advocacy
- RMV/ I.D. and License renewals
- Tax Assistance
- Health insurance counseling
- Newsletter
- Housing Options
- SNAP application Assistance
- Fuel Assistance
- Utility discount options
- Farmers market vouchers
- Foot care/podiatry
- Triad Group
- CISA fruit share

# Budget

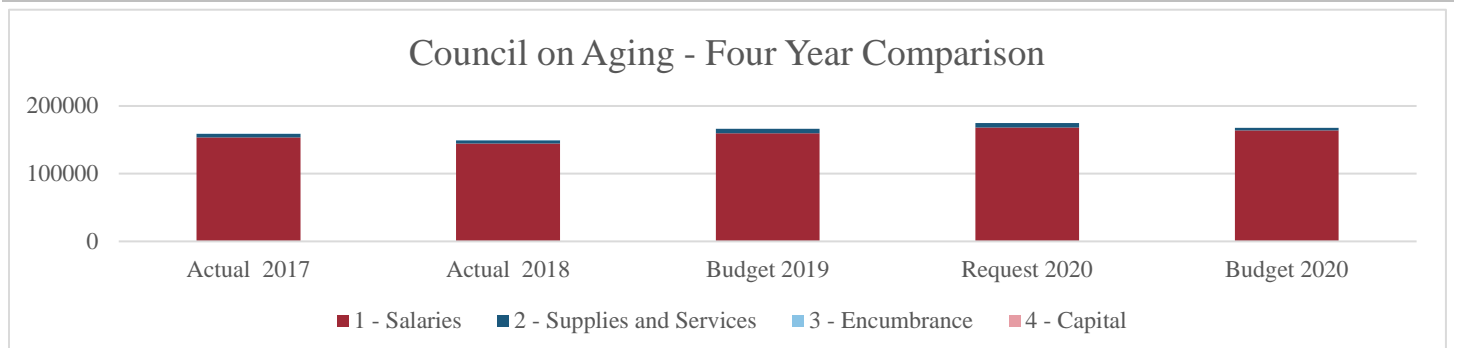
## 5410 – Council on Aging

Personnel	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
Director	0.88	0.88	0.88	0.88
Outreach Worker	0.88	0.88	0.88	0.88
Office Aide (2)	-	-	0.58	0.58
Outreach Assistant	0.45	0.45	0.45	0.45
Van Drivers (3)	1.25	1.25	1.15	1.15
Activity Coordinator (2)	-	-	0.83	0.83
Receptionist	-	0.08	0.08	0.08
<b>Total FTE</b>	<b>3.46</b>	<b>3.54</b>	<b>4.85</b>	<b>4.85</b>

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
1 - Salaries	153,504	144,432	159,891	163,850
2 - Supplies and Services	5,182	4,833	6,500	3,650
3 - Encumbrance	285	531	-	-
<b>Total</b>	<b>158,971</b>	<b>149,795</b>	<b>166,391</b>	<b>167,500</b>

Account Description	Account	Hrs./Wk.	FTE	Budget 2019	Requested 2020	GF Budget 2020	Other	Source
Director	001.5410.5112	35.00	0.88	53,385	56,235	56,235		
Outreach Worker	001.5410.5114	35.00	0.88	34,586	36,439	36,439		
Office Aide (2)	001.5410.5117	23.00	0.58	14,920	14,951	14,951	3,398	EOEA grant
Outreach Assistant	001.5410.5118	18.00	0.45	16,558	17,475	17,475		
Van Drivers (3)	001.5410.5141	46.00	1.15	40,442	42,913	38,750	4,162	EOEA grant
Activity Coordinator (2)		33.00	0.83	-	-	-	29,594	EOEA grant
Receptionist		3.00	0.08	-	-	-	4,200	EOEA grant
<b>Salaries</b>			<b>4.83</b>	<b>159,891</b>	<b>168,012</b>	<b>163,850</b>	<b>41,354</b>	
Equipment Repair & Maint	001.5410.5240			-	-	-		
Prof. Service	001.5410.5319			2,700	2,700	2,700		
Postage	001.5410.5342			350	350	-		
Office Supplies	001.5410.5421			2,000	2,000	-		
Bldg. & Equip Repair	001.5410.5439			400	600	400		
Food Service	001.5410.5490			50	50	50		
In State Travel	001.5410.5710			1,000	1,000	500		
<b>Supplies and Services</b>				<b>6,500</b>	<b>6,700</b>	<b>3,650</b>		

<b>Total – Council on Aging</b>	<b>166,391</b>	<b>174,712</b>	<b>167,500</b>	<b>41,354</b>
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# VETERAN'S SERVICES

## Mission Statement

The City of Easthampton Department of Veterans' Services' primary duty is to administer the Massachusetts Chapter 115 Veterans' Benefits program and to provide information, counsel and assistance to veterans and their dependents as may be necessary to enable them to procure the benefits to which they are or may be entitled relative to employment, vocational, or other educational opportunities, hospitalization, medical care, pensions and other veteran benefits.

## Organizational Overview

The City of Easthampton shares a full-time Veterans Agents with the Town of South Hadley. The Easthampton–South Hadley Veterans District personnel are technically employees of the Town of South Hadley which serves as the host community for the District. Easthampton is billed annually for its 50% share of administrative expenses, including personnel.

## Accomplishments

Easthampton Veterans' Services has:

- Brought all Chapter 115 cases into compliance with state regulations.
- Ensured payment of Chapter 115 benefits to each recipient despite extensive work and case load with only one staff member.
- As of July 1, 2018, entered into a new Veterans' Services District agreement with the Town of South Hadley to share the services of a Veterans' Agent.
- Maximized the re-imbursement rate from the Commonwealth of Massachusetts to the City of Easthampton for Chapter 115 expenditures.
- The allowable cost for indigent veteran burials has increased per new state law which will likely create extra expense in the upcoming years due to our aging veteran population.
- The VA (Veterans Administration) has sped up their disability claims and appeals processes which has helped our veterans receive VA financial and medical benefits more quickly. This in turn has helped alleviate some of the costs to the city in the form of Chapter 115 veterans' benefits.

## Goals and Objectives

- To reach out and partner with community agencies to ensure all clients are covered and/or receiving all available alternate sources of income and/or benefits from outside of the city coffers and decrease the medical costs to the city's budget.
- To continue to provide excellent customer service while providing care with honor and dignity to our veterans and dependents.
- To continue outreach to ensure no veteran in Easthampton is ever left behind.

## Programs and Services

### STATE AND LOCAL ASSISTANCE

- Massachusetts Chapter 115 benefits
- Financial
- Medical
- Employment
- Burial
- Annuities
- Shelter
- Clothing
- Elder services
- Real estate tax exemptions
- State tax exemptions
- Flags and markers
- Pensions
- Elder services
- Education

### FEDERAL ASSISTANCE

- VA compensation and pension benefits
- Death benefits
- Education benefits
- Employment
- Housing
- Life insurance
- Medical benefits
- Social Security benefits

### COMMUNITY EVENTS

- Memorial Day Parade
- Veterans' Day Observance
- Decorate veterans' Graves

# Budget

## 5430 & 5440 – Veterans Services & Benefits

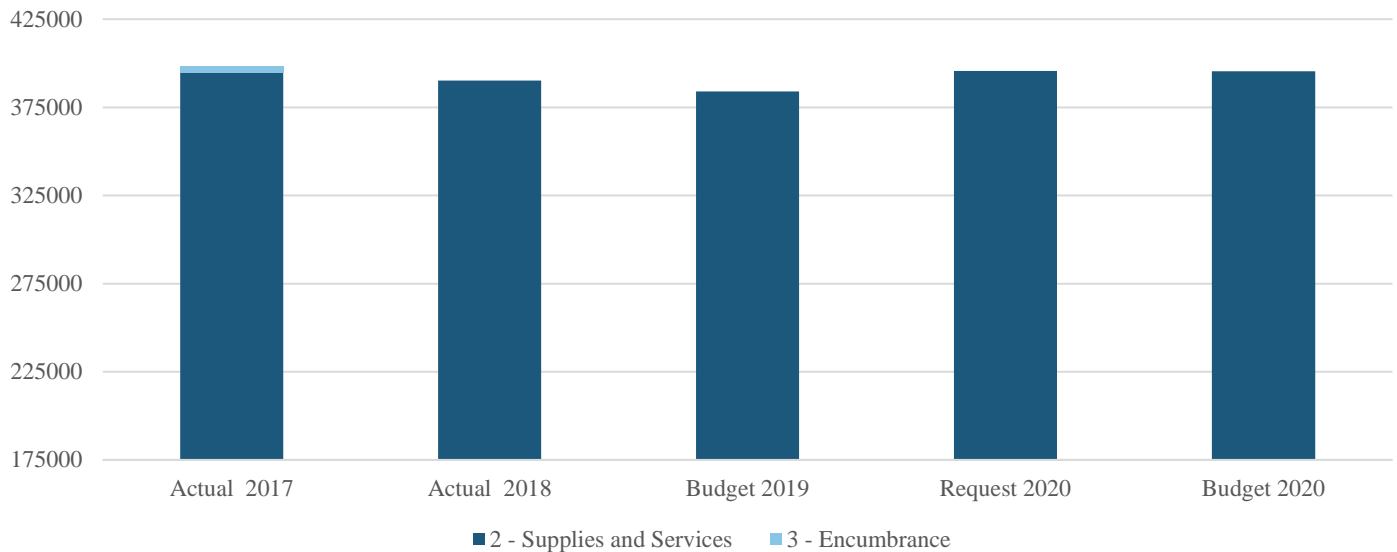
Personnel	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
Veteran's District				

5430 Veterans Services	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
2 - Supplies and Services	34,871	35,186	34,068	39,340
5440 Veterans Benefits				
2 - Supplies and Services	359,591	354,994	350,000	356,125
3 - Encumbrance	3,532	-	-	-
Grand Total	397,994	390,180	384,068	395,465

Account Description	Account	FTE	Budget 2019	Requested 2020	GF Budget 2020
Vets Misc. Prof & Tech Serv	001.5430.5319		32,086	37,463	37,463
Veterans Postage	001.5430.5342		105	105	-
Veterans Care Sold & Sail	001.5430.5771		1,877	1,877	1,877
Veterans Services			34,068	39,445	39,340
Veterans Cash Benefits	001.5440.5772		350,000	356,125	356,125
Veterans Ben Medical	001.5440.5773		-	-	-
Veterans Ben Misc.	001.5440.5779		-	-	-
Veterans Benefits			350,000	356,125	356,125

<b>Total – Veterans Services &amp; Benefits</b>			<b>384,068</b>	<b>395,570</b>	<b>395,465</b>
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## Veterans Services & Benefits - Four Year Comparison



## SECTION VI: CULTURE AND RECREATION

EMILY WILSON MEMORIAL LIBRARY

PARKS AND RECREATION



# EMILY WILSON MEMORIAL LIBRARY

## Mission Statement

The Emily Williston Memorial Library and Museum is a nonprofit, educational institution. Its collections, services, exhibits, and programs help meet the informational, research, educational, and recreational needs of the City of Easthampton and surrounding communities. The Emily Williston Memorial Library is a vital center for learning and for social and cultural collaborations in the City of Easthampton.

## Organizational Overview

The Emily Williston Memorial Library is governed by Public Library Association of Easthampton. The Public Library Association of Easthampton is governed by a group of Corporators, which has a subgroup called a Board of Directors.

## Accomplishments

- The library reopened to the public at our Park Street building at the end of January. Not only have the foundation repairs created a much-improved environment in our lower level, but the renovated space for children, including a well-loved activity table and a new space for teens with two lounge chairs have created a more usable, comfortable space for children, families and teens.
- Our flexible program space in the lower level has also provided us with the ability to host a variety of programs. While we still lack a private meeting room on site at the library, we are able to present a wide array of programs in this flexible space in the lower level.
- The library enjoyed success in our applications for two important grants. In May we were awarded \$6,000 from Florence Savings Bank's Easthampton Community Foundation for the construction of a custom book trailer for a bicycle as well as a bicycle with 5 levels of electric assist to use to tow the book trailer. This book bike and trailer is allowing us to begin to offer delivery of books, DVDs, books on CD and music CDs to people who are homebound. The trailer will also be something we can use to bring the library to places and events throughout the City. Planning is underway to kick this service off in the spring of 2019.
- In July we were awarded a 2-year grant from the Massachusetts Board of Library Commissioners to allow us to increase programming and support to teenagers as well as "tweens" (children aged 10-12). We began work with the grant in October of 2018 and have already offered monthly art instruction for teens, a Pokemon Club for tweens, and "Adulthood 101" classes for teens.
- We have continued our collaboration with the Council on Aging to provide classes in computer and internet basics for senior citizens. We have been working on an additional program for seniors that will connect student volunteers from the Williston Northampton School with seniors for one-on-one technology help sessions. We will kick this program off in late winter of 2019.
- We received regular visits from 4 second and 4 third grade classes from the Center and the Pepin Schools. We worked with four class groups each week, each for one hour, ending with a story time with our Youth Services Librarian. We also host the Champions campers every summer Friday for their library time and serve as a field trip destination for the kindergarten class from Maple St. School each spring.
- We also added the video streaming service, Kanopy to our offerings. Anyone with an Easthampton library card can access this streaming service free of charge and stream any one of thousands of films from independent film makers.
- The library purchased a new multi-function photocopier machine for public use. We now have the ability to offer color photocopying and printing services to the public! Along with the standard functions of color and black and white copying, this machine allows members of the public to fax documents, scan documents to an email address, scan documents to a USB drive and print documents from a USB drive.

## Accomplishments (continued)

- Library Collection Usage and Program Attendance statistics, January to December 2018:
  - The library was open 54 hours each week, 6 days each week (closed Sundays).
  - 8,297 total accounts at the library.
  - 110,624 items (books, DVDs, museum passes, books on CD, video games and music CDs) were checked out to people at the library during the year.
  - 13,510 ebooks/audiobooks were checked out.
  - The library's 14 museum passes were checked out 513 times.
  - 410 all age programs were offered free of charge
  - 385 children ages 0-12 participated in our Youth Summer Reading Program.
  - 5,310 people of all ages attended programs at the library.
  - An average of 609 people used the library's public internet computers.
  - The library's wireless internet service was used by an average of 299 people each month.
  - Library staff attended 11 community events during 2018 and talked to 1,200 people about library services.

## Trends

- Attendance at programs for youth increased by 40%
- Checkouts of books, DVDs, books on CD, video games, music CDs and magazines increased 26%
- Attendance at programs for adults has increased again this year by nearly 20%
- Participation in our Youth Summer Reading Program increased 12%.
- Use of ebooks and electronic audiobooks increased 14.6%
- Use of the library's wireless internet has increased 6%

## Goals and Objectives

- For FY20, the library will continue to increase the amount and variety of programs and services we provide for people of all ages:
- We will continue our multi-year effort to improve our services and programs for young adults:
  - We will expand participants on our Teen Advisory Board.
  - We will increase the number/quality of programs we offer for teenagers using funds from our 2-year grant from the Massachusetts Board of Library Commissioners.
  - We will increase non-fiction offerings geared toward teenagers.
  - We will look to add a librarian to our staff who would specialize in service to young adults (children aged 13-18).
  - We will partner with Easthampton High School and Williston Northampton School staff to develop programs for teens.
  - We will partner with local organizations to offer space for book groups and other programs for homeschooled children.
- We will look for ways to improve the conditions on our Main Floor reading area:
  - Improve the efficiency/quality of the lighting throughout.
  - Add more electrical outlets for users.
  - Look for a way to add a reading nook with softer, lounge-type chairs.
- Using our Book Bike and trailer, we will develop and launch a home delivery service for people who cannot easily leave their homes. This program will begin in the spring.
- Using our Book Bike and trailer, we will look to arrange for and offer regular library days at group living facilities such as Lathrop and Treehouse.

# Programs and Services

## FOR YOUTH

- Weekly baby time
- Weekly family storytime
- Monthly STEAM programs
- Brick Builders Club
- Pokemon Club
- Movie viewing events
- Minecraft group
- Summer Reading Program
- Discount passes to 14 area museums/cultural institutions
- Online databases for research
- Video games for 4 different consoles available to borrow
- Special programs and events throughout the year

## FOR TEENS

- Monthly classes by local artists
- Adulting 101, life skills classes
- Dungeons and Dragons group
- Regular game nights with board games and video games
- Movie viewing events
- Discount passes to 14 area museums/cultural institutions
- Online databases for research
- Video games for 4 different consoles available to borrow
- Makerspace/technology demos and events

## FOR ADULTS

- Delivery to homebound
- Drop-in technology help
- Regular art and craft sessions
- Movie viewing events
- Lectures on current events and popular topics
- Weekly writing group
- Monthly story tellers group
- Two fiction book groups
- Graphic novel book group
- Science fiction book group
- Discount passes to 14 area museums/cultural institutions
- Daily newspapers available for reading
- Online databases for research
- Electronic content such as ebooks, downloadable audio books and streaming video available

# Budget

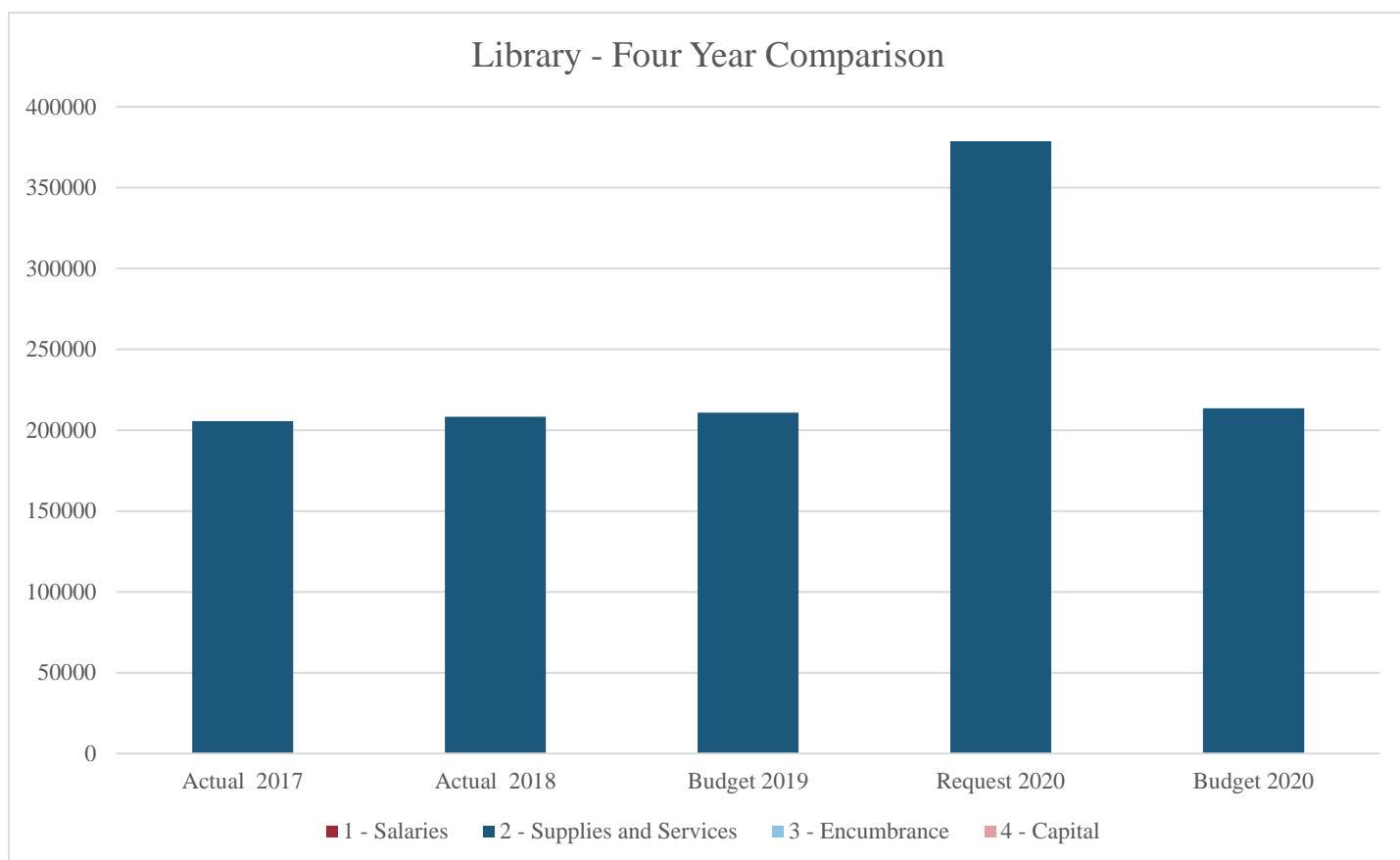
6100 - Library				
Personnel	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
Contract – Public Library Services				
	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
1 – Salaries	-	-	-	-
4 - Capital	-	-	-	-
2 - Supplies and Services	205,699	208,247	210,831	213,466
3 - Encumbrance	-	-	-	-
Grand Total	205,699	208,247	210,831	213,466

Account Description	Account	FTE	Budget 2019	Requested 2020	GF Budget 2020
Purchase of Service	001.6100.5200		210,831	378,665	213,466
Supplies and Services			210,831	378,665	213,466

<b>Total – Library</b>			<b>210,831</b>	<b>378,665</b>	<b>213,466</b>
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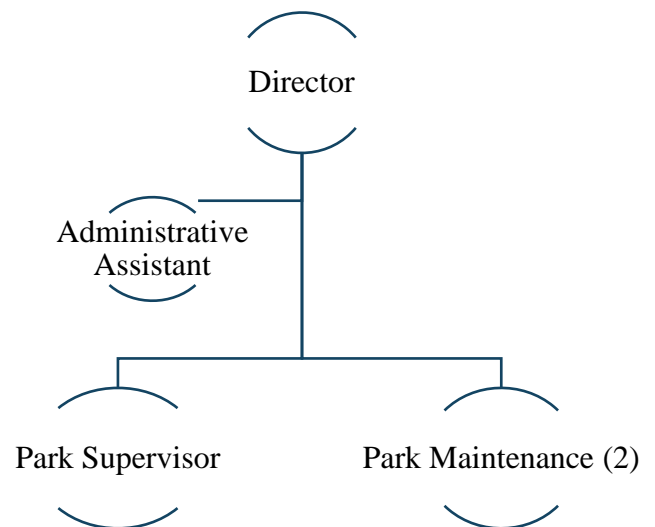
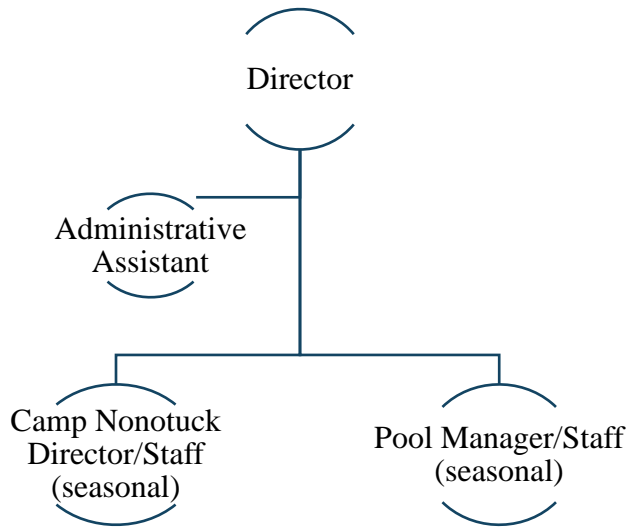


# PARKS AND RECREATION

## Mission Statement

The Easthampton Parks & Recreation Department is committed to enhancing the quality of life for all by providing clean and safe parks throughout the city that serve both passive and active recreational opportunities.

## Organizational Overview



## Accomplishments

- Pulaski Park – Gazebo renovation completed
- Pool Area – Replaced Pool ladders and stairs, Concrete sections on deck, continued rehab of pool house. Certified 2 CPO's (Certified Pool Operators)
- Updated Boardwalk Policy and procedures
- Public/Private Partnership to Resurface and repaint basketball courts
- Tennis Court – refurbished courts
- Toteman Nature Trail – on going trail work
- Baseball diamonds – added infield material and provide extensive labor for ballfields maintenance
- Refurbish Picnic sites tables – on going
- Pavilion #1 and Pavilion #3 renovation – replacing support posts
- Millside Park - New sign at entrance
- New signage for Nonotuck Park Entrance and throughout the park.
- Reviewed and updated park policies annually
- Increased city revenues by 4%
- Publication of Nonotuck Park Brochure
- Expanded social media presents: added twitter
- Harvestfest - Added new vendors, games and family fun activities
- Camp Nonotuck – sold out for year
- Rag Shag – Over 1,000 youth attended this annual tradition
- Host site for Special Olympics – Softball and Bocce
- City Wide Flea Market – Largest one to date
- Work with School Department to provide fields for High School Athletics and Outdoor Space for Physical Education Classes
- Maintain quality athletic fields for youth and high school sports
- Maintained successful partnership with local sports teams and programs
- Fostered partnerships with local businesses for support of community events
- Awarded \$10,000 from Williston Northampton School to purchase new picnic tables for Nonotuck Park
- Awarded AGO Summer Jobs Grant
- Partnered with the ELL and CPA to purchase new bleachers for Nonotuck Park athletic fields

## Trends

- Salary increases for seasonal positions; meeting State Minimum Wage rates will have an effect on increased pricing for Camp Nonotuck, Sports Programs and Park and Recreation activities.
- Dog Park – The City is looking into potential location and private funding for a fenced in dog park. Researching the proper location and seeking public input and approval will be essential during the process.
- Open space usage – The acquisition of the East St. property by the City will have a maintenance cost associated with it. Identifying those departments impacted and the potential cost of mowing, trash and general up keep will need to be budgeted.
- Ball Field usage request – Non-resident and travel team request for ball fields and field space. Ball field usage request continue to climb. The Parks Department will balance request of usage while maintaining quality fields.
- Millside Park usage – The increase usage of Millside Park for community fundraisers, concerts and park events will continue to rise with the revitalization of the park and the area. The Parks Department continues to review policies and costs for non-city events and functions to ensure we are providing a safe facility without putting a fiscal burden on Parks Department and/or City.
- New and specialized programs – Pickleball and lacrosse; not enough space to meet the needs of new programs.
- Food Truck request – Our city parks are a destination for residents and non-residents from all over Western Mass and this had created a business opportunity for food trucks at Nonotuck Park, Boardwalk and Millside Park. We will continue to work with local officials to ensure vendors are licensed and permitted to conduct business in the parks and city.
- Drones and model planes over public lands; explore rules and regulations for operators in park setting
- Providing Parks; that are able to meet the specialized needs of customers for events and fundraisers
- The loss of athletic fields and gymnasiums. With the construction of the new school the EHS and Youth football programs will be impacted for part or all of the 2020 football seasons. The potential loss of another gym and the potential impact on the EYBA after the WBMS and Pepin schools are taken off line.

## Goals and Objectives

- Partnership with CPA to fund construction documents for stone house bathroom on Daley Field
- Partnership with CPA to fund construction documents for Pickleball courts in Nonotuck Park
- Reapply playground mulch for all parks throughout the city.
- New grills for Nonotuck Park picnic areas
- Create passive recreation locations around Nonotuck Park
- Reconstruct 90-foot Daley Field baseball diamond
- Purchase new mower for park
- Purchase new tables for Pavilion areas
- Build more concrete pads for sitting areas
- Boardwalk area – The boardwalk area will undergo a full cleaning and power washing this summer/fall.
- Continue to grow revenues through rentals and park passes
- Operate safe and well-maintained ballfield area
- Expand music variety for Arts in the Park Program
- Continue to expand and grow current special events
- Work with community vendors on specialized programs: yoga in park, fitness classes, boating
- Continue to attend trainings and workshops as needed to stay current with City, Park & Recreation Programs and community issues and needs.
- Beach volleyball camp

## Programs and Services

- Provide safe and clean parks throughout the city
- Maintain and prepare ballfields for youth, high school and adult sports
- Maintain and operate 180,000-gallon public pool; work in conjunction with Health Dept. to ensure public safety
- Support passive recreation opportunities
- Provide active recreation opportunities; 9 Baseball/Softball Diamonds, 5 soccer fields, 2 Tennis Courts, 2 Basketball Courts, Bocce Courts, Horseshoe pits, Beach Volleyball court, Public pool and Toteman Trail
- Maintain 4 Pavilions and 28 picnic sites for rentals
- Provide customer service and support for Pavilion, Picnic site and Special Events rentals.
- Provide recreational and community programs and events that meet a diverse variety of age groups
- Liaison to High School and youth sports programs
- Scheduling sports leagues, functions and events in city parks
- Programs - Family Skate, Swim Lessons, Open Gym, Camp Nonotuck, Baton Classes, Co-ed Softball, Arts in the Park, Outdoor Movie Night
- Maintain as well as create new partnerships with the community to better serve the residents recreational needs

# Budget

## 6310 - Recreation

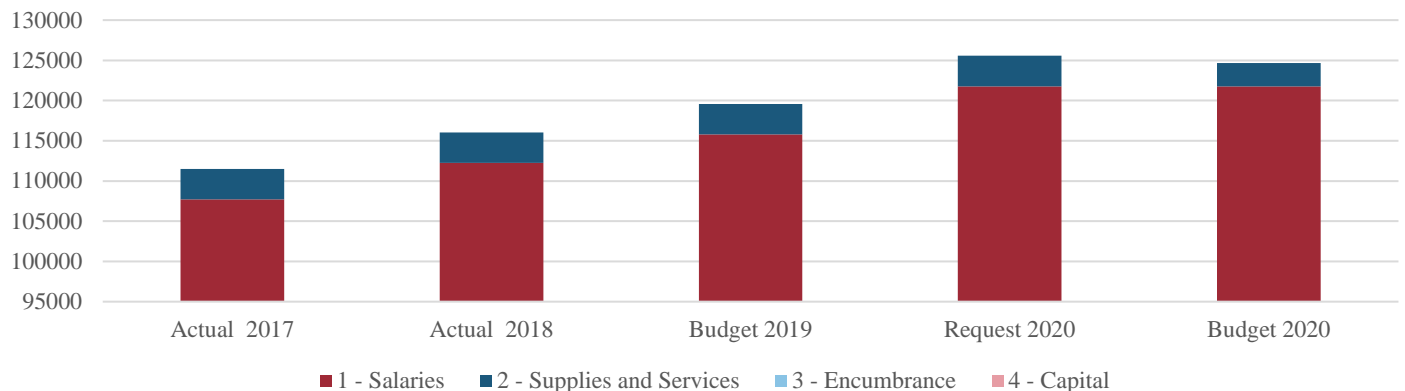
Personnel	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
Director	0.86	0.86	0.86	0.86
Clerical	0.81	0.81	0.81	0.81
Temporary Position - Pool	1.00	1.00	1.00	1.00
Temporary Position - Camp	3.45	3.45	3.45	3.45
Temporary Position - Winter	0.47	0.47	0.47	0.47
<b>Total FTE</b>	<b>6.59</b>	<b>6.59</b>	<b>6.59</b>	<b>6.59</b>

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
1 - Salaries	107,715	112,240	115,778	121,764
4 - Capital	-	-	-	-
2 - Supplies and Services	3,778	3,803	3,805	2,899
3 - Encumbrance	-	-	-	-
<b>Total</b>	<b>111,493</b>	<b>116,043</b>	<b>119,583</b>	<b>124,663</b>

Account Description	Account	Hrs./Wk.	FTE	Budget 2019	Requested 2020	GF Budget 2020	Other	Source
Salary	001.6310.5111	34.50	0.86	65,912	67,420	67,420		
F.T. Clerical	001.6310.5113	32.50	0.81	22,986	25,783	25,783	9,281	Camp Rev
Temp. Pool Staff (7)	001.6310.5121	10Wks	1.00	26,880	28,560	28,560		
Temp. Camp Staff (18)	001.6310.5121	10Wks	3.45	-	-	-	98,000	Camp Rev
Temp. Winter (7)	001.6310.5121	Varies	0.47	-	-	-	11,000	Revolving
<b>Salaries</b>			<b>6.59</b>	<b>115,778</b>	<b>121,764</b>	<b>121,764</b>	<b>118,281</b>	
Advertising	001.6310.5301			100	100	100		
Postage	001.6310.5342			156	156	-		
Office Supplies	001.6310.5421			750	750	-		
Recreational	001.6310.5582			1,850	1,850	1,850		
In State Travel	001.6310.5710			949	949	949		
<b>Supplies and Services</b>				<b>3,805</b>	<b>3,805</b>	<b>2,899</b>		

<b>Total - Recreation</b>	<b>119,583</b>	<b>125,569</b>	<b>124,663</b>	<b>118,280.50</b>
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## Recreation - Four Year Comparison





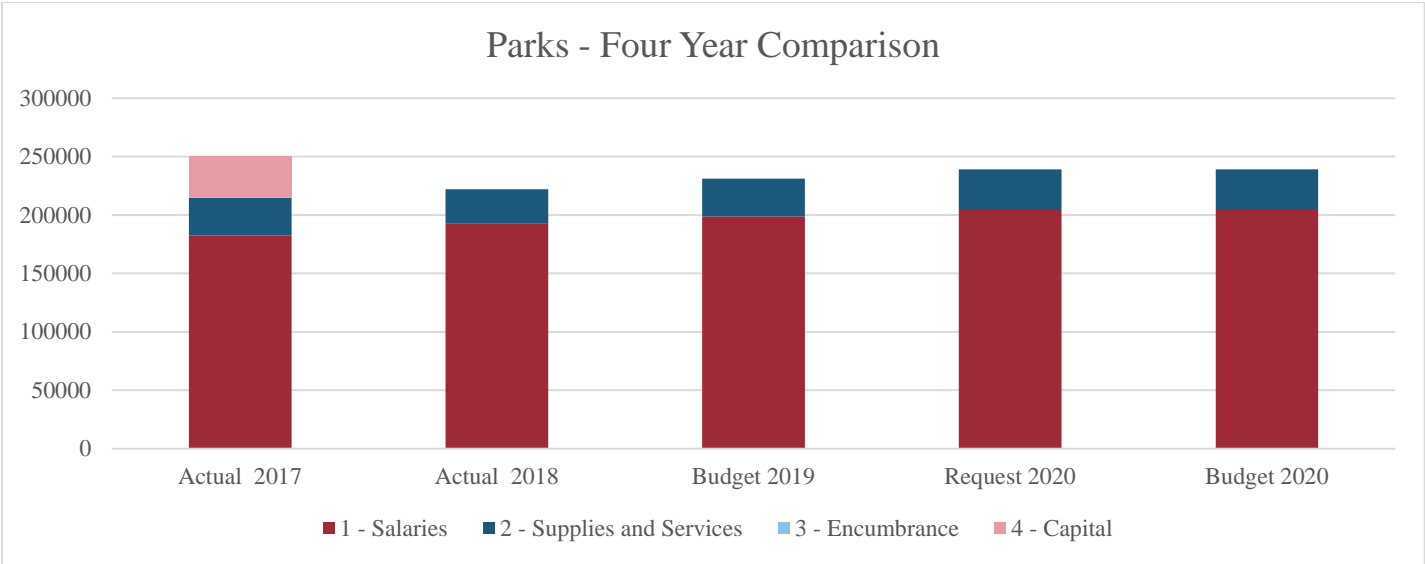
## Budget (continued)

6500 - Park				
Personnel	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
Park Forman	1.00	1.00	1.00	1.00
Park Maintenance	1.00	1.00	1.00	1.00
Park Laborer (39 Wks)	1.50	1.50	1.50	1.50
Park Laborer (Seasonal)	0.86	0.86	0.86	0.86
Seasonal	0.70	0.70	0.70	0.70
Clerical			Stipend	
Total FTE	5.06	5.06	5.06	5.06

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
1 - Salaries	51,527	51,372	49,213	51,851
4 - Capital	-	-	-	-
2 - Supplies and Services	3,774	7,158	3,980	4,010
3 - Encumbrance	530	105	-	-
Total	55,832	58,635	53,193	55,861

Account Description	Account	Hrs./Wk.	FTE	Budget 2019	Requested 2020	GF Budget 2020
Park Forman	001.6500.5111	40.00	1.00	59,966	61,329	61,329
Park Maintenance	001.6500.5111	40.00	1.00	46,882	49,007	49,007
Labor (4)	001.6500.5121	Varies	2.35	50,634	51,003	51,003
Seasonal (6)	001.6500.5121	Varies	0.70	40,404	41,994	41,994
Clerical	001.6500.5117			600	600	600
Longevity	001.6500.5141			500	500	500
Salaries			5.05	198,986	204,432	204,432
Light,Heat, Power	001.6500.5211			10,500	11,000	11,000
Facilities	001.6500.5262			3,000	5,000	5,000
Manhan Rail Trail	001.6500.5359			2,500	2,500	2,500
Paint, Hardware, Lumber	001.6500.5436			5,000	5,000	5,000
Bldg & Equip R & M	001.6500.5439			3,800	3,800	3,800
Cust. Supplies	001.6500.5450			700	700	700
Sand,Gravel,Loam	001.6500.5461			350	350	350
Agricultural	001.6500.5463			200	200	200
Pool Chemicals	001.6500.5464			3,000	3,000	3,000
Oil,Gas,Lube	001.6500.5481			300	300	300
Repair & Maint.	001.6500.5485			2,500	2,500	2,500
Uniforms	001.6500.5579			400	400	400
Supplies and Services				32,250	34,750	34,750
<b>Total – Parks</b>				<b>231,236</b>	<b>239,182</b>	<b>239,182</b>

Budget (continued)



## SECTION VII: DEBT AND INTEREST

Debt Service appropriations provide for the payment of principal and interest costs for long and short-term bonds issued by the City for capital projects for General Fund, Enterprise, and CPA purposes. Typically, larger projects such as the Municipal Building are bonded for twenty years, while the financing for other projects and equipment is retired within five to ten years. The City's goal is to finance capital projects for the shortest feasible term over the useful life of the project in accordance with the terms outlined in Massachusetts General Laws. This ensures that our debt burden will remain manageable.

The proposed FY2020 debt service budget provides for the payment of principal and interest costs for long and short-term bonds issued by the city for General Fund purposes. For FY2020, the total Debt Service budget for the General Fund is \$6.7 million, an increase of \$4.4 million. The increase is due to the issued for the Pre-K-8 School Building project, the entire increase is excluded Debt and will be reflected in the tax rate.

### Budget

7100 & 7500 – Debt and Interest				
Personnel	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
No Employees				
7100 - Principal	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
2 - Supplies and Services	1,840,788	1,655,251	1,841,675	4,067,971
7500 - Interest				
2 - Supplies and Services	517,239	512,661	490,996	2,657,541
Total	2,358,026	2,167,912	2,332,671	6,725,512

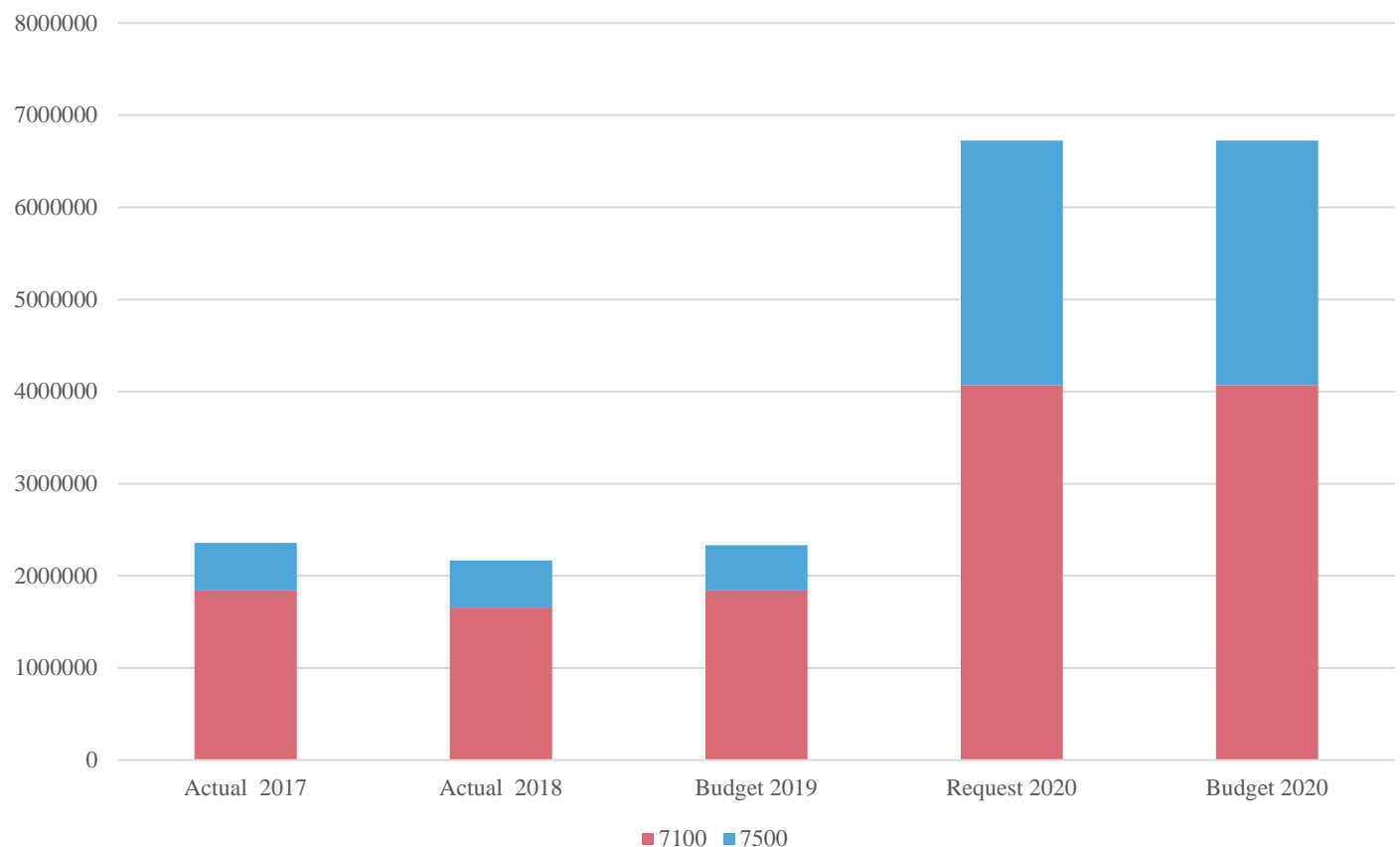
Account Description	Account	FTE	Budget 2019	Requested 2020	GF Budget 2020	Source
H.S. State House Note	001.7100.5909		200,000	200,000	200,000	Excluded
Principal Temp Loans	001.7100.5915		160,000	240,000	240,000	Excluded
Principal Temp Loans	001.7100.5915		285,000	279,600	279,600	Gen Fund
Southern Water Storage (Out)	001.7100.5929		110,210	108,300	108,300	Enterprise
Payson Office Bldg.	001.7100.5934		65,120	63,980	63,980	Enterprise
Integrated Water Res. Mgmt.	001.7100.5968		45,463	46,451	46,451	Enterprise
WWTP Phase II	001.7100.5973		81,630	81,630	81,630	Enterprise
Plains Sewer	001.7100.5974		151,340	154,397	154,397	Enterprise
WWTP Phase 3 Upgrade	001.7100.5977		7,299	7,299	7,299	Enterprise
Sewer Outfall Repairs	001.7100.5980		13,812	14,084	14,084	Enterprise
High School	001.7100.5981		700,000	700,000	700,000	Excluded
Plains Sewer Phase 2	001.7100.5984		21,801	22,230	22,230	Enterprise
Maple School PreK - 8	001.7100.5985			2,150,000	2,150,000	Excluded
Principal			1,841,675	4,067,971	4,067,971	

## Budget (continued)

H.S. State House Note Int.	001.7500.5909	11,700	7,800	7,800	Excluded
Loan Origination Fees	001.7500.5911	-	-	-	
Interest on BANs	001.7500.5915	25,000	15,000	15,000	Excluded
Interest on BANs	001.7500.5915		30,000	30,000	Gen Fund
S. Water Storage	001.7500.5920	6,984	4,614	4,614	Enterprise
50 Payson Bldg.	001.7500.5921	3,051	1,651	1,651	Gen Fund
Int - Integrated Water	001.7500.5968	21,110	20,201	20,201	Enterprise
WWTP Phase II	001.7500.5973	6,153	4,678	4,678	Enterprise
Plains Sewer	001.7500.5974	35,357	32,299	32,299	Enterprise
SRF Sewer Admin.	001.7500.5979	5,813	5,286	5,286	Enterprise
Sewer Outfall	001.7500.5982	3,909	3,630	3,630	Enterprise
High School	001.7500.5983	365,750	344,750	344,750	Excluded
Plains Sewer Phase II	001.7500.5984	6,170	5,729	5,729	Enterprise
Maple School PreK - 8	001.7500.5915	-	49,333	49,333	Excluded
Maple School PreK - 8	001.7500.5985	-	2,132,569	2,132,569	Excluded
Interest		1,841,675	4,067,971	4,067,971	

<b>Total – Debt</b>	<b>2,332,671</b>	<b>6,725,512</b>	<b>6,725,512</b>
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Debt & Interest - Four Year Comparison



## Statutory Debt Limit

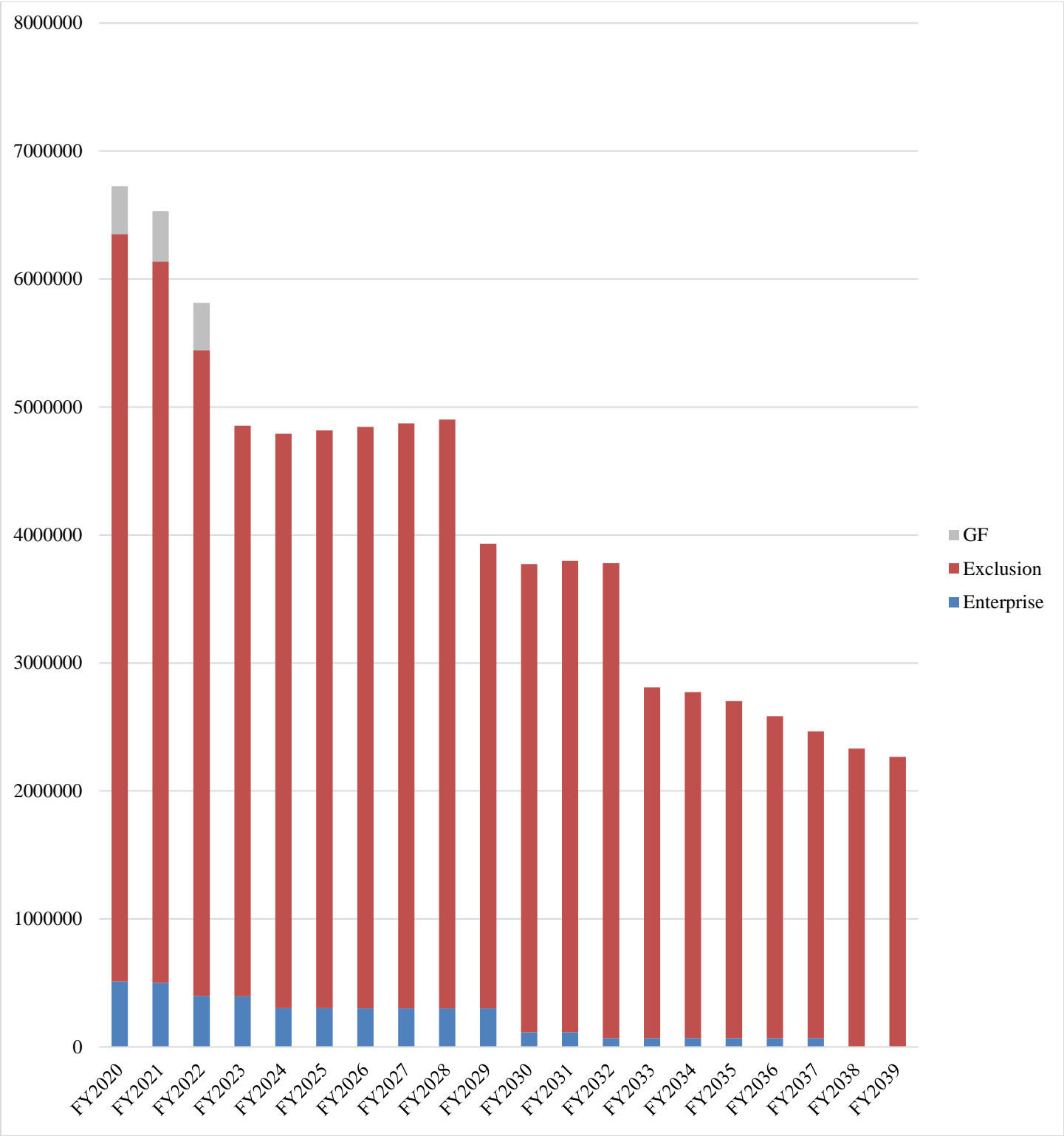
The aggregate level of the City of Easthampton's outstanding debt obligation is limited by State law. The statutory debt limit is established by Massachusetts General Laws, Chapter 44, and Section 10 at 5% of our total Equalized Valuation (EQV). The EQV is determined every other year by the State Department of Revenue. Easthampton's 2018 EQV 1,554,415,700 Debt Limit (5% of EQV) \$ 77,720,785 Easthampton's total issued and outstanding long-term debt principal, both inside and outside the debt limit as of June 30, 2019, is \$60,763,890, is below the statutory debt limit.

## Long-Term Debt

The total long-term annual debt service from FY2020 through FY2039, including both principal and interest, is shown below. The chart indicates the amount of long-term and short-term debt service for the General Fund (both Debt Excluded and Non-Excluded), as well as the long-term debt service for the Community Preservation Act (CPA) Fund and Water & Sewer Enterprise Fund.

	Enterprise	Exclusion	GF	Grand Total
FY2020	\$ 510,828.23	\$ 5,839,452.77	\$ 375,230.99	\$ 6,725,511.99
FY2021	\$ 501,192.37	\$ 5,635,650.00	\$ 393,084.42	\$ 6,529,926.79
FY2022	\$ 398,647.71	\$ 5,046,250.00	\$ 370,000.00	\$ 5,814,897.71
FY2023	\$ 395,056.16	\$ 4,459,000.00		\$ 4,854,056.16
FY2024	\$ 302,435.64	\$ 4,489,000.00		\$ 4,791,435.64
FY2025	\$ 302,113.43	\$ 4,514,750.00		\$ 4,816,863.43
FY2026	\$ 301,785.92	\$ 4,542,500.00		\$ 4,844,285.92
FY2027	\$ 301,449.56	\$ 4,571,750.00		\$ 4,873,199.56
FY2028	\$ 301,108.92	\$ 4,602,000.00		\$ 4,903,108.92
FY2029	\$ 300,759.37	\$ 3,631,000.00		\$ 3,931,759.37
FY2030	\$ 113,848.55	\$ 3,658,200.00		\$ 3,772,048.55
FY2031	\$ 113,770.78	\$ 3,685,000.00		\$ 3,798,770.78
FY2032	\$ 68,313.84	\$ 3,711,200.00		\$ 3,779,513.84
FY2033	\$ 68,328.18	\$ 2,741,600.00		\$ 2,809,928.18
FY2034	\$ 68,342.42	\$ 2,703,500.00		\$ 2,771,842.42
FY2035	\$ 68,356.94	\$ 2,634,500.00		\$ 2,702,856.94
FY2036	\$ 68,372.14	\$ 2,515,500.00		\$ 2,583,872.14
FY2037	\$ 68,387.38	\$ 2,398,000.00		\$ 2,466,387.38
FY2038		\$ 2,332,000.00		\$ 2,332,000.00
FY2039		\$ 2,266,000.00		\$ 2,266,000.00
<b>Total</b>	<b>\$ 4,253,097.54</b>	<b>\$ 75,976,852.77</b>	<b>\$ 1,138,315.41</b>	<b>\$ 81,368,265.72</b>

Statutory Debt Limit (continued)



## SECTION VIII: UNCLASSIFIED

CONTRIBUTORY RETIREMENT

WORKERS COMPENSATION

MEDICARE

EMPLOYEE BENEFITS

LIABILITY INSURANCE

RESERVE FUND

UNEMPLOYMENT

# CONTRIBUTORY RETIREMENT

## Description

The Easthampton Retirement System is funded through members' deductions, investments, and annual appropriations from the City of Easthampton. Pension Funds are invested with the Public Retirement Investment Trust (PRIT), a state-run agency that pools pension contributions from around the state in order to maximize returns and reduce management fees. The annual assessment is determined by the Public Employees Retirement Administration Commission (PERAC) and is based on salaries, age, and service time of unit participants that comprise the Easthampton Retirement System. These units include the Easthampton Housing Authority, DPW Water Division, DPW Sewer Division, DPW Wastewater Division, School Department workers (non-teaching personnel), and city employees. The unfunded liability is a significant factor in determining the annual assessment.

## Budget

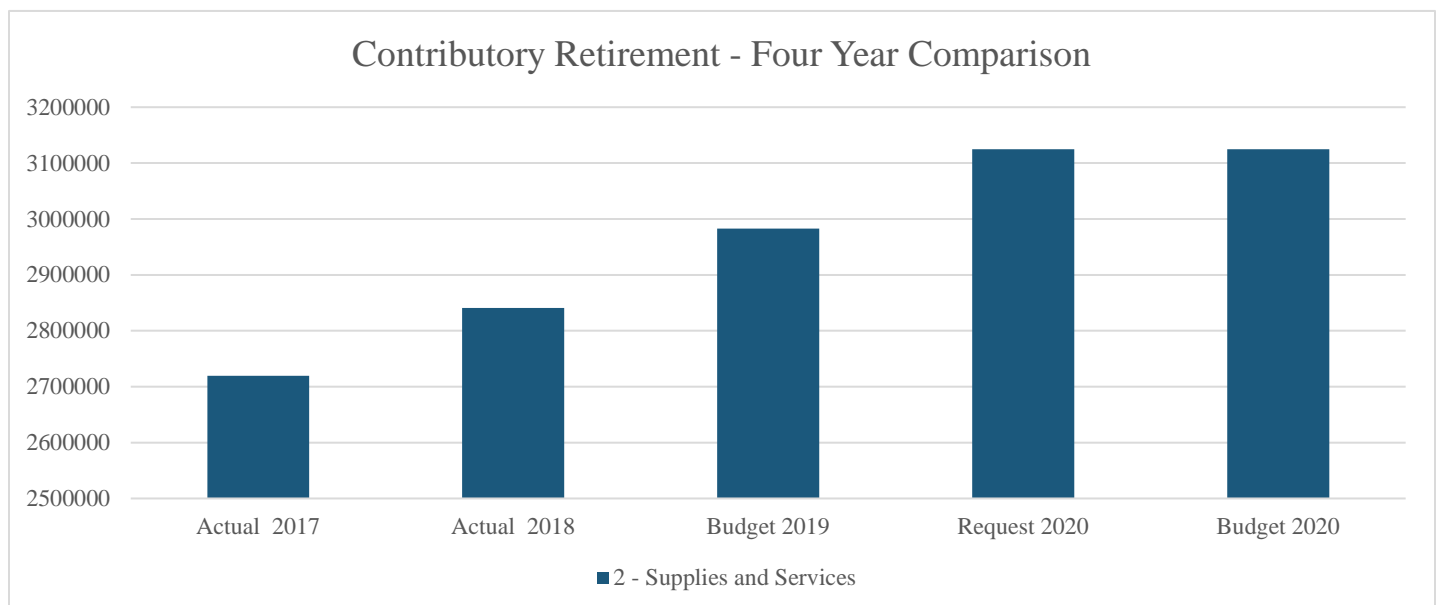
9111 – Contributory Retirement				
Personnel	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
No Employees				
	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
2 - Supplies and Services	2,719,728	2,840,817	2,982,646	3,124,992
Total	2,719,728	2,840,817	2,982,646	3,124,992

Account Description	Account	FTE	Budget 2019	Requested 2020	GF Budget 2020
Contributory Retirement	001.9111.5198		2,982,646	3,124,992	3,124,992
Supplies and Services			2,982,646	3,124,992	3,124,992

<b>Total – Contributory Retirement</b>			<b>2,982,646</b>	<b>3,124,992</b>	<b>3,124,992</b>
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# WORKERS COMPENSATION

## Description

### Workers Compensation:

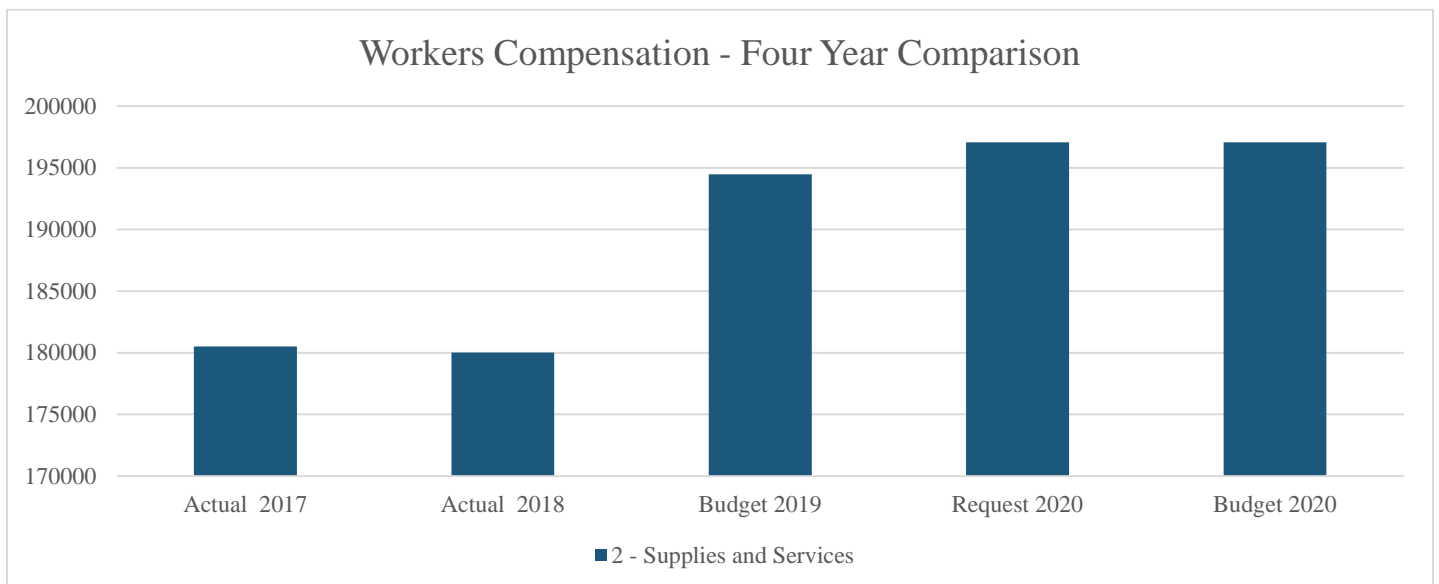
- Unfortunately, employees are sometimes injured while performing their jobs. Workers compensation insurance covers all employees except for police and fire. Our loss history over the last year has been improving through training, safety equipment and greater awareness of hazards by employees and supervisors.
- 111F Insurance:
- Massachusetts is one of two states in which Police and Fire employees are not covered by workers compensation insurance. They are covered under 111F. In today's world, it is critical that our first responders are covered for any injuries sustained while on duty.

## Budget

9120 – Workers Compensation				
Personnel	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
No Employees				
	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
2 - Supplies and Services	180,520	180,024	194,461	197,059
Total	180,520	180,024	194,461	197,059

Account Description	Account	FTE	Budget 2019	Requested 2020	GF Budget 2020
School Related	001.9120.5600		82,688	82,688	82,688
City Related W/C	001.9120.5746		59,824	59,824	59,824
111F W/C	001.9120.5748		51,950	54,548	54,548
Supplies and Services			194,461	197,059	197,059
<b>Total – Workers Compensation</b>			<b>194,461</b>	<b>197,059</b>	<b>197,059</b>



# MEDICARE EXPENSE

## Description

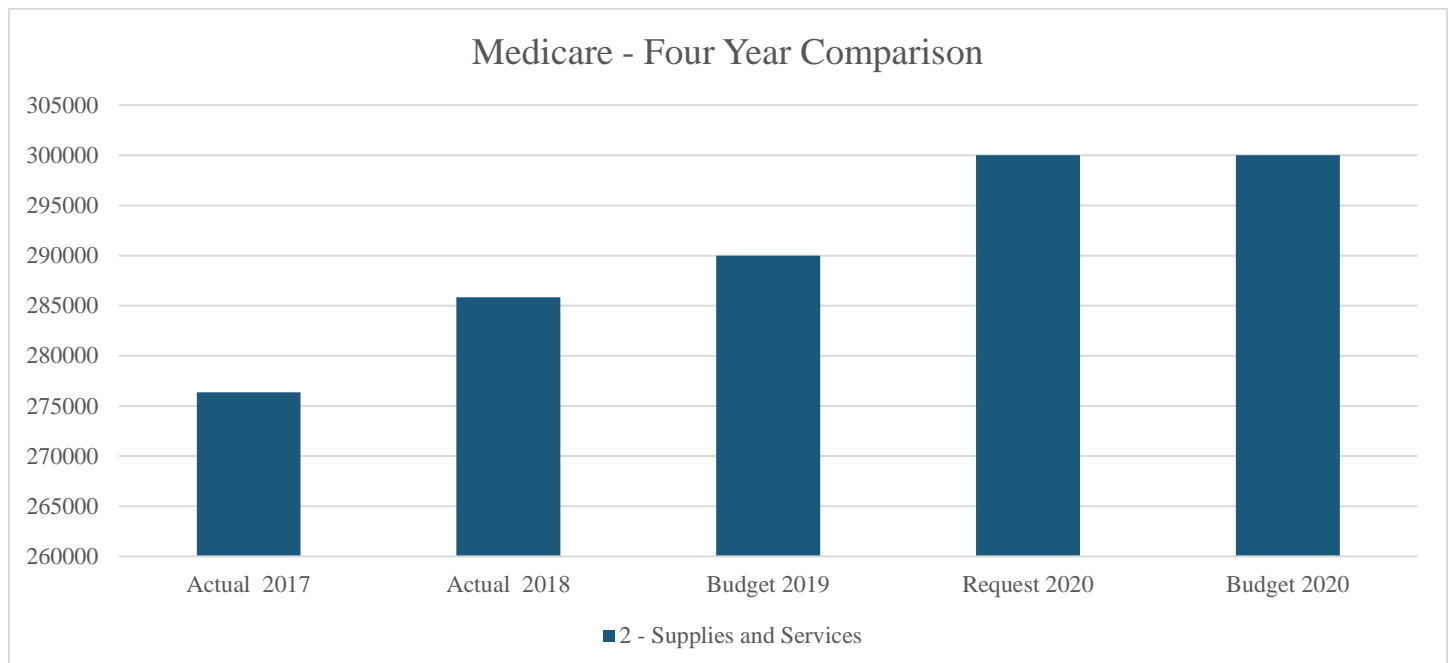
Federal Insurance Contributions Act (FICA) tax is a payroll (or employment) tax imposed by the Federal Government on both employees and employers. As a result of Federal legislation, all local government employees hired after March 31, 1986, are considered Medicare Qualified Government Employees or MQGE and are required to be covered under the Medicare program. The city is responsible for a matching Medicare payroll tax of 1.45% on all these employees. Annual increases in this tax liability have been reflective of a rise in total city payroll subject to this tax and as more senior employees whose wages were not subject to the tax leave city employment and are replaced by newly-hired employees whose wages are now fully subject to this tax liability.

## Budget

9121 – Medicare				
Personnel	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
No Employees				
	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
2 - Supplies and Services	276,353	285,829	290,000	300,000
Total	276,353	285,829	290,000	300,000

Account Description	Account	FTE	Budget 2019	Requested 2020	GF Budget 2020
City Related W/C	001.9120.5746		170,000	176,000	176,000
111F W/C	001.9120.5748		120,000	124,000	124,000
Supplies and Services			290,000	300,000	300,000
<b>Total – Medicare</b>			<b>290,000</b>	<b>300,000</b>	<b>300,000</b>



# EMPLOYEE BENEFITS

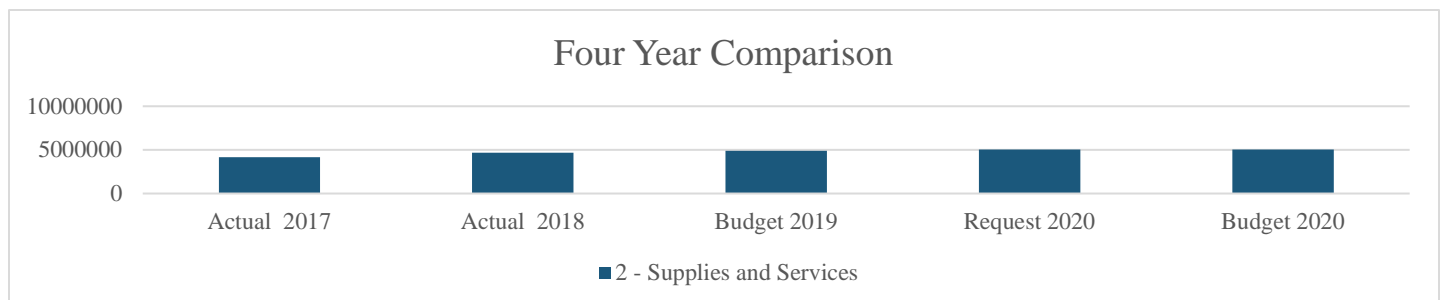
## Description

The Massachusetts Title IV, Chapter 32B mandates that employees in the Commonwealth are to be provided a plan of group life insurance, group accidental death and dismemberment insurance, and group general or blanket hospital, surgical, medical, dental and other health insurance benefits. The City of Easthampton complies with all State guidelines. The city is a member of the Hampshire County Group Insurance Trust which is established under Section 12 of Chapter 32B. The Trust is a 70-member self-insured unit providing coverage with Blue Cross Blue Shield of Massachusetts to over 11,000 active and retired municipal employees and their eligible dependents. FY 2020 will incorporate HealthCare plan design changes to prevent a double-digit increase in premium costs in the future. The city contracts directly with Blue Cross Blue Shield to provide dental coverage.

## Budget

9140 & 9500 – Employee Benefits				
Personnel	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
No Employees				
9140 Employee Benefits	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
2 - Supplies and Services	4,155,925	4,674,713	4,908,466	4,914,776
9500 Employee Benefits				
2 - Supplies and Services	-	-	-	121,000
Grand Total	4,155,925	4,674,713	4,908,466	5,035,776

Account Description	Account	FTE	Budget 2019	Requested 2020	GF Budget 2020
School Related	001.9140.5600		2,262,610	2,482,241	2,482,241
Chp32B School Retirees	001.9140.5601		690,619	698,381	698,381
School Reimbursement	001.9140.5603		-	-	-
Chp32B Insurances	001.9140.5742		1,455,991	1,329,658	1,329,658
Chp32B City Retirees Share	001.9140.5743		499,246	404,496	404,496
OPEB City	001.9500.5175		-	37,400	37,400
OPEB School	001.9500.5176		-	78,283	78,283
OPEB Enterprise	001.9500.5177		-	5,317	5,317
Supplies and Services			4,908,466	5,035,776	5,035,776
<b>Total – Employee Benefits</b>			<b>4,908,466</b>	<b>5,035,776</b>	<b>5,035,776</b>



# LIABILITY INSURANCE

## Description

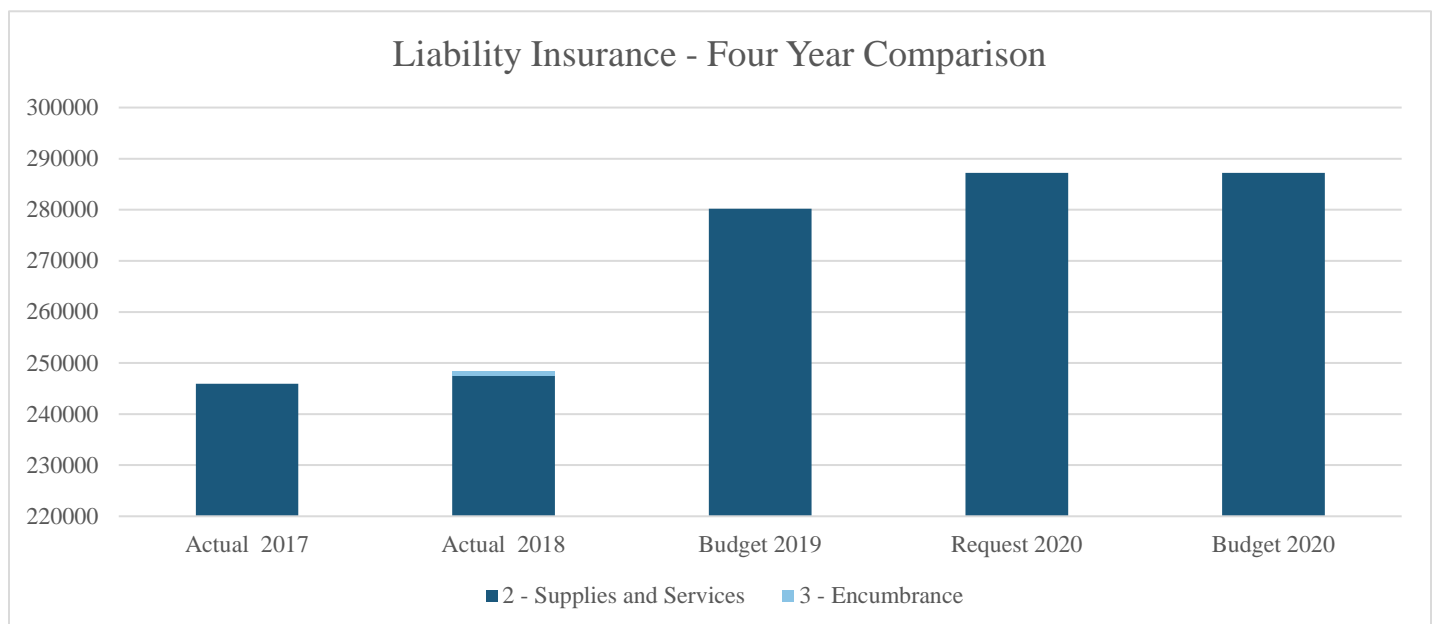
The goal is to evaluate, and process claims against the City of Easthampton regarding personal and property injury claims. Complete tracking of claims provides us with statistical data to locate hazards and problem areas within the City.

## Budget

9450 – Liability Insurance				
Personnel	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
No Employees				
	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
2 - Supplies and Services	245,951	247,499	280,199	287,204
3 - Encumbrance	-	970	-	-
Total	245,951	248,469	280,199	287,204

Account Description	Account	FTE	Budget 2019	Requested 2020	GF Budget 2020
School Liability Ins.	001.9450.5600		88,207	90,412	90,412
School Reimbursement	001.9450.5603		-	-	-
City Liability Ins	001.9450.5742		191,993	196,792	196,792
Retirement Reimbursement	001.9450.5747		-	-	-
Supplies and Services			280,199	287,204	287,204
<b>Total – Liability Insurance</b>			<b>280,199</b>	<b>287,204</b>	<b>287,204</b>



# RESERVE FUND

## Description

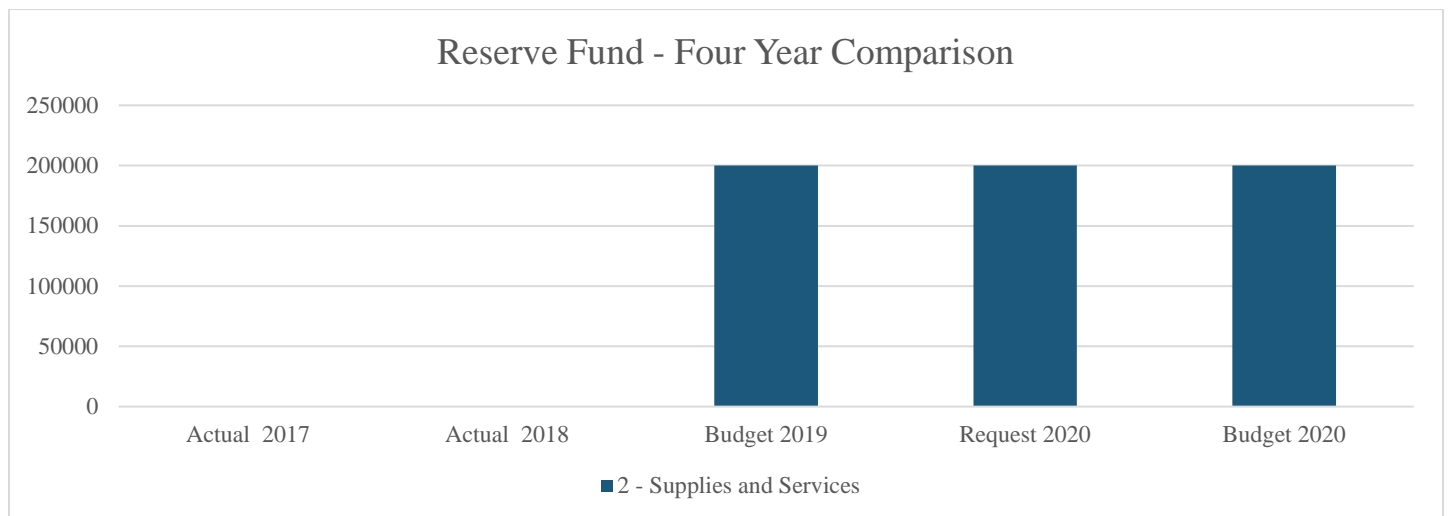
Authorized by state statute, the Reserve Fund provides the city's operations with an option for the funding of extraordinary or unforeseen expenditures during the year. Transfers from this account require the approval of the City Council. Historically the fund has contained approximately \$100,000 at the start of the budget year. In recent fiscal years, the fund has been increased to \$200,000 to allow for more flexibility due to the financial constraints of the budget. Most commonly, the Reserve Fund account has been used to make up for any overdrafts in departmental operations, or unforeseen equipment failures. The table below shows past year "actuals" as zero because budgeted funds are transferred into other accounts when approved by the City Council, rather than expenses being charged directly to the Reserve Fund.

## Budget

9510 – Reserve Fund				
Personnel	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
No Employees				
	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
2 - Supplies and Services	-	-	200,000	200,000
Total	-	-	200,000	200,000

Account Description	Account	FTE	Budget 2019	Requested 2020	GF Budget 2020
Reserve Fund	001.9510.5966		200,000	200,000	200,000
City Council Transfer Approved	001.9510.5967		-	-	-
Supplies and Services			200,000	200,000	200,000
<b>Total – Reserve Fund</b>			<b>200,000</b>	<b>200,000</b>	<b>200,000</b>



# UNEMPLOYMENT

## Description

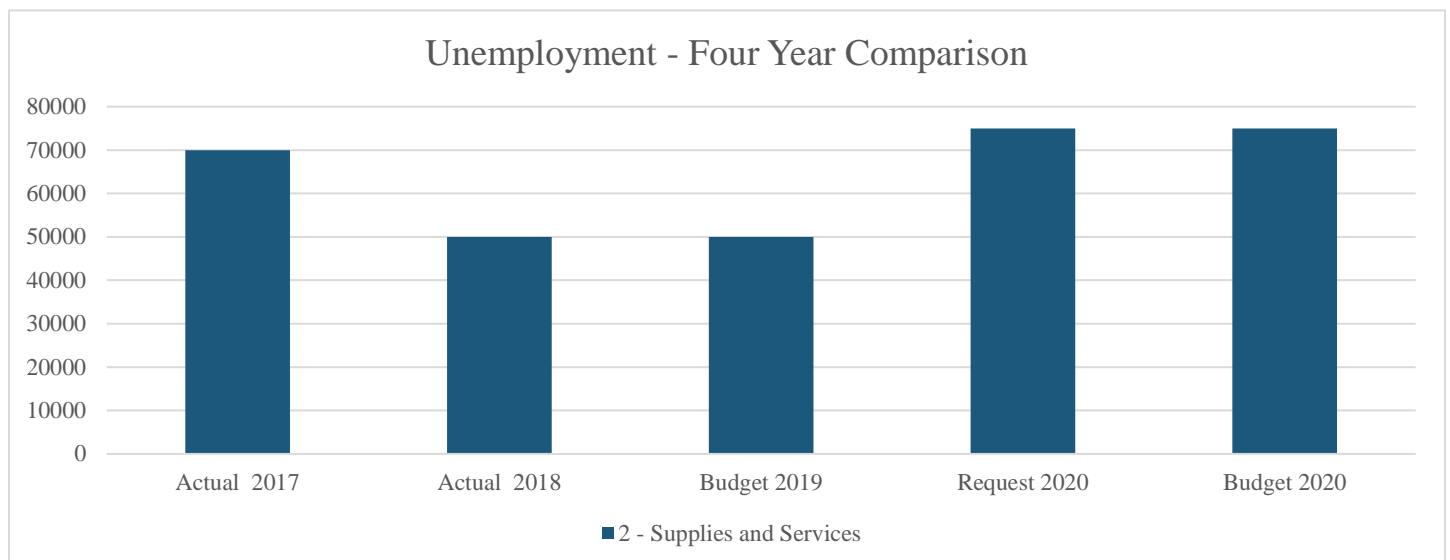
The city does not pay unemployment insurance, but instead, is assessed by the State Division of Unemployment Assistance (DUA) on a pay-as-you-go basis for the cost of any and all benefits actually paid to former city and Pre-K-12 School employees. Currently, the maximum number of weeks an individual may receive benefits is thirty (30). Claimants receive a weekly benefit payment that is half of their average weekly wage, up to a maximum benefit amount which is currently \$769.00 per week, plus a dependency allowance of \$25.00 per week for each dependent child. The dependency allowance cannot exceed more than 50% of the weekly benefit amount. The city is responsible for reimbursing the State for 100% of the benefits paid to former employees. There is an inherent complexity in tracking unemployment costs and estimating liability given that an employee's "benefit year" may cross fiscal years, claimants may be subject to partial benefits if they have other earnings, and claimants who become unemployed more than once during a benefit year may reactivate a prior claim and resume collecting benefits.

## Budget

9511 – Unemployment				
Personnel	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
No Employees				
	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
2 - Supplies and Services	70,000	50,000	50,000	75,000
Total	70,000	50,000	50,000	75,000

Account Description	Account	FTE	Budget 2019	Requested 2020	GF Budget 2020
Reserve Fund	001.9510.5966		50,000	75,000	75,000
Supplies and Services			50,000	75,000	75,000
<b>Total – Unemployment</b>			<b>50,000</b>	<b>75,000</b>	<b>75,000</b>



## SECTION IX: COMMUNITY PRESERVATION ACT

The Planning Department administered the FY2019 CPA budget of approximately \$600,000 under the direction of the Community Preservation Act Committee. Easthampton adopted the Community Preservation Act in 2001. The CPA is funded by a surcharge on real property amounting to 3 percent of the property tax levied on land assessed over \$100,000 and is matched by the Commonwealth at the end of each fiscal year. CPA funds may only be used for projects addressing open space, affordable housing, historic preservation, and recreation. The Committee meets monthly to review project proposals/grant applications and make recommendations to the City Council on the expenditure of the funds.

The FY2020 Community Preservation Act (CPA) budget reflects a decrease of \$72,944 from FY2019. This decrease is due to a trend of decreasing state matching funds. The committee takes a conservative approach to forecasting revenue and has adjusted to the decreasing state match accordingly. The Community Preservation Act requires that at least 10% of each year's Community Preservation Fund revenues be spent or set aside for spending in each of the three Community Preservation core categories - open space, affordable housing and historic preservation. The remaining 70% of the Community Preservation Fund may be allocated in any manner amongst those three categories, recreation, and a maximum of 5% of the total revenue may be used for the administrative costs of the Community Preservation Committee (e.g. salary, supplies, conferences, etc.).

In FY2020 the CPA Committee continues to fund a portion of the Assistant City Planner salary with the CPA administrative funds to provide administrative staff support to the Committee. This year, as they did last year, the CPA committee has elected to set-aside an additional \$200,000 for historic preservation in anticipation of a large renovation project at the Old Town Hall. The following is a partial list of projects funded by CPA between January 2018 and February 2019:

- FY2018 - High School Batting Cage - Purchase and install of batting cage (equipment, materials, fencing) at the high school. Easthampton CPA (\$30,000) matched by private donations and School Department funds (\$6,000)
- FY2018 - Nonotuck Park - Benches & Bleachers - Improvements to Nonotuck Park baseball, soccer, and softball fields with addition of 12 new bleachers and 4 team benches. Easthampton CPA (\$30,000) matched by the Parks and Recreation Department and the Easthampton Little League (\$6,000)
- FY2019 - East Street property acquisition - Purchase of ~23 acres of land along Mt Tom for open space protection and recreation. In partnership with Kestrel Land Trust and Pascommuck Conservation Trust. Easthampton CPA (\$380,000) was also matched by a Massachusetts PARC grant and private donations of an additional \$485,000.
- FY2019 - Old Town Hall Façade Restoration – Design services for restoration of façade on historic old town hall - establish current conditions, scope of needed repairs, create base drawings, estimating documents, construction cost estimate, and final report (\$22,800)

### Goals and Objectives

- The Community Preservation Plan for FY2020 is nearing completion. As in past years, the Plan identifies possibilities for future projects/expenditures through an assessment of current resources and needs in the community and helps potential project applicants understand the Committee's priorities and the approval process by outlining the possibilities for Community Preservation and the criteria for project approval.
- The CPA Committee continues to respond to less state matching funds through the CPA program by soliciting longer-term plans from interested organizations, and continues to evaluate high demand for projects with reductions in available funding. The renovation of the 2nd floor of Old Town Hall is one of the most significant requests in the near future and the Committee has begun to reserve some funding for that project. For the complete list of priority CPA projects from the FY2019 Preservation Plan please see Appendix F.

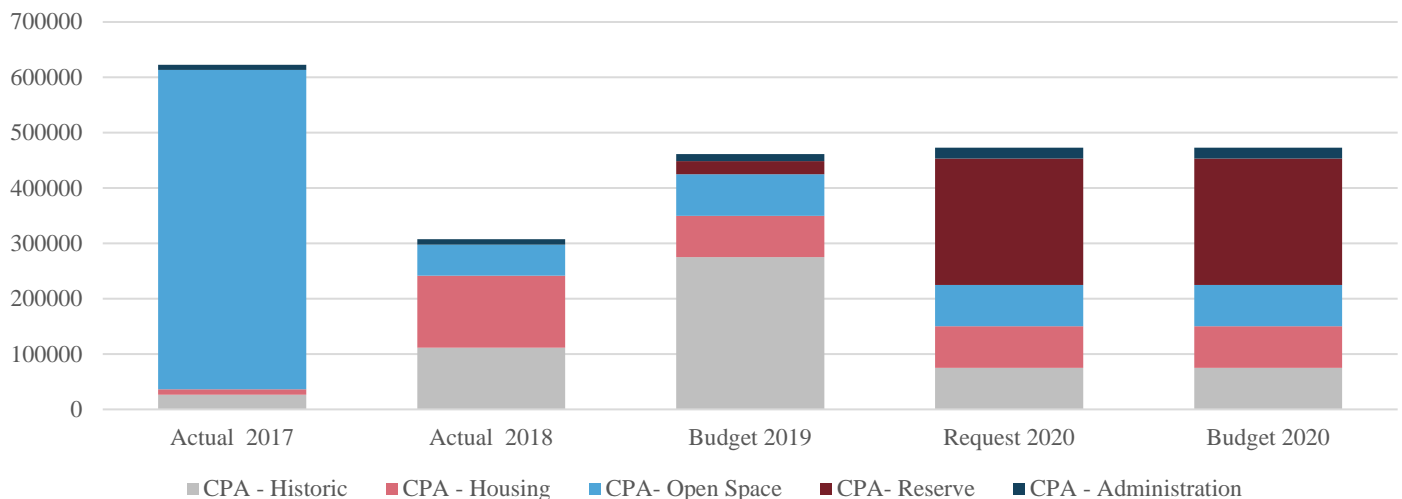
# Budget

## 2980, 2981, 2982, 2983 & 2999 – Community Preservation Act

Personnel	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
Employees reported under Planning Department				
2980 CPA – Open Space	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
	576,592	56,268	75,000	75,000
2981 CPA – Historic				
	26,579	111,439	275,000	75,000
2982 CPA – Housing				
	10,003	129,961	75,000	75,000
2983 CPA - Administration				
	9,352	9,600	13,000	19,500
2999 CPA - Reserve				
	-	-	23,596	228,500
<b>Total</b>	<b>622,525</b>	<b>307,268</b>	<b>461,596</b>	<b>473,000</b>

Account Description	Account	FTE	Budget 2019	Requested 2020	GF Budget 2020
CPA – Admin Salary	001.9450.5600		8,500	15,000	15,000
Salaries			8,500	15,000	15,000
Open Space	990.2980.5960.0000		75,000	75,000	75,000
Historic	990.2981.5960.0000		275,000	75,000	75,000
Housing	990.2952.5960.0000		75,000	75,000	75,000
CPA - Admin Expenses	024.2983.5400.2400		4,500	4,500	4,500
CPA - Reserve	024.2999.5966		23,596	228,500	228,500
Supplies and Services			453,096	458,000	458,000
<b>Total – Community Preservation Act</b>			<b>461,596</b>	<b>473,000</b>	<b>473,000</b>

## Community Preservation Act - Four Year Comparison





SECTION X: ENTERPRISE

SEWER

WASTE WATER

WATER

ENTERPRISE RESERVE

EDUCATION AND TRAINING

## Description

The Enterprise Accounts reflected are divisions of the Easthampton Department of Public Works.

## Accomplishments

### Water:

- Completed the Integrated Water Resource Management Plan
- Completed Sanitary Survey
- Completed semi-annual fire hydrant flushing of 750 hydrants
- Maintained approximately 100 miles of water main and 5,500 service connections
- Replaced 12 water services and re
- Repaired 13 water main breaks

### Wastewater:

- Completed of the Integrated Water Resource Management Plan regarding the wastewater treatment plant and sewer pump stations
- Adhered to all requirements of the NPDES permit
- Assured compliance with the Industrial Pretreatment Program
- Upgraded alarm system to 2 pumps station with Public Works personnel

### Sewer:

- Completed the Integrated Water Resource Management Plan regarding the sewer/storm drainage systems
- Replaced and/or rebuilt approximately 50 catch basins and manholes
- Repaired or replaced 25 sewer services
- Responded to all sewer requests from residents and businesses
- Flushed sewer and drain lines as needed
- Cleaned approximately 1000 catch basins

## Trends

- The Water Division continues to provide clean, safe drinking water for Easthampton while adhering to all requirements of the DEP Water Withdrawal Permit. They will continue to elevate and improve the water pumping and distribution system.
- The Wastewater Division will continue to operate the Wastewater Treatment Plant and 18 pump stations in accordance with the DEP issued NPDES Discharge Permit. They will continue to evaluate all aspects of the Wastewater Treatment Plant and Pump Stations as well as recommend and make improvements as needed.
- The Sewer Division will continue to maintain the sewer collection system and storm drainage system while adhering to all environmental regulations that protect the public and the environment. They will continue to evaluate the sewer and storm water systems and make necessary improvements.

## Goals and Objectives

### Water:

- Continued operation of the potable water system
- Continued replacement of water meters to insure appropriate revenue collection
- Insure protection of the water supply aquifer
- Continued evaluation of equipment and methods required to provide safe drinking water

### Wastewater:

- Continued operation of the Wastewater Treatment Plant and pump stations while adhering to the requirements of the NPDES permit

### Sewer:

- Continued evaluation of equipment, processes and methods needed to operate the Wastewater Treatment Plant
- Continued operation and maintenance of the sewer collection system and storm drain system

## Programs and Services

### WATER DIVISION

- Check pumping stations on a daily basis
- Check Nashawannuck Dam on a daily basis
- Read 5,702 water accounts 4 times per year
- Take samples of drinking water as required by DEP regulations
- Installation of water service connections for new construction on existing mains
- Renewal of water services, as needed (approximately 30 per year)
- Continue meter replacement program (approximately 150 per year)
- Installation of new meters in new construction (approximately 20 per year)
- Flush mains to insure cleanliness
- Operate all hydrants as needed
- Replace hydrants as needed
- Replace water mains as needed
- Insure proper reporting to State agencies
- Maintain the city's well fields and pump stations
- Provide assistance to Highway Division for snow plowing, other Divisions as needed

### WASTEWATER DIVISION

- Operates and maintains a 3.8 m.g.d. Wastewater Treatment Plant, 18 pump stations, maintains interior, exterior and surrounding grounds for 10 buildings
- Routinely perform preventive maintenance on approximately 60 pumps and their drive units, 7 boilers, 7 emergency generators, 9 compressors, 12 drive units, a belt press, 2 hydraulic units, 4 debris grinders and drives, 7 pieces of chlorination equipment, 10 air operated valves and over 500 valves and gates
- Routinely repairs all equipment listed above plus electrical and instrument repairs, piping and plumbing repairs and tank repairs such as drive chain and flights
- Routinely perform lab tests to meet NPDES Permit
- Routinely perform lab tests for process control
- Routinely maintain records of lab results, maintain DEP monthly report and NPDES report with computer
- Routinely perform equipment checks for proper operation
- Routinely removes and disposes of any rags in system, and inorganic grit
- Routinely de-water sludge and dispose of at an incineration facility
- Routinely check chlorine equipment
- Monitor industries for Industrial Pretreatment Program

### SEWER DIVISION

- Installation of sewer service connections for new construction on existing mains
- Repair and renewal of existing services
- Repair and replacement of sewer mains and storm drains
- Flush approximately 1/2 of the city's sewer system per year
- Clean approximately 1/2 of the city's catch basins per year
- Repair/replace all deteriorated catch basins and manholes
- Raise structures for paving of selected streets
- Maintenance of all headwalls and outfalls

# SEWER

## Budget

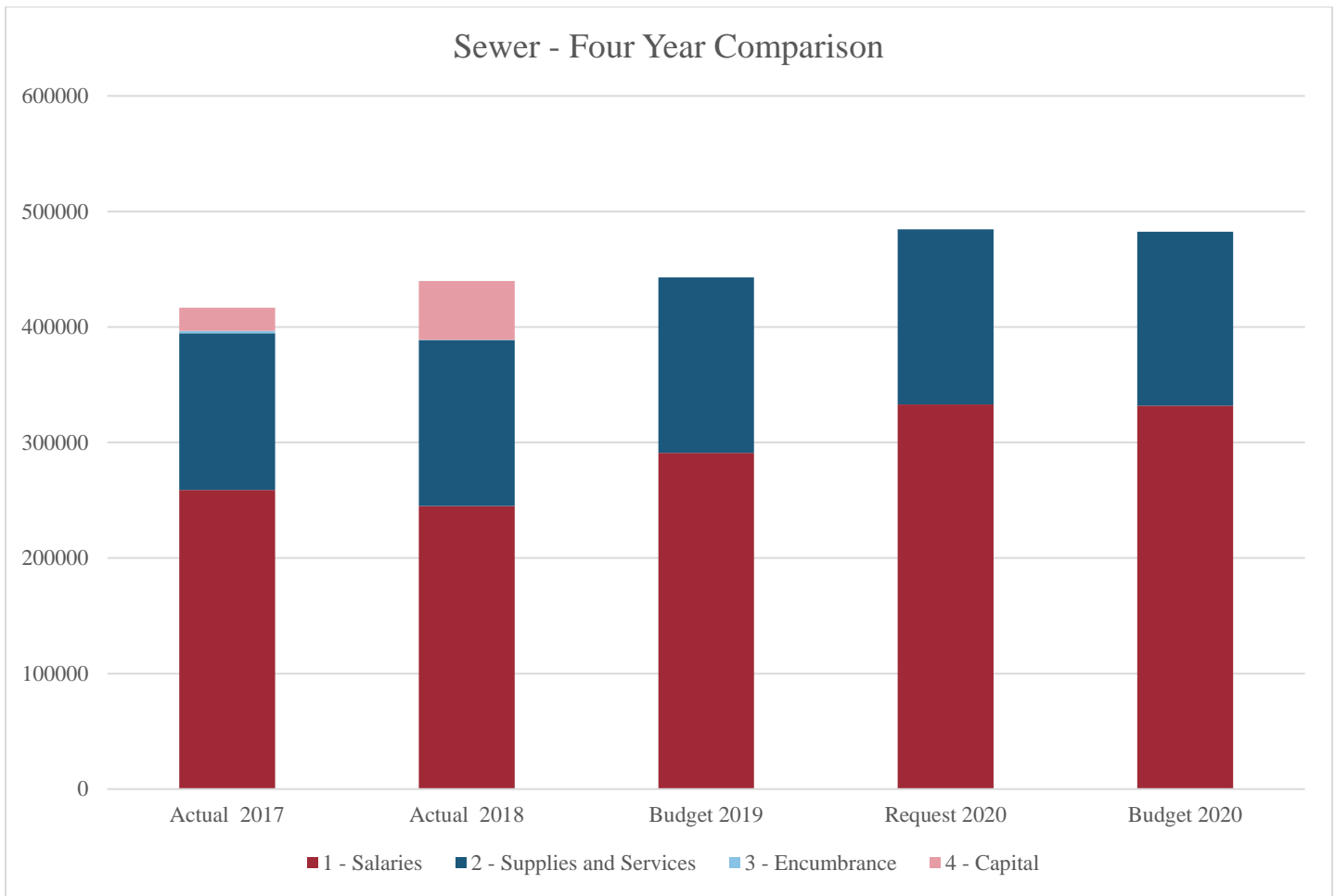
44100 & 4420 – Sewer				
Personnel	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
Supervisor	0.50	0.50	0.50	0.50
Forman	1.00	1.00	1.00	1.00
Sewer Craftsman	3.00	3.00	3.00	3.00
SHMEO	1.00	1.00	1.00	1.00
Total FTE	5.50	5.50	5.50	5.50

4410	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
1 - Salaries	258,935	245,048	291,137	331,912
2 - Supplies and Services	135,638	143,661	151,650	150,650
3 - Encumbrance	2,164	336	-	-
4420				
4 - Capital	19,842	50,748	-	-
Total	416,578	439,794	442,787	482,562

Account Description	Account	Hrs./Wk.	FTE	Budget 2019	Requested 2020	GF Budget 2020
Supervisor	060.4410.5111	20.00	0.50			35,350
Forman	060.4410.5111	40.00	1.00			55,578
Sewer Craftsman	060.4410.5111	120.00	3.00			157,841
SHMEO	060.4410.5111	40.00	1.00	249,777	291,552	43,937
Overtime	060.4410.5130			40,000	40,000	38,847
Cell Phone Allowance	060.4410.5143			360	360	360
CDL, Hoisting, WTOP License	060.4410.5196			1,000	1,000	
Salaries					332,912	331,912
Light, Heat, Power	060.4410.5211			3,000	3,000	3,000
Equipment Rental	060.4410.5274			5,000	5,000	5,000
Advertising	060.4410.5301			100	100	100
Comp. Services	060.4410.5303					
Education & Training	060.4410.5314			1,000	1,000	
Misc. Prof Serv	060.4410.5319			25,000	25,000	25,000
Cell Phone	060.4410.5340			0	0	0
Postage	060.4410.5342			3,200	3,200	3,200
Printing	060.4410.5345			900	900	900
Office Supplies	060.4410.5421			200	200	200
Paint Hardware, Lumber	060.4410.5436			600	600	600
Masonry Supplies	060.4410.5437			15,000	15,000	15,000
Tools & Supplies	060.4410.5438			4,000	4,000	4,000
Mis. Bldg. & Equip	060.4410.5439			2,000	2,000	2,000
Custodial Supplies	060.4410.5450			100	100	100
Sand, Gravel, Loam	060.4410.5461			2,000	2,000	2,000
Agricultural	060.4410.5463			150	150	150

## Budget (continued)

Gas, Oil, & Lube	060.4410.5481	1,000	1,000	1,000
Tire, Tubes, Chain	060.4410.5482	1,000	1,000	1,000
Repair & Maint.	060.4410.5485	12,000	12,000	12,000
Medical Supplies	060.4410.5500	175	175	175
Protective Equipment	060.4410.5530	7,500	7,500	7,500
Bituminous Concrete	060.4410.5532	35,000	35,000	35,000
Curb Iron Casting	060.4410.5533	10,000	10,000	10,000
Pipe & Fittings	060.4410.5535	10,000	10,000	10,000
Chemicals	060.4410.5536	0	0	0
Manhole & Basins	060.4410.5537	10,000	10,000	10,000
Uniforms	060.4410.5703	2,125	2,125	2,125
In State Travel	060.4410.5710	50	50	50
Travel/Meals	060.4410.5711	550	550	550
Supplies and Services		151,650	151,650	151,650
<b>Total – Sewer</b>		<b>2442,787</b>	<b>484,562</b>	<b>482,562</b>



# WASTE WATER

## Budget

4460 & 4461 – Waste Water				
Personnel	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
Supervisor	1.00	1.00	1.00	1.00
WWTP Operator	1.00	1.00	1.00	1.00
Plant Operator	2.00	2.00	2.00	2.00
Pump Station Operator	2.00	2.00	2.00	2.00
IIP Coordinator	1.00	1.00	1.00	1.00
Plant Mechanic	1.00	1.00	1.00	1.00
Total FTE	8.00	8.00	8.00	8.00

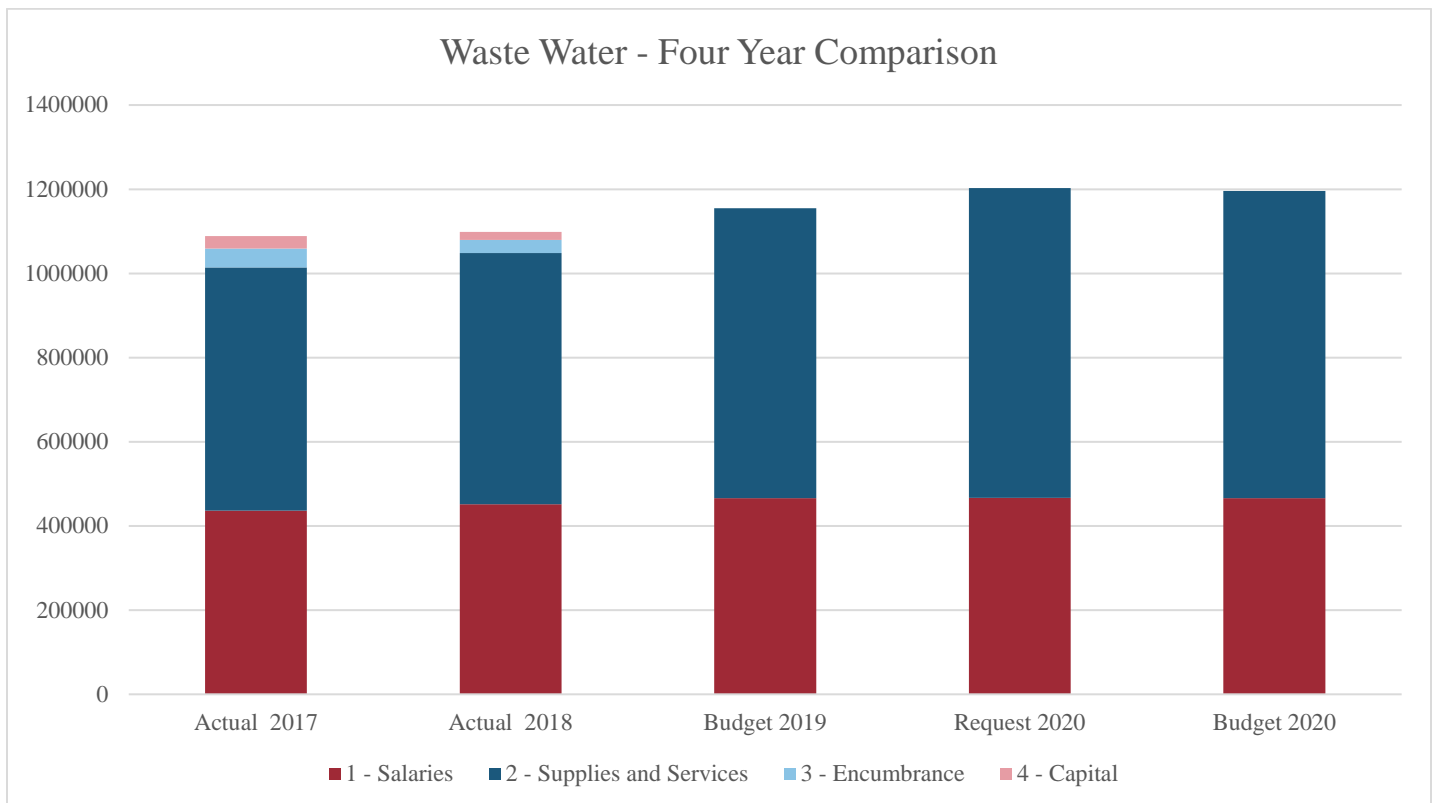
4460	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
1 - Salaries	436,754	451,239	465,709	466,270
2 - Supplies and Services	577,387	596,993	688,800	729,300
3 - Encumbrance	44,778	31,356	-	-
4461				
4 - Capital	29,868	19,087	-	-
Total	1,088,786	1,098,674	1,154,509	1,195,570

Account Description	Account	Hrs./Wk.	FTE	Budget 2019	Requested 2020	GF Budget 2020
Supervisor	060.4460.5111	40.00	1.00	-	-	70,952
WWTP Operator	060.4460.5111	40.00	1.00	-	-	48,693
Plant Operator	060.4460.5111	40.00	1.00	-	-	48,298
Pump Station Operator	060.4460.5111	80.00	2.00	-	-	99,160
IIP Coordinator	060.4460.5111	40.00	1.00	-	-	53,477
Plant Mechanic	060.4460.5111	40.00	1.00	-	-	44,200
Sewer Craftsperson	060.4460.5111	40.00	1.00	404,789	405,550	43,354
Overtime	060.4460.5130			60,000	60,000	57,417
Cell Phone Allowance	060.4460.5143			720	720	720
CDL, Hoisting, WTOP License	060.4460.5196			200	500	
Salaries				465,709	466,770	466,270
Light, Heat, Power	060.4460.5211			125,000	157,000	157,000
Radio, Tel, Comm.	060.4460.5243			11,000	11,000	11,000
Equipment Rental	060.4460.5274			-	-	-
Advertising	060.4460.5301			-	-	-
Computer Services	060.4460.5303			1,000	1,000	1,000
Education & Training	060.4460.5314			4,000	4,000	
Misc. Prof Serv	060.4460.5319			290,000	290,000	290,000
Cell Phone	060.4460.5340			-	-	-
Postage	060.4460.5342			500	500	500
Office Supplies	060.4460.5421			1,500	1,500	1,500
Electrical Supplies	060.4460.5432			25,000	25,000	25,000
Paint, Hardware, Lumber	060.4460.5436			2,000	2,000	2,000
Masonry Supplies	060.4460.5437			500	500	500
Tools & Supplies	060.4460.5438			7,000	7,000	7,000
Misc. Bldg. & Equip	060.4460.5439			50,000	50,000	50,000

## Budget (continued)

Custodial Supplies	060.4460.5450	3,000	1,500	1,500
Gas, Oil, Lube	060.4460.5481	1,500	1,000	1,000
Tire, Tube, Chain	060.4460.5482	1,000	45,000	45,000
Lab Supplies	060.4460.5484	30,000	3,000	3,000
Repair & Maint	060.4460.5485	3,000	500	500
Medical Supplies	060.4460.5500	500	3,000	3,000
Protective Equipment	060.4460.5530	3,000	500	500
Iron, Steel	060.4460.5534	500	2,500	2,500
Pipe & Fittings	060.4460.5535	2,500	90,000	90,000
Chemicals	060.4460.5536	90,000	3,500	3,500
Uniform	060.4460.5703	3,500	200	200
In State Travel	060.4460.5710	200	100	100
Travel/Meals	060.4460.5711	100	2,500	
Dues & Memberships	060.4460.5730	2,500	1,500	1,500
Supplies and Services		688,800	735,800	729,300

<b>Total – Waste Water</b>	<b>1,154,509</b>	<b>1,202,570</b>	<b>1,195,570</b>
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# WATER

## Budget

4500 & 4510 – Water				
Personnel	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
Supervisor	0.50	0.50	0.50	0.50
Forman	1.00	1.00	1.00	1.00
Water Craftsman	4.00	4.00	4.00	4.00
Quality Assurance Coord.	1.00	1.00	1.00	1.00
Total FTE	6.50	6.50	6.50	6.50

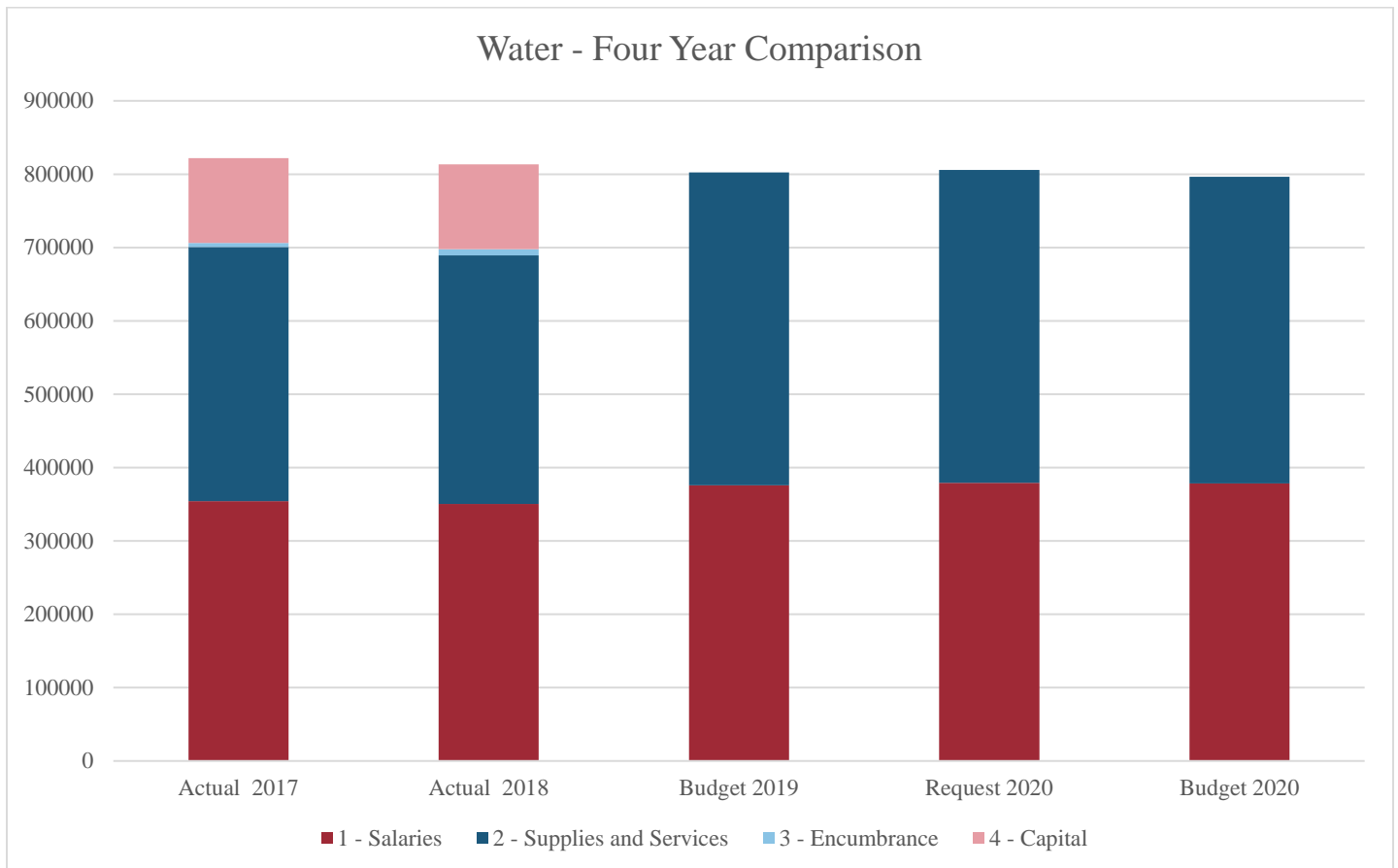
4500	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
1 - Salaries	354,369	350,560	375,777	378,340
2 - Supplies and Services	346,150	338,858	426,450	418,250
3 - Encumbrance	5,634	8,171	-	-
4510				
4 - Capital	115,764	115,757	-	-
Total	821,917	813,346	802,227	796,590

Account Description	Account	Hrs./Wk.	FTE	Budget 2019	Requested 2020	GF Budget 2020
Supervisor		20.00	0.50	-	-	35350
Forman		40.00	1.00	-	-	55120
Water Craftsman		160.00	4.00	-	-	167263
Quality Assurance Coord.	060.4500.5111	40.00	1.00	309057	312620	53581
Overtime	060.4500.5130			65000	65000	66306
Cell Phone Allowance	060.4500.5143			720	720	720
CDL, Hoisting, WTOP License	060.4500.5196			1000	1000	
Salaries			6.50	375,777	379,340	378,340
Light, Heat, Power	060.4500.5211			150,000	150,000	150,000
Radios, Phones Comm.	060.4500.5243			4,500	4,500	4,500
Equip Rental	060.4500.5274			3,500	3,500	3,500
Advertising	060.4500.5301			800	800	800
Computer Services	060.4500.5303			2,500	2,500	2,500
Education & Training	060.4500.5314			4,000	4,000	
Misc. Prof Serv	060.4500.5319			65,000	65,000	65,000
Cell Phone	060.4500.5340			-	-	-
Postage	060.4500.5342			7,000	7,000	7,000
Printing	060.4500.5345			2,600	2,600	2,600
Office Supplies	060.4500.5421			1,000	1,000	1,000
Paint, Hardware, Lumber	060.4500.5436			2,500	2,500	2,500
Masonry Supplies	060.4500.5437			1,000	1,000	1,000
Tools & Supplies	060.4500.5438			7,500	7,500	7,500
Bldg. & Equip Supplies	060.4500.5439			15,000	15,000	15,000
Cust. Supplies	060.4500.5450			500	500	500
Agricultural	060.4500.5463			300	300	300
Gas, Oil & Lube	060.4500.5481			1,500	1,500	1,500
Tire, Tube, Chain	060.4500.5482			200	200	200
Repair & Maint.	060.4500.5485			5,000	5,000	5,000

## Budget (continued)

Supplies & Materials	060.4500.5531	-	-	-
Bituminous Concrete	060.4500.5532	55,000	55,000	55,000
Curb Iron Casting	060.4500.5533	5,000	5,000	5,000
Pipe & Fittings	060.4500.5535	30,000	30,000	30,000
Chemicals	060.4500.5536	1,000	1,000	1,000
Meter Parts	060.4500.5537	15,000	15,000	15,000
Hydrants And Parts	060.4500.5538	18,000	18,000	18,000
Public Works Supplies	060.4500.5579	-	-	-
Uniforms	060.4500.5703	2,600	2,600	2,600
In State Travel	060.4500.5710	500	500	500
Travel/Meals	060.4500.5711	500	500	500
Dues and Memberships	060.4500.5730	4,200	4,200	
Computer & Peripherals	060.4500.5851	-	-	-
Water Plant Scada Communication	060.4500.5883	15,000	15,000	15,000
Supplies and Services		426,450	426,450	418,250

<b>Total – Water</b>	<b>802,277</b>	<b>805,790</b>	<b>796,590</b>
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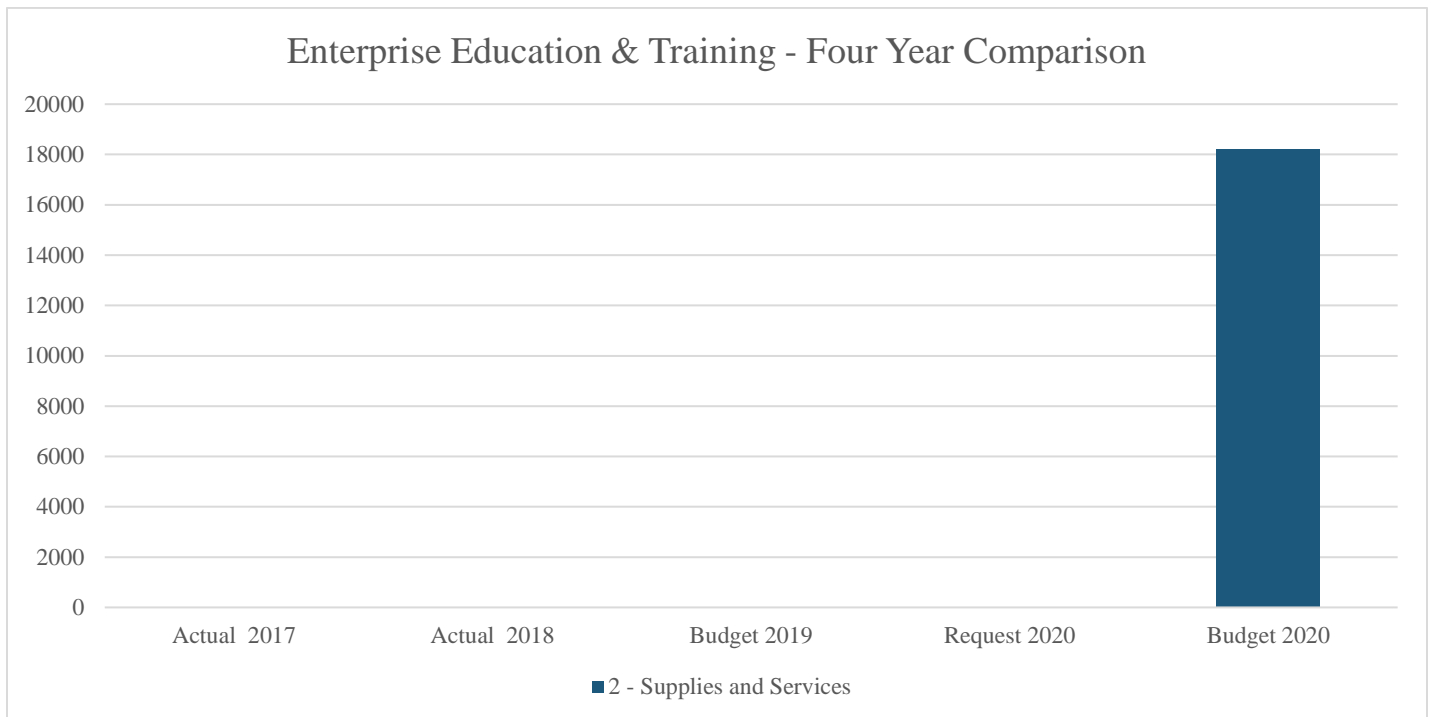
# ENTERPRISE EDUCATION & TRAINING

## Budget

4590 – Enterprise Education & Training				
Personnel	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
No Employees				
	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
2 - Supplies and Services	-	-	-	18,200
Total	-	-	-	18,200

Account Description	Account	Hrs./Wk	FTE	Budget 2019	Requested 2020	GF Budget 2020
Sewer CDL, Hoisting, WTOP License Renewals	060.4590.5196			-	-	1,000
Sewer Education & Training	060.4590.5314			-	-	1,000
WWTP CDL, Hoisting, WTOP License Renewals	060.4590.5196			-	-	500
WWTP Education & Training	060.4590.5314			-	-	4,000
WWTP Dues & Memberships	060.4590.5730			-	-	2,500
Water CDL, Hoisting, WTOP License Renewals	060.4590.5196			-	-	1,000
Water Education & Training	060.4590.5314			-	-	4,000
Water Dues and Memberships	060.4590.5730			-	-	4,200
Supplies and Services				-	-	18,200
<b>Total – Enterprise Education &amp; Training</b>				<b>-</b>	<b>-</b>	<b>18,200</b>



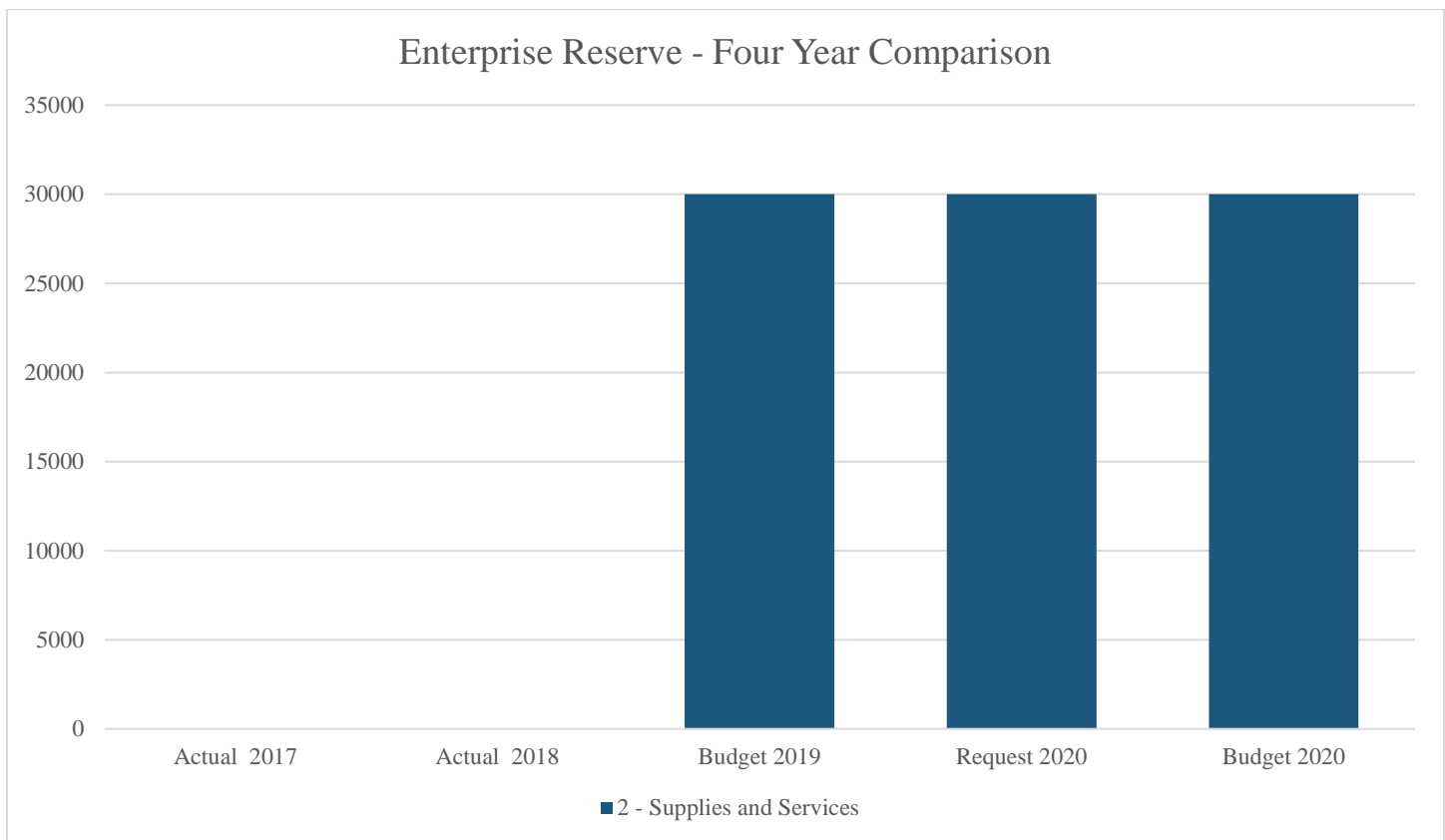
# ENTERPRISE RESERVE

## Budget

4462 & 4506 – Enterprise Reserve				
Personnel	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
No Employees				
4462	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
2 - Supplies and Services	-	-	15,000	15,000
4506				
2 - Supplies and Services	-	-	15,000	15,000
Total	-	-	30,000	30,000

Account Description	Account	FTE	Budget 2019	Requested 2020	GF Budget 2020
WWTP & Sewer Reserve	060.4462.5967		15,000	15,000	15,000
Water Reserve Fund	060.4506.5966		15,000	15,000	15,000
Supplies and Services			30,000	30,000	30,000
<b>Total – Enterprise Reserve</b>			<b>30,000</b>	<b>30,000</b>	<b>30,000</b>



# Appendices

## A: GLOSSARY OF TERMS

### A

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

**Accounting System:** The total structure of records and procedures that identify, record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

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

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

**Appellate Tax Board (ATB):** Appointed by the governor, the ATB has jurisdiction to decide appeals from local decisions relating to property taxes, motor vehicle excises, state-owned land (SOL) valuations, exemption eligibility, property classification, and equalized valuations.

**Appropriation:** An authorization granted by a town meeting, City Council or other legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended. (See Encumbrance, Free Cash)

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

**Assessed Valuation:** A value assigned to real estate or other property by a government as the basis for levying taxes. In Massachusetts, assessed valuation is based on the property's full and fair cash value as set by the Assessors. (See Full and Fair Cash Value)

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

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

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

## A: GLOSSARY OF TERMS

one-time costs. Examples of available funds include free cash, stabilization funds, overlay surplus, water surplus, and enterprise net assets unrestricted (formerly retained earnings).

### B

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

**Betterments (Special Assessments):** Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

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

**Bond and Interest Record: (Bond Register)** – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

**Bond Anticipation Note (BAN):** Short-term debt instrument used to generate cash for initial project costs and with the expectation that the debt will be replaced later by permanent bonding. Typically issued for a term of less than one year, BANs may be re-issued for up to five years, provided principal repayment begins after two years (MGL Ch. 44 §17). Principal payments on school-related BANs may be deferred up to seven years (increased in 2002 from five years) if the community has an approved project on the Massachusetts School Building Authority (MSBA) priority list. BANs are full faith and credit obligations.

**Bond Authorization:** The action of town meeting or a City Council authorizing the executive branch to raise money through the sale of bonds in a specific amount and for a specific purpose. Once authorized, issuance is by the treasurer upon the signature of the mayor, or selectmen. (See Bond issue)

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

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

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

## A: GLOSSARY OF TERMS

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

**Budget Message:** A statement that, among other things, offers context by summarizing the main points of a budget, explains priorities, describes underlying policies that drive funding decisions, and otherwise justifies the expenditure plan and provides a vision for the future.

**Budget Unit:** A board or department to which the municipality's legislative body appropriates funds.

## C

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

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

**Capital Improvements Program:** A blueprint for planning a community's capital expenditures that comprises an annual capital budget and a five-year capital program. It coordinates community planning, fiscal capacity, and physical development. While all of the community's needs should be identified in the program, there is a set of criteria that prioritizes the expenditures.

**Capital Outlay Expenditure Exclusion:** A temporary increase in the tax levy to fund a capital project or make a capital acquisition. Exclusions require a two-thirds vote of the selectmen or City Council (sometimes with the mayor's approval) and a majority vote in a community-wide referendum. The exclusion is added to the tax levy only during the year in which the project is being funded and may increase the tax levy above the levy ceiling.

**Cash:** Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

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

**Cemetery Perpetual Care:** These funds are donated by individuals for the care of grave sites. According to Ch. 114, s 25, funds from this account must be invested and spent as directed by perpetual care agreements. If no agreements exist, interest (but not principal) may be used as directed by the cemetery commissioners for the purpose of maintaining cemeteries.

## A: GLOSSARY OF TERMS

**Certification:** Verification of authenticity. Can refer to the action of a bank, trust company, or DOR's Bureau of Accounts (BOA) in the issuance of State House Notes, to confirm the genuineness of the municipal signatures and seal on bond issues. The certifying agency may also supervise the printing of bonds and otherwise safeguard their preparation against fraud, counterfeiting, or over-issue. Also refers to the certification by the Bureau of Local Assessment (BLA) that a community's assessed values represent full and fair cash value (FFCV). (See Triennial Certification)

**Certificate of Deposit (CD):** A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

**Cherry Sheet:** Named for the cherry colored paper on which they were originally printed, the Cherry Sheet is the official notification to cities, towns and regional school districts of the next fiscal year's state aid and assessments. The aid is in the form of distributions, which provide funds based on formulas and reimbursements that provide funds for costs incurred during a prior period for certain programs or services. Links to the Cherry Sheets are located on the DLS website at [www.mass.gov/dls](http://www.mass.gov/dls). (See Cherry Sheet Assessments, Estimated Receipts)

**Cherry Sheet Assessments:** Estimates of annual charges to cover the cost of certain state and county programs.

**Cherry Sheet Offset Items:** Local aid that may be spent without appropriation in the budget, but which must be spent for specific municipal and regional school district programs. Current offset items include racial equality grants, school lunch grants, and public libraries grants. (See Offset Receipts)

**Classification of Real Property:** Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners. (See Classification of the Tax Rate).

**Classification of the Tax Rate:** Each year, the selectmen or City Council vote whether to exercise certain tax rate options. Those options include choosing a residential factor (MGL Ch. 40 §56), and determining whether to offer an open space discount, a residential exemption (Ch. 59, §5C), and/or a small commercial exemption (Ch. 59, §5I) to property owners.

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

**Community Preservation Act (CPA):** Enacted as MGL Ch. 44B in 2000, CPA permits cities and towns accepting its provisions to establish a restricted fund from which monies can be appropriated only for a) the acquisition, creation and preservation of open space; b) the acquisition, preservation, rehabilitation, and restoration of historic resources; and c) the acquisition, creation, and preservation of land for recreational use; d) the creation, preservation, and support of community housing; and e) the rehabilitation and restoration of open space, land for recreational use, and community housing that is acquired or created using monies from the fund. Acceptance requires town meeting or City Council approval or a citizen petition, together with referendum approval by majority vote.. (See DOR IGR 00-209 as amended by IGR 01-207 and IGR 02-208)



## A: GLOSSARY OF TERMS

**Community Preservation Fund (CPA):** A special revenue fund established pursuant to MGL Ch. 44B to receive all monies collected to support a community preservation program, including but not limited to, tax surcharge receipts, proceeds from borrowings, funds received from the Commonwealth, and proceeds from the sale of certain real estate.

**Compensating Balance Agreement:** An alternative to the payment of direct fees for banking services. In this case, a bank specifies a minimum balance that the municipality must maintain in non-interest bearing accounts. The bank can then lend this money (subject to a reserve requirement) and earn interest, which will at least cover the cost of services provided to the municipality. Compensating balance agreements are permitted under MGL Ch. 44 §53F and must be approved annually by town meeting or the City Council.

**Conservation Fund:** A city or town may appropriate money to a conservation fund. This money may be expended by the conservation commission for lawful conservation purposes as described in MGL Ch. 40 §8C. The money may also be expended by the conservation commission for damages arising from an eminent domain taking provided that the taking was approved by a two-thirds vote of City Council or town meeting.

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

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

## D

**Debt Authorization:** Formal approval by a two-thirds vote of town meeting or City Council to incur debt, in accordance with procedures stated in MGL Ch. 44 §§1, 2, 3, 4a, 6-15.

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

**Debt Exclusion:** An action taken by a community through a referendum vote to raise the funds necessary to pay debt service costs for a particular project from the property tax levy, but outside the limits under Proposition 2½. By approving a debt exclusion, a community calculates its annual levy limit under Proposition 2½, then adds the excluded debt service cost. The amount is added to the levy limit for the life of the debt only and may increase the levy above the levy ceiling.

**Debt Limit:** The maximum amount of debt that a municipality may authorize for qualified purposes under state law. Under MGL Ch. 44 §10, debt limits are set at 5 percent of EQV. By petition to the Municipal Finance Oversight Board, cities and towns can receive approval to increase their debt limit to 10 percent of EQV.

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

## A: GLOSSARY OF TERMS

### E

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

**Enterprise Funds:** An enterprise fund, authorized by MGL Ch. 44 §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 costs of service delivery-- direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services. (See DOR IGR 08-101)

**Equalized Valuations (EQVs):** The determination of the full and fair cash value of all property in the commonwealth that is subject to local taxation. EQVs have historically been used as variables in distributing certain state aid accounts and for determining county assessments and certain other costs. The Commissioner of Revenue, in accordance with M.G.L. Ch. 58 s 10C, is charged with the responsibility of bi-annually determining an equalized valuation for each town and city in the Commonwealth

**Estimated Receipts:** A term that typically refers to anticipated local revenues listed on page three of the Tax Recapitulation Sheet. Projections of local revenues are often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

**Excess and Deficiency (E&D):** Also called the "surplus revenue" account, this is the amount by which cash, accounts receivable, and other assets exceed a regional school district's liability and reserves as certified by the Director of Accounts. The calculation is based on a year-end balance sheet, which is submitted to DOR by the district's auditor, accountant, or comptroller as of June 30. The regional school committee must apply certified amounts exceeding five percent of the district's prior year operating and capital costs to reduce the assessment on member cities and towns. Important: E&D is not available for appropriation until certified by the Director of Accounts.

**Excess Levy Capacity:** The difference between the levy limit and the amount of real and personal property taxes actually levied in a given year. Annually, the board of selectmen or council must be informed of excess levying capacity and evidence of such acknowledgment must be submitted to DOR when setting the tax rate.

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

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

## A: GLOSSARY OF TERMS

### F

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

**Fiscal Year (FY):** Since 1974, the Commonwealth and municipalities have operated on a budget cycle that begins July 1 and ends June 30. The designation of the fiscal year is that of the calendar year in which the fiscal year ends. Since 1976, the federal government fiscal year has begun on October 1 and ended September 30.

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

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

**Float:** The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

**Foundation Budget:** The spending target imposed by the Education Reform Act of 1993 for each school district as the level necessary to provide an adequate education for all students.

**Free Cash:** (Also Budgetary Fund Balance) remaining, unrestricted funds from operations of the previous fiscal year including unexpended free cash from the previous year, actual receipts in excess of revenue estimates shown on the tax recapitulation sheet, and unspent amounts in budget line-items. Unpaid property taxes and certain deficits reduce the amount that can be certified as free cash. The calculation of free cash is based on the balance sheet as of June 30, which is submitted by the community's auditor, accountant, or comptroller. Important: free cash is not available for appropriation until certified by the Director of Accounts. (See Available Funds)

**Full-time equivalent (FTE):** A unit that indicates the workload of an employed person in a way that makes workloads comparable across various contexts. FTE is often used to measure a worker's hours to track cost reductions in an organization. An FTE of 1.0 is equivalent to a full-time worker while an FTE of 0.5 signals half of a full workload.

**Full and Fair Cash Value (FFCV):** Fair cash value has been defined by the Massachusetts Supreme Judicial Court as "fair market value, which is the price an owner willing but not under compulsion to sell ought to receive from one willing but not under compulsion to buy. It means the highest price that a normal purchaser not under peculiar compulsion will pay at the time and cannot exceed the sum that the owner after reasonable effort could obtain for his property. A valuation limited to what the property is worth to the purchaser is not market value. The fair cash value is the value the property would have on January first of any taxable year in the hands of any owner, including the present owner." (Boston Gas Co. v. Assessors of Boston, 334 Mass. 549, 566 (1956))

**Full Faith and Credit:** A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

## A: GLOSSARY OF TERMS

**Fund:** An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

**Fund Accounting:** Organizing the financial records of a municipality into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

## G

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

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

**General Fund:** The fund used to account for most financial resources and activities governed by the normal town meeting/City Council appropriation process

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

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

**Government Finance Officers Association (GFOA):** This organization provides leadership to the government finance profession through education, research and the promotion and recognition of best practices.

**Governmental Accounting Standards Board (GASB):** The ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.

## I

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

## A: GLOSSARY OF TERMS

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

**Interest Rate:** The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

**Investments:** Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

## L

**Law Enforcement Trust Fund:** A revolving fund established to account for a portion of the proceeds from the sale of property seized from illegal drug-related activities. Funds may be expended to defray certain qualified law enforcement costs as outlined in MGL Ch. 94C, s 47. Funds from this account may be expended by the police chief without further appropriation.

**Levy Ceiling:** A levy ceiling is one of two types of levy (tax) restrictions imposed by MGL Ch. 59 §21C (Proposition 2½). It states that, in any year, the real and personal property taxes imposed may not exceed 2½ percent of the total full and fair cash value of all taxable property. Property taxes levied may exceed this limit only if the community passes a capital exclusion, a debt exclusion, or a special exclusion. (See Levy Limit)

**Levy Limit:** A levy limit is one of two types of levy (tax) restrictions imposed by MGL Ch. 59 §21C (Proposition 2½). It states that the real and personal property taxes imposed by a city or town may only grow each year by 2½ percent of the prior year's levy limit, plus new growth and any overrides or exclusions. The levy limit can exceed the levy ceiling only if the community passes a capital expenditure exclusion, debt exclusion, or special exclusion. (See Levy Ceiling)

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

**Local Aid:** Revenue allocated by the Commonwealth to cities, towns, and regional school districts. Estimates of local aid are transmitted to cities, towns, and districts annually by the "Cherry Sheets." Most Cherry Sheet aid programs are considered general fund revenues and may be spent for any purpose, subject to appropriation.

**Local Appropriation Authority:** In a town, the town meeting has the power to appropriate funds, including the authorization of debt. In a city, the City Council has the power upon the recommendation of the mayor.

**Local Receipts:** Locally generated revenues, other than real and personal property taxes. Examples include motor vehicle excise, investment income, hotel/motel tax, fees, rentals, and charges. Annual estimates of local receipts are shown on the tax rate recapitulation sheet. (See Estimated Receipts)

## M

**Massachusetts School Building Authority (MSBA):** A quasi-independent government authority that partners with Massachusetts communities to support the design and construction of educationally-appropriate, flexible, sustainable and cost-effective public school facilities.

## A: GLOSSARY OF TERMS

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

**Massachusetts Municipal Depository Trust:** An investment program, founded in 1977 under the supervision of the State Treasurer, in which municipalities may pool excess cash for investment.

**Minimum Required Local Contribution:** The minimum that a city or town must appropriate from property taxes and other local revenues for the support of schools (Education Reform Act of 1993).

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

**Municipal Revenue Growth Factor (MRGF):** An estimate of the percentage change in a municipality's revenue growth for a fiscal year. It represents the combined percentage increase in the following revenue components: automatic 2 1/2 percent increase in the levy limit, estimated new growth, the change in selected unrestricted state aid categories and the change in selected unrestricted local receipts.

**M.G.L.:** Massachusetts General Laws.

## N

**Net School Spending (NSS):** School budget and municipal budget amounts attributable to education, excluding long-term debt service, student transportation, school lunches and certain other specified school expenditures. A community's NSS funding must equal or exceed the NSS Requirement established annually by the Department of Elementary and Secondary Education (DESE). (See Education Reform Act of 1993) Includes both school budget and municipal budget amounts attributable to education, excluding long-term debt service, student transportation, school lunches and certain other specified school expenditures. A community's NSS funding must equal or exceed the NSS Requirement established annually by the Department of Elementary and Secondary Education (DESE).

**New Growth:** The additional tax revenue generated by new construction, renovations and other increases in the property tax base during a calendar year. It does not include value increases caused by normal market forces or by revaluations. New growth is calculated by multiplying the assessed value associated with new construction, renovations and other increases by the prior year tax rate. The additional tax revenue is then incorporated into the calculation of the next year's levy limit. For example, new growth for FY07 is based on new construction, etc. that occurred between January and December 2005 (or July 2005 and June 2006 for accelerated new growth communities). In the fall of 2006, when new growth is being determined to set the FY07 levy limit, the FY06 tax rate is used in the calculation.

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

## O

**Objects of Expenditures:** A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."



## A: GLOSSARY OF TERMS

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

**Offset Receipts:** A local option that allows estimated receipts of a particular department to be earmarked for use of the department and appropriated to offset its annual operating budget. If accepted, MGL Ch. 44 §53E limits the amount of offset receipts appropriated to no more than the actual receipts collected for the prior fiscal year. The Director of Accounts must approve the use of a higher amount before appropriation. Actual collections greater than the amount appropriated close to the general fund at year-end. If actual collections are less, the deficit must be raised in the next year's tax rate.

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

**Other Amounts to be raised:** (Tax Recapitulation Sheet) Amounts not appropriated but raised through taxation. Generally, these are locally generated expenditures (e.g., overlay, teacher pay deferral, deficits) as well as state, county and other special district charges. Because they must be funded in the annual budget, special consideration should be given to them when finalizing the budget recommendations to the City Council or town meeting.

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

**Overlay:** (Overlay Reserve or Allowance for Abatements and Exemptions) An account established annually to fund anticipated property tax abatements, exemptions and uncollected taxes in that year. The overlay reserve need not be funded by the normal appropriation process, but rather is raised on the tax rate recapitulation sheet

**Overlay Deficit:** A deficit that occurs when the amount of overlay raised in a given year is insufficient to cover abatements, statutory exemptions, and uncollected taxes for that year. Overlay deficits must be provided for in the next fiscal year.

**Overlay Surplus:** Any balance in the overlay account of a given year in excess of the amount remaining to be collected or abated can be transferred to this account. Within 10 days of a written request by the chief executive officer of a city or town, the assessors must provide a certification of the excess amount of overlay available to transfer. Overlay surplus may be appropriated for any lawful purpose. At the end of each fiscal year, unused overlay surplus is "closed" to surplus revenue, i.e., it becomes a part of free cash.

**Override:** A vote by a community at an election to permanently increase the levy limit. An override vote may increase the levy limit no higher than the levy ceiling. The override question on the election ballot must state a purpose for the override and the dollar amount. (See Underride.)

**Override Capacity:** The difference between a community's levy ceiling and its levy limit. It is the maximum amount by which a community may override its levy limit.

## P

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

## A: GLOSSARY OF TERMS

**Principal:** The face amount of a bond, exclusive of accrued interest.

**Program:** A combination of activities to accomplish an end.

**Program Budget:** A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

**Proposition 2½:** A state law enacted in 1980, Proposition 2½ regulates local property tax administration and limits the amount of revenue a city or town may raise from local property taxes each year to fund municipal operations.

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

## R

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

**Reserve for Abatements and Exemptions:** (See Overlay)

**Reserve Fund:** An amount set aside annually within the budget of a city (not to exceed 3 percent of the tax levy for the preceding year) or town (not to exceed 5 percent of the tax levy for the preceding year) to provide a funding source for extraordinary or unforeseen expenditures. In a town, the finance committee can authorize transfers from this fund for "extraordinary or unforeseen" expenditures. Other uses of the fund require budgetary transfers by town meeting. In a city, transfers from this fund may be voted by the City Council upon the recommendation of the mayor.

**Revaluation:** The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information. Every three years, assessors must submit property values to the DOR for certification. Assessors must also maintain fair cash values in the years between certifications so that each taxpayer in the community pays his or her share of the cost of local government in proportion to the value of his property. (See Triennial Certification)

**Revenue Anticipation Borrowing:** Cities, towns, and districts may issue temporary notes in anticipation of taxes (TANs) or other revenue (RANs). The amount of this type of borrowing is limited to the total of the prior year's tax levy, the net amount collected in motor vehicle and trailer excise in the prior year and payments made by the Commonwealth in lieu of taxes in the prior year. According to MGL Ch. 44 s 4, cities, towns and districts may borrow for up to one year in anticipation of such revenue.

**Revenue Anticipation Note (RAN):** A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations. (See Bond Anticipation Note)



## A: GLOSSARY OF TERMS

**Revenue Bond:** A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

**Revolving Fund:** Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service. For departmental revolving funds, MGL Ch. 44 §53E½ stipulates that each fund must be set up by by-law and that a limit on the total amount that may be spent from each fund must be established at that time. Wages or salaries for full-time employees may be paid from the revolving fund only if the fund is also charged for all associated fringe benefits.

### S

**Sale of Cemetery Lots Fund:** A fund established to account for proceeds of the sale of cemetery lots. The proceeds may only be appropriated to pay for the cost of the land, its care, and improvement or the enlargement of the cemetery under provisions of MGL Ch. 114 §15.

**Sale of Real Estate Fund:** A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure. MGL Chapter 44 s 63 states that such proceeds shall be applied first to the retirement of debt on the property sold. In the absence of such debt, funds may generally be used for purposes for which the town or city is authorized to borrow for a period of five years or more.

**Security:** For Massachusetts municipalities, bonds or notes evidencing a legal debt on the part of the issuer.

**Special Assessments:** (See Betterments)

**Special Exclusion:** For a few limited capital purposes, a community may exceed its levy limit or levy ceiling without voter approval. Presently, there are two special expenditure exclusions: 1) water and sewer project debt service costs which reduce the water and sewer rates by the same amount; and 2) a program to assist homeowners to repair or replace faulty septic systems, remove underground fuel storage tanks, or remove dangerous levels of lead paint to meet public health and safety code requirements. In the second special exclusion, homeowners repay the municipality for the cost plus interest apportioned over a period of time, not to exceed 20 years (similar to betterments).

**Stabilization Fund:** A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose (MGL Ch. 40 §5B). Communities may establish one or more stabilization funds for different purposes and may appropriate into them in any year, and any interest shall be added to and become a part of the funds. A two-thirds vote of town meeting or City Council is required to establish, amend the purpose of, or appropriate money to or from the stabilization fund. (See DOR IGR 04-201)

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

### T

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

## A: GLOSSARY OF TERMS

**Tax Rate Recapitulation Sheet (Recap Sheet):** A document submitted by a city or town to the DOR in order to set a property tax rate. The recap sheet shows all estimated revenues and actual appropriations that affect the property tax rate. The recap sheet should be submitted to the DOR by September 1 (in order to issue the first half semiannual property tax bills before October 1) or by December 1 (in order to issue the third quarterly property tax bills before January 1).

**Tax Title (or Tax Taking):** A collection procedure that secures a city or town's lien on real property and protects the municipality's right to payment of overdue property taxes. Otherwise, the lien expires if five years elapse from the January 1 assessment date and the property has been transferred to another owner. If amounts remain outstanding on the property after issuing a demand for overdue property taxes and after publishing a notice of tax taking, the collector may take the property for the city or town. After properly recording the instrument of taking, the collector transfers responsibility for collecting the overdue amounts to the treasurer. After six months, the treasurer may initiate foreclosure proceedings

**Tax Title Foreclosure:** The procedure initiated by a city or town treasurer in Land Court or through land of low value to obtain legal title to real property already in tax title and on which property taxes are overdue. The treasurer must wait at least six months from the date of a tax taking to initiate Land Court foreclosure proceedings (MGL Ch. 60 §65).

**Triennial Certification:** The Commissioner of Revenue, through the Bureau of Local Assessment, is required to review local assessed values every three years and to certify that they represent full and fair cash value (FFCV). Refer to MGL Ch. 40 §56 and Ch. 59 §2A(c).

**Trust Fund:** In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by town meeting. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

## U

**Uncollected Funds:** Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

**Underride:** A vote by a community to permanently decrease the tax levy limit. As such, it is the opposite of an override. (See Override)

**Undesignated Fund Balance:** Monies in the various government funds as of June 30 that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

**Uniform Municipal Accounting System (UMAS):** UMAS succeeds the so-called Statutory System (STAT) and is regarded as the professional standard for municipal accounting in Massachusetts. As a uniform system for local governments, it conforms to Generally Accepted Accounting Principles (GAAP), offers increased consistency in reporting and record-keeping, as well as enhanced comparability of data among cities and towns

## A: GLOSSARY OF TERMS

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

### V

**Valuation (100 Percent):** The legal requirement that a community's assessed value on property must reflect its market or full and fair cash value.

### W

**Warrant:** An authorization for an action. For example, a town meeting warrant establishes the matters that may be acted on by that town meeting. A treasury warrant authorizes the treasurer to pay specific bills. The assessors' warrant authorizes the tax collector to collect taxes in the amount and from the persons listed, respectively.

# Appendices

## B: FUND DESCRIPTIONS AND BALANCES

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

### Governmental Funds

Most city functions are financed through what are called Governmental Funds. These are the activities generally supported by “non-exchange” revenue, such as taxes. There are four types of governmental funds maintained by the city: the General Fund, Special Revenue Funds, Permanent Funds, and the Capital Project Funds.

**General Fund:** The General Fund is the major operating fund of the city government and it encompasses a majority of city operations, and it is defined as covering all resources that are not required to be accounted for elsewhere. The General Fund is supported by revenues from real estate & personal property taxes, state aid, excise taxes, investment income, fines & forfeitures, and fees & charges. Most of the city’s departments including the Schools are supported in whole or in part by the General Fund.

**Special Revenue Funds:** Special Revenue Funds are used to account for revenues that are legally restricted to specific purposes, with the exception of major capital projects and permanent funds. These revenues must be accounted for separately from the General Fund for a variety of reasons, and often span multiple fiscal years. The city’s Special Revenue Funds are grouped into five categories:

**Revolving Funds:** Revolving Funds allow the city to raise revenues from a specific program and use those revenues to support the program without appropriation. Revolving Funds are established by statute or by-law. The city maintains revolving funds for a number of purposes including School Department, Parks and Recreation, Animal Control, and the School Lunch Program.

**Receipts Reserved for Appropriation:** The funds in this grouping are restricted to a specific use by statute and also require an appropriation by the City Council. These funds include property insurance claims greater than \$100,000, monies from Cemetery sale of lots and graves, and Sale of Real Estate.

**School Grants:** The School Grant Funds account for specially financed education programs using revenue from grants received from the Federal or State government. These include the State Kindergarten Enhancement grant, the State Special Education Revolving Fund (Circuit Breaker), and Federal Title I and Title IIA grants.

**Other Intergovernmental Funds:** These funds account for revenues received by the city from the Federal or State government for specific purposes other than education. These include a variety of grants such as the Chapter 90 Highway Program, State Election Grants, State Library Aid, and the Elderly Formula Grant.

**Other Special Revenue Funds:** These funds account for any other miscellaneous special revenues not included in the previous categories. These include private donations for specific purposes, such as grants received from private or non-profit foundations, gifts made to specific departments, and payments from developers for infrastructure improvements related to proposed projects. This category also includes the Community Preservation Fund and the Conservation Fund.

## B: FUND DESCRIPTIONS AND BALANCES

**Permanent Funds:** Permanent Funds are used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used to support the government and its citizens. Many times, such funds are referred to as “Trust” funds, and the acceptance of such funds generally involves acceptance by City Council for each fund’s individual requirements. There are two accounts associated with each permanent fund, the expendable income, and the non-expendable principal.

**Expendable Trust Funds:** This heading accounts for the expendable income portion of the permanent funds. This heading is also used to account for funds received by the city in a trustee capacity where both the principal and earnings of the fund may be expended on a restricted basis for the benefit of the city or its Citizens. This includes the Scholarship Tax Check-off Fund and the Elderly/Disabled Fund.

**Non-expendable Trusts:** are used to account for trusts where the principal must remain intact. Generally income earned on the non-expendable trust principal may be expended in accordance with the conditions of a trust instrument or statute, and is accounted for in the previous category. An example is the Cemetery Department’s Perpetual Care Trust.

**Capital Project Funds:** The Capital Project Funds are used to account for monies used for the acquisition or construction of major capital facilities (buildings, roads, etc.) other than those financed by other dedicated funds, such as the Community Preservation Act Fund or Chapter 90 Highway Funds. In addition to “projects,” the city’s Capital Stabilization Funds also account for capital outlay for items purchased pursuant to the city’s capital plan, such as Departmental Equipment. The primary source of funding for these funds is proceeds from the city’s issuance of bonds, but may also be derived from private sources, grants, or transfers from other city funds.

### Proprietary (Enterprise) Funds

Proprietary Funds cover the city’s “business-type” activities and are referred to as such in the financial statements. These statements comprise the Water and Sewer Enterprise Funds of the city. All direct and indirect costs including the overhead of each service are intended to be captured by user fees and/or general fund subsidies. These funds account for their own fixed assets and long-term liabilities. Although the long-term debt of the funds is ultimately the legal obligation of the general fund, it is budgeted and paid for by the Enterprise Fund for which the project was approved. City Council has approved the use of the Enterprise Fund accounting for the Water, Sewer, and Solid Waste utilities. However, for the purposes of the financial statements only the Water and Sewer Funds are considered “business-type” activities.

### Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside of the government. The city is the trustee, or fiduciary, and the government and its citizenry do not benefit directly from such funds. This means that the city is responsible for assets in a purely custodial manner that can be used only for the trust beneficiaries and Agency Funds. Under this heading the city maintains only Agency Funds, such funds for “special detail” for overtime labor billed to outside parties, collection of Deputy Fees payable to the Deputy Collector, firearms licenses payable to the Commonwealth, and fees derived from and expenses related to the use of school facilities by outside parties.

## B: FUND DESCRIPTIONS AND BALANCES

### Account Groups

The last category of fund account entities maintained by the city is the Account Groups. For which there are two, the General Long-term Debt Account Group and the General Fixed Assets Account Group.

The first of these groups is the General Long-term Debt Account Group which accounts for the balances due on long-term debt that the city has approved. The liabilities accounted for in this fund extend to future years, versus those that affect the current year alone shown in other funds. When borrowing is approved the liability is increased in this fund, and when debt is paid down or rescinded the liability is reduced.

The second of these groups is the General Fixed Asset Account Group. As infrastructure is developed, construction completed, and capital outlays are made, the city's inventory of Fixed Assets is increased. The value of these assets is then depreciated on a fixed schedule annually.

### Basis of Accounting

By necessity, the city produces financial reports that have different bases of accounting. Since the goal of financial reporting is to provide useful information to its users, the measurement focuses of reporting must change with respect to the needs of the audience. The day to day method of accounting used by the city is UMAS, the Commonwealth of Massachusetts' Universal Municipal Accounting System. This accounting system is prescribed by the Commonwealth of Massachusetts Department of Revenue and is intended to demonstrate compliance with state statutes and local near-term decisions (e.g. budget). This system prescribes the use of the modified accrual basis of accounting, which is the basis used by all governmental fund types. Under the modified accrual basis, revenues are recognized when susceptible to accrual (i.e. when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The city considers that property taxes are available if they are collected within 60 days after year-end. Expenditures are recorded when the liability is incurred. Principal and interest on general long-term debt are recorded as liabilities in the fiscal years that the payments are due. The full accrual basis of accounting is used for the city's financial statements, which are produced based on generally accepted accounting principles (GAAP). The statements report information about the city with a broad overview. The statements use accounting methods most similar to those used by a private-sector business and are typically used to demonstrate the long-term financial position of the city. The users of this information are often bond rating agencies and others seeking information consistent with entities in other states. The Government Accounting Standards Board (GASB) issues guidance for how GAAP based financial statements should be prepared for government entities. The accrual basis of accounting is utilized by the proprietary and agency funds. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

## B: FUND DESCRIPTIONS AND BALANCES

### Budgeting

An annual budget is adopted for the city's General, Community Preservation Act, and Enterprise Funds. Although legislative approval is required for capital projects, borrowing authorizations, annual budgets are not prepared for any other fund.

The city's annual budget is adopted on a statutory basis, specific to the Commonwealth of Massachusetts, and it differs in some respects from GAAP. The major differences between the budget and GAAP basis are that:

1. Budgeted revenues are recorded when cash is received, except for real estate and personal property taxes, which are recorded as revenue when levied (budget), as opposed to when susceptible to accrual (GAAP).
2. For the budget, encumbrances are treated as expenditures in the year the commitment is made. Also, certain appropriations, known as special articles, do not lapse and are treated as budgetary expenditures in the year they are authorized as opposed to when the liability is actually incurred (GAAP).
3. The depreciation of Fixed Assets is not recognized as a current expense on a budgetary basis, except to the extent that actual maintenance costs are included in departmental budgets.

Following are three tables which are excerpted from the city's financial statements prepared on a GAAP basis. These tables display the results of operations for the fiscal year ending June 30, 2017. There's one table for Governmental Funds and one for Proprietary Funds. Since Fiduciary funds do not involve the measurement of operations, there is no corresponding table for that grouping.

Under GASB Statement 34, and further by Statement 54, "Major Funds" are defined as individual funds that have reached a significant threshold with respect to total fund balance, and have dedicated revenue sources. "Major Funds" must be shown separately from the general fund. The remaining individual funds are aggregated in the "Non-major" category for the purposes of the financial statements. The third and final table displayed is the statement for the "Non-major" Governmental Funds.



## B: FUND DESCRIPTIONS AND BALANCES

### CITY OF EASTHAMPTON, MASSACHUSETTS STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS FOR THE YEAR ENDED JUNE 30, 2018

	General Fund	Community Preservation Fund	Non major Governmental Funds	Total Governmental Funds
Revenues:				
Property Taxes	\$ 23,728,141	\$ 430,896	\$ -	\$ 24,159,037
Intergovernmental	11,449,706	126,467	4,372,755	15,948,928
Excise and Other Taxes	2,175,391	-	-	2,175,391
Charges for Services	-	-	969,304	969,304
Licenses, Permits, Fees	1,456,830	-	-	1,456,830
Interest on Taxes	163,889	845	-	164,734
Investment Income	32,505	6,108	(2,459)	36,154
Gifts and Donations	-	-	129,711	129,711
Other	-	-	286,917	286,917
Intergovernmental - "On-behalf" Payments	3,259,204	-	-	3,259,204
Total Revenues	42,265,666	564,316	5,756,228	48,586,210
Expenditures:				
Current:				
General Government	1,691,397	307,268	877,138	2,875,803
Public Safety	5,515,387	-	1,117,255	6,632,642
Public Works	1,811,204	-	1,068,627	2,879,831
Education	16,870,968	-	2,980,464	19,851,432
Health and Human Services	624,024	-	109,415	733,439
Culture and Recreation	544,013	-	384,667	928,680
Employee Benefits and Insurance	11,489,055	-	105,108	11,594,163
State Assessments	2,268,880	-	-	2,268,880
Debt Service:				
Principal	1,231,190	-	-	1,231,190
Interest	429,832	-	-	429,832
Total Expenditures	42,475,950	307,268	6,642,674	49,425,892
Excess of Revenues Over (Under) Expenditures	(210,284)	257,048	(886,446)	(839,682)
Other Financing Sources (Uses):				
Operating Transfers In	1,157,054	-	105,016	1,262,070
Operating Transfers Out	(117,293)	-	(44,652)	(161,945)
Proceeds from Bonds and Notes	-	-	265,000	265,000
Total Other Financing Sources (Uses)	1,039,761	-	325,364	1,365,125
Net Change in Fund Balances	829,477	257,048	(561,082)	525,443
Fund Balances, Beginning of Year	6,355,061	1,591,637	3,384,743	11,331,441
Fund Balances, End of Year	\$ 7,184,538	\$ 1,848,685	\$ 2,823,661	\$ 11,856,884

The Notes to the Financial Statements are an integral part of this Statement.



## B: FUND DESCRIPTIONS AND BALANCES

### CITY OF EASTHAMPTON, MASSACHUSETTS STATEMENT OF NET POSITION PROPRIETARY FUNDS JUNE 30, 2018

	Business-Type Activities Enterprise Fund	Governmental Activities - Internal Service Funds
	Water and Wastewater Fund	
<b>ASSETS</b>		
<b>CURRENT:</b>		
Cash and Cash Equivalents	\$ 2,363,993	\$ 332,758
User Charges, net of allowance for uncollectibles	463,619	-
Due from Other Governments	47,466	-
Total current assets	2,875,078	332,758
<b>NONCURRENT:</b>		
Capital Assets, net of accumulated depreciation:		
Nondepreciable	1,557,227	-
Depreciable	6,724,622	-
Total noncurrent assets	8,281,849	-
Total Assets	11,156,927	332,758
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred Outflows Related to Pensions	388,021	-
<b>LIABILITIES</b>		
<b>CURRENT:</b>		
Accounts Payable	168,681	-
Accrued Payroll	40,875	-
Accrued Interest	30,219	-
Compensated Absences	25,434	-
Bonds Payable	459,318	-
Total current liabilities	724,527	-
<b>NONCURRENT:</b>		
Compensated Absences	46,915	-
OPEB Obligation Payable	1,066,898	-
Net Pension Liability	1,788,464	-
Bonds Payable	3,892,500	-
Total noncurrent liabilities	6,794,777	-
Total Liabilities	7,519,304	-
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred Inflows Related to Pensions	202,430	-
<b>NET POSITION</b>		
Net Investment in Capital Assets	3,977,497	-
Restricted for Capital	36,964	-
Unrestricted	(191,247)	332,758
Total Net Position	\$ 3,823,214	\$ 332,758

The Notes to the Financial Statements are an integral part of this Statement.

## B: FUND DESCRIPTIONS AND BALANCES

CITY OF EASTHAMPTON, MASSACHUSETTS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NON-MAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2018

	Fund Balances July 1, 2017	Revenues	Expenditures	Other Financing Sources (Uses)	Fund Balances June 30, 2018
<b>Special Revenue:</b>					
<b>Federal and State Grants:</b>					
School Grants	\$ 32,424	\$ 1,077,306	\$ 940,290	\$ -	\$ 169,440
Arts Lottery Council Grant	21,164	138,521	143,518	-	16,167
Community Development Block Grants	181,349	536,765	519,615	-	198,499
Elder Services Grants	4,688	48,246	39,836	-	13,098
Health Grants	9,078	1,000	5,645	-	4,433
Highway Grants	-	633,504	633,504	-	-
Library Grants	12,839	23,895	27,015	-	9,719
Other Grants and Programs	67,896	105,596	116,811	-	56,681
Public Safety Grants	369,902	64,263	172,504	15	261,676
Zoning Incentive Grant	152,656	-	-	-	152,656
<b>Schools:</b>					
School Lunch Program	-	545,776	545,776	-	-
School Lunch Commodities	-	43,541	43,541	-	-
School Choice Revolving	379,389	751,623	317,286	-	813,726
Other Revolving Accounts	175,341	216,371	258,628	-	133,084
State Special Education Reimbursement Fund	349,999	455,170	351,216	-	453,953
<b>Other:</b>					
Animal Control Deposits	1,036	-	-	-	1,036
Arts in the Parks	3,644	6,010	6,391	-	3,263
Cable Fees and Revolving	104,969	212,328	205,217	-	112,080
Camp Nonotuck	102,123	136,530	152,269	-	86,384
Compost Bins	722	885	1,083	-	524
Conservation Fees	12,700	4,025	125	-	16,600
Conservation Fund for Property Maintenance	33,191	1,430	3,832	-	30,789
Electrical Aggregation Plan	154,553	21,411	-	-	175,964
Fire Off Duty Revolving	-	6,815	6,815	-	-
<b>Total Special Revenue Funds Page 70</b>	<b>\$ 2,169,663</b>	<b>\$ 5,031,011</b>	<b>\$ 4,490,917</b>	<b>\$ 15</b>	<b>\$ 2,709,772</b>

## B: FUND DESCRIPTIONS AND BALANCES

**CITY OF EASTHAMPTON, MASSACHUSETTS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2018**

	Fund Balances July 1, 2017	Revenues	Expenditures	Other Financing Sources (Uses)	Fund Balances June 30, 2018
<b>Continued from page 70</b>	\$ 2,169,663	\$ 5,031,011	\$ 4,490,917	\$ 15	\$ 2,709,772
<b>Special Revenue (continued):</b>					
<b>Other (continued):</b>					
Fire Prevention	1,451	100	563	-	988
Gifts and Donations	337,094	129,712	144,395	(10,000)	312,411
Insurance Recovery	-	43,008	15,857	(27,151)	-
Law Forfeiture	1,513	7	300	-	1,220
Parking Tickets	40,462	9,790	200	(5,000)	45,052
Police Off Duty Revolving	-	253,722	253,722	-	-
Recreation and Park Leagues	17,500	29,909	33,615	-	13,794
Sale of Cemetery Lots	8,368	6,688	-	(2,500)	12,556
Sale of Real Estate	31,695	-	-	-	31,695
Tax Title Revolving	1,379	19,016	15,968	-	4,427
Transportation Network Surcharge	-	1,176	-	-	1,176
Zoning Board	25,941	-	-	-	25,941
Conservation Fund	1,411	(8)	-	-	1,403
Unemployment Compensation Fund	60,202	648	105,108	105,000	60,742
<b>Total Special Revenue Funds</b>	<b>2,696,679</b>	<b>5,524,779</b>	<b>5,060,645</b>	<b>60,364</b>	<b>3,221,177</b>
<b>Capital Projects:</b>					
Fire Department Vehicle	-	-	632,567	-	(632,567)
Highway Vehicle	-	-	239,392	-	(239,392)
New School Design and Study	(175,528)	227,227	512,252	100,000	(360,553)
Road/Street improvements	(2,863)	-	186,737	165,000	(24,600)
<b>Total Capital Projects Funds</b>	<b>\$ (178,391)</b>	<b>\$ 227,227</b>	<b>\$ 1,570,948</b>	<b>\$ 265,000</b>	<b>\$ (1,257,112)</b>

**CITY OF EASTHAMPTON, MASSACHUSETTS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2018**

	Fund Balances July 1, 2017	Revenues	Expenditures	Other Financing Sources (Uses)	Fund Balances June 30, 2018
<b>Perpetual Permanent Funds:</b>					
<b>Cemetery Perpetual Care Funds:</b>					
In Custody of City Treasurer	\$ 216,459	\$ 6,688	\$ -	\$ -	\$ 223,147
Clifford A. Richmond Fund	500,000	-	-	-	500,000
<b>Total Perpetual Permanent Funds</b>	<b>716,459</b>	<b>6,688</b>	<b>-</b>	<b>-</b>	<b>723,147</b>
<b>Permanent Funds:</b>					
<b>Cemetery Perpetual Care Funds:</b>					
In Custody of City Treasurer	58,822	(1,537)	200	-	57,085
In Custody of Cemetery Trustees	5,636	2,306	7,668	-	274
Clifford A. Richmond Fund	85,538	(3,235)	3,213	-	79,090
<b>Total Permanent Funds</b>	<b>149,996</b>	<b>(2,466)</b>	<b>11,081</b>	<b>-</b>	<b>136,449</b>
<b>Total - Non-Major Governmental Funds</b>	<b>\$ 3,384,743</b>	<b>\$ 5,756,228</b>	<b>\$ 6,642,674</b>	<b>\$ 325,364</b>	<b>\$ 2,823,661</b>

## C: FINANCIAL POLICIES

### DEBT AMORTIZATION

- General Fund debt (all debt not including excluded debt, CPA-funded debt and Enterprise debt) is to be amortized with equal or declining annual payments of principal and is to be fifty percent retired within ten years.
- Enterprise debt may be amortized using equal annual payments of principal and interest and may be amortized over a term reflecting the useful economic life of the asset funded.
- Excluded debt may be amortized using equal annual payments of principal and interest and may be amortized to “fit” current outside-the-levy-limit debt service.
- CPA-funded debt may be amortized using equal annual payments of principal and interest.

### FUNDING OF CAPITAL PROJECTS AND ACQUISITIONS FROM THE OPERATING BUDGET

- In general, the City intends to fund capital with Special Revenues, Free Cash, or Stabilization Fund funds, and not from the issuance of debt, for all capital projects and capital acquisitions of \$100,000 or less, or with useful lives of three years or less.
- The City shall appropriate two percent of the annual General Fund Budget for pay-as-you-go capital and/or for capital projects to be expensed.

### DEBT SERVICE

- General Fund debt service (all debt service not including debt service for excluded debt, CPA-funded debt, and Enterprise debt) should not exceed five percent of the Operating Budget.
- General Fund debt service should not be less than two percent of the Operating Budget. If General Fund debt service does fall below two percent, that difference between the two percent target and the actual debt service shall be used for pay-as-you-go capital or shall be appropriated to the Capital Stabilization Fund or unfunded OPEB liability.
- Enterprise debt service should be paid entirely from enterprise service revenues.

### FREE CASH

- The city has established the following priorities for Free Cash:
  - Replenishment of Stabilizations Funds used in the current or previous fiscal year
  - Capital Improvement Program – fund capital that would otherwise incur borrowing cost
  - Special Use- to augment trust funds related to fringe benefits and unfunded liabilities (e.g. OPEB)
  - Extraordinary Deficits - to fund potential deficits that would otherwise be carried over to the following fiscal year. (e.g. Snow and Ice Deficits)
  - Emergency Appropriations – to allow for fiscal flexibility
- The overall level of financial reserves is critical to maintain and improve the city’s Bond Rating and ensure sufficient funds to manage unanticipated needs. Funds shall be allocated from reserves only after an analysis has been prepared by the Finance Director and/or the Auditor and presented to the Mayor and City Council. The analysis shall provide sufficient evidence to establish the remaining balance is adequate to offset potential downturns in revenue and provide adequate cash balances for daily financial needs.

## C: FINANCIAL POLICIES

### CAPITAL IMPROVEMENT PROGRAM

- The Easthampton Mayor shall annually prepare and present to the City Council a five-year Capital Improvement Program.
- The Capital Improvement Program shall identify the source of funding for every project or acquisition included in the Program.
- The submitted Capital Improvement Program shall include recommendations about proposed projects to the City Council.

### REVENUE AND EXPENDITURE PROJECTIONS

- The Easthampton Mayor shall annually prepare and present to the City Council five-year revenue and expenditure projections as part of the Annual Budget.
- The revenue and expenditure projections shall incorporate into the projections the funding requirements cited in the approved Capital Improvement Program.

### RESERVES

- The city intends to maintain funds in Free Cash and Stabilization Funds equal to at least 10 percent of the General Fund operating budget.
- Capital Stabilization Funds are to be used exclusively for one-time expenditures and pay-as-you-go capital projects and acquisitions.
- Enterprise Fund Retained Earnings are intended to be used primarily for one-time expenditures and pay-as-you-go for capital projects and acquisitions.

### COMMUNITY PRESERVATION FUND

- Community Preservation Funds designated to pay debt service shall not exceed seventy-five percent of the amount allowed for debt service for the particular purpose funded.

### PERFORMANCE REVIEW

- Budgeted and actual revenues and expenditures shall be monitored at least monthly by the City Auditor and shall be reviewed by the Finance Director and Mayor.
- Investments shall be monitored at least quarterly by the Treasurer and shall be reviewed with the City Auditor at least semi-annually or on an as-needed basis.

### OTHER POST-EMPLOYMENT BENEFITS (OPEB) TRUST

- The City's General Fund shall appropriate contributions to its respective share of the OPEB liability in increasing amounts of at least 10% of previous annual appropriation so that the Annual Required Contribution (ARC) is reached by the fiscal year 2035, or when the Unfunded Retirement Liability is met, whichever is sooner.
- The Enterprise Funds shall appropriate contributions to their respective share of the OPEB liability in increasing amounts of at least 10% of previous annual appropriation so that the Annual Required Contribution (ARC) is reached by the fiscal year 2035, or the Unfunded Retirement Liability is met, whichever is sooner.

## C: FINANCIAL POLICIES

### INVESTMENT POLICY

- The investment policy shall be the incorporation of the General Laws allowed investments.
- The balance invested in any one financial institution shall not exceed \$5,000,000 without the approval of the Mayor.
- Any amount in excess of \$5,000,000 invested in one financial institution shall be either fully collateralized or secured through the FDIC or through DIF.

# Appendices

## D: ENTERPRISE INDIRECT CHARGES

### Enterprise Cost Assessment

The FY2020 budget allocated the DPW Administrative budget cost based on the relative percentage relationship between the seven primary public works operation centers. This process assures accurate assessment of these costs and assumes the budgets of these major departments reflect the relative level of work required from the support staff involved in their direct administration. Once this relationship is calculated, the relative percentage attributable to enterprises is equally divided between both the water and sewer receipts. In FY 20 the ratio of fund appropriated to the primary operating areas, including engineering, highway, snow, motor repair and three enterprises is 67%.

Also reflected in this section of the budget is the percentage of costs in Highway and Motor Repair that are expended to support the enterprises, as calculated by the Director of the Department of Public Works and his staff.

For the FY 2020 budget these percentages remain as follows:

Highway:	15% Water	8% Sewer
Motor Repair:	13% Water	13% Sewer

In addition, engineering support is provided to the enterprise operations on an ongoing basis. This percentage remains at 30% of the budget and includes associated departmental expenses in the calculation. Finally, the motor fuel account is calculated based on actual FY 19 consumption and the average cost per gallon as of January 2020.

Public Works: Water & Sewer				Appropriation		FY20
Water Enterprise						
4010	DPW Administration	Percentage	67%	172,700.00	0.50	57,854.50
4100	DPW Motor Fuel	Actual use			1.00	6,508.56
4110	DPW Engineering	Percentage	30%	155,660.00	1.00	46,698.00
4210	DPW Highway	Percentage	15%	643,045.00	1.00	96,456.75
4250	DPW Motor Repair	Percentage	13%	110,795.00	1.00	14,403.35
Total Water						221,921.16
Sewer Enterprise						
4010	DPW Administration	Percentage	67%	172,700.00	0.50	57,854.50
4100	DPW Motor Fuel	Actual use			1.00	16,455.23
4110	DPW Engineering	Percentage	30%	155,660.00	1.00	46,698.00
4210	DPW Highway	Percentage	8%	643,045.00	1.00	51,443.60
4250	DPW Motor Repair	Percentage	13%	110,795.00	1.00	14,403.35
Total Sewer/WWTP						186,854.68
Total Enterprise Charges for Public Works						408,775.84

## D: ENTERPRISE INDIRECT CHARGES

### Enterprise Cost Assessment

The employee benefit charges associated with enterprises are the actual costs for employees who work in, or have retired from the water, sewer and waste water departments. These amounts are calculated to accurately reflect the true expenses resulting from employment in these departments. The workers comp and liability insurances are estimated on the prior year premium plus the expected increase in the cost of insurance for 2020.

Water & Sewer				2020
Water Enterprise				
9111	Retirement Assessment	actual	100%	106,182.00
9120	Workers Comp	estimated	100%	11,823.53
9121	Medicare Contribution	actual	1.45%	5,485.93
9140	32B Insurance	actual	100%	82,352.04
9450	Liability Insurance	estimated	100%	25,848.39
9500	OPEB Contribution	actual	50%	2,658.34
9511	Unemployment	actual	5%	3,750.00
Total Water Enterprise				238,100.23
Sewer Enterprise (includes WWTP)				
9111	Retirement Assessment	actual	100%	147,718.00
9120	Workers Comp	estimated	100%	13,794.11
9121	Medicare Contribution	actual	1.45%	11,573.63
9140	32B Insurance	actual	100%	158,940.98
9450	Liability Insurance	estimated	100%	28,720.44
9500	OPEB Contribution	actual	50%	2,658.34
9511	Unemployment	actual	5%	3,750.00
Total Sewer Enterprise				367,155.50
Total Water/Sewer Enterprise				605,255.73

### Indirect Cost Assessment

- Ratio 1 is based on the Enterprise Revenue/Expenditure budget compared to the total revenue/expenditure budget (10%)
- Water Salaries are 33% of Enterprise Salaries, and Sewer/WWTP Salaries are 67% of Enterprise Salaries.
- Ratio 2 is based on the Enterprise % of total bills from tax collections, water and sewer. ( 34%). This is then applied to the salaries in collections and postage expense. The cost of billing software and forms are actual cost and the form cost is deducted from Computer Dept. Building Maintenance is 1/4 of four buildings, 33% for one of three floors, divided by 20 (approx.) rooms times 69%. (Enterprise % of D.P.W.)



## D: ENTERPRISE INDIRECT CHARGES

Water/Sewer Enterprise						FY 20
Water Enterprise						
1210	Mayor	Ratio 1	10%	130,247.00	50%	6,512.35
1350	City Auditor	Ratio 1	10%	139,374.00	50%	6,968.70
1410	Assessor	Ratio 1	10%	115,637.00	50%	5,781.85
1450	Payroll/Treasurer Exp	Ratio 1	10%	251,116.05	50%	12,555.80
1450	Collections	Ratio 2		46,160.30	50%	23,080.15
1450	Billing Software/forms	Actual		7,105.00	50%	3,552.50
1451	Computer	Ratio 1	10%	216,827.77	50%	10,841.39
1510	City Attorney	Ratio 1	10%	65,000.00	50%	3,250.00
1520	Personnel (Salary %)	Ratio 1	10%	155,112.00	33%	5,118.70
1920	Building Maintenance	pro-rated		830.01	50%	415.01
Total Water Enterprise						78,076.44

Sewer Enterprise						
1210	Mayor	Ratio 1	10%	130,247.00	50%	6,512.35
1350	City Auditor	Ratio 1	10%	139,374.00	50%	6,968.70
1410	Assessor	Ratio 1	10%	115,637.00	50%	5,781.85
1450	Payroll/Treasurer Exp	Ratio 1	10%	251,116.05	50%	12,555.80
1450	Collections	Ratio 2		46,160.30	50%	23,080.15
1450	Billing Software/Forms	Actual		7,105.00	50%	3,552.50
1451	Computer	Ratio 1	10%	216,827.77	50%	10,841.39
1510	City Attorney	Ratio 1	10%	65,000.00	50%	3,250.00
1520	Personnel (Salary %)	Ratio 1	10%	155,112.00	67%	10,392.50
1920	Building Maintenance	pro-rated		830.01	50%	415.01
Total Sewer Enterprise						83,350.25
Total Water/Sewer Enterprise						161,426.70

Debt – Water, Sewer, Retained Earnings				FY 20
Water Enterprise				
	Principal 7100		100%	108,300.00
	Interest 7500		100%	4,614.12
Total Water				112,914.12
Sewer/WWTP Enterprise				
	Principal 7100		100%	326,090.76
	Interest 7500		100%	71,823.35
Total Sewer				397,914.11
Retained Earnings				
	Principal 7100			-
	Interest 7500			-
Total Retained Earnings				-
Total Enterprise Debt				510,828.23
Total Enterprise Indirect Cost				1,686,286.50

# Appendices

## E: NET SCHOOL SPENDING

Net School Spending	Expenditures	Subtotals
Admin allocation:		
Auditor salary & exp	139,374.00	
HR Employee Administration	77,556.00	
Computer	78,903.05	
Treasurer (less tax title, payroll, collections)	126,477.13	
Total indirect allocations	422,310.18	
percent allocation (percent of tax levy FY 2019)	0.36	
Admin allocation	<u>152,031.66</u>	152,031.66
Other:		
Insurance Administration	25,073.85	
Payroll processing	45,451.80	
School resource officer (at 83%) (based on FY18 rates)	56,131.12	
Park Field Use Agreement	9,448.56	
Building Op. Expense 1/4 @ 30% (50 Payson 3rd floor)	20,958.75	
4100 Fuel (per budget formula)	3,987.19	
4230 Snow	28,269.80	
4230 Sanding	14,760.00	
4330.5316 Trash Removal - Schools	16,375.00	
4400 sewer	18,158.05	
4500 water	11,849.63	
	<u>250,463.75</u>	250,463.75
Actual:		
EMPLOYEE BENEFITS:		
9111 - CONTRIBUTORY RETIREMENT (per PERAC)	802,298.00	
9120 - WORKERS COMPENSATION (ACTUAL BUDGET)	82,687.50	
9121 - MEDICARE TAX (ACTUAL BUDGET)	176,000.00	
9140 - CHAPTER 32B INSURANCE (ACTUAL BUDGET)	2,482,241.20	
9450 - LIABILITY INSURANCE (ACTUAL BUDGET)	90,412.01	
9511 - UNEMPLOYMENT COMP. (ACTUALBUDGET at 64%)	48,000.00	
	<u>3,681,638.71</u>	3,681,638.71
School Choice/Charter School Payments/SPED	2,545,979.00	
Less: School Revenue (Charter reimbursement.)	-179,553.00	
	<u>2,366,426.00</u>	2,366,426.00
Total Net Municipal spending for FY 2020		6,450,560.12
School Net School Spending as proposed in the 2020 budget		16,550,414.00
<b>Total Net Education Spending FY 2020</b>		<b><u>23,000,974.12</u></b>

## E: NET SCHOOL SPENDING

Non-Net Spending	Expenditures	Sub totals
1450 Ret. Emp. Benefit Admin.	25,073.85	
School Crossing Guards	40,959.00	
6500 Park Facilities Use (rental & bathroom fees)	4,150.00	
7100.5981 HS Debt Payment	700,000.00	
7100.5909 - Excluded HS State House Note Principal	200,000.00	
7500.5983 - HS Debt Interest Payment	344,750.00	
7500.5909 -Excluded HS State House Note Interest	7,800.00	
7100.59 Maple School PreK-8 Principal	2,150,000.00	
7500.5915 New Elementary School BAN interest	49,333.33	
7500.59 - Maple School PreK-8 interest	2,132,569.44	
9500.5176 School OPEB Contribution	78,283.33	
9140 - Ch 32B Retiree Insurance	698,380.72	
Total City Non-Net Education Spending FY 2020	6,431,299.67	6,431,299.67
Proposed school non-net spending appropriation in 2020 budget		\$985,681.24
<b>Total Non-Net Education Spending- FY 2020</b>		<b><u>7,416,980.91</u></b>

<b>TOTAL ESTIMATED EDUCATION SPENDING FOR FY 2020</b>	<b>30,417,955.03</b>
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Note: Total education spending for FY 2019 was projected to be \$25,355,778.24. This budget represents an increase of 19.96%

FY 2020 Total Indirect Municipal Appropriation – in support of the public-school system operation		12,881,859.79
FY 2020 Net Spending Excess – dollars in excess of minimum required net spending under education reform	Required 20,197,082	2,803,892.12
FY 2020 Change in Net Spending – compared to prior year estimated net spending, includes municipal spending (FY 19 \$22,197,950.36)		803,023.76
FY 2020 Net Per Pupil Spending – (based on locally estimated population of 1545 students in school budget Pre-K – 12)		14,887.36
FY 2020 Net Per Pupil Spending – based on DOE foundation enrollment of 1733 students (DOE estimated foundation enrollment includes pre-K thru 12, vocational school placements and out of district SPED enrollment)		13,272.35
FY 2020 DOE Foundation Budget per Pupil = \$11,281.00		

# EASTHAMPTON PUBLIC SCHOOLS



## FY 2020 PROPOSED BUDGET

*A great place to learn and grow.*

## F: SCHOOL COMMITTEE BUDGET



Allison LeClair, Ed.D., Superintendent

### EASTHAMPTON PUBLIC SCHOOLS

#### EASTHAMPTON MUNICIPAL BUILDING

50 Payson Avenue, 2<sup>nd</sup> Floor  
Easthampton, MA 01027  
(413) 529-1500 TEL  
(413) 529-1567 FAX  
e-mail: [superintendent@epsd.us](mailto:superintendent@epsd.us)  
website: [www.epsd.us](http://www.epsd.us)

#### FY 2020 PROPOSED OPERATING BUDGET

#### PUBLIC HEARING

Tuesday, March 26, 2019  
6:00 p.m.  
Easthampton Municipal Building  
50 Payson Avenue, 2nd Floor  
Meeting Area

#### Easthampton School Committee Members:

Marissa Carrere  
Shannon Dunham  
Laurie Garcia  
Marin Goldstein  
Cynthia Kwiecinski, Chair  
Nicole LaChapelle, Mayor  
Jonathan Schmidt

#### Finance Subcommittee Members:

Marin Goldstein, Chair  
Cynthia Kwiecinski  
Jonathan Schmidt

*A great place to learn and grow.*

### THE FOUNDATION

- Mission Statement
- Strategic Plan
- Enrollment Data

### BACKGROUND

- Charter, Choice, and Vocational Data
- FY 20 Proposed Budget by DESE Function Codes

### DISTRICT GENERATED REVENUE DATA

- District Generated Revenue
- Grant Descriptions

### PROPOSED BUDGET

- Overview
- FY 20 Proposed Budget Summary
- FY 20 PK-12 Proposed Operating Budget
- Analysis of FY20 to FY19 Changes

## F: SCHOOL COMMITTEE BUDGET

### **EASTHAMPTON PUBLIC SCHOOLS**

#### **MISSION STATEMENT**

##### **Mission Statement**

The Easthampton Public School System is committed to providing an excellent education for all students. Educational excellence will be achieved when each student can demonstrate lifelong learning skills. Lifelong learners are competent in reading, writing, quantitative reasoning and analysis, and are able to solve problems using both print and electronic media as resources. Lifelong learners can communicate clearly and effectively in both private and public forums. All members of the school community are expected to strive toward lifelong learning.

To create lifelong learners, the Easthampton Public School System pledges to teach each student at the student's point of need. To meet this goal, the Easthampton School Committee will provide, to the best of its ability, the resources required so that all members of the school community – students, parents, teachers, administrators, and staff – can work together to produce a learning environment that meets each student's needs.



# F: SCHOOL COMMITTEE BUDGET

## EASTHAMPTON PUBLIC SCHOOLS 2017-2019 STRATEGIC PLAN

Vision		
Easthampton Public Schools is committed to providing students with a highly qualified staff, rich and rigorous learning experiences and state of the art resources in a welcoming, inclusive, and safe environment. Considered full partners in their education, our students will learn to communicate effectively using mathematical thinking, scientific inquiry, oral and written expression, and technology. Students will be prepared for success in college and careers as responsible, contributing members of a diverse global community. The engagement of families and members of the local community is considered critical to our success in supporting all students in achieving to their highest potential.		
Theory of Action		
If we cultivate a respectful, engaged learning community with equal access to learning opportunities and use data appropriately to make meaningful decisions, then we will improve student achievement and foster a positive, safe, and inclusive environment in which to learn and grow.		
Strategic Objectives		
<b>Culture of Equity and Inclusion</b> Promote an environment in which students are engaged and have equitable access to high quality curriculum and instruction that meets diverse needs and supports every student's academic, social and emotional growth.	<b>Professional Excellence</b> Support a culture in which all employees feel valued as educators of our students and are supported to grow professionally.	<b>Framework for Decision Making</b> Articulate, align, and communicate a clear systemic and comprehensive framework for decision-making throughout the school system.
Initiatives		
<ul style="list-style-type: none"> <li>Form stakeholder working groups for transforming school culture and climate and implement recommendations concerning diversity including those identified in the 10 Point Action Plan: School Culture and Climate</li> <li>Improve inclusive practices districtwide, consistent with the <i>Educator Effectiveness Guidebook for Inclusive Practice</i>, in order to improve student learning</li> <li>Expand training in Ross Greene's <i>Collaborative and Proactive Solutions</i> model in the elementary schools in order to improve student engagement in learning</li> <li>Create, and ensure fidelity to, a vertical curriculum map for social and emotional learning and bullying prevention curricula</li> <li>Provide training for trauma- and poverty-informed education</li> <li>Develop a consistent districtwide understanding of the Massachusetts Tiered System of Support with a focus on Tier 2 interventions</li> </ul>	<ul style="list-style-type: none"> <li>Enhance the district Induction and Mentorship Program</li> <li>Improve hiring practices to ensure highly qualified and diverse staff who will contribute to the district's culture and vision</li> <li>Create a district framework for staff communication</li> <li>Establish a shared understanding of professionalism</li> <li>Support the development and sustainability of professional learning communities</li> </ul>	<ul style="list-style-type: none"> <li>Develop a resource allocation cycle</li> <li>Develop a curriculum renewal plan</li> <li>Develop a technology renewal plan</li> <li>Develop a maintenance renewal plan</li> <li>Develop a capital improvement plan</li> <li>Review, revise and communicate protocols and procedures for student support services</li> <li>Train all district staff on how to access and utilize procedures, protocols, forms and documents</li> <li>Develop a systemic process for recording and accessing academic data</li> <li>Revise the protocols for collecting, reporting, submitting, and analyzing disciplinary data</li> <li>Analyze stakeholder survey data to inform strategic planning and instructional decision making</li> </ul>



## F: SCHOOL COMMITTEE BUDGET

### EASTHAMPTON PUBLIC SCHOOLS ENROLLMENT DATA

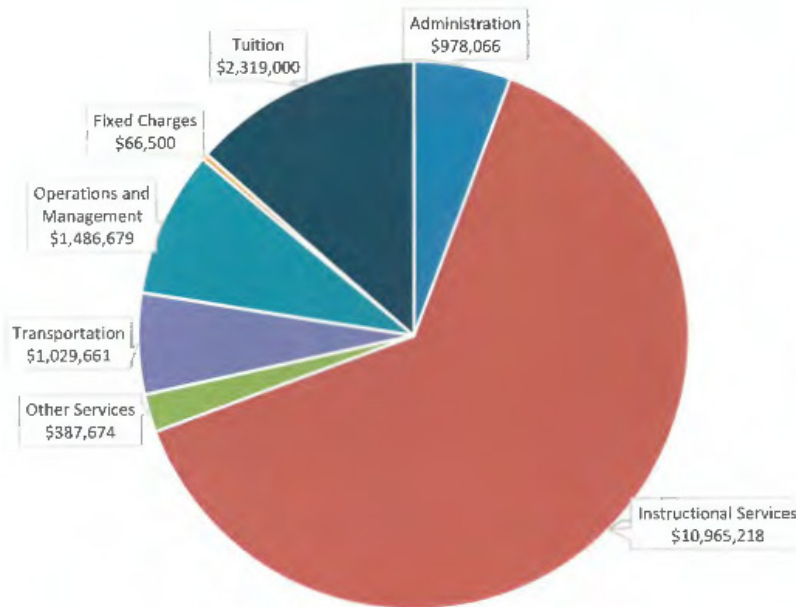
	2017-2018			2018-2019			2019-2020
Grade	Enrollment		Grade	Enrollment		Grade	Enrollment
K	111		K	127		K	127
1	125		1	111		1	127
2	120		2	118		2	111
3	129		3	126		3	118
4	99		4	130		4	126
<i>elementary</i>	<i>584</i>			<i>612</i>			<i>609</i>
5	122		5	99		5	130
6	104		6	116		6	99
7	105		7	96		7	116
8	119		8	102		8	96
<i>middle</i>	<i>450</i>			<i>413</i>			<i>441</i>
9	115		9	118		9	102
10	121		10	115		10	118
11	123		11	117		11	115
12	103		12	119		12	117
13	4		13	5		13	5
<i>high</i>	<i>466</i>			<i>474</i>			<i>457</i>
<b>K-12</b>	<b>1500</b>			<b>1499</b>			<b>1507</b>
<i>PreK</i>	<i>41</i>			<i>46</i>			<i>46</i>
<b>PK-12</b>	<b>1541</b>			<b>1545</b>			<b>1553</b>
	PK	K-4	5-8	9-12			
2017-2018	41	584	450	470			
2018-2019	46	612	413	479			
2019-2020	46	609	474	462			

## F: SCHOOL COMMITTEE BUDGET

EASTHAMPTON PUBLIC SCHOOLS							
CHARTER SCHOOL/SCHOOL CHOICE DATA							
	Charter Out		Choice Out		Total City Assessment	Choice In	
	Student FTE's	Cost	Student FTE's	Cost		Student FTE's	Tuition Receipts
FY 2019	115	\$1,104,407	162	\$1,108,874	\$2,213,281.00	132	\$761,069
FY 2018	107	1,050,008	152	966,435	2,016,443	124	692,435
FY 2017	104	941,209	171	1,070,763	2,011,972	113	633,264
FY 2016	96	729,162	173	1,154,611	1,883,773	86	467,402
FY 2015	80	558,876	189	1,251,370	1,810,246	85	443,691
VOCATIONAL STUDENT TUITION DATA							
	Smith		Ctech		Total Vocational		
	Student FTE's	Cost	Student FTE's	Cost			
FY 2019	38	\$690,000	42	\$514,925	\$1,204,925		
FY 2018	37	602,288	42	488,586	1,090,874		
FY 2017	34	600,000	54	600,000	1,200,000		
FY 2016	49	923,094	59	610,355	1,533,449		
FY 2015	48	779,935	64	595,810	1,375,745		

## F: SCHOOL COMMITTEE BUDGET

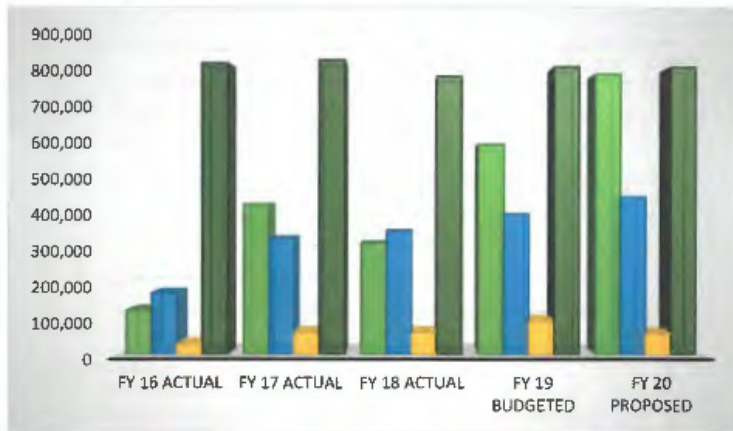
**EASTHAMPTON PUBLIC SCHOOLS  
FY 20 BUDGET BY DESE FUNCTIONS**  
(does not include application of district generated revenue)



DESE Functions	Proposed	% of Total FY 20 Proposed
Administration	\$978,066	5.92%
Instructional Services	10,965,218	66.39%
Other Services	387,674	2.35%
Transportation	1,029,661	6.23%
Operations & Maintenance	1,486,679	9.00%
Fixed Charges	66,500	0.40%
Tuition to Other Districts	2,319,000	14.04%
	\$17,232,798	100%

## F: SCHOOL COMMITTEE BUDGET

**EASTHAMPTON PUBLIC SCHOOLS  
DISTRICT GENERATED REVENUE**



	SCHOOL CHOICE	CIRCUIT BREAKER	OTHER REVOLVING ACCCOUNTS	FEDERAL & STATE GRANTS
<i>FY 16 Actual</i>	124,843	175,000	28,000	632,289
<i>FY 17 Actual</i>	429,763	332,308	62,000	848,800
<i>FY 18 Actual</i>	317,287	351,216	62,000	793,603
<i>FY 19 Budgeted</i>	600,000	400,000	96,173	821,703
<i>FY 20 Proposed</i>	800,000	450,000	60,000	820,000

# F: SCHOOL COMMITTEE BUDGET

## EASTHAMPTON PUBLIC SCHOOLS

### GRANT DESCRIPTIONS

#### 240 IDEA - INDIVIDUALS WITH DISABILITIES EDUCATION ACT

The purpose of the federal Individuals with Disabilities Act entitlement grant program is to provide funds to ensure that eligible students with disabilities receive a free and appropriate public education that includes special education and related services designed to meet their individual needs. The priority is to serve eligible students with special education services and activities deemed essential for student success in school. Services and activities must ensure compliance with state special education laws and regulations and the Individuals with Disabilities Act – 2004 (IDEA-2004)

#### 262 SPECIAL EDUCATION – EARLY CHILDHOOD

The Early Childhood Special Education Entitlement (ECSE) grant provides funds to school districts and charter school districts to build capacity and to ensure that eligible 3, 4, and 5 year-old children with disabilities are appropriately identified as eligible for special education and receive developmentally appropriate special education and related services designed to meet their individual needs in accordance with the Individuals With Disabilities Education Act – 2004 (IDEA-2004) and Massachusetts Special Education laws and regulations.

#### 305 TITLE I - IMPROVING BASIC PROGRAMS

Title I, as reauthorized under the No Child Left Behind Act of 2001 (NCLB), provides supplemental resources to local school districts to assist low achieving students in high poverty schools to meet the state's challenging academic standards.

#### 140 TITLE II – PART A TEACHER QUALITY

The purpose of this federal grant program is to increase student achievement through comprehensive district initiatives that focus on the preparation, training, recruitment, and retention of highly qualified educators. These initiatives should be aligned with Massachusetts' reform efforts and should help districts meet the No Child Left Behind (NCLB) goals and requirements for highly qualified teachers and instructional paraprofessionals in Title I targeted assistance and school-wide programs, and for high-quality professional development. The goal is to improve the overall effectiveness of all educators, making those activities that focus on teacher effectiveness a high priority.

#### 180 TITLE III – ENGLISH LANGUAGE ACQUISITION AND ACADEMIC ACHIEVEMENT

Title III of the federal Elementary and Secondary Education Act (ESEA) provides supplemental resources to help ensure that English learners (ELs) and immigrant children and youth attain English proficiency and develop high levels of academic achievement in English, assist teachers and administrators to enhance their capacity to provide effective instructional programs designed to prepare ELs and immigrant children and youth to enter all-English instructional settings, and promote parental, family, and community participation in language instruction programs for parents, families, and communities.

#### 309 TITLE IV – STUDENT SUPPORT AND ACADEMIC ENRICHMENT

Title IV funding provides supplemental resources to ensure all students have equitable access to high quality educational experiences supporting social-emotional learning, health, and safety. This program promotes educator development leading to better outcomes by strengthening standards, curriculum, instruction, and assessment.



# F: SCHOOL COMMITTEE BUDGET

## EASTHAMPTON PUBLIC SCHOOLS

### 325 – SSoS – TURNAROUND ASSISTANCE

The main priority for this grant will provide funding for sustained improvement, so that all students have access to high quality, culturally relevant learning opportunities that prepare them for successful futures by establishing a community of practice through leadership, shared responsibility, and professional collaboration, employing intentional practices for improving instruction, providing student-specific supports and instruction to all students, and providing appropriate social, emotional, and behavioral supports in order to create a safe, orderly, and respectful learning environment for students and teachers.

### 337 SAFE AND SUPPORTIVE SCHOOLS

The main priorities for this grant are to ensure that each school creates a safe, positive, healthy, culturally responsive, and inclusive whole-school learning environment, and makes effective use of a system for integrating services and aligning initiatives that promote students' behavioral health. This state funded grant program supports a school-wide action plan created to organize, integrate, and sustain school and district-wide efforts to create safe and supportive school environments.

### 400 COLLABORATIVE FOR EDUCATIONAL SERVICES, CES, PERKINS

The purpose of this federal grant is to assist school districts in improving secondary-level programs that meet the definition of career and technical education as contained in the Carl D. Perkins Career & Technical Education Improvement Act of 2006 P.L.109-270 (Perkins IV). This grant is managed by the local educational collaborative.

### 646 EXEMPLARY PROGRAMS GRANT – MASSACHUSETTS 21<sup>ST</sup> CENTURY COMMUNITY

Funding from this grant through the Collaborative for Educational Services provides innovative academic enrichment programming that meets the specific academic, social emotional and developmental needs of students by providing innovative shared professional development opportunities for teachers and administrators. It also provides engaging summer programming that addresses the summer learning slide and supports the successful transition of students into elementary (including pre-K to K), middle and or high school.

### 800 DRUG-FREE COMMUNITIES SUPPORT PROGRAM GRANT

The Drug-Free Communities Support Program (DFC) is a collaborative effort between the Office of National Drug Control Policy and the Substance Abuse and Mental Health Services Administration. The purpose of DFC is to address, establish and strengthen collaboration among communities to support the efforts of community coalitions and reduce substance use among youth and adults.

### E.L.F. LEARNING ENHANCEMENT GRANTS

Easthampton Learning Foundation offers grants to enhance the education experiences of students attending Easthampton Schools. E.L.F. is working to build an endowment, with an initial goal of one million dollars, to provide grants from its earnings. The purpose of E.L.F. grants is to make possible innovative, hands-on learning programs which otherwise would not be funded by local school budgets.

### 139 OTHER GRANTS AND AWARDS

Each year, teachers apply for and receive individual grants, awards, or gifts through private and state agencies and/or businesses for specific or special classroom projects and goals that may include funding for field trips, cultural and educational experiences, and special classroom projects. These targeted funds are for specific purposes beyond district funding.

# F: SCHOOL COMMITTEE BUDGET

## EASTHAMPTON PUBLIC SCHOOLS FY 20 PROPOSED OPERATING BUDGET OVERVIEW

### ❖ Budget building principles adhered to:

**Understanding our needs and history**

**Aligning funding categories tightly with spending needs**

**Developing common understandings about what is essential and what are our priorities**  
(Budget decisions are driven by what is best for children.)

**Fostering a sense of shared responsibility** (We all “own” all the children. We all monitor and manage the budget.)

**Simplifying the budget structure and documentation where we are able**

**Focusing on clarity and transparency** (illustrate our stewardship of public’s funds.)

**Actively pursuing efficiencies** (Renegotiating service contracts. Getting creative in generating revenue, sharing resources, and finding ways to service Easthampton children better locally.)

### ❖ Other considerations:

**Some assumptions upon which we have built the proposed budget will undoubtedly change**  
(enrollment fluctuations, volatility of special education, state requirements.)

**There remain a number of unknowns** (state funding and grant funding chief among them.)

**Goal of balance between provisioning for the unexpected and fiscal responsibility.**

### ❖ Essential Services Budget

The requested FY 20 Operating Budget is a deficit budget in comparison to FY 19. Although enrollment, unlike most districts in our region, continues modest growth, we are faced with reducing staff from the budget for the second year in a row. We have been careful to make the staffing reductions so not to impact classrooms, finding efficiencies in the various service delivery models that in many cases are possible in FY 20 only when considering enrollment projections and shifts for FY 21. FY 20 marks year 3 of the current 3-year labor contracts and year 3 of a 5-year transportation contract. The proposed FY 20 budget is increased overall by 2.52% or \$434,160 over the FY 19 budget. It reduces 2.7 FTE professional positions and 1.5 FTE support staff positions. Noteworthy additions to our spending plan include the staffing and activities mandated by the Attorney General’s office concerning diversity and equity, a new K-2 math curriculum, and additional funding to update and expand the technology available to students in our schools.

# F: SCHOOL COMMITTEE BUDGET

## EASTHAMPTON PUBLIC SCHOOLS FISCAL YEAR 20 PROPOSED BUDGET

### SUMMARY PAGE

<u>Location</u>	<u>FY 20 Budget</u>	<u>FY 19 Budget</u>	<u>\$ Increase</u>	<u>% Increase</u>
System	\$4,521,149	\$4,455,277	\$65,872	1.48%
Center/Pepin	\$2,570,457	\$2,449,134	\$66,441	2.71%
Maple	\$2,125,350	\$2,058,799	\$66,551	3.23%
White Brook	\$2,634,728	\$2,495,715	\$139,013	5.28%
Easthampton High	\$3,549,286	\$3,530,301	\$18,985	0.54%
Special Ed.	\$2,266,568	\$2,243,572	\$22,996	1.02%
Grand Total	\$17,667,538	\$17,232,798	\$434,740	2.52%



# F: SCHOOL COMMITTEE BUDGET

## EPSD System FY 20 Proposed Operating Budget

Account Number:	Description:	Expended FY 18	Budgeted FY 19	Exp. YTD FY 19	Proposed FY 20	\$ Diff.	% Diff.
1 001.1110.1057.6000.0960	School Committee Stipends - SYSTEM	6,900	8,400	6,902	8,400	0	0.00%
2 001.1110.6001.6000.0960	SC-System Other Expenditures - SYSTEM	59,138	36,600	28,524	19,000	-17,600	-48.09%
3 001.1210.1001.6000.0940	Superintendent Prof. Salary - SYSTEM	137,029	143,000	99,000	143,000	0	0.00%
4 001.1210.2001.6000.0950	Supt. Clerical Other Salary - SYSTEM	58,220	56,500	38,975	56,500	0	0.00%
7 001.1210.5001.6000.0960	Supt. - Supplies - SYSTEM	1,571	2,800	2,250	2,800	0	0.00%
8 001.1210.6002.6000.0960	Supt. - Other Expense - SYSTEM	18,593	22,150	19,796	20,500	-1,650	-7.45%
9 001.1220.1018.6000.0940	Curr. Coord. System Prof. Salary - SYS.	83,640	85,313	59,063	85,313	0	0.00%
10 001.1230.1026.6000.0680	District Diversity Liaison Salary - SYS.				36,573	36,573	
11 001.2357.4026.6000.0715	District Diversity - Contracted Services - SYS.				45,000	45,000	
12 001.2357.6035.6000.0715	District Diversity - Other Expense - SYS.				5,000	5,000	
13 001.1230.2027.6000.0950	Grant - Clerical Salary - SYSTEM	20,967	24,258	16,348	24,727	469	1.93%
14 001.1230.6006.6000.0620	Admin. System - Other Expense - SYSTEM	700	900	700	900	0	0.00%
15 001.1410.1005.6000.0980	Dir. of Business - Prof. Salary - SYSTEM	93,840	96,000	66,462	96,000	0	0.00%
16 001.1410.2010.6000.0990	Clerical Business - Other Salary - SYSTEM	86,490	89,255	61,044	90,051	796	0.89%
17 001.1410.2015.6000.0890	OT - Bus. Office Other Salary - SYSTEM	500	1,500	574	1,000	-500	-33.33%
18 001.1410.4005.6000.0620	Bus. Office - Contr. Services - SYSTEM	117	500	72	500	0	0.00%
19 001.1410.5020.6000.0960	Bus. Office - Supplies - SYSTEM	254	500	143	500	0	0.00%
20 001.1410.6002.6000.0960	Bus. Office - Other Expense - SYSTEM	175	500	194	500	0	0.00%
21 001.1430.4001.6000.0960	Legal Services - Other Expense - SYSTEM	22,325	35,000	34,200	35,000	0	0.00%
22 001.1450.1056.6000.0890	Tech Coordinator - SYSTEM	45,895	91,327	62,349	91,327	0	0.00%
23 001.1450.1059.6000.0890	Tech Asst Maintenance - SYSTEM	64,060	66,628	58,503	89,822	23,194	34.81%
24 001.1450.2025.6000.0890	Clerical Tech. Attendance Sal. - SYSTEM	40,613	42,117	28,348	42,903	786	1.87%
25 001.1450.4303.6000.0890	Admin. Tech. - Contr. Services - SYSTEM	4,795	4,400	3,944	4,400	0	0.00%
26 001.1450.5300.6000.0890	Admin. Tech. - Hardware - SYSTEM	2,247	2,500	2,459	2,500	0	0.00%
27 001.1450.6303.6000.0890	Admin. Tech. - Other Expense - SYSTEM	39,553	75,850	73,742	75,850	0	0.00%
28 001.2000.1011.6000	Retirement/Severance - SYSTEM	0	14,000	0	0	-14,000	-100.00%
29 001.2210.2031.6000.0650	Clerical Substitutes - SYSTEM	2,428	3,500	1,311	2,500	-1,000	-28.57%
30 001.2310.1076.6000.0680	Gifted and Talented Coordinator Sal - SYS.	10,000	9,735	0	0	-9,735	-100.00%
31 001.2325.1065.6000.0680	Substitutes Prof Sal - SYSTEM	169,289	148,094	142,349	133,000	-15,094	-10.19%
32 001.2330.2040.1000.0690	LIBRARY PARA - ELEMENTARY	31,892	33,790	19,885	35,756	1,966	5.82%
33 001.2330.3004.4000.0690	Teaching Para Subs Sal SPED - SYSTEM	43,696	40,000	17,440	40,000	0	0.00%
34 001.2330.3004.6000.0690	Teaching Para Subs Sal REG DAY - SYS.	16,430	20,000	3,088	20,000	0	0.00%

# F: SCHOOL COMMITTEE BUDGET

## EPSD System FY 20 Proposed Operating Budget

Account Number:	Description:	Expended FY 18	Budgeted FY 19	Exp. YTD FY 19	Proposed FY 20	\$ Diff.	% Diff.
35 001.2353.1066.6000.07120	Staff Dev. - Teaching Personnel - SYS.	0	2,200	1,400	0	-2,200	-100.00%
36 001.2357.4026.6000.0715	Contr. Serv. Staff Dev. - SYSTEM	2,389	4,500	1,000	4,000	-500	-11.11%
37 001.2357.5210.6000.0715	Staff Dev. Supplies - SYSTEM	18,465	20,744	20,705	0	-20,744	-100.00%
38 001.2357.6026.6000.0715	Course Reimbursement - SYSTEM	6,324	8,000	2,100	8,000	0	0.00%
39 001.2357.6035.6000.0715	Staff Dev Other Exp. - SYSTEM	3,145	2,400	1,704	3,200	800	33.33%
40 001.2415.4000.1000.0711	Contr. Serv. After School Prog. - ELEM	4,000	4,000	0	4,000	0	0.00%
41 001.2430.5020.6000.0700	Supplies - SYSTEM	14,414	20,000	15,429	17,500	-2,500	-12.50%
42 001.2450.5300.1100.0890	Instr Tech Hardware - CENTER	1,244	7,500	7,459	7,500	0	0.00%
43 001.2450.5300.1200.0890	Instr Tech Hardware - MAPLE	9,802	2,000	1,044	2,000	0	0.00%
44 001.2450.5300.1400.0890	Instr Tech Hardware - PEPIN	2,781	2,000	1,829	2,000	0	0.00%
45 001.2450.5300.2000.0890	Instr Tech Hardware - WBMS	13,326	35,250	34,821	35,250	0	0.00%
46 001.2450.5300.3000.0890	Instr Tech Hardware - EHS	35,218	31,465	31,456	31,465	0	0.00%
47 001.2450.6303.6000.0890	Tech Other Expense - SYSTEM	2,489	2,750	4,401	2,750	0	0.00%
48 001.2451.5039.6000.0890	Instr Technology Supplies - SYSTEM	22,766	23,704	23,058	23,704	0	0.00%
49 001.2710.1128.1000.0780	504/BST Other Salaries - ELEMENTARY	4,000	6,000	0	6,000	0	0.00%
50 001.3100.4037.6000.0890	Student Parent Info Ctr - SYSTEM	3,729	4,075	0	4,075	0	0.00%
51 001.3200.1110.6000.0900	School Nurses Prof Sal - SYSTEM	190,077	206,120	117,938	202,396	-3,724	-1.81%
52 001.3200.2065.6000.0910	Health Subs/OT Sal - SYSTEM	1,270	800	133	800	0	0.00%
53 001.3200.4068.6000.0920	Contr. Serv. Health - SYSTEM	4,650	4,000	1,900	2,500	-1,500	-37.50%
54 001.3200.5070.6000.0920	Supplies Health - SYSTEM	2,875	3,500	2,302	3,500	0	0.00%
55 001.3200.6070.6000.0920	Other Expense Health - SYSTEM	688	1,700	458	1,200	-500	-29.41%
56 004.0015.0099.6000.0000	Foster Transportation - SYSTEM			40,697	0	0	
57 004.3300.4080.6000.1130	Contr Serv Transportation Sys. Other Exp	410,958	398,174	453,634	452,244	54,070	13.58%
58 004.3300.4082.5000.1130	Contr Serv Transportation VOC Other Exp	75,202	72,904	97,904	84,862	11,958	16.40%
59 004.3300.4086.6000.1130	Contr Serv Homeless System Other Exp	33,278	17,000	15,779	12,000	-5,000	-29.41%
60 001.4110.1130.6000.1020	Custodial Supervisor Prof Sal - SYSTEM	65,316	68,340	47,312	68,340	0	0.00%
61 001.4110.1135.1000.1030	Custodians Elementary - SYSTEM	100,088	135,148	61,463	134,532	-616	-0.46%
62 001.4110.3020.6000.1030	Maint/Grounds Other Salaries - SYSTEM	41,089	41,621	29,055	41,621	0	0.00%
63 001.4110.3030.6000.1030	Custodial Part-Time Other Sal - SYSTEM	5,786	5,800	3,630	5,800	0	0.00%
64 001.4110.3035.6000.1030	Custodial Float/WKD Other Sal - SYSTEM	41,748	68,077	29,190	87,038	18,961	27.85%
65 001.4110.3050.6000.1030	OT/Add'l. Serv Other Sal. - SYSTEM	7,350	10,000	7,260	9,700	-300	-3.00%
001.4110.4110.6000.1040	Contr Serv Custodial - SYSTEM	4,608	3,295	3,000	5,000	1,705	51.75%



# F: SCHOOL COMMITTEE BUDGET

## EPSD System FY 20 Proposed Operating Budget

Account Number:	Description:	Expended FY 18	Budgeted FY 19	Exp. YTD FY 19	Proposed FY 20	\$ Diff.	% Diff.
67 001.4110.5110.6000.1040	Supplies Custodial - SYSTEM	37,813	40,000	38,156	40,000	0	0.00%
68 001.4110.6110.6000.1040	Other Expenses Custodial - SYSTEM	4,930	5,700	5,525	5,700	0	0.00%
69 001.4120.5120.6000.1040	Heating of Buildings - SYSTEM	182,870	196,400	102,622	200,000	3,600	1.83%
70 001.4130.6120.6000.1040	Utilities - SYSTEM	260,822	296,400	239,238	300,000	3,600	1.21%
71 001.4210.4130.6000.1040	Contr Serv Grounds - SYSTEM	3,822	5,600	5,600	5,600	0	0.00%
72 001.4210.5130.6000.1040	Supplies Grounds - SYSTEM	4,537	4,400	1,975	4,400	0	0.00%
73 001.4220.4140.6000.1040	Contr Serv Maint of Bldgs - SYSTEM	93,889	115,001	101,707	115,000	-1	0.00%
74 001.4220.5140.6000.1040	Supplies Maint of Bldgs - SYSTEM	22,858	34,999	34,118	35,000	1	0.00%
75 001.4220.6140.6000.1040	Other Expense Maint of Bldgs - SYSTEM	1,085	3,500	500	3,500	0	0.00%
76 001.4225.4129.6000.1040	Bldg Security System - SYSTEM	0	1,400	0	0	-1,400	-100.00%
77 001.4230.4153.2000.1040	Contr Serv Maint of Equipment - WBMS	1,360	1,500	899	1,500	0	0.00%
78 001.4230.4150.6000.1040	Contr Serv Maint of Equipment - SYSTEM	30,716	39,880	19,855	40,000	120	0.30%
79 001.4230.5150.6000.1040	Supplies Maint of Equipment - SYSTEM	4,963	9,150	5,073	9,150	0	0.00%
80 001.4400.6304.6000.0890	Networking/Telecom - SYSTEM	15,557	20,000	16,991	20,000	0	0.00%
81 001.4400.6305.6000.0890	Technology Maintenance - SYSTEM	0	5,000	570	5,000	0	0.00%
82 001.4410.5035.6000.0890	Networking/Telecom Equipment - SYSTEM	19,606	18,000	16,991	18,000	0	0.00%
83 001.4410.5308.3000.0890	Networking/Telecom Supplies - EHS	2,283	2,500	1,679	2,500	0	0.00%
84 001.4410.5308.6000.0890	Networking/Telecom Supplies - SYSTEM	690	8,000	6,943	8,000	0	0.00%
85 001.5200.6170.6000.1100	Insurance - SYSTEM	11,397	12,500	3,180	11,500	-1,000	-8.00%
86 001.5300.4170.6000.1280	Rental/Lease - SYSTEM	50,970	55,000	54,983	55,000	0	0.00%
87 001.9100.9111.5000.1335	Voc Tuition - Tuition to MA Voc (SMITH)	575,537	690,000	232,516	665,000	-25,000	-3.62%
88 001.9100.9112.5000.1335	Voc Tuition - LPVC Voc Tuition to MA	467,734	514,925	281,289	504,000	-10,925	-2.12%
		3,983,868	4,455,857	3,078,968	4,521,149	73,110	1.64%

# F: SCHOOL COMMITTEE BUDGET

## Center and Pepin Schools FY 20 Proposed Operating Budget

Account Number:	Description:	Expended FY 18	Budgeted FY 19	Expended YTD FY 19	Proposed FY 20	\$ Diff.	% Diff.
1 001.2210.1035.1100.0640	Principal Salary - CENTER	83,229	77,276	52,337	77,276	0	0.00%
2 001.2210.1035.1400.0640	Principal Salary - PEPIN	83,097	77,276	52,337	77,276	0	0.00%
3 001.2210.2030.1100.0650	Clerical Salary - CENTER	36,307	37,765	25,419	38,511	746	1.98%
4 001.2210.2030.1400.0650	Clerical Salary - PEPIN	37,889	37,765	24,797	38,511	746	1.98%
5 001.2210.4011.1100.0660	Contr Serv Principal - CENTER	351	1,000	991	1,000	0	0.00%
6 001.2210.4011.1400.0660	Contr Serv Principal - PEPIN	0	1,000	667	1,000	0	0.00%
7 001.2210.5011.1100.0660	Supplies Principal - CENTER	144	400	364	850	450	112.50%
8 001.2210.5011.1400.0660	Supplies Principal - PEPIN	1,199	1,000	285	850	-150	-15.00%
9 001.2210.6011.1100.0660	Other Expense Principal - CENTER	0	1,100	246	650	-450	-40.91%
10 001.2210.6011.1400.0660	Other Expense Principal - PEPIN	0	200	71	650	450	225.00%
11 001.2305.1055.1100.0680	Teachers Prof Sal - CENTER	642,418	596,486	380,517	625,326	28,840	4.83%
12 001.2305.1055.1104.0680	Teachers Prof Sal (SPED) - CENTER	161,013	181,372	83,827	191,247	9,875	5.44%
13 001.2305.1055.1400.0680	Teachers Prof Sal - PEPIN	532,456	788,634	366,974	826,241	37,607	4.77%
14 001.2305.1055.1404.0680	Teachers Prof Sal (SPED) - PEPIN	189,798	206,561	86,421	216,414	9,853	4.77%
15 001.2320.4019.1100.0700	Medical/Ther 504 Exp - CENTER	0	400	0	650	250	62.50%
16 001.2320.4019.1400.0700	Medical/Ther 504 Exp - PEPIN	0	950	0	650	-300	-31.58%
17 001.2330.3005.1100.0690	Paraprof Sal - CENTER	72,781	41,408	24,103	42,760	1,352	3.27%
18 001.2330.3005.1104.0690	Paraprof SPED Sal - CENTER	128,877	114,616	65,606	118,150	3,534	3.08%
19 001.2330.3005.1400.0690	Paraprof Sal - PEPIN	54,081	42,382	23,524	43,210	828	1.95%
20 001.2330.3005.1404.0690	Paraprof SPED Sal - PEPIN	178,316	199,530	115,609	206,295	6,765	3.39%
21 001.2330.3007.1400.0690	Lunchrm Supervisor Other Sal - PEPIN	19,662	0	8,485	14,540	14,540	
22 001.2357.5210.1100.0715	Staff Dev. Supplies - CENTER	0	163	0	0	-163	-100.00%
23 001.2357.5210.1400.0715	Staff Dev. Supplies - PEPIN	0	200	0	0	-200	-100.00%
24 001.2357.6035.1100.0715	Staff Dev Other Exp. - CENTER	0	1,000	0	1,000	0	0.00%
25 001.2357.6035.1400.0715	Staff Dev Other Exp. - PEPIN	754	1,000	0	1,000	0	0.00%
26 001.2410.5025.1100.0720	Textbks/Instr. Mat'l's - CENTER	12,000	11,000	9,809	11,000	0	0.00%
27 001.2410.5025.1400.0720	Textbks/Instr. Mat'l's - PEPIN	12,214	13,000	11,564	13,000	0	0.00%
28 001.2415.5027.1100.0700	Other Instr'l Mat'l's - CENTER	3,535	3,600	3,308	4,300	700	19.44%
29 001.2415.5027.1400.0700	Other Instr'l Mat'l's - PEPIN	2,128	5,000	3,147	4,300	-700	-14.00%
30 001.2430.5020.1100.0700	General Supplies - CENTER	6,032	6,800	6,254	6,800	0	0.00%
31 001.2430.5020.1400.0700	General Supplies - PEPIN	5,901	6,800	6,508	6,800	0	0.00%

# F: SCHOOL COMMITTEE BUDGET

Center and Pepin Schools											
FY 20 Proposed Operating Budget											
Account Number:	Description:	Expended FY 18	Budgeted FY 19	Expended YTD FY 19	Proposed FY 20	\$ Diff.	% Diff.				
32 001.2430.5036.1100.0700	ESL Supplies - CENTER	91	100	0	100	0	0.00%				
33 001.2430.5036.1400.0700	ESL Supplies - PEPIN	96	100	0	100	0	0.00%				
		2,258,283	2,449,134	1,346,910	2,570,457	121,323	4.95%				

# F: SCHOOL COMMITTEE BUDGET

## Maple School FY 20

Account Number:	Description:	Expended FY 18	Budgeted FY 19	Expended YTD FY 19	Proposed FY 20	\$ Diff.	% Diff.
1 001.2210.1035.1200.0640	Principal Salary - MAPLE	89,408	90,255	62,879	90,255	0	0.00%
2 001.2210.2030.1200.0650	Clerical Salary - MAPLE	37,901	41,765	26,092	38,511	-3,254	-7.79%
3 001.2210.2035.1200.0650	OT Clerical Sal. - MAPLE	76	600	93	600	0	0.00%
4 001.2210.4011.1200.0660	Contr Serv Principal - MAPLE	351	2,400	1,018	2,400	0	0.00%
5 001.2210.5011.1200.0660	Supplies Principal - MAPLE	572	900	130	900	0	0.00%
6 001.2210.6011.1200.0660	Other Expense Principal - MAPLE	51	900	512	900	0	0.00%
7 001.2305.1055.1200.0680	Teachers Prof Sal - MAPLE	676,207	825,368	397,469	829,072	3,704	0.45%
8 001.2305.1055.1204.0680	Teachers Prof Sal (SPED) - MAPLE	414,855	570,021	294,475	605,094	35,073	6.15%
9 001.2330.3005.1200.0690	Paraprof Sal - MAPLE	30,068	39,509	22,956	40,922	1,413	3.58%
10 001.2330.3005.1204.0690	Paraprof SPED Sal - MAPLE	293,737	398,408	218,573	408,775	10,367	2.60%
11 001.2330.3007.1200.0690	Lunchrm Supervisor Other Sal - MAPLE	8,518	0	6,345	13,500	13,500	
12 001.2357.6035.1200.0715	Staff Dev Other Exp. - MAPLE	1,750	2,500	0	2,500	0	0.00%
13 001.2410.5025.1200.0720	Textbks/Instr. Mat'ls - MAPLE	10,984	10,678	7,783	10,678	0	0.00%
14 001.2415.5027.1200.0700	Other Instr'l Mat'ls - MAPLE	5,759	5,844	3,728	5,844	0	0.00%
16 001.2430.5020.1200.0700	General Supplies - MAPLE	7,726	7,656	5,253	7,565	-91	-1.19%
17 001.2440.4020.1200.0700	Other Instr'l Services - MAPLE	600	900	0	1,550	650	72.22%
18 001.2440.4027.1200.0700	Tchg. 504 Contr Services - MAPLE	650	1,394	669	900	-494	-35.44%
19 001.2800.1090.1200.0810	School Psych Prof Sal - MAPLE	47,252	59,121	29,576	64,804	5,683	9.61%
20 001.2800.5060.1200.0830	Supplies Psych - MAPLE	580	580	0	580	0	0.00%
		1,627,045	2,058,799	1,077,552	2,125,350	66,551	3.23%



# F: SCHOOL COMMITTEE BUDGET

1-2-18

## White Brook Middle School FY 20 Proposed Operating Budget

Account Number:	Description:	Expended FY 18	Budgeted FY 19	Expended YTD FY 19	Proposed FY 20	\$ Diff.	% Diff.
1 001.2210.1040.2000.0640	Principal/VP Salary - WBMS	162,055	165,701	114,748	165,701	0	0.00%
2 001.2210.2030.2000.0650	Clerical Salary - WBMS	73,654	77,610	52,878	78,062	452	0.58%
3 001.2210.4011.2000.0660	Contr Serv Principal - WBMS	427	351	162	2,000	1,649	469.80%
4 001.2210.5011.2000.0660	Supplies Principal - WBMS	2,555	4,423	2,539	4,423	0	0.00%
5 001.2210.6011.2000.0660	Other Expense Principal - WBMS	2,580	7,414	3,974	9,000	1,586	21.39%
6 001.2220.1016.2000.0680	Team Leaders Sal. - WBMS	5,851	5,236	236	5,000	-236	-4.50%
7 001.2305.1055.2000.0680	Teachers Prof Sal - WBMS	1,234,129	1,129,276	814,460	1,183,785	54,509	4.83%
8 001.2305.1055.2004.0680	Teachers Prof Sal (SPED) - WBMS	484,371	577,496	275,688	618,334	40,838	7.07%
9 001.2305.6019.2000.0700	Indistr. Travel Teachers - WBMS	0	71	0	71	0	0.00%
10 001.2330.1067.2004.0690	Summer Prog Para Sal - WBMS	3,612	1,642	478	1,642	0	0.02%
11 001.2330.2040.2000.0690	Library Paraprof Sal - WBMS	19,756	20,741	12,051	21,155	414	2.00%
12 001.2330.3005.2004.0690	Paraprof SPED Sal - WBMS	166,957	186,753	102,906	192,859	6,106	3.27%
13 001.2330.4026.2000.0715	Lunchroom Supervisor Other Sal - WBMS	12,982	0	12,794	21,600	21,600	
14 001.2357.4026.2000.0715	Staff Dev. Contr Services - WBMS	0	4,000	4,000	4,000	0	0.00%
15 001.2357.6035.2000.0715	Staff Dev Other Exp. - WBMS	692	3,765	1,140	4,000	235	6.24%
16 001.2410.5025.2000.0720	Textbks/Instr. Mat'l's - WBMS	13,964	15,000	12,011	15,000	0	0.00%
18 001.2415.5027.2000.0700	Other Instr'l Mat'l's - WBMS	11,270	12,639	9,574	18,139	5,500	43.52%
19 001.2420.5035.2000.0720	Instr'l Equipment - WBMS	0	2,333	0	2,333	0	0.00%
20 001.2430.5020.2000.0700	General Supplies - WBMS	12,683	18,499	9,570	15,999	-2,500	-13.51%
21 001.2440.4020.2000.0700	Other Instr'l Services - WBMS	5,930	7,000	2,399	7,000	0	0.00%
22 001.2440.4027.2000.0700	504 Contr. Serv. - WBMS	860	1,000	600	1,000	0	0.00%
23 001.2710.1085.2000.0770	Guidance Counselor - WBMS	91,003	113,920	56,960	116,198	2,278	2.00%
24 001.2710.1128.2000.0780	504/BST Other Salaries - MIDDLE	0	2,000	0	2,000	0	0.00%
25 001.3520.1125.2000.0870	Co curricular Sal - WBMS	2,224	4,881	0	4,881	0	0.00%
26 0014110.1135.2000.1030	Custodians Sal. - WBMS	164,845	133,965	125,265	140,546	6,581	4.91%
		2,472,399	2,495,715	1,614,432	2,634,728	139,013	5.57%

# F: SCHOOL COMMITTEE BUDGET

## Easthampton H. S. FY 20 Proposed Operating Budget

Account Number:	Description:	Expended FY 18	Budgeted FY 19	Expended YTD FY 19	Proposed FY 20	Proposed \$ Diff.	% Diff.
1 001.1110.6036.3000.0700	EHS-Reaccreditation Other Exp. - EHS	0	17,089	3,754	0	-17,089	-100.00%
2 001.2210.1040.3000.0640	Principal/VP Salary - EHS	172,380	176,211	121,992	176,211	0	0.00%
3 001.2210.2030.3000.0650	Clerical Salary - EHS	97,675	103,940	69,267	107,226	3,286	3.16%
4 001.2210.4011.3000.0660	Contr Serv Principal - EHS	8,099	8,465	4,859	8,465	0	0.00%
5 001.2210.5011.3000.0660	Supplies Principal - EHS	4,210	4,704	1,665	6,178	1,474	31.34%
6 001.2210.6011.3000.0660	Other Expense Principal - EHS	10,575	7,480	3,686	5,980	-1,500	-20.05%
7 001.2220.1016.3000.0600	Dept. Heads Sal. - EHS	11,688	18,000	0	18,000	0	0.00%
8 001.2305.1053.3000.0711	EHS After School Program		263	229	0	-263	-100.00%
9 001.2305.1055.3000.0680	Teachers Prof Sal - EHS	1,655,796	2,015,402	936,920	1,996,134	-19,268	-0.96%
10 001.2305.1055.3004.0680	Teachers Prof Sal (SPED) - EHS	356,832	299,688	226,319	314,550	14,862	4.96%
11 001.2330.3005.3004.0690	Paraprof SPED Sal - EHS	106,279	113,700	66,706	127,060	13,360	11.75%
12 001.2340.1075.3000.0730	Librarians Prof. Sal. - EHS	70,501	71,911	35,956	73,349	1,438	2.00%
13 001.2357.6035.3000.0715	Staff Dev Other Exp. - EHS	3,923	4,500	4,392	4,500	0	0.00%
14 001.2410.5025.3000.0720	Textbks/Instr. Mat'l's - EHS	8,844	13,067	12,817	20,064	6,997	53.55%
15 001.2415.5027.3000.0700	Other Instr'l Mat'l's - EHS	3,219	3,419	773	4,520	1,101	32.20%
16 001.2415.6034.3000.0700	Graduation Other Expense - EHS	4,246	5,880	919	5,880	0	0.00%
17 001.2420.5035.3000.0720	Instr'l Equipment - EHS	3,981	5,700	4,329	8,200	2,500	43.86%
18 001.2430.5020.3000.0700	General Supplies - EHS	20,781	25,502	21,255	27,000	1,498	5.87%
19 001.2440.4020.3000.0700	Other Instr'l Services - EHS	2,805	4,624	1,195	4,998	374	8.08%
20 001.2500.5030.3000.0700	Library Supplies - EHS	1,972	3,000	2,066	3,000	0	0.00%
21 001.2710.1085.3000.0770	Guidance Counselor - EHS	201,555	214,704	107,506	220,115	5,411	2.52%
22 001.2710.1128.3000.0780	504/BST Other Salaries - HIGH	10,000	2,000	0	2,000	0	0.00%
23 001.2710.2050.3000.0780	Guidance Clerical Salary - EHS	39,167	40,625	27,344	41,371	746	1.84%
24 001.2710.2052.3000.0780	Guidance Summer Work Other Sal - EHS	7,053	9,913	9,913	9,456	-457	-4.61%
25 001.2710.5050.3000.0790	Guidance Supplies - EHS	1,122	1,193	424	1,843	650	54.48%
26 001.2710.6050.3000.0790	Guidance Other Exp - EHS	1,169	1,572	1,223	922	-650	0.00%
27 001.2720.1057.3000.0690	Testing and Assessment Stipends - EHS	0	1,589	1,589	1,589	0	0.00%
28 001.2720.5033.3000.0790	Testing Other Exp - EHS	2,862	1,200	1,200	2,645	0	0.00%
29 001.3510.1120.3000.0860	Athletics Prof Sal - EHS	92,716	106,197	44,858	106,197	0	0.00%
30 001.3510.4090.3000.0864	Contr Serv Athletics - EHS	28,909	28,909	28,418	28,909	0	0.00%
31 001.3510.5090.3000.0864	Supplies Athletics - EHS	5,961	6,000	6,000	6,000	0	0.00%
32 001.3510.6090.3000.0864	Other Expense Athletics - EHS	4,973	4,973	4,973	4,973	0	0.00%



# F: SCHOOL COMMITTEE BUDGET

## Easthampton H. S. FY 20 Proposed Operating Budget

Account Number:	Description:	Expended FY 18	Budgeted FY 19	Expended YTD FY 19	Proposed FY 20	Proposed \$ Diff.	% Diff.
33 001.3520.1125.3000.0870	Extra Curricular Prof Sal - EHS	28,449	25,540	1,432	25,540	0	0.00%
34 001.3520.4100.3000.0874	Contr Serv Co Curricular - EHS	3,790	3,290	3,290	4,830	1,540	46.81%
35 001.3520.5100.3000.0874	Supplies Co Curricular - EHS	0	0	0	553	553	
36 001.3520.6100.3000.0874	Other Exp Co Curricular - EHS	2,158	2,369	1,969	276	-2,093	-88.35%
37 001.4110.1135.3000.1030	Cutodians Salary - EHS	164,718	177,681	146,503	180,752	3,071	1.73%
		3,138,408	3,530,301	1,901,984	3,549,286	18,985	0.54%

# F: SCHOOL COMMITTEE BUDGET

## EPSD Special Education FY 20 Proposed Operating Budget

Account Number:	Description:	Expended FY 18	Budgeted FY 19	Expended YTD FY 19	Proposed FY 19	\$ Diff.	% Diff.
1 001.2110.1020.4000.0600	Dir. PPS/SPED Prof. Salary - SYSTEM	89,760	91,556	63,384	91,555	-1	0.00%
2 001.2110.2020.6000.0610	Clerical Dir. of SS - Other Salary - SYSTEM	86,140	77,090	60,112	60,079	-17,011	-22.07%
3 001.2110.4007.4000.0620	Dir. SS/SPED - Contr. Services - SYSTEM	976	4,650	3,661	5,000	350	7.53%
4 001.2110.5007.4000.0620	Dir. SS/SPED - Supplies - SYSTEM	703	1,000	885	1,000	0	0.00%
5 001.2110.6007.4000.0620	Dir. SS/SPED - Other Expense - SYSTEM	11,521	12,700	9,886	13,000	300	2.36%
6 001.2305.1054.1204.0680	Summer SPED Teachers Salaries - MAPLE	6,175	8,881	8,881	8,000	-881	-9.92%
7 001.2305.1054.2004.0680	Summer SPED Teachers Salaries - WBMS	2,944	1,531	1,531	0	-1,531	-100.00%
8 001.2305.1054.3004.0680	Summer SPED Teachers Salaries - EHS	132	0	0	3,500	3,500	
9 001.2305.1062.1104.0680	Team Mtgs. SPED Prof. Sal. - CENTER	0	37	37	50	13	35.87%
10 001.2305.1062.1204.0680	Team Mtgs. SPED Prof. Sal. - MAPLE	0	0	0	50	50	
11 001.2305.1062.1404.0680	Team Mtgs. SPED Prof. Sal. - PEPIN	0	0	0	50	50	
12 001.2305.1062.2004.0680	Team Mtgs. SPED Prof. Sal. - WBMS	20	0	0	50	50	
13 001.2305.1062.3004.0680	Team Mtgs. SPED Prof. Sal. - EHS	29	110	110	50	-60	-54.71%
14 001.2310.1070.1104.0690	Tutors Other Sal (SPED) - CENTER	1,995	0	0	500	500	
15 001.2310.1070.1204.0690	Tutors Other Sal (SPED) - MAPLE	0	0	0	500	500	
16 001.2310.1070.1404.0690	Tutors Other Sal (SPED) - PEPIN	0	500	0	500	0	0.00%
17 001.2310.1070.2004.0690	Tutors Other Sal (SPED) - WBMS	3,408	500	2,142	500	0	0.00%
18 001.2310.1070.3004.0690	Tutors Other Sal (SPED) - EHS	1,997	500	2,142	500	0	0.00%
19 001.2320.4020.1104.0700	Medical/Therapeutic - CENTER	4,546	3,000	3,000	3,000	0	0.00%
20 001.2320.4020.1204.0700	Medical/Therapeutic - MAPLE	54,451	15,700	15,500	15,500	-200	-1.27%
21 001.2320.4020.1404.0700	Medical/Therapeutic - PEPIN	14,849	3,000	3,000	3,000	0	0.00%
22 001.2320.4020.2004.0700	Medical/Therapeutic - WBMS	22,223	2,000	2,000	2,000	0	0.00%
23 001.2320.4020.3004.0700	Medical/Therapeutic - EHS	488	800	800	1,000	200	25.00%
24 001.2321.1111.6004.0900	Occupational Therapist - SYSTEM	186	0	0	0	0	0.00%
25 001.2322.1112.6000.0900	Speech Pathologist - SYSTEM	54,582	118,873	73,008	123,274	4,401	3.70%
26 001.2330.1067.1204.0690	Summer Program Para Sal - MAPLE	10,359	13,844	13,844	14,000	156	1.13%
27 001.2330.1067.2004.0690	Summer Program Para Sal - WBMS	3,612	1,642	478	0	-1,642	-100.00%
28 001.2330.1067.3004.0690	Summer Program Para Sal - EHS	0	943	943	1,000	57	6.07%
29 001.2415.5027.1104.0700	Other Instr'l Mat'l's SPED - CENTER	648	2,852	567	1,500	-1,352	-47.40%
30 001.2415.5027.1204.0700	Other Instr'l Mat'l's SPED - MAPLE	658	1,632	1,461	1,500	-132	-8.09%
31 001.2415.5027.1404.0700	Other Instr'l Mat'l's SPED - PEPIN	763	1,632	567	1,500	-132	-8.09%
32 001.2415.5027.2004.0700	Other Instr'l Mat'l's SPED - WBMS	1,000	1,632	959	1,500	-132	-8.09%

# F: SCHOOL COMMITTEE BUDGET

## EPSD Special Education FY 20 Proposed Operating Budget

Account Number:	Description:	Expended FY 17	Budgeted FY 18	Expended YTD FY 18	Proposed FY 19	\$ Diff.	% Diff.
33 001.2415.5027.3004.0700	Other Instr'l Mat'l's SPED - EHS	2,506	1,632	1,241	1,500	-132	-8.09%
34 001.2430.5020.1104.0700	General Supplies SPED - CENTER	1,530	1,000	859	1,000	0	0.00%
35 001.2430.5020.1204.0700	General Supplies SPED - MAPLE	1,507	1,000	400	1,000	0	0.00%
36 001.2430.5020.1404.0700	General Supplies SPED - PEPIN	11,218	1,000	859	1,000	0	0.00%
37 001.2430.5020.2004.0700	General Supplies SPED - WBMS	1,502	1,000	924	1,000	0	0.00%
38 001.2430.5020.3004.0700	General Supplies SPED - EHS	1,599	1,000	616	1,000	0	0.00%
39 001.2440.4020.1104.0700	Other Instr'l Services SPED - CENTER	8,215	1,000	675	1,000	0	0.00%
40 001.2440.4020.1204.0700	Other Instr'l Services SPED - MAPLE	1,324	6,050	5,970	4,000	-2,050	-33.88%
41 001.2440.4020.1404.0700	Other Instr'l Services SPED - PEPIN	6,951	18,900	18,592	16,000	-2,900	-15.34%
42 001.2440.4020.2004.0700	Other Instr'l Services SPED - WBMS	4,553	7,864	7,443	2,250	-5,614	-71.39%
43 001.2440.4020.3004.0700	Other Instr'l Services SPED - EHS	45,858	72,160	72,009	71,000	-1,160	-1.61%
44 001.2800.1090.1100.0810	School Psychologist - CENTER	27,126	33,958	16,979	36,872	2,914	8.58%
45 001.2800.1090.1400.0810	School Psychologist - PEPIN	27,126	33,958	16,979	36,872	2,914	8.58%
46 001.2800.1090.2000.0810	School Psychologist - WBMS	29,315	36,697	18,348	37,431	734	2.00%
47 001.2800.1090.3000.0810	School Psychologist - EHS	29,315	36,697	18,348	37,430	733	2.00%
48 001.2800.4060.1104.0830	Contr Serv Psych/SPED - CENTER	4,300	2,965	800	5,000	2,035	68.62%
49 001.2800.4060.1204.0830	Contr Serv Psych/SPED - MAPLE	7,750	5,035	800	5,000	-35	-0.70%
50 001.2800.4060.1404.0830	Contr Serv Psych/SPED - PEPIN	4,900	5,035	2,550	5,000	-35	-0.70%
51 0001.2800.4060.2004.0830	Contr Serv Psych/SPED - WBMS	7,550	7,908	6,397	8,000	92	1.16%
52 001.2800.4060.3004.0830	Contr Serv Psych/SPED - EHS	6,050	7,098	7,325	8,000	902	12.71%
53 001.2800.5060.1100.0830	Supplies Psych - CENTER	580	580	212	500	-80	-13.79%
54 001.2800.5060.1400.0830	Supplies Psych - PEPIN	580	580	212	500	-80	-13.79%
55 001.2800.5060.2000.0830	Supplies Psych - WBMS	580	580	580	500	-80	-13.79%
56 001.2800.5060.3000.0830	Supplies Psych - EHS	649	580	580	500	-80	-13.79%
57 001.9100.9110.4000.1335	SPED Tuition - Tuition to MA Sch (SMITH)	92,047	18,480	470	40,000	21,520	116.45%
58 001.9300.9114.4000.1345	SPED Tuition - Non Public SPED Tuition	973,328	975,000	1,418,480	975,000	0	0.00%
59 001.9400.9200.4000.1350	SPED Tuition - Tuition Collaboratives	96,960	118,656	131,916	135,000	16,344	13.77%
60 004.3300.1115.4000.1120	Bus Monitors SPED Other Salaries	8,232	0	0	0	0	0.00%
61 004.3300.4081.4000.1130	Contr Serv Transportation SPED Other Exp	487,885	480,555	480,555	480,555	0	0.00%
		2,265,204	2,243,572	2,500,017	2,266,568	22,996	1.02%

## F: SCHOOL COMMITTEE BUDGET

### Analysis of FY 20 to FY 19 Changes

FY 20 Proposed Operating Budget	\$17,667,538
FY 19 Total Approved Operating Budget	<u>\$17,232,798</u>
\$ Increase	\$434,740
% Increase	2.52%

#### Reductions:

2.7 FTE Professional Staff	\$177,255
1.7 FTE Support Staff	\$55,210
Shift Special Education Services Expense to Grant	\$41,000
Apply additional \$250,000 of reserves	\$250,000
contractual separation payments	
new K-2 math curriculum	
technology expansion/improvements	
state mandated foster transportation	
a portion of substitute teachers funding	
Vocational Tuitions	\$35,345
Misc. Supplies and Service Line Item Reductions	<u>\$18,737</u>
<b>Total</b>	<b>\$558,810</b>

#### Additions:

Diversity/Equity Staffing and Activities	\$49,323
Staffing	\$324,389
contractual increases	
shift of .6 support staff from grant to budget	
anticipated summer service increases	
Transportation	<u>\$61,028</u>
<b>Total</b>	<b>\$434,740</b>



# Appendices

## G: CAPITAL IMPROVEMENT PLAN

### *Proposed Capital Improvement Program*



*2019-2024  
City of Easthampton, Massachusetts*

### *Capital Improvement Program*

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### *Capital Improvement Program*

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#### Message from the Mayor



CITY OF EASTHAMPTON  
Mayor Nicole LaChapelle

50 Payson Avenue, Suite 115, Easthampton, MA 01027  
413-529-1400 [mayor@easthamptonma.gov](mailto:mayor@easthamptonma.gov)

To: Easthampton City Council

From: Mayor Nicole LaChapelle

**Subject: Capital Improvement Program for the Fiscal Years of 2019 – 2024**

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**At the November 19, 2018 Easthampton City Council meeting, I am presenting my proposed Capital Improvement Program for the Fiscal Years of 2019 through 2024 for Council consideration. This memorandum contains requested Fiscal Year 2019 Capital Requests, Capital Funding Policies, and the proposed Fiscal Year 2019 Free Cash plan. The City of Easthampton's Financial Policies are included in Appendix A of the Capital Improvement Program.**

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### *Capital Improvement Program*

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#### **Background**

It is my pleasure to submit the City of Easthampton's proposed Fiscal Year 2019 through 2024 Capital Improvement Program (CIP) that includes requested FY2019 Capital Requests. Each year, the City Council reviews the Proposed Capital requests and adopts it by voting to appropriate funds for each recommended capital project. The planned acquisition of capital associated with the annual appropriation is an important component of the City's Capital Improvement Program.

In FY2020, the CIP is incorporated in its entirety as a section of the annual Operating Budget document. In the truest sense, the CIP is a living document and annually will be revaluated and updated as part of the budget process.

#### **Capital Funding Policies**

To align with best municipal fiscal practices, the City adopted several financial planning policies to provide recurring funding sources for capital projects, including special revenue, free cash, capital stabilization and general fund municipal bonds. The updated policies are attached to this memorandum for reference.

#### **Free Cash and Enterprise Retained Earnings**

In its most basic definition, Free Cash and Enterprise Retained Earnings are the fiscal year-end combination of revenues that come in higher than estimated and expenditures that come in lower than budgeted. After the June 30th close of the fiscal year, the City's Free Cash and Enterprise Retained Earnings are certified by the Massachusetts Department of Revenue and available for appropriation. Free Cash and Enterprise Retained Earnings that were certified at the close of FY2018 (June 30, 2018) are available for use in the FY2019 Capital request for appropriation by City Council as part of the CIP process.



## G: CAPITAL IMPROVEMENT PLAN

### *Capital Improvement Program*

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#### **Stabilization Funds**

Stabilization Funds are designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose in accordance with MGL Chapter 40, Section 5B. Communities may establish one or more stabilization funds for different purposes. Any interest shall be added to and become a part of the funds. A two-thirds vote of City Council is required to appropriate money from a stabilization fund. The City currently maintains two Stabilization Funds: General Stabilization for emergencies and unforeseen circumstances and Capital Stabilization.

#### **FY2019 Proposed Free Cash Plan**

In addition to requesting the funding of capital projects in FY2019, the proposed Free Cash Plan includes a \$200,000 contribution to the General Stabilization Fund, \$150,000 contribution to Capital Stabilization and \$105,000 to the OPEB Trust.

As of June 30, 2018, the balance in the City's Stabilization Fund is \$2.41 million dollars. Historically Free Cash had provided for an annual appropriation to be added to the General Stabilization Fund. However, for several years during the recession the appropriation was not possible due to financial constraints. We are proposing the FY2019 contribution be \$200,000 with a plan to contribute at that level to maintain appropriate reserve balances. The contribution is made possible by the positive amount of Free Cash certified in September 2018.

Easthampton's financial policy provides for reserves to be at least 10% of the City's general fund operating budget. Prior to the close of FY2018, the City's reserve balances (Stabilization Funds, plus Free Cash) were at 13.6%, or \$5.64 million dollars. As the operating budget continues to grow at a rate of 2-3% annually and the Stabilization Fund's interest earnings are less than 1.5% annually, the relative level of reserves has been declining. The planned contribution of \$350,000 in FY2019 to the Stabilization funds is intended to maintain reserves at approximately 13.8%.

The value of strong financial reserves should prove valuable when the City intends to issue its share of the bonds associated with the \$109 million-dollar Maple Street School project in FY2020. As a part of the bond issuing process, the City's credit worthiness is rated by Standard & Poor's to provide an independent, third – party assessment of Easthampton's financial condition.

This assessment and sequent rating are composed of different criteria. The City's commitment to maintaining "healthy reserves" is one of the contributing factors that holds weight in a bond rating review that the City has control over.

It is important to note that Easthampton's pay-as-you-go capital funding practice has been a major success story for the City. The recently adopted policies institutionalized these strong financial practices to provide future stability. The Capital funding expenditures planned for FY2019 totaling \$3.6 Million dollars of which \$1.3 Million dollars come from Free Cash, Enterprise Retained Earnings, Special Revenues, and Grants. The clear result has been less tax dollars going to pay for interest on loans and a declining debt burden that has made room for debt associated with significant capital projects such as the Maple Street School.

## G: CAPITAL IMPROVEMENT PLAN

### *Capital Improvement Program*

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#### **Maple Street Pre-K- 8 School Project**

Given the school project's financial significance, no additional capital funds are being sought for the Maple Street Pre-K -8 School Project in FY2019, a summary and project update is included in this transmittal letter.

In June 2015 City Council, authorized a \$1 million borrowing to conduct a Feasibility Study of the Maple Street Elementary School. Following City Council's approval, the Feasibility Study commenced, resulting in the hiring of a project management firm, Colliers International, and an architectural firm, Caolo & Bieniek Associates, Inc. The Maple Street School Building Committee, which includes town officials, school officials and citizens, worked in partnership with the Massachusetts School Building Authority (MSBA) to develop a preferred design solution, which was unanimously endorsed by the Building Committee, Pre-K-8 School Committee and MSBA.

At the August 2018 meeting a preferred design solution was presented and approved, followed by a successful debt exclusion vote on the May 22, 2018 City election ballot. The project budget is \$109,000,000.00, with MSBA providing a maximum grant of \$49,432,097.00.

As of this writing the feasibility study portion of the project is approximately 98% complete, on budget with minimal change orders. We are entering the construction phase of the project in October of 2019.

#### **FY2019 Proposed Capital Appropriations**

In terms of the FY2019 Proposed Capital Appropriations, the tables on the following pages in Part I of this document, represents the capital projects being brought forward by the City Government and Easthampton Public Schools.

A summary of the appropriations contained in Part II of the CIP and the specific appropriations have been submitted to City Council for the November 19, 2018 meeting. The approval of specific appropriations and any associated borrowing is done strictly in accordance with the City Charter and Massachusetts General Laws.

The proposed FY2019 Capital Appropriations total \$3.6 Million dollars of which \$330,954 is anticipated to be funded with Free Cash, one-time revenues, resulting in no additional tax impact. In addition, \$207,700 in funding will come from the Water & Sewer Enterprise Fund balance with no additional impact on rate payers.

#### **FY2019 Capital Funding Sources**

For additional information regarding each of the proposed FY2019 Capital Improvement Program projects, please refer to the Project Detail Sheets in Part III of this document. Project Detail Sheets are also included for each project contained in the six-year CIP.

#### **FY2019 Proposed Capital Budget**

It should be clearly noted that projects listed in the Capital Improvement Program for years other than FY2019 will not be authorized by City Council this year. Projects in these "out years" serve mainly as a guide for future planning and are subject to further review before incorporation into a future capital budget. Both the Capital Improvement Program (CIP) and the Capital Appropriations are reviewed and developed annually.

## G: CAPITAL IMPROVEMENT PLAN

### *Capital Improvement Program*

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#### **Closing Comments**

This Capital Improvement Plan memorializes the City's commitment to improving its capital planning and financial forecasting. The following Capital Appropriation recommendations recognize the City's ongoing responsibility to maintain its capital facilities, equipment and infrastructure, and to make the capital investments necessary to meet the service demands of our community. The Capital Improvement Program also recognizes the City's responsibility to limit such undertakings to a sustainable level that will preserve the fiscal integrity of the City. It is my intention to aggressively pursue funding for each year of the program.

I want to thank everyone who has helped to make this CIP not just a document, but a real plan. The efforts by our Financial Team and Department Heads have been remarkable and demonstrates their commitment to making Easthampton the very best city it can be to all who live, work and visit.

Respectfully submitted,

Nicole LaChapelle  
Mayor, City of Easthampton

### *Capital Improvement Program*

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#### Introduction

In a continued effort to provide “user friendly” documents to our citizens, the City has endeavored to provide a straightforward introductory section that answers some questions you may have regarding capital planning in Easthampton. The following questions and answers define terms, describe processes, and detail the needs and benefits of Easthampton’s capital planning activities.

#### **I. What is the Capital Improvement Program?**

The Capital Improvement Program (CIP) is a multi-year plan used to coordinate the financing and timing of major public improvements for the City of Easthampton. It contains a list of capital projects proposed for the City within the next six years and reflects the recommendations of staff from each of the City departments. The CIP identifies each proposed project and presents a summary description, estimate of cost, method of financing, and a schedule of implementation. The Capital Improvement Program constitutes a rational plan for preserving, as well as adding to the capital assets of the City.

#### **II. What are Capital Assets and Capital Projects?**

A capital asset is a new or rehabilitated physical asset that is of a non-recurring nature, has a useful life of at least five years, and is of significant value. Capital projects are undertaken to acquire capital assets and are differentiated from ordinary repairs or maintenance of a recurring nature. Examples of capital projects include land acquisitions, construction or major improvements to public buildings, road construction, and the acquisition of large equipment. For our purposes, projects submitted must exceed \$25,000 in value for FY2019 to qualify for inclusion in the *City of Easthampton’s Capital Improvement Program*.

#### **III. Why do we need a Capital Improvement Program?**

The CIP provides a means of coordinating and centralizing the capital project requests of various departments and agencies, thus eliminating wasteful overlap, duplication, and delay. It focuses attention on Easthampton’s goals and financial capability by comprehensively considering not only what capital projects Easthampton needs, but equally as important, what it can afford. Additionally, the formalized process allows more time for the study of projects and encourages public discussion of proposed undertakings.

## G: CAPITAL IMPROVEMENT PLAN

### *Capital Improvement Program*

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#### **IV. How is the Capital Improvement Plan funded?**

An annual appropriation is typically included in the Operating Budget for capital expenditures as one of several funding sources to finance select capital projects. Other financing sources for Easthampton's capital projects include state and federal grants, corporate donations, free cash, and debt. The single largest source of financing for capital projects is borrowing through the issuance of general obligation bonds. Much like mortgaging a house, borrowing allows the City of Easthampton to purchase expensive capital assets and spread the costs over the useful life of the asset, thus eliminating the need to temporarily raise taxes every time a large capital asset is acquired. In addition, debt allows current and future beneficiaries to share the cost of long-term capital improvements such as new schools, water management, public safety or roads. All borrowing is done strictly in accordance with the City Charter and Massachusetts General Laws (MGLs).

- The Capital Plan is a multi-year budget designed to expend monies, which add to the physical assets of the City. Capital projects typically require expenditures which take place beyond a single fiscal year, funding with debt because of significant costs to be shared by current and future beneficiaries, systematic acquisition over an extended period of time in order to implement major operating systems or programs, and scheduled replacement or maintenance of specific elements of physical assets. Revenues for capital projects are most often derived from the sale of municipal bonds (borrowing), State & Federal Grants (when available) or can be supported by one-time funding sources, such as donations and free cash.
- Capital Plan and Operating Budget are closely interwoven inasmuch as operating costs related to capital projects need to be estimated and provided for in the Operating Budget. Many capital projects, such as the recent new Easthampton High School or a new Ambulance for the Fire Department, have an impact on the operating costs of those facilities once reopened or new equipment is purchased. The City's practice is to attempt to project the net effect a capital project will have on the operating budget. Maintenance and repair costs may be lower in new equipment or a new facility, but it may cost more to run the larger facility as well. In addition, since most large capital projects are financed through municipal debt, repayment of that debt becomes part of the operating budget as well as the City's fiscal forecasting models. The necessity to incur some degree of debt in order to finance the Capital Improvement Program carries with it the burden to effectively manage that debt within the City's financial resources.

#### **V. How will Capital Programming save the City money?**

Investors and bond rating agencies stress the value of a CIP for a municipality seeking to borrow funds. In fact, the six-year capital plan is referenced in every Offering Statement for City of Easthampton bonds. The CIP is one component of strong financial management that can lead to a positive bond rating for the City.

### *Capital Improvement Program*

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The absence of a rational, long-term planning instrument would weigh against the bond rating assigned to Easthampton by rating agencies and the result would be higher interest rates on bond issues and more tax dollars going to pay for the interest on loans. Easthampton currently enjoys a good credit rating of AA by Standard and Poor's Investor Service. The efforts to create formal financial planning documents such as the CIP that demonstrate and document strong financial management practices of Easthampton is one factor the city can control to demonstrate when presenting rating agency and use to seek an even stronger rating. Thus, very real and tangible cost savings result from the use of our Capital Improvement Program.

Good planning can ensure that capital improvement efforts are coordinated, and costly duplication is avoided by the city. Another financial benefit from the capital programming process is the avoidance of poorly timed projects. In addition, significant savings can accrue to taxpayers when major capital financing is coordinated so that bond issues are sold infrequently, but at good times during the economic cycle to take advantage of low interest rates. The development of a Capital Improvement Program ensures sound fiscal and capital planning.

#### **VI. How is the CIP developed?**

The process for preparing the FY2019-2024 Capital Improvement Program is a new development this year but will follow a similar process of years past capital plans. It involves active participation by Department Heads working in conjunction with the Mayor's office. The Capital Improvement Program is prepared in the context of a six-year determination of need by Departments, in conjunction with the City's overall financial capacity to affordably accommodate the required debt service payments. Projected debt service payments and budgetary impacts are forecast annually to help ensure affordability and sustainability of the Capital Improvement Program.

Proposed projects are reviewed and prioritized based upon commonly used criteria such as health and safety factors, legal obligations and mandates, fiscal impact, environmental impact, community economic effects, and aesthetic and social effects on the quality of life experienced by Easthampton residents. Projects are also examined in terms of their relationship to other projects, the Master Plan, and their compatibility with City-wide goals and objectives.

The process can be described as an iterative cycle with several distinct procedural steps. These steps and the approximate time frame in which they typically occur are described below. The process is also graphically illustrated in the Capital Projects Flow Chart following this introduction.

- *Late summer*—Following the approval of that year's Budget, Departments are provided with their previously submitted requests for review, update, and the addition of the next sixth year. While requests generally remain the same as in the initial request, there are occasionally changed circumstances, which necessitate alterations to the requests. This information is returned to the Mayor for initial review.

## G: CAPITAL IMPROVEMENT PLAN

### *Capital Improvement Program*

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- *Autumn / Early Winter*—The Financial Department and Mayor’s office meets to receive the compiled information and begin scheduling meetings with the various Departments to evaluate the projects. The Financial Department and Mayor’s office meet to review the requests of specific Departments and the needs of the overall city organization. The preliminary debt schedules are updated, and various financial forecasts completed in order to provide context to the Capital Budget as well as the six-year Capital Improvement Program.
- *November* —The Capital Plan is finalized within the parameters of the established funding target plus any available funds such as free cash or previously approved but unexpended bond proceeds. In making final decisions, the process includes a determination of actual needs and the prioritization of need based upon legal mandate, public safety, and the effect of deferral. Projects not approved for funding are typically deferred into the next budget year.
- *December/January*—The Proposed Capital Plan is presented, along with any corresponding request for appropriation, to the City Council and Finance Committee for approval of any Free Cash, Capital Stabilization, or Bonding authorization within the fiscal year.
- *March*—The Capital Plan is updated before inclusion in the City next Budget; and the process begins again.

#### **VII. Why must the CIP be continually updated?**

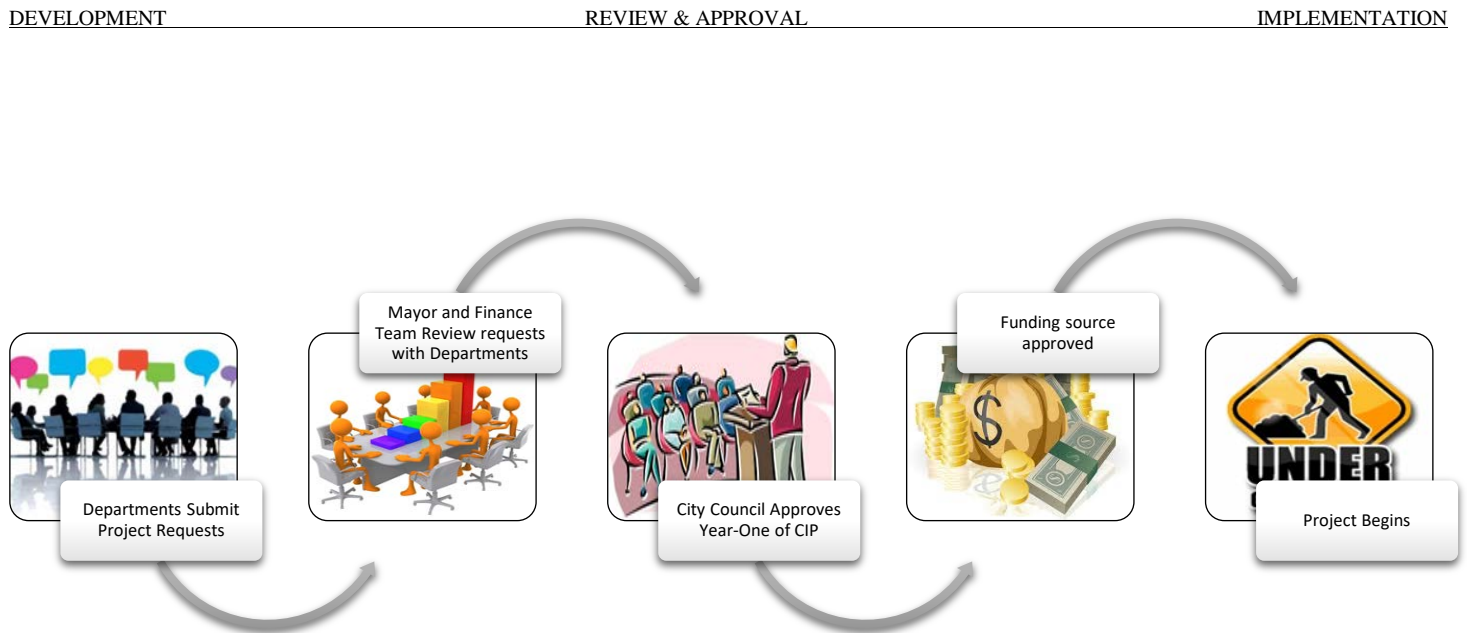
The CIP must be reviewed annually by City departments to insure its effectiveness as a flexible, mid-range strategic plan that links the annual budget with our multi-year financial forecasts and the more static long-range Master Plan. Each year, City Council reviews the capital projects recommended by the Mayor through the CIP development process and approves a Capital Plan funding. Unfunded projects and those slated for subsequent years in the plan are acknowledged on a planning basis only and do not receive ultimate expenditure authority until they are incorporated into a Capital Plan funding requests and approved by City Council. In this respect, the CIP can be thought of as a “rolling” process because unfunded projects and those farther out in years typically move up after each year of review. However, it is important to note that each project contained in the CIP must be recommended every subsequent year and as priorities and monetary constraints change, projects may be moved up, moved back, or even eliminated from the plan. This comprehensive annual review is critical to maintaining fiscal responsibility as well as ensuring the future education, safety, and welfare of Easthampton residents.



## G: CAPITAL IMPROVEMENT PLAN

## Capital Improvement Program

## Flow Chart





*Capital Improvement Program*

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Part I

## G: CAPITAL IMPROVEMENT PLAN

### *Capital Improvement Program*

#### Capital Improvement Summary Fiscal 2019-2024

	<b>TOTAL</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>
1- General Government	851,886	183,171	410,631	153,084	105,000	-	-
2- Public Safety	2,162,374	461,174	324,280	421,600	548,320	221,000	186,000
3- Education	30,698,571	1,444,610	6,159,550	5,769,400	5,401,250	5,274,000	6,649,761
4- Public Works	6,494,715	747,595	2,268,320	842,400	660,400	1,488,000	488,000
10- Enterprise	4,468,310	702,750	810,828	831,192	747,048	703,056	673,436
6- Culture & Recreation	3,325,000	105,000	1,220,000	1,300,000	700,000	-	-
<b>Grand Total</b>	<b>48,000,856</b>	<b>3,644,300</b>	<b>11,193,609</b>	<b>9,317,676</b>	<b>8,162,018</b>	<b>7,686,056</b>	<b>7,997,197</b>
<i><u>Source of Funds Legend</u></i>							
(1) Operating Revenue	(3) State Aid / Grant Funds	(5) Revolving Funds	(7) Enterprise Funds				
(2) Municipal GO Bonds	(4) Trust Funds	(6) Free Cash	(8) CPA Funds				

## G: CAPITAL IMPROVEMENT PLAN

### *Capital Improvement Program*

	Fund Group	TOTAL	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
<b>1- General Government</b>								
<b>1451- Technology</b>								
Backup System Replacement	6	25,000	-	-	-	25,000	-	-
WIFI Infrastructure Upgrade	6	40,000	-	-	40,000	-	-	-
Server Infrastructure	6	20,000	-	20,000	-	-	-	-
<b>1720- Planning</b>								
Master Plan	3	120,000	-	120,000	-	-	-	-
Housing Market Study	3	50,000	50,000	-	-	-	-	-
Elementary School (Center/Pepin & Maple) Re-Use - Phase II Design & RFP	3	75,000	-	75,000	-	-	-	-
Elementary School (Center/Pepin & Maple) Re-Use - Phase I Initial Study	3	65,000	65,000	-	-	-	-	-
<b>1920- Building Operations</b>								
Municipal Building	2	146,886	68,171	65,631	13,084	-	-	-
DRAIN REPAIRS IN SAFETY COMPLEX	6	30,000	-	30,000	-	-	-	-
FLOOR REPAIRS IN SAFETY COMPLEX	6	100,000	-		100,000		-	-
DETERIORATED CONCRETE CURB	6	80,000	-	-		80,000	-	-
REPAIRS AT SAFETY COMPLEX BLACKTOP	6	25,000	-	25,000	-	-	-	-
SAFETY COMPLEX AIR QUALITY IMPOVEMENT	6	75,000	-	75,000	-	-	-	-
<b>1- General Government Total</b>		<b>851,886</b>	<b>183,171</b>	<b>410,631</b>	<b>153,084</b>	<b>105,000</b>	<b>-</b>	<b>-</b>

## G: CAPITAL IMPROVEMENT PLAN

### *Capital Improvement Program*

	Fund Group	TOTAL	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
<b>2- Public Safety</b>								
<b>2100- Police</b>								
Cruiser Replacement	6	429,000	92,000	51,000	92,000	92,000	51,000	51,000
Handgun replacement	6	27,954	27,954	-	-	-	-	-
Tasers	6	31,720	-	-	-	31,720	-	-
Police Dept. Pickup Truck	5	60,000	60,000	-	-	-	-	-
<b>2200- Fire</b>								
Fire Truck	2	680,355	147,043	151,632	193,440	188,240	-	-
Self-Contained Breathing Apparatus Bottles	6	25,000	25,000	-	-	-	-	-
Personal Protective Equipment	6	97,000	30,000	-	32,000	-	35,000	-
Fire Prevention Vehicle	6	40,000	-	40,000	-	-	-	-
<b>2310- Ambulance</b>								
Ambulance	2	366,345	79,177	81,648	104,160	101,360	-	-
Ambulance Replacement	2	405,000	-	-	-	135,000	135,000	135,000
<b>2- Public Safety Total</b>		<b>2,162,374</b>	<b>461,174</b>	<b>324,280</b>	<b>421,600</b>	<b>548,320</b>	<b>221,000</b>	<b>186,000</b>

	Fund Group	TOTAL	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
<b>3- Education</b>								
<b>3000- Education</b>								
Easthampton High School	2	6,653,900	1,277,450	1,252,550	1,220,650	988,750	967,750	946,750
Design and Feasibility Study Maple Street School	2	414,160	167,160	247,000	-	-	-	-
Pre-K to 8 School at White Brook	2	23,565,511	-	4,625,000	4,518,750	4,412,500	4,306,250	5,703,011
Replace 2008 Maintenance Vehicle	5	35,000	-	35,000	-	-	-	-
Replace 1986 Tractor	5	30,000	-	-	30,000	-	-	-
<b>3- Education Total</b>		<b>30,698,571</b>	<b>1,444,610</b>	<b>6,159,550</b>	<b>5,769,400</b>	<b>5,401,250</b>	<b>5,274,000</b>	<b>6,649,761</b>

# G: CAPITAL IMPROVEMENT PLAN

## Capital Improvement Program

	Fund Group	TOTAL	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
<b>4- Public Works</b>								
<b>1720- Planning</b>								
Ferry Street Infrastructure	3	1,600,000	-	1,600,000	-	-	-	-
200 Park Street (White Brook) Roundabout	3	1,000,000	-	-	-	-	1,000,000	-
<b>4010- DPW Admin</b>								
DPW Administration Vehicle	6/7	33,000	33,000	-	-	-	-	-
<b>4210- Highway</b>								
Complete Streets	2	25,040	25,040	-	-	-	-	-
Dump Truck	2	261,675	56,555	58,320	74,400	72,400	-	-
ASPHALT ROLLER	6	42,000	-	42,000	-	-	-	-
ONE TON DUMP TRUCK WITH PLOW	6	80,000	-	80,000	-	-	-	-
SKID STEER WITH SNOW PLOW AND SNOW BLOWER FOR SIDEWALKS	6	100,000	-	-	-	100,000	-	-
ROAD SIDE MOWER	6	145,000	145,000	-	-	-	-	-
STREET SWEEPER	6/7	255,000	-	-	255,000	-	-	-
REMODEL SUPERVISOR OFFICE AND RESTROOMS	6	25,000	-	-	25,000	-	-	-
CHAPTER 90	3	2,928,000	488,000	488,000	488,000	488,000	488,000	488,000
<b>4- Public Works Total</b>		<b>6,494,715</b>	<b>747,595</b>	<b>2,268,320</b>	<b>842,400</b>	<b>660,400</b>	<b>1,488,000</b>	<b>488,000</b>

	Fund Group	TOTAL	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
<b>6- Culture &amp; Recreation</b>								
<b>1720- Planning</b>								
Open Space and Recreation Plan	3/4	40,000	-	40,000	-	-	-	-
Ferry Street Dock Design & Construction	3/8	600,000	-	-	-	600,000	-	-
New Elementary School Multi-Use Path Design	3/8	100,000	-	-	-	100,000	-	-
New Elementary School Multi-Use Path Construction	3/8	1,000,000	-	-	1,000,000	-	-	-
Mt. Tom North Trailhead Park Acquisition	3/8	780,000	-	780,000	-	-	-	-
Mt. Tom North Trailhead Park Design	3	60,000	-	60,000	-	-	-	-
Mt. Tom North Trailhead Park Construction	3	300,000	-	-	300,000	-	-	-
<b>6500- Park</b>								
Jacobsen 138-inch Mower cut	3/4	65,000	65,000	-	-	-	-	-
Nonotuck Park Picnic Tables	3/4	40,000	-	40,000	-	-	-	-
Stone Building Bathroom		340,000	40,000	300,000	-	-	-	-
<b>6- Culture &amp; Recreation Total</b>		<b>3,325,000</b>	<b>105,000</b>	<b>1,220,000</b>	<b>1,300,000</b>	<b>700,000</b>	<b>-</b>	<b>-</b>

# G: CAPITAL IMPROVEMENT PLAN

## Capital Improvement Program

	Fund Group	TOTAL	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
<b>10- Enterprise</b>								
<b>4410- Sewer</b>								
Integrated Water Study	2	409,102	68,156	68,167	68,178	68,189	68,200	68,212
Plains Sewer Project Phases I & II	2	1,302,468	217,782	217,508	217,228	216,943	216,652	216,355
Sewer Outfall Repairs	2	107,653	18,014	17,986	17,958	17,928	17,898	17,869
INDUSTRIAL DR. DARAINAGE HEADWELL REPLACEMENT	7	150,000	-	150,000	-	-	-	-
COMBO TRUCK STORAGE GARAGE/ POLE BARN	7	100,000	-	100,000	-	-	-	-
<b>4460- Waste Water</b>								
Waste Water Upgrade Phase II & III	2	467,283	95,904	94,254	89,233	95,588	92,305	-
CONTROL BLDG LAB AND OFFICE-HVAC IMPROVEMENTS	7	93,000	-	-	-	-	93,000	-
INFLUENT CHANNEL IMPROVEMENTS	7	29,600	29,600	-	-	-	-	-
SECONDARY CLARIFIER SAFETY IMPROVEMENTS	7	25,100	25,100	-	-	-	-	-
SHORT TERM OUTFALL IMPROVMENTS	7	50,000	-	-	-	50,000	-	-
RETURN/WASTE PUMP REPLACEMENT	7	121,000	-	-	-	-	-	121,000
REPLACE ALL DEZURIK VALVE IN RETURN BUIDLING	7	133,400	-	-	-	133,400	-	-
HEADWORKS SCREEN	7	200,000	-	-	-	-	-	200,000
BOX TRUCK	7	50,000	-	-	50,000	-	-	-
MUFFIN MONSTER SLUDGE LINE	7	50,000	-	-	-	50,000	-	-
REPLACE PRIMARY VALVES DEWATERING PUMPS	7	115,000	-	-	-	-	115,000	-
REPLACE PRIMARY VALVES	7	30,000	-	-	-	30,000	-	-
TOW BEHIND EMERGENCY GENERATOR	7	50,000	-	-	-	-	50,000	-
INFLOW IVESTIGATIONS TO COMPLY WITH MASS DEP'S LETTER 10/18/18	7	33,000	33,000	-	-	-	-	-
<b>4500- Water</b>								
Southern Water Storage Tank	2	338,703	117,194	112,914	108,596	-	-	-
WATER METER REPLACEMENTS	7	300,000	50,000	50,000	50,000	50,000	50,000	50,000
MECHANIC STREET WATER MAIN REPLACEMENT	7	65,000	-	-	65,000	-	-	-
UTILITY MANAGEMENT SOFTWARE	7	35,000	-	-	-	35,000	-	-
WACHS VALVE MAINTENANCE TRAILER SYSTEM	7	65,000	-	-	65,000	-	-	-
4x4 PICKUP TRUCK	7	48,000	48,000	-	-	-	-	-
<b>4500- Water &amp; Sewer</b>								
DUMP TRUCK	7	100,000	-	-	100,000	-	-	-
<b>10- Enterprise Total</b>		<b>4,468,310</b>	<b>702,750</b>	<b>810,828</b>	<b>831,192</b>	<b>747,048</b>	<b>703,056</b>	<b>673,436</b>

*Capital Improvement Program*

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Part II

## G: CAPITAL IMPROVEMENT PLAN

### *Capital Improvement Program*

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#### Capital Plan submitted to City Council

The Finance Team, consisting of the Mayor, Chief of Staff, City Planner, Finance Director, and Auditor review all submitted projects included in the Capital Improvement Program, comment upon their viability and make final recommendations, which includes consideration of the guidelines set forth under the Financial Policies adopted by the Mayor in October 2018. These guidelines were developed to assist the City in determining how much Free Cash should be invested in capital while maintaining sufficient reserves as well as how much debt can safely be incurred, and are consistent with those recommended by the Massachusetts Department of Revenue, namely:

- Determine debt that can be incurred without jeopardizing credit standing and causing financial hardship
- Incorporate affordability guidelines for expenditures
- Include review of the Capital Improvement Program
- Indicate appropriate uses for and acceptable amounts of debt

The Finance Team has reviewed the projects included in the six-year Capital Improvement Program at meetings held with the various departments proposing these projects. At these meetings, department heads presented information and data to justify the need, cost, and implementation timeframe for the projects. It is the strong opinion of the Finance Team that in order for the Capital Improvement Program to be an effective tool for managing the City's capital investment, department heads must have confidence that their submitted projects will be implemented within the timeframe planned in the Program. The Finance Team recognized that the municipal and school administrations have worked hard to anticipate capital needs, submit projects into the Plan, and has distributed those projects over the six-year planning period so as to comply with the constraints of the City's Financial Policies and fiscal constraints.

At this writing, debt service projections and metrics were not yet finalized and available to the team, but conservative preliminary estimates prepared by the Finance Director indicate that the Program will be well within the guidelines set forth in the Debt Policy both for Credit Standing and Affordability.

There are several projects that will be incorporated in to the capital improvement program in later years or after more information has been provided as to possible grant funding source or alternative borrowing programs. A list of the "to be determined" capital projects is provided below along with comments and recommendations made herein for specific capital projects proposed for Fiscal Year 2019, the Mayor is pleased to recommend this Capital Improvement Program as an effective tool for managing the City's finances with respect to Capital Projects for the next six years.



## G: CAPITAL IMPROVEMENT PLAN

### *Capital Improvement Program*

#### TO BE DETERMINED PROJECTS

	Funding	TOTAL	
<b>2- Public Safety</b>			
New Fire Engine	2	\$725,000	A purchase of a new Fire truck should be scheduled after the debt for the fire truck purchased FY2019 has been satisfied and possibly in 2024.
<b>4- Public Works</b>			
NEW DUMP TRUCK	6	\$250,000	Priorities of these three equipment purchases need to be set, not all are possible within the next five years.
NEW LOADER	6	\$250,000	
NEW BACKHOE	6	\$250,000	
<b>10- Enterprise</b>			
LIBERTY STREET PUMP STATION IMPROVEMENTS	2/7	\$549,000	These projects may be eligible for the MCWT lending program, the cost could be spread out over 20 years as a favorable rate. To incorporate the cost of these larger projects may require additional rate increases.
BALLARD STREET PUMP STATION ABANDONMENT	2/7	\$570,000	
LOWNDS AVE PUMP STATION ABANDONMENT	2/7	\$608,000	
AERATOR REPLACEMENT	2/7	\$1,064,000	
EAST ST NORTH UPGRADE	2/7	\$305,000	
<b>6- Culture &amp; Recreation</b>			
Old Town Hall Second Floor Renovations	2/3	\$2,500,000	Full funding of this project as well project leadership has yet to be determined.
<b>Grand Total</b>		<b>\$7,071,000</b>	

## G: CAPITAL IMPROVEMENT PLAN

### *Capital Improvement Program*

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#### FREE CASH POLICIES

The FY2019 budget year marks the first implementation of the City's Free Cash Policy. Under this policy, one defined use of available Free Cash is to pay for capital projects. Examples of suitable projects include DPW and Public Safety vehicles and equipment; building infrastructure components (heating, cooling, electrical, plumbing, etc.); communication systems and office equipment; and capital project design fees, feasibility studies, and needs analyses. In the past, the City exercised a practice or unwritten rule of funding smaller capital items on a “pay as you go” basis with Free Cash or operating funds. The Debt capacity is conserved for larger projects such as building construction and renovation, major roadway construction and repair, water/sewer infrastructure, and land acquisition for municipal use or to preserve open space.

From the \$ 1,550,210 certified Free Cash balance, \$ 330,954 is allocated to FY19 capital projects. This amount provides \$ 330,954 of capital investment in FY19 that will have no additional impact on the tax rate. (Note: Other proposed capital projects for FY19 are funded from general obligation bonds or through enterprise fees.)

#### FY 2019 FREE CASH

	2- Public Safety	4- Public Works	Grand Total
2100- Police			
Cruiser Replacement	\$92,000		\$92,000
Handgun replacement	\$27,954		\$27,954
2200- Fire			
Self-Contained Breathing Apparatus Bottles	\$25,000		\$25,000
Personal Protective Equipment	\$30,000		\$30,000
4010- DPW Admin			
DPW Administration Vehicle		\$11,000	\$11,000
4210- Highway			
Road Side Mower		\$145,000	\$145,000
<b>Grand Total</b>	<b>\$174,954</b>	<b>\$156,000</b>	<b>\$330,954</b>

## G: CAPITAL IMPROVEMENT PLAN

### *Capital Improvement Program*

From the \$1,713, 944 certified Retained Earnings for the Enterprise Fund, \$207,700 is allocated to FY19 capital projects. This amount provides \$207,700 of capital investment in FY19 that will have no additional impact on the Water and or Sewer Rates. (Note: Other proposed capital projects for FY19 are funded from general obligation bonds supported by taxes, debt exclusion or enterprise fees)

#### FY 2019 RETAINED EARNINGS

	4- Public Works	Grand Total
4010- DPW Admin		
DPW Administration Vehicle	\$22,000	\$22,000
4460- Waste Water		
INFLUENT CHANNEL IMPROVEMENTS	\$29,600	\$29,600
SECONDARY CLARIFIER SAFETY IMPROVEMENTS	\$25,100	\$25,100
INFLOW INVESTIGATIONS TO COMPLY WITH MASS DEP'S LETTER 10/18/18	\$33,000	\$33,000
4500- Water		
WATER METER REPLACEMENTS	\$50,000	\$50,000
4x4 PICKUP TRUCK	\$48,000	\$48,000
<b>Grand Total</b>	<b>\$207,700</b>	<b>\$207,700</b>

*Capital Improvement Program*

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Part III

*Capital Improvement Program*


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PROJECT DETAIL SHEETS

# G: CAPITAL IMPROVEMENT PLAN


## General Government

### Project Detail Sheet

Project Title: Municipal Building								
Department: 1920- Building Operations	Category: 1- General Government							
<u>Description and Justification :</u> New municipal building - 50 Payson Ave								
<b>RECOMMENDED FINANCING</b>								
	Source of Funds	Total Six-Year Cost	Estimated Expenditures by Fiscal Years					
			FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024+
A. Feasibility Study		-						
B. Design		-						
C. Land Acquisition	2	146,886	68,171	65,631	13,084			
D. Construction		-						
E. Departmental Equipment		-						
F. Other		-						
<b>TOTAL</b>		<b>146,886</b>	<b>68,171</b>	<b>65,631</b>	<b>13,084</b>	-	-	-
<u>Source of Funds Legend</u>								
(1) Operating Revenue		(3) State Aid / Grant Funds		(5) Revolving Funds		(7) Enterprise Funds		
(2) Municipal GO Bonds		(4) Trust Funds		(6) Free Cash		(8) CPA Funds		


# G: CAPITAL IMPROVEMENT PLAN

## Project Detail Sheet

Project Title:		DRAIN REPAIRS IN SAFETY COMPLEX						
Department:		1920- Building Operations		Category:		4- Public Works		
Description and Justification :								
#1 Repair damaged drains in the apparatus bays located in the Safety Complex								
	Source of Funds	Total Six-Year Cost	Estimated Expenditures by Fiscal Years					
			FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024+
A. Feasibility Study		-						
B. Design		-						
C. Land Acquisition								
D. Construction	6	30,000		30,000				
E. Departmental Equipment		-						
F. Other		-						
<b>TOTAL</b>		<b>30,000</b>	<b>-</b>	<b>30,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<u>Source of Funds Legend</u>								
(1) Operating Revenue		(3) State Aid / Grant Funds		(5) Revolving Funds		(7) Enterprise Funds		
(2) Municipal GO Bonds		(4) Trust Funds		(6) Free Cash		(8) CPA Funds		

# G: CAPITAL IMPROVEMENT PLAN


## Project Detail Sheet

Project Title:		FLOOR REPAIRS IN SAFETY COMPLEX							
Department:		1920- Building Operations			Category:		4- Public Works		
<u>Description and Justification :</u>									
<p>#5</p> <p>defective parts of the floor in the apparatus bay. This would repair these areas by taking out the bad sections of concrete and replacing it, followed by a sealing with an epoxy. The images at right are not exact pictures, but they do show the issues and what they should look like after repairs.</p>		Repair							
		Source of Funds	Total Six Year Cost	Estimated Expenditures by Fiscal Years					
				FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024+
<b>A. Feasibility Study</b>			-						
<b>B. Design</b>			-						
<b>C. Land Acquisition</b>									
<b>D. Construction</b>		6	100,000		100,000				
<b>E. Departmental Equipment</b>			-						
<b>F. Other</b>			-						
<b>TOTAL</b>			<b>100,000</b>	-	<b>100,000</b>	-	-	-	-
<u>Source of Funds Legend</u>									
(1) Operating Revenue		(3) State Aid / Grant Funds		(5) Revolving Funds		(7) Enterprise Funds			
(2) Municipal GO Bonds		(4) Trust Funds		(6) Free Cash		(8) CPA Funds			




# G: CAPITAL IMPROVEMENT PLAN

## Project Detail Sheet

Project Title: <b>DETERIORATED CONCRETE CURB</b>																																																																															
Department: <b>1920- Building Operations</b>	Category: <b>4- Public Works</b>																																																																														
<p><u>Description and Justification :</u></p> <div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> <p>#3 Remove old, deteriorated concrete curb (1,400 linear feet) and replace with granite curbing.</p> </div> <div style="width: 35%; text-align: center;">  </div> </div>																																																																															
<b>RECOMMENDED FINANCING</b>																																																																															
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(2) Municipal GO Bonds	(4) Trust Funds	(6) Free Cash	(8) CPA Funds																																																																												


# G: CAPITAL IMPROVEMENT PLAN

## Project Detail Sheet

Project Title:		REPAIRS AT SAFETY COMPLEX BLACKTOP						
Department:		1920- Building Operations		Category:		4- Public Works		
<u>Description and Justification :</u>								
#2 blacktop area of the Public Safety Complex.		Crack seal the						
	Source of Funds	Total Six-Year Cost	Estimated Expenditures by Fiscal Years					
			FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024+
A. Feasibility Study		-						
B. Design		-						
C. Land Acquisition								
D. Construction	6	25,000		25,000				
E. Departmental Equipment		-						
F. Other		-						
<b>TOTAL</b>		<b>25,000</b>	-	<b>25,000</b>	-	-	-	-
<u>Source of Funds Legend</u>								
(1) Operating Revenue	(3) State Aid / Grant Funds	(5) Revolving Funds	(7) Enterprise Funds					
(2) Municipal GO Bonds	(4) Trust Funds	(6) Free Cash	(8) CPA Funds					


# G: CAPITAL IMPROVEMENT PLAN

## Project Detail Sheet

Project Title:		SAFETY COMPLEX AIR QUALITY IMPROVEMENT						
Department:		1920- Building Operations		Category:		4- Public Works		
<u>Description and Justification :</u> #4 Employees in the Public Safety Complex have complained about the air quality in the building. A total of eight employees have been to a doctor about their symptoms. Doctors recommend testing in the Safety Complex. Upon testing, there was mold found and high levels of condensation were present in the building. The Department of Public Works has a copy of this report on file.								
	Source of Funds	Total Six-Year Cost	Estimated Expenditures by Fiscal Years					
			FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024+
A. Feasibility Study		-						
B. Design		-						
C. Land Acquisition								
D. Construction	6	75,000		75,000				
E. Departmental Equipment		-						
F. Other		-						
<b>TOTAL</b>		<b>75,000</b>	-	<b>75,000</b>	-	-	-	-
<u>Source of Funds Legend</u>								
(1) Operating Revenue		(3) State Aid / Grant Funds		(5) Revolving Funds		(7) Enterprise Funds		
(2) Municipal GO Bonds		(4) Trust Funds		(6) Free Cash		(8) CPA Funds		


# G: CAPITAL IMPROVEMENT PLAN

## Project Detail Sheet

Project Title:		Backup System Replacement							
Department:		1451- Technology			Category:		1- General Government		
<u>Description and Justification :</u>									
<p>Hardware and software replacement of the city's current backup and restore system. Due to growth, backup resources have a useful life of 4 to 5 years. The current system was replaced in 2017.</p>									
RECOMMENDED FINANCING									
	Source of Funds	Total Six-Year Cost	Estimated Expenditures by Fiscal Years						
			FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024+	
<b>A. Feasibility Study</b>		-							
<b>B. Design</b>		-							
<b>C. Land Acquisition</b>		-							
<b>D. Construction</b>		-							
<b>E. Departmental Equipment</b>	6	25,000				25,000			
<b>F. Other</b>		-							
<b>TOTAL</b>		<b>25,000</b>	-	-	-	<b>25,000</b>	-	-	
<u>Source of Funds Legend</u>									
(1) Operating Revenue		(3) State Aid / Grant Funds		(5) Revolving Funds		(7) Enterprise Funds			
(2) Municipal GO Bonds		(4) Trust Funds		(6) Free Cash		(8) CPA Funds			

# G: CAPITAL IMPROVEMENT PLAN

## Project Detail Sheet

Project Title: Conference Room Equipment	
Department: 1451- Technology	Category: 1- General Government
<u>Description and Justification :</u> Audio/Video upgrades to Conference Room 1. Currently, the city cannot accommodate digital presentations in Conference Room 1 (e.g. PowerPoint, slides, video).	
	

### RECOMMENDED FINANCING


	Source of Funds	Total Six-Year Cost	Estimated Expenditures by Fiscal Years					
			FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024+
A. Feasibility Study		-						
B. Design		-						
C. Land Acquisition		-						
D. Construction		-						
E. Departmental Equipment	6	5,000	5,000					
F. Other		-						
<b>TOTAL</b>		<b>5,000</b>	<b>5,000</b>	-	-	-	-	-

### Source of Funds Legend

(1) Operating Revenue	(3) State Aid / Grant Funds	(5) Revolving Funds	(7) Enterprise Funds
(2) Municipal GO Bonds	(4) Trust Funds	(6) Free Cash	(8) CPA Funds

# G: CAPITAL IMPROVEMENT PLAN

## Project Detail Sheet

Project Title:	City Website Upgrade		
Department:	1451- Technology	Category:	1- General Government
<u>Description and Justification :</u>			
Upgrade of the current city website or the development of a replacement city website. This will enhance the ability to connect with more citizens and make for easier postings for further transparency of government.			

### RECOMMENDED FINANCING

	Source of Funds	Total Six-Year Cost	Estimated Expenditures by Fiscal Years					
			FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024+
<b>A. Feasibility Study</b>		-						
<b>B. Design</b>	6	13,000	13,000					
<b>C. Land Acquisition</b>		-						
<b>D. Construction</b>		-						
<b>E. Departmental Equipment</b>		-						
<b>F. Other</b>	6	5,000	5,000					
<b>TOTAL</b>		<b>18,000</b>	<b>18,000</b>	-	-	-	-	-


### Source of Funds Legend

(1) Operating Revenue	(3) State Aid / Grant Funds	(5) Revolving Funds	(7) Enterprise Funds
(2) Municipal GO Bonds	(4) Trust Funds	(6) Free Cash	(8) CPA Funds




# G: CAPITAL IMPROVEMENT PLAN

## Project Detail Sheet

Project Title:		WIFI Infrastructure Upgrade														
Department:		1451- Technology			Category:		1- General Government									
<p><u>Description and Justification :</u></p> <p>WIFI infrastructure replacement and upgrades for the Safety Complex, the city and the School Department (EHS). This equipment has a useful life of four to five years, and replacement is needed to support the latest generation of devices.</p>																
																
RECOMMENDED FINANCING																
	Source of Funds	Total Six-Year Cost	Estimated Expenditures by Fiscal Years													
			FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024+								
A. Feasibility Study		-														
B. Design		-														
C. Land Acquisition		-														
D. Construction		-														
E. Departmental Equipment	6	40,000			40,000											
F. Other		-														
<b>TOTAL</b>		<b>40,000</b>	-	-	<b>40,000</b>	-	-	-								
<p><u>Source of Funds Legend</u></p> <table border="0"> <tr> <td>(1) Operating Revenue</td> <td>(3) State Aid / Grant Funds</td> <td>(5) Revolving Funds</td> <td>(7) Enterprise Funds</td> </tr> <tr> <td>(2) Municipal GO Bonds</td> <td>(4) Trust Funds</td> <td>(6) Free Cash</td> <td>(8) CPA Funds</td> </tr> </table>									(1) Operating Revenue	(3) State Aid / Grant Funds	(5) Revolving Funds	(7) Enterprise Funds	(2) Municipal GO Bonds	(4) Trust Funds	(6) Free Cash	(8) CPA Funds
(1) Operating Revenue	(3) State Aid / Grant Funds	(5) Revolving Funds	(7) Enterprise Funds													
(2) Municipal GO Bonds	(4) Trust Funds	(6) Free Cash	(8) CPA Funds													

# G: CAPITAL IMPROVEMENT PLAN


## Project Detail Sheet

Project Title:		Server Infrastructure						
Department:		1451- Technology		Category:		1- General Government		
<p><u>Description and Justification :</u></p> <p>Server infrastructure replacement (both hardware and software) for the Safety Complex and city services. This equipment has a five to six-year useful lifespan. The infrastructure is currently four to five years old.</p>								
								
RECOMMENDED FINANCING								
	Source of Funds	Total Six-Year Cost	Estimated Expenditures by Fiscal Years					
			FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024+
<b>A. Feasibility Study</b>		-						
<b>B. Design</b>		-						
<b>C. Land Acquisition</b>		-						
<b>D. Construction</b>		-						
<b>E. Departmental Equipment</b>	6	20,000		20,000				
<b>F. Other</b>		-						
<b>TOTAL</b>		<b>20,000</b>	-	<b>20,000</b>	-	-	-	-
<u>Source of Funds Legend</u>								
(1) Operating Revenue		(3) State Aid / Grant Funds		(5) Revolving Funds		(7) Enterprise Funds		
(2) Municipal GO Bonds		(4) Trust Funds		(6) Free Cash		(8) CPA Funds		




# G: CAPITAL IMPROVEMENT PLAN

## Project Detail Sheet

Project Title:		Elementary School (Center/Pepin & Maple) Re-Use - Phase II Design & RFP						
Department:		1720- Planning		Category:		1- General Government		
<u>Description and Justification :</u>								
<p>This funding shall be used to further explore the viability of particular re-uses of the property and/or buildings based on the initial visioning exercises conducted in FY2019. Among the potential products of this study would be financial assessments and projections based on city-owned uses versus private development scenarios. This study should also be used to provide the city with one or more options to provide a framework, timeline, and draft language for either an RFQ, RFP or similar mechanism for the city to use in FY2021 for the disposal and/or re-use of the properties.</p>								
RECOMMENDED FINANCING								
	Source of Funds	Total Six-Year Cost	Estimated Expenditures by Fiscal Years					
			FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024+
A. Feasibility Study		-						
B. Design	3	75,000		75,000				
C. Land Acquisition		-						
D. Construction		-						
E. Departmental Equipment		-						
F. Other		-						
<b>TOTAL</b>		75,000	-	75,000	-	-	-	-
<u>Source of Funds Legend</u>								
(1) Operating Revenue	(3) State Aid / Grant Funds	(5) Revolving Funds	(7) Enterprise Funds					
(2) Municipal GO Bonds	(4) Trust Funds	(6) Free Cash	(8) CPA Funds					

# G: CAPITAL IMPROVEMENT PLAN


## Project Detail Sheet

Project Title:		Elementary School (Center/Pepin & Maple) Re-Use - Phase I Initial Study						
Department:		1720- Planning		Category:		1- General Government		
<u>Description and Justification :</u>								
<p>This project is anticipated to be funded through a Planning Grant issued by the Executive Office of Environmental Affairs. One element of this multi-pronged "downtown strategic" plan will include assessments of the two school properties. The goal of this element of the project will be to create a history and baseline review of existing conditions. It shall include public visioning sessions and conceptual site plans, discuss next steps and implementation recommendations and timeline. The other elements of the plan look at interconnected issues such as the City's 40R District, parking, and economic development on Union and Cottage Street.</p>								
RECOMMENDED FINANCING								
	Source of Funds	Total Six-Year Cost	Estimated Expenditures by Fiscal Years					
			FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024+
A. Feasibility Study	3	65,000	65,000					
B. Design		-						
C. Land Acquisition		-						
D. Construction		-						
E. Departmental Equipment		-						
F. Other		-						
<b>TOTAL</b>		65,000	65,000	-	-	-	-	-
<u>Source of Funds Legend</u>								
(1) Operating Revenue		(3) State Aid / Grant Funds		(5) Revolving Funds		(7) Enterprise Funds		
(2) Municipal GO Bonds		(4) Trust Funds		(6) Free Cash		(8) CPA Funds		

# G: CAPITAL IMPROVEMENT PLAN


## Public Safety

### Project Detail Sheet

Project Title: Fire Truck								
Department: 2200- Fire	Category: 2- Public Safety							
<u>Description and Justification :</u> New fire truck 2018								
								
RECOMMENDED FINANCING								
	Source of Funds	Total Six-Year Cost	Estimated Expenditures by Fiscal Years					
			FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024+
A. Feasibility Study		-						
B. Design		-						
C. Land Acquisition		-						
D. Construction		-						
E. Departmental Equipment	2	680,355	147,043.00	151,632.00	193,440.00	188,240.00		
F. Other		-						
<b>TOTAL</b>		<b>680,355</b>	<b>147,043</b>	<b>151,632</b>	<b>193,440</b>	<b>188,240</b>	<b>-</b>	<b>-</b>
<u>Source of Funds Legend</u>								
(1) Operating Revenue	(3) State Aid / Grant Funds	(5) Revolving Funds	(7) Enterprise Funds					
(2) Municipal GO Bonds	(4) Trust Funds	(6) Free Cash	(8) CPA Funds					


# G: CAPITAL IMPROVEMENT PLAN

## Project Detail Sheet

Project Title: Ambulance								
Department: 2310- Ambulance	Category: 2- Public Safety							
<u>Description and Justification :</u> New ambulance 2018								
								
RECOMMENDED FINANCING								
	Source of Funds	Total Six-Year Cost	Estimated Expenditures by Fiscal Years					
			FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024+
A. Feasibility Study		-						
B. Design		-						
C. Land Acquisition		-						
D. Construction		-						
E. Departmental Equipment	2	366,345	79,177	81,648	104,160	101,360		
F. Other		-						
<b>TOTAL</b>		366,345	79,177	81,648	104,160	101,360	-	-
<u>Source of Funds Legend</u>								
(1) Operating Revenue	(3) State Aid / Grant Funds	(5) Revolving Funds	(7) Enterprise Funds					
(2) Municipal GO Bonds	(4) Trust Funds	(6) Free Cash	(8) CPA Funds					

# G: CAPITAL IMPROVEMENT PLAN

## Project Detail Sheet

Project Title: Self Contained Breathing Apparatus Bottles	
Department: 2200- Fire	Category: 2- Public Safety
<b>Description and Justification :</b> This request is to replace 10 Self Contained Breathing Apparatus Bottles. These bottles provide air for the firefighters to breathe when entering toxic environments. These bottles have a 12-year life span and must be removed from service. Without these bottles, we are unable to enter burning buildings and are limited to exterior firefighting and unable to perform rescues. We currently have over 40 bottles in our inventory however at a normal small fire we will use 25-30. Once the bottles are empty we have to wait for them to be refilled which negatively impacts our operations. By maintaining the number of spares we do we are able to continue fighting fires on the inside.	
	

### RECOMMENDED FINANCING


	Source of Funds	Total Six-Year Cost	Estimated Expenditures by Fiscal Years					
			FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024+
A. Feasibility Study		-						
B. Design		-						
C. Land Acquisition		-						
D. Construction		-						
E. Departmental Equipment	6	24,200	8,000		8,000		8,200	
F. Other		-						
<b>TOTAL</b>		<b>24,200</b>	<b>8,000</b>	<b>-</b>	<b>8,000</b>	<b>-</b>	<b>8,200</b>	<b>-</b>

### Source of Funds Legend

(1) Operating Revenue	(3) State Aid / Grant Funds	(5) Revolving Funds	(7) Enterprise Funds
(2) Municipal GO Bonds	(4) Trust Funds	(6) Free Cash	(8) CPA Funds

# G: CAPITAL IMPROVEMENT PLAN


## Project Detail Sheet

<b>Project Title:</b> Personal Protective Equipment																																																																															
<b>Department:</b> 2200- Fire	<b>Category:</b> 2- Public Safety																																																																														
<p><u><b>Description and Justification :</b></u></p> <p>Personal Protective Equipment (PPE) is the gear firefighters wear. This consists of a helmet, coat, pants, and boots. The National Fire Protection Association (NFPA) has issued a standard that all PPE should be removed from service after 10 years. While this is a standard and not a mandate our firefighters would not be allowed to participate in any live fire training offered by the fire academy with PPE over 10 years old. By purchasing 5 sets a year it makes it easier to manage than having all 30 sets expire at once.</p>																																																																															
																																																																															
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# G: CAPITAL IMPROVEMENT PLAN

## Project Detail Sheet

Project Title:		Fire Prevention Vehicle						
Department:		2200- Fire		Category:		2- Public Safety		
<p><u>Description and Justification :</u></p> <p>This request is for the purchase of a small pickup truck to be used by the Fire Prevention Officer. The vehicle would be a smaller pickup, similar to a Chevrolet Colorado that would be set up for the Fire Prevention Officer to make it easier and more efficient for the inspector to have all their tools in 1 spot. Currently, the Deputy Chief and Inspector share a vehicle. The inspector must move equipment needed for inspections each day because of the size of the vehicle they share. Some equipment carried by the inspector is a step ladder, various power tools, extra smoke detectors and batteries, flashlight, hearing, and head protection as well as firefighting PPE. By acquiring this vehicle it would allow everything needed for an inspection to be kept in 1 vehicle and reduce the risk of forgetting something in the station.</p>								
								
RECOMMENDED FINANCING								
	Source of Funds	Total Six-Year Cost	Estimated Expenditures by Fiscal Years					
			FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024+
A. Feasibility Study		-						
B. Design		-						
C. Land Acquisition		-						
D. Construction		-						
E. Departmental Equipment	6	40,000		40,000				
F. Other		-						
<b>TOTAL</b>		40,000	-	40,000	-	-	-	-
<u>Source of Funds Legend</u>								
(1) Operating Revenue	(3) State Aid / Grant Funds	(5) Revolving Funds	(7) Enterprise Funds					
(2) Municipal GO Bonds	(4) Trust Funds	(6) Free Cash	(8) CPA Funds					

# G: CAPITAL IMPROVEMENT PLAN


## Project Detail Sheet

Project Title: Ambulance Replacement																																																																															
Department: 2310- Ambulance	Category: 2- Public Safety																																																																														
<p><u>Description and Justification :</u></p> <p>This request is for replacing an ambulance and critical equipment. This equipment includes a stretcher and a cardiac monitor. We are currently on a 4-year replacement cycle for our ambulances' and it is not working. Our ambulances are busier than ever and after 4 years in front-line service they average over 80,000 miles. Keeping them 8 more years becomes a major drain on the maintenance budget. Recently our oldest ambulance that was 12 years old had a serious engine failure. Due to the age and repair costs, it was not repaired and declared surplus. Had the vehicle still been road worthy it was worth \$5,000 in trade in.</p>																																																																															
																																																																															
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# G: CAPITAL IMPROVEMENT PLAN

## Project Detail Sheet

Project Title: Cruiser Replacement																																																																															
Department: 2100- Police	Category: 2- Public Safety																																																																														
<p><b>Description and Justification :</b>          Evaluate the cruiser fleet (average cruiser has 71,000 miles) and establish a program to efficiently rotate cruiser purchases.</p> <p>Purchase one marked cruiser per year @ \$51,000. each</p> <p>FY19 Purchase a Chief's cruiser @ \$41,000.          (Chief's current car to Detective Bureau, saving \$41,000 in FY20)</p> <p>FY21 - Purchase a Captain's cruiser @ \$41,000.</p> <p>FY22 - Purchase one unmarked cruiser for the Detective Bureau @ \$41,000.</p>																																																																															
																																																																															
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# G: CAPITAL IMPROVEMENT PLAN

## Project Detail Sheet

Project Title: Handgun replacement																																																																							
Department: 2100- Police	Category: 2- Public Safety																																																																						
<b>Description and Justification :</b> Trade in our current 4th generation Glock handguns and upgrade to 5th generation Glock handguns to better accommodate female and left-handed shooters. Replace the 8-year-old 4th generation Glocks while they still hold substantial trade-in value. Evaluate a move from a .40 caliber duty firearm to a 9mm caliber firearm which would allow for ammunition savings.  40 Glock Gen 5 MOS handguns (including night sights), 40 Glock Gen 5 MOS holsters, off-duty holsters, lights, and double mag pouches 40 Glock Gen 5 Compact handguns 40 Glock Gen 5 Compact holsters																																																																							
																																																																							
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# G: CAPITAL IMPROVEMENT PLAN

Project Detail Sheet

Project Title: Tasers																																																																							
Department: 2100- Police	Category: 2- Public Safety																																																																						
<b>Description and Justification :</b> Purchase 20 tasers in FY20, which will enable us to provide one for each officer.  Tasers: \$1,050.00 each x 20 = \$21,000.00  Battery Packs: \$56.00 each x 20 = \$1,120.00  Cartridges: \$32.00 each x 100 = \$3,200.00  4 year warranty: \$320.00 each x 20 = \$6,400.00																																																																							
																																																																							
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# G: CAPITAL IMPROVEMENT PLAN

## Project Detail Sheet

Project Title:	Police Dept. Pickup Truck		
Department:	2100- Police	Category:	2- Public Safety
<b>Description and Justification :</b> Replace Police pickup truck in FY19 @ \$60,000.			

### RECOMMENDED FINANCING

	Source of Funds	Total Six-Year Cost	Estimated Expenditures by Fiscal Years					
			FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024+
<b>A. Feasibility Study</b>		-						
<b>B. Design</b>		-						
<b>C. Land Acquisition</b>								
<b>D. Construction</b>		-						
<b>E. Departmental Equipment</b>	5	60,000	60,000					
<b>F. Other</b>		-						
<b>TOTAL</b>		<b>60,000</b>	<b>60,000</b>	-	-	-	-	-


### Source of Funds Legend

(1) Operating Revenue	(3) State Aid / Grant Funds	(5) Revolving Funds	(7) Enterprise Funds
(2) Municipal GO Bonds	(4) Trust Funds	(6) Free Cash	(8) CPA Funds

# G: CAPITAL IMPROVEMENT PLAN


## Education

### Project Detail Sheet

Project Title: Easthampton High School								
Department: 3000- Education	Category: 3- Education							
<u>Description and Justification :</u> New construction of Easthampton High School 2016								
								
<b>RECOMMENDED FINANCING</b>								
	Source of Funds	Total Six-Year Cost	Estimated Expenditures by Fiscal Years					
			FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024+
<b>A. Feasibility Study</b>		-						
<b>B. Design</b>		-						
<b>C. Land Acquisition</b>		-						
<b>D. Construction</b>	<b>2</b>	6,653,900	1,277,450	1,252,550	1,220,650	988,750	967,750	946,750
<b>E. Departmental Equipment</b>		-						
<b>F. Other</b>		-						
<b>TOTAL</b>		6,653,900	1,277,450	1,252,550	1,220,650	988,750	967,750	946,750
<u>Source of Funds Legend</u>								
(1) Operating Revenue			(3) State Aid / Grant Funds			(5) Revolving Funds		
(2) Municipal GO Bonds			(4) Trust Funds			(6) Free Cash		
						(7) Enterprise Funds		
						(8) CPA Funds		


# G: CAPITAL IMPROVEMENT PLAN

## Project Detail Sheet

Project Title:		Design and Feasibility Study Maple Street School						
Department:		3000- Education		Category:		3- Education		
<u>Description and Justification :</u> Design and feasibility study for Maple Street School. The community has voted to move forward with a new PreK-8 school, combining all elementary and middle schools.								
RECOMMENDED FINANCING								
	Source of Funds	Total Six-Year Cost	Estimated Expenditures by Fiscal Years					
			FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024+
A. Feasibility Study	2	414,160	167,160	247,000				
B. Design		-						
C. Land Acquisition		-						
D. Construction		-						
E. Departmental Equipment		-						
F. Other		-						
<b>TOTAL</b>		414,160	167,160	247,000	-	-	-	-
<u>Source of Funds Legend</u>								
(1) Operating Revenue		(3) State Aid / Grant Funds		(5) Revolving Funds		(7) Enterprise Funds		
(2) Municipal GO Bonds		(4) Trust Funds		(6) Free Cash		(8) CPA Funds		

# G: CAPITAL IMPROVEMENT PLAN


## Project Detail Sheet

Project Title: Pre-K to 8 School at WhiteBrook								
Department: 3000- Education	Category: 3- Education							
<u>Description and Justification :</u> Build the PreK-8 school passed in the May 2018 Override vote.								
								
<b>RECOMMENDED FINANCING</b>								
	Source of Funds	Total Six-Year Cost	Estimated Expenditures by Fiscal Years					
			FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024+
A. Feasibility Study		-						
B. Design		-						
C. Land Acquisition		-						
D. Construction	2	23,565,511	-	4,625,000	4,518,750	4,412,500	4,306,250	5,703,011
E. Departmental Equipment		-						
F. Other		-						
<b>TOTAL</b>		23,565,511	-	4,625,000	4,518,750	4,412,500	4,306,250	5,703,011
<u>Source of Funds Legend</u>								
(1) Operating Revenue		(3) State Aid / Grant Funds		(5) Revolving Funds		(7) Enterprise Funds		
(2) Municipal GO Bonds		(4) Trust Funds		(6) Free Cash		(8) CPA Funds		



# G: CAPITAL IMPROVEMENT PLAN


## Project Detail Sheet

Project Title: Replace 2008 Maintenance Vehicle								
Department: 3000- Education	Category: 3- Education							
<p><u>Description and Justification :</u></p> <p>The maintenance vehicle currently in service is ten years old. Maintenance costs and diminished reliability have brought it to the end of its useful life.</p>								
								
<b>RECOMMENDED FINANCING</b>								
	Source of Funds	Total Six-Year Cost	Estimated Expenditures by Fiscal Years					
			FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024+
A. Feasibility Study		-						
B. Design		-						
C. Land Acquisition		-						
D. Construction		-						
E. Departmental Equipment	5	35,000		35,000				
F. Other		-						
<b>TOTAL</b>		<b>35,000</b>	-	<b>35,000</b>	-	-	-	-
<u>Source of Funds Legend</u>								
(1) Operating Revenue		(3) State Aid / Grant Funds		(5) Revolving Funds		(7) Enterprise Funds		
(2) Municipal GO Bonds		(4) Trust Funds		(6) Free Cash		(8) CPA Funds		



# G: CAPITAL IMPROVEMENT PLAN


## Project Detail Sheet

Project Title: Replace 1986 Tractor								
Department: Education	Category: 3- Education							
<b>Description and Justification :</b> The School Department's only tractor, essential to maintaining the White Brook Middle School site has been in service ten years. Increasing maintenance expense and diminished reliability bring it to the end of its useful life. It is used to mow, remove snow, and complete other grounds maintenance tasks. It is possible that the tractor could be replaced as part of the equipment package within the new school's funding, budget allowing. This feasibility of this funding strategy should be explored.								
								
<b>RECOMMENDED FINANCING</b>								
	Source of Funds	Total Six-Year Cost	Estimated Expenditures by Fiscal Years					
			FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024+
A. Feasibility Study		-						
B. Design		-						
C. Land Acquisition		-						
D. Construction		-						
E. Departmental Equipment	5	30,000			30,000			
F. Other		-						
<b>TOTAL</b>		<b>30,000</b>	-	-	<b>30,000</b>	-	-	-
<b>Source of Funds Legend</b>								
(1) Operating Revenue	(3) State Aid / Grant Funds	(5) Revolving Funds	(7) Enterprise Funds					
(2) Municipal GO Bonds	(4) Trust Funds	(6) Free Cash	(8) CPA Funds					

# G: CAPITAL IMPROVEMENT PLAN

## Public Works

### Project Detail Sheet

Project Title:	Dump Truck		
Department:	4210- Highway	Category:	4- Public Works
<u>Description and Justification :</u> New dump truck 2018			

#### RECOMMENDED FINANCING


	Source of Funds	Total Six-Year Cost	Estimated Expenditures by Fiscal Years					
			FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024+
A. Feasibility Study		-						
B. Design		-						
C. Land Acquisition		-						
D. Construction		-						
E. Departmental Equipment	2	261,675	56,555	58,320	74,400	72,400		
F. Other		-						
<b>TOTAL</b>		<b>261,675</b>	<b>56,555</b>	<b>58,320</b>	<b>74,400</b>	<b>72,400</b>	<b>-</b>	<b>-</b>

#### Source of Funds Legend

(1) Operating Revenue	(3) State Aid / Grant Funds	(5) Revolving Funds	(7) Enterprise Funds
(2) Municipal GO Bonds	(4) Trust Funds	(6) Free Cash	(8) CPA Funds

# G: CAPITAL IMPROVEMENT PLAN

## Project Detail Sheet

Project Title: Complete Streets	
Department: 4210- Highway	Category: 4- Public Works
<u>Description and Justification :</u> Complete Streets design	



RECOMMENDED FINANCING								
	Source of Funds	Total Six-Year Cost	Estimated Expenditures by Fiscal Years					
			FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024+
A. Feasibility Study		-						
B. Design		-						
C. Land Acquisition		-						
D. Construction		-						
E. Departmental Equipment		-						
F. Other	2	25,040	25,040					
<b>TOTAL</b>		25,040	25,040	-	-	-	-	-

<u>Source of Funds Legend</u>			
(1) Operating Revenue	(3) State Aid / Grant Funds	(5) Revolving Funds	(7) Enterprise Funds
(2) Municipal GO Bonds	(4) Trust Funds	(6) Free Cash	(8) CPA Funds



# G: CAPITAL IMPROVEMENT PLAN

## Project Detail Sheet

Project Title:		DPW Adminstration Vehicle						
Department:		4010- DPW Admin		Category:		4- Public Works		
<b>Description and Justification :</b> Replacement of inspector's vehicle at 50 Payson Ave. Present vehicle is a Ford Taurus wagon. This vehicle is at a point where it will fail state inspection. The current SUV for the DPW Director could be reassigned to the inspectors and a new SUV for the DPW Dircector would be purchased.				 				
	Source of Funds	Total Six-Year Cost	Estimated Expenditures by Fiscal Years					
			FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024+
A. Feasibility Study		-						
B. Design		-						
C. Land Acquisition								
D. Construction								
E. Departmental Equipment	6/7	33,000	33,000	.				
F. Other								
<b>TOTAL</b>			<b>33,000</b>	-	-	-	-	-
<b>Source of Funds Legend</b>								
(1) Operating Revenue		(3) State Aid / Grant Funds		(5) Revolving Funds		(7) Enterprise Funds		
(2) Municipal GO Bonds		(4) Trust Funds		(6) Free Cash		(8) CPA Funds		



# G: CAPITAL IMPROVEMENT PLAN

## Project Detail Sheet

Project Title: ASPHALT ROLLER																																																																							
Department: 4210- Highway	Category: 4- Public Works																																																																						
<p><u>Description and Justification :</u></p> <p>#1. The current asphalt roller is getting old (2008) and needs significant work to keep it operational. In addition, parts are getting increasingly difficult to find for the current model. The picture at right of the proposed new equipment is not exact but is likely similar to what would be purchased. The other picture is our current equipment.</p>																																																																							
 																																																																							
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# G: CAPITAL IMPROVEMENT PLAN

## Project Detail Sheet

Project Title: ONE TON DUMP TRUCK WITH PLOW																																																																							
Department: 4210- Highway	Category: 4- Public Works																																																																						
<p><u>Description and Justification :</u></p> <p>#2.</p> <p>The present one-ton dump truck currently owned by the city is aging (2008 model, mileage 80,575). Upon replacement, the current truck would be reassigned to the Parks and Recreation Department or to the Cemetery crew. The new truck pictured is not an exact picture but is instructive. The white truck pictured is the city's existing vehicle.</p>																																																																							
 																																																																							
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# G: CAPITAL IMPROVEMENT PLAN

## Project Detail Sheet

Project Title:	SKID STEER WITH SNOW PLOW AND SNOW BLOWER FOR SIDEWALKS		
Department:	4210- Highway	Category:	4- Public Works

### Description and Justification :

#3.

A new skid steer is needed to replace the current 15-year-old equipment currently in use. This equipment is used to plow all city-owned sidewalks. It is also used by the Highway Department almost on a daily basis during construction months. The image of the new equipment is not exact. The image of the white bobcat is the existing equipment.



### RECOMMENDED FINANCING

	Source of Funds	Total Six-Year Cost	Estimated Expenditures by Fiscal Years					
			FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024+
A. Feasibility Study		-						
B. Design		-						
C. Land Acquisition								
D. Construction		-						
E. Departmental Equipment	6	100,000		100,000				
F. Other		-						
<b>TOTAL</b>		<b>100,000</b>	-	<b>100,000</b>	-	-	-	-


### Source of Funds Legend

(1) Operating Revenue	(3) State Aid / Grant Funds	(5) Revolving Funds	(7) Enterprise Funds
(2) Municipal GO Bonds	(4) Trust Funds	(6) Free Cash	(8) CPA Funds



# G: CAPITAL IMPROVEMENT PLAN


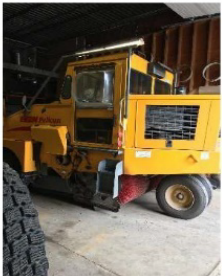
## Project Detail Sheet

Project Title: ROAD SIDE MOWER																																																																															
Department: 4210- Highway	Category: 4- Public Works																																																																														
<p><u>Description and Justification :</u></p> <p># 4.</p> <p>The present roadside mower is the model year 1997. It is extremely worn out and parts are very hard to find. Most parts now have to be constructed through metal fabrication. The image a right for the new equipment is not exact. The image of the yellow equipment is the city's existing equipment.</p>																																																																															
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	Source of Funds				Total Six-Year Cost	Estimated Expenditures by Fiscal Years																																																																									
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# G: CAPITAL IMPROVEMENT PLAN

## Project Detail Sheet

Project Title: STREET SWEEPER																																																																															
Department: 4210- Highway	Category: 4- Public Works																																																																														
<p><u>Description and Justification :</u></p> <p>#6. This project is to replace the city's model year 2006 sweeper. The image at right is not exact. The yellow one is the city's existing equipment.</p>																																																																															
 																																																																															
<b>RECOMMENDED FINANCING</b>																																																																															
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## G: CAPITAL IMPROVEMENT PLAN

## Project Detail Sheet

Project Title:		REMODEL SUPERVISOR OFFICE AND RESTROOMS						
Department:		4210- Highway		Category:		4- Public Works		
<b>Description and Justification :</b> This proposal is to remodel supervisor's office and the men's restroom to make male and female restrooms and a new supervisor's office.								
	Source of Funds	Total Six-Year Cost	Estimated Expenditures by Fiscal Years					
			FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024+
A. Feasibility Study		-						
B. Design		-						
C. Land Acquisition								
D. Construction	6	25,000			25,000			
E. Departmental Equipment		-						
F. Other		-						
<b>TOTAL</b>		<b>25,000</b>	<b>-</b>	<b>-</b>	<b>25,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Source of Funds Legend</b>								
(1) Operating Revenue		(3) State Aid / Grant Funds		(5) Revolving Funds		(7) Enterprise Funds		
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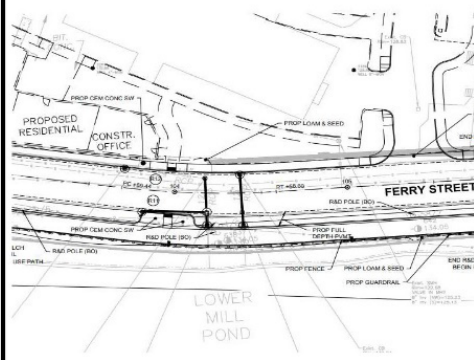
# G: CAPITAL IMPROVEMENT PLAN

## Project Detail Sheet

Project Title: WATER METER REPLACEMENTS								
Department: 4500- Water			Category: 4- Public Works					
<u>Description and Justification :</u> Replace all older meters still in use with meters that are compatible with the new radio reading system. This will make meter reading more efficient. The appropriation will provide for the purchase of 250 meters. The cost of a meter is \$200.00. The City has 5760 meters in the system with 1125 that are not radio read.								
	Source of Funds	Total Six-Year Cost	Estimated Expenditures by Fiscal Years					
			FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024+
A. Feasibility Study		-						
B. Design		-						
C. Land Acquisition								
D. Construction	7	300,000	50,000	50,000	50,000	50,000	50,000	50,000
E. Departmental Equipment		-						
F. Other		-						
TOTAL		300,000	50,000	50,000	50,000	50,000	50,000	50,000
<u>Source of Funds Legend</u>								
(1) Operating Revenue		(3) State Aid / Grant Funds		(5) Revolving Funds		(7) Enterprise Funds		
(2) Municipal GO Bonds		(4) Trust Funds		(6) Free Cash		(8) CPA Funds		

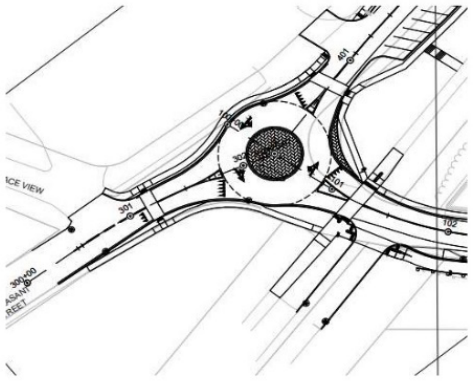
# G: CAPITAL IMPROVEMENT PLAN

## Project Detail Sheet

<b>Project Title:</b> Ferry Street Infrastructure																																																																															
<b>Department:</b> 1720- Planning	<b>Category:</b> 4- Public Works																																																																														
<p><u><b>Description and Justification :</b></u></p> <p>The potential private redevelopment of One Ferry Street is promising. However, upgrades to essential public infrastructure will be required by the City in order to support and allow the development to occur. In August 2018, the Planning Department submitted a \$4.1 million dollar MassWorks grant to assist with completing the estimated \$5.1 million dollars' worth of public infrastructure necessary to support the private development. On November 2, 2018, the City of Easthampton was awarded \$3.5 million dollars from MassWorks. The remaining costs, estimated to be \$1.6 million dollars will need to be paid for by the City. The costs will be paid either in part or in whole through the combination of general funds and/or the revenue captured through the established Ferry Street District Improvement Financing approved by the City Council in July 2018.</p>																																																																															
																																																																															
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# G: CAPITAL IMPROVEMENT PLAN

## Project Detail Sheet


Project Title:		200 Park Street (White Brook) Roundabout	
Department:		1720- Planning	Category: 4- Public Works
<u>Description and Justification :</u>			
Upon the passage of a Proposition 2.5 override in May 2018, many elements related to the construction of the new consolidated school have begun to take shape. A key element associated with the construction of the new school will enhance traffic flow and a significant reconfiguration of the main access to the property from Park Street. The current proposal is to construct a roundabout at Park Street and the entrance. The plans are in the very early conceptual stages. It is not clear whether funding would be available through the school building budget or whether the enhance entrance would be installed prior to or at occupancy in fall of 2021. As such, the project is being assessed for its ability to qualify under MassDOT’s Transportation Improvement Project (TIP) list for approximately 2023.			

RECOMMENDED FINANCING								
	Source of Funds	Total Six-Year Cost	Estimated Expenditures by Fiscal Years					
			FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024+
A. Feasibility Study		-						
B. Design		-						
C. Land Acquisition		-						
D. Construction	3	1,000,000					1,000,000	
E. Departmental Equipment		-						
F. Other		-						
<b>TOTAL</b>		1,000,000	-	-	-	-	1,000,000	-
<u>Source of Funds Legend</u>								
(1) Operating Revenue	(3) State Aid / Grant Funds	(5) Revolving Funds	(7) Enterprise Funds					
(2) Municipal GO Bonds	(4) Trust Funds	(6) Free Cash	(8) CPA Funds					

# G: CAPITAL IMPROVEMENT PLAN

## Culture & Recreation


### Project Detail Sheet

Project Title:		Jacobsen 138 inch Mower cut						
Department:		6500- Park		Category:		6- Culture & Recreation		
<u>Description and Justification :</u> Replace current 20-year-old wide mower.								
RECOMMENDED FINANCING								
	Source of Funds	Total Six-Year Cost	Estimated Expenditures by Fiscal Years					
			FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024+
A. Feasibility Study		-						
B. Design		-						
C. Land Acquisition		-						
D. Construction		-						
E. Departmental Equipment	3&4	65,000	65,000					
F. Other		-						
<b>TOTAL</b>		<b>65,000</b>	<b>65,000</b>	-	-	-	-	-
<u>Source of Funds Legend</u>								
(1) Operating Revenue		(3) State Aid / Grant Funds		(5) Revolving Funds		(7) Enterprise Funds		
(2) Municipal GO Bonds		(4) Trust Funds		(6) Free Cash		(8) CPA Funds		




# G: CAPITAL IMPROVEMENT PLAN

## Project Detail Sheet

Project Title:		Nonotuck Park Picnic Tables						
Department:		6500- Park	Category: 6- Culture & Recreation					
<b>Description and Justification :</b> Replace old picnic tables at Nonotuck Park pavilions. Replace 12 tables per pavilion for a total of 48 new tables.								
<b>RECOMMENDED FINANCING</b>								
	Source of Funds	Total Six-Year Cost	Estimated Expenditures by Fiscal Years					
			FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024+
A. Feasibility Study		-						
B. Design		-						
C. Land Acquisition		-						
D. Construction		-						
E. Departmental Equipment	1&6&8	40,000		40,000				
F. Other		-						
<b>TOTAL</b>		<b>40,000</b>	-	<b>40,000</b>	-	-	-	-
<b>Source of Funds Legend</b>								
(1) Operating Revenue		(3) State Aid / Grant Funds		(5) Revolving Funds		(7) Enterprise Funds		
(2) Municipal GO Bonds		(4) Trust Funds		(6) Free Cash		(8) CPA Funds		

# G: CAPITAL IMPROVEMENT PLAN



## Project Detail Sheet

<b>Project Title:</b> Stone Building Bathroom																																																																							
<b>Department:</b> 6500- Park	<b>Category:</b> 6- Culture & Recreation																																																																						
<p><u>Description and Justification :</u>  Renovation of the Stone Building bathroom on Daley Field. The bathroom is currently closed due to plumbing issues and broken fixtures and windows. This project would also make the bathroom ADA accessible.</p>																																																																							
<b>RECOMMENDED FINANCING</b>																																																																							
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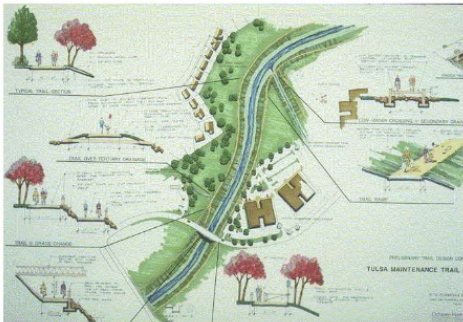
# G: CAPITAL IMPROVEMENT PLAN

## Project Detail Sheet

Project Title: Open Space and Recreation Plan																																																																															
Department: 1720- Planning	Category: 6- Culture & Recreation																																																																														
<p><u>Description and Justification :</u></p> <p>The City's Open Space and Recreation Plan was last updated in 2013. The Executive Office of Environmental Affairs (EEOEA) identifies that plans are valid for seven years and requires that a municipality maintain a current Open Space Plan as a requisite for applying for certain grant opportunities. Easthampton's Open Space Plan will need to be updated in 2020 to be current and allow us to apply for critical grant funds.</p>																																																																															
<div style="display: flex; justify-content: space-around; align-items: center;"> <div style="text-align: center;"> <p><b>Open Space</b></p>  <p><b>Recreation Plan</b> 2013-2020</p> </div> <div style="text-align: center;"> <p><b>&amp;</b></p>  </div> </div>																																																																															
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# G: CAPITAL IMPROVEMENT PLAN

## Project Detail Sheet

Project Title: New Elementary School Multi-Use Path Design								
Department: 1720- Planning			Category: 6- Culture & Recreation					
<u>Description and Justification :</u> Upon the passage of a Proposition 2.5 override in May 2018, many elements related to the construction of the new consolidated school have begun to take shape. One of those elements is the long-identified Master Plan goal to connect schools and neighborhoods to and from the Manhan Rail Trail. After initial assessments are completed in early 2019, the next phase will most likely be a two-step process to further create plans and to further evaluate the route. An initial part of this will be a smaller request for a design firm to conduct survey work and other more detailed site assessments (\$40,000). It is conceivable that this design phase could be funded through CPA. The remaining step would involve preparation of more finalized design/construction drawings that would be the basis for bidding on actual construction. This will be a critical step in the process and could be time sensitive. Therefore, it may be necessary to fund this element through the general fund to eliminate the need to wait for open grant opportunities or cycles.								
RECOMMENDED FINANCING								
	Source of Funds	Total Six-Year Cost	Estimated Expenditures by Fiscal Years					
			FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024+
A. Feasibility Study		-						
B. Design	1,6	100,000		100,000				
C. Land Acquisition		-						
D. Construction		-						
E. Departmental Equipment		-						
F. Other		-						
TOTAL		100,000	-	100,000	-	-	-	-
<u>Source of Funds Legend</u>								
(1) Operating Revenue		(3) State Aid / Grant Funds		(5) Revolving Funds		(7) Enterprise Funds		
(2) Municipal GO Bonds		(4) Trust Funds		(6) Free Cash		(8) CPA Funds		


# G: CAPITAL IMPROVEMENT PLAN

## Project Detail Sheet

Project Title:		New Elementary School Multi-Use Path Construction						
Department:		1720- Planning		Category:		6- Culture & Recreation		
<p><u>Description and Justification :</u></p> <p>Upon passage of a Proposition 2.5 override in May 2018, many elements related to the construction of the new consolidated school have begun to take shape. One of those elements is the long-identified Master Plan goal to connect schools and neighborhoods to and from the Manhan Rail Trail. Beginning in the winter of 2018, the City will begin the process of a multi-phased project to identify the best and most effective route to construct a new multi-use trail from the Manhan Rail Trail to the new school.</p>								
								
RECOMMENDED FINANCING								
	Source of Funds	Total Six-Year Cost	Estimated Expenditures by Fiscal Years					
			FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024+
A. Feasibility Study		-						
B. Design		-						
C. Land Acquisition		-						
D. Construction	3,1,8	1,000,000			1,000,000			
E. Departmental Equipment		-						
F. Other		-						
<b>TOTAL</b>		1,000,000	-	-	1,000,000	-	-	-
<u>Source of Funds Legend</u>								
(1) Operating Revenue		(3) State Aid / Grant Funds		(5) Revolving Funds		(7) Enterprise Funds		
(2) Municipal GO Bonds		(4) Trust Funds		(6) Free Cash		(8) CPA Funds		

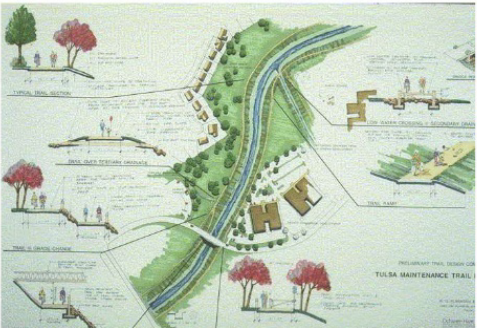
# G: CAPITAL IMPROVEMENT PLAN

## Project Detail Sheet

Project Title: Mt. Tom North Trailhead Park Acquisition								
Department: 1720- Planning			Category: 6- Culture & Recreation					
<u>Description and Justification :</u> In October 2018, the City Council approved a combined total of \$780,000 towards the acquisition of a key 23-acre parcel on East Street adjacent to Mt. Tom. The funding was broken down into two general categories: 1) A \$400,000 borrowing in anticipation of a reimbursable \$400,000 Parkland Acquisitions and Renovation for Communities (PARC) Grant. If the grant is not awarded, these funds will not be borrowed. 2) A \$380,000 allocation of Community Preservation Act (CPA) funds was unanimously approved by the CPA Committee and City Council. Other funds and grants will be combined through separate applications and allocations by the Kestrel Land Trust and Pascommock Land Trust.								
RECOMMENDED FINANCING								
	Source of Funds	Total Six-Year Cost	Estimated Expenditures by Fiscal Years					
			FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024+
A. Feasibility Study		-						
B. Design		-						
C. Land Acquisition	3, 8	780,000		780,000				
D. Construction		-						
E. Departmental Equipment		-						
F. Other		-						
TOTAL		780,000	-	780,000	-	-	-	-
<u>Source of Funds Legend</u>								
(1) Operating Revenue			(3) State Aid / Grant Funds			(5) Revolving Funds		
(2) Municipal GO Bonds			(4) Trust Funds			(7) Enterprise Funds		
						(8) CPA Funds		

# G: CAPITAL IMPROVEMENT PLAN


## Project Detail Sheet

<b>Project Title:</b> Mt. Tom North Trailhead Park Design								
<b>Department:</b> 1720- Planning			<b>Category:</b> 6- Culture & Recreation					
<b>Description and Justification :</b> If acquired, funding will be sought to prepared design plans and construction drawings for a small parking area, signage, and a handicapped accessible trail. We believe that this design work can be covered by state grants and contributions by Kestrel Land Trust and Pascommock Conservation Trust.								
<b>RECOMMENDED FINANCING</b>								
	Source of Funds	Total Six-Year Cost	Estimated Expenditures by Fiscal Years					
			FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024+
<b>A. Feasibility Study</b>		-						
<b>B. Design</b>	3	60,000		60,000				
<b>C. Land Acquisition</b>		-						
<b>D. Construction</b>		-						
<b>E. Departmental Equipment</b>		-						
<b>F. Other</b>		-						
<b>TOTAL</b>		60,000	-	60,000	-	-	-	-
<b>Source of Funds Legend</b>								
(1) Operating Revenue		(3) State Aid / Grant Funds		(5) Revolving Funds		(7) Enterprise Funds		
(2) Municipal GO Bonds		(4) Trust Funds		(6) Free Cash		(8) CPA Funds		



# G: CAPITAL IMPROVEMENT PLAN

## Project Detail Sheet

Project Title:		Mt. Tom North Trailhead Park Construction							
Department:		1720- Planning		Category:		6- Culture & Recreation			
<u>Description and Justification :</u> Based on completed design and construction drawings, construction of the parking area, signage, and a handicapped accessible trail would complete the final phase of providing access. Other elements of the project may include minor upgrades to the existing access road for Parks Department vehicle installation of a new vehicle gate. A later phase to further enhance trails, construction of a possible and other amenities may be created that would most likely occur after 2023.									
RECOMMENDED FINANCING									
		Source of Funds	Total Six-Year Cost	Expenditures by Fiscal Years					
				FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024+
A. Feasibility Study			-						
B. Design			-						
C. Land Acquisition			-						
D. Construction		3	300,000			300,000			
E. Departmental Equipment			-						
F. Other			-						
TOTAL			300,000	-	-	300,000	-	-	-
<u>Source of Funds Legend</u>									
(1) Operating Revenue		(3) State Aid / Grant Funds			(5) Revolving Funds		(7) Enterprise Funds		
(2) Municipal GO Bonds		(4) Trust Funds			(6) Free Cash		(8) CPA Funds		

## G: CAPITAL IMPROVEMENT PLAN


## Project Detail Sheet

Project Title:		Ferry Street Dock Design & Construction					
Department:		1720- Planning		Category:		6- Culture & Recreation	
<b>Description and Justification :</b> The potential private redevelopment of One Ferry Street includes a significant corresponding public infrastructure project paid for through MassWorks, DIF, and the City's General Fund. In addition, upon full completion of the private and public infrastructure a boardwalk promenade/dock similar to that which was installed on Nashawannuck Pond is envisioned. This will be the capstone element of the public access in and around Lower Mill Pond; a goal that has been clearly established since at least 2002. The funding for such a public dock would likely be partially funded through CPA and state grants.							

# G: CAPITAL IMPROVEMENT PLAN

## Enterprise


### Project Detail Sheet

Project Title:		Southern Water Storage Tank						
Department:		4500- Water		Category:		10- Enterprise		
<u>Description and Justification :</u> Contruct water storage tank.								
RECOMMENDED FINANCING								
	Source of Funds	Total Six-Year Cost	Estimated Expenditures by Fiscal Years					
			FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024+
A. Feasibility Study		-						
B. Design		-						
C. Land Acquisition		-						
D. Construction	2	338,703	117,194	112,914	108,596			
E. Departmental Equipment		-						
F. Other		-						
<b>TOTAL</b>		338,703	117,194	112,914	108,596	-	-	-
<u>Source of Funds Legend</u>								
(1) Operating Revenue		(3) State Aid / Grant Funds		(5) Revolving Funds		(7) Enterprise Funds		
(2) Municipal GO Bonds		(4) Trust Funds		(6) Free Cash		(8) CPA Funds		




# G: CAPITAL IMPROVEMENT PLAN

## Project Detail Sheet

Project Title: Integrated Water Study								
Department: 4410- Sewer	Category: 10- Enterprise							
<u>Description and Justification :</u> Study and mapping of the city utility system.								
								
<b>RECOMMENDED FINANCING</b>								
	Source of Funds	Total Six-Year Cost	Estimated Expenditures by Fiscal Years					
			FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024+
<b>A. Feasibility Study</b>	2	409,102	68,156	68,167	68,178	68,189	68,200	68,212
<b>B. Design</b>		-						
<b>C. Land Acquisition</b>		-						
<b>D. Construction</b>		-						
<b>E. Departmental Equipment</b>		-						
<b>F. Other</b>		-						
<b>TOTAL</b>		409,102	68,156	68,167	68,178	68,189	68,200	68,212
<u>Source of Funds Legend</u>								
(1) Operating Revenue		(3) State Aid / Grant Funds		(5) Revolving Funds		(7) Enterprise Funds		
(2) Municipal GO Bonds		(4) Trust Funds		(6) Free Cash		(8) CPA Funds		


# G: CAPITAL IMPROVEMENT PLAN

## Project Detail Sheet

Project Title: Plains Sewer Project Phases I & II								
Department: 4410- Sewer	Category: 10- Enterprise							
<u>Description and Justification :</u> Expand sewer								
								
<b>RECOMMENDED FINANCING</b>								
	Source of Funds	Total Six-Year Cost	Estimated Expenditures by Fiscal Years					
			FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024+
A. Feasibility Study		-						
B. Design		-						
C. Land Acquisition		-						
D. Construction	2	1,302,468	217,782	217,508	217,228	216,943	216,652	216,355
E. Departmental Equipment		-						
F. Other		-						
<b>TOTAL</b>		1,302,468	217,782	217,508	217,228	216,943	216,652	216,355
<u>Source of Funds Legend</u>								
(1) Operating Revenue		(3) State Aid / Grant Funds		(5) Revolving Funds		(7) Enterprise Funds		
(2) Municipal GO Bonds		(4) Trust Funds		(6) Free Cash		(8) CPA Funds		


# G: CAPITAL IMPROVEMENT PLAN

## Project Detail Sheet

Project Title:		Waste Water Upgrade Phase II & III						
Department:		4460- Waste Water		Category:		10- Enterprise		
<b>Description and Justification :</b> Upgrade to headworks and primary clarifiers.								
RECOMMENDED FINANCING								
	Source of Funds	Total Six-Year Cost	Estimated Expenditures by Fiscal Years					
			FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024+
A. Feasibility Study		-						
B. Design		-						
C. Land Acquisition		-						
D. Construction	2	467,283	95,904	94,254	89,233	95,588	92,305	
E. Departmental Equipment		-						
F. Other		-						
<b>TOTAL</b>		467,283	95,904	94,254	89,233	95,588	92,305	-
<u>Source of Funds Legend</u>								
(1) Operating Revenue		(3) State Aid / Grant Funds		(5) Revolving Funds		(7) Enterprise Funds		
(2) Municipal GO Bonds		(4) Trust Funds		(6) Free Cash		(8) CPA Funds		

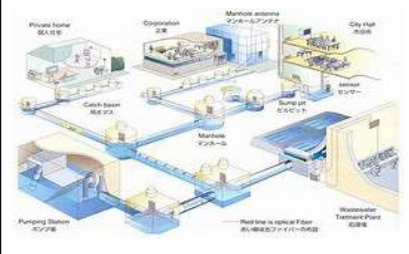
# G: CAPITAL IMPROVEMENT PLAN

## Project Detail Sheet

Project Title: Sewer OutFall Repairs								
Department: 4410- Sewer	Category: 10- Enterprise							
<u>Description and Justification :</u> Repairs to the siphon section of the sewer outfall leading to the Connecticut River.								
								
<b>RECOMMENDED FINANCING</b>								
	Source of Funds	Total Six-Year Cost	Estimated Expenditures by Fiscal Years					
			FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024+
A. Feasibility Study		-						
B. Design		-						
C. Land Acquisition		-						
D. Construction	2	107,653	18,014	17,986	17,958	17,928	17,898	17,869
E. Departmental Equipment		-						
F. Other		-						
<b>TOTAL</b>		107,653	18,014	17,986	17,958	17,928	17,898	17,869
<u>Source of Funds Legend</u>								
(1) Operating Revenue			(3) State Aid / Grant Funds			(5) Revolving Funds		
(2) Municipal GO Bonds			(4) Trust Funds			(6) Free Cash		
						(7) Enterprise Funds		
						(8) CPA Funds		

# G: CAPITAL IMPROVEMENT PLAN

## Project Detail Sheet

Project Title: INFLOW INVESTIGATIONS TO COMPLY WITH MASS DEP'S LETTER 10/18/18	
Department: 4460- Waste Water	Category: 4- Public Works
<p><b>Description and Justification :</b></p> <p>Tighe &amp; Bond to do dye testing and dye flooding tests. These tests are indicated by the 1991 Sewer System Evaluation Survey as part of the infiltration system per the IWRMP.</p>	
	

## RECOMMENDED FINANCING


	Source of Funds	Total Six-Year Cost	Estimated Expenditures by Fiscal Years					
			FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024+
A. Feasibility Study		-						
B. Design		-						
C. Land Acquisition								
D. Construction								
E. Departmental Equipment		-						
F. Other	7	-	33,000					-
<b>TOTAL</b>		-	<b>33,000</b>	-	-		-	-

## Source of Funds Legend

(1) Operating Revenue	(3) State Aid / Grant Funds	(5) Revolving Funds	(7) Enterprise Funds
(2) Municipal GO Bonds	(4) Trust Funds	(6) Free Cash	(8) CPA Funds


# G: CAPITAL IMPROVEMENT PLAN

## Project Detail Sheet

INDUSTRIAL DR. DRAINAGE HEADWELL REPLACEMENT								
Department: 4410- Sewer			Category: 4- Public Works					
<b>Description and Justification :</b> The drainage headwall for Industrial Drive 24" RCP drain pipe has failed and needs to be replaced. Failure of this headwall is cited in the IWRMP. A new headwall needs to be designed and installed, to prevent further erosion of the embankment.								
<b>RECOMMENDED FINANCING</b>								
	Source of Funds	Total Six Year Cost	Estimated Expenditures by Fiscal Years					
			FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024+
<b>A. Feasibility Study</b>		-						
<b>B. Design</b>	7	50,000		50,000				
<b>C. Land Acquisition</b>								
<b>D. Construction</b>	7	100,000		100,000				
<b>E. Departmental Equipment</b>		-						
<b>F. Other</b>		-						
<b>TOTAL</b>		<b>150,000</b>	-	<b>150,000</b>	-	-	-	-
<b>Source of Funds Legend</b>								
(1) Operating Revenue		(3) State Aid / Grant Funds		(5) Revolving Funds		(7) Enterprise Funds		
(2) Municipal GO Bonds		(4) Trust Funds		(6) Free Cash		(8) CPA Funds		

# G: CAPITAL IMPROVEMENT PLAN


## Project Detail Sheet

COMBO TRUCK STORAGE GARAGE/ POLE BARN								
Department: 4410- Sewer			Category: 4- Public Works					
<b>Description and Justification :</b> A heated storage garage (50'X25') for the new Vactor combo truck. The truck needs to be stored in a heated building. The truck contains a resevoir of water at all times, and if it is not kept warm in cold weather it will freeze and cause damage to the unit. The overhang of the building (pictured at right) will keep other necessary equipment safe from inclement weather and make it easier to access in bad weather.								
RECOMMENDED FINANCING								
	Source of Funds	Total Six-Year Cost	Estimated Expenditures by Fiscal Years					
			FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024+
A. Feasibility Study		-						
B. Design		-						
C. Land Acquisition								
D. Construction	7	100,000		100,000				
E. Departmental Equipment		-						
F. Other		-						
<b>TOTAL</b>		<b>100,000</b>	-	<b>100,000</b>	-	-	-	-
<b>Source of Funds Legend</b> (1) Operating Revenue      (3) State Aid / Grant Funds      (5) Revolving Funds      (7) Enterprise Funds (2) Municipal GO Bonds      (4) Trust Funds      (6) Free Cash      (8) CPA Funds								



# G: CAPITAL IMPROVEMENT PLAN


## Project Detail Sheet

Project Title:		WATER METER REPLACEMENTS																																																																																				
Department:		4500- Water		Category:		4- Public Works																																																																																
<b>Description and Justification :</b> Replace all older meters still in use with meters that are compatible with the new radio reading system. This will make meter reading more efficient. The appropriation will provide for the purchase of 250 meters. The cost of a meter is \$200.00. The City has 5760 meters in the system with 1125 that are not radio read.																																																																																						
<table border="1"> <thead> <tr> <th rowspan="2"></th> <th rowspan="2">Source of Funds</th> <th rowspan="2">Total Six-Year Cost</th> <th colspan="6">Estimated Expenditures by Fiscal Years</th> </tr> <tr> <th>FY 2019</th> <th>FY 2020</th> <th>FY 2021</th> <th>FY 2022</th> <th>FY 2023</th> <th>FY 2024+</th> </tr> </thead> <tbody> <tr> <td>A. Feasibility Study</td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>B. Design</td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>C. Land Acquisition</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>D. Construction</td> <td>7</td> <td>300,000</td> <td>50,000</td> <td>50,000</td> <td>50,000</td> <td>50,000</td> <td>50,000</td> <td>50,000</td> </tr> <tr> <td>E. Departmental Equipment</td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>F. Other</td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td><b>TOTAL</b></td> <td></td> <td><b>300,000</b></td> <td><b>50,000</b></td> <td><b>50,000</b></td> <td><b>50,000</b></td> <td><b>50,000</b></td> <td><b>50,000</b></td> <td><b>50,000</b></td> </tr> </tbody> </table>										Source of Funds	Total Six-Year Cost	Estimated Expenditures by Fiscal Years						FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024+	A. Feasibility Study		-							B. Design		-							C. Land Acquisition									D. Construction	7	300,000	50,000	50,000	50,000	50,000	50,000	50,000	E. Departmental Equipment		-							F. Other		-							<b>TOTAL</b>		<b>300,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
	Source of Funds	Total Six-Year Cost	Estimated Expenditures by Fiscal Years																																																																																			
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D. Construction	7	300,000	50,000	50,000	50,000	50,000	50,000	50,000																																																																														
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<b>TOTAL</b>		<b>300,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>																																																																														
<b>Source of Funds Legend</b> (1) Operating Revenue      (3) State Aid / Grant Funds      (5) Revolving Funds      (7) Enterprise Funds (2) Municipal GO Bonds      (4) Trust Funds      (6) Free Cash      (8) CPA Funds																																																																																						



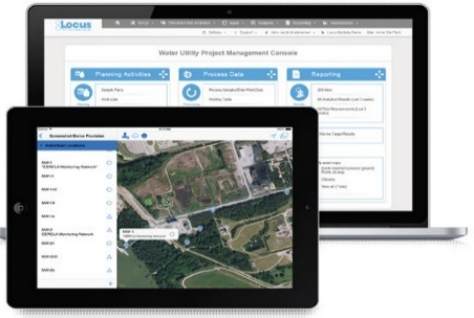
# G: CAPITAL IMPROVEMENT PLAN

## Project Detail Sheet

Project Title:		MECHANIC STREET WATER MAIN REPLACEMENT						
Department:		4500- Water		Category:		4- Public Works		
<p><u>Description and Justification :</u></p> <p>The water main on Mechanic Street has an extensive history of breaking. Replacement of this pipe is a recommendation of the IWRMP. This would connect Liberty Street with the new water main behind the Mills on Pleasant Street. This would remove a maintenance issue and provide a loop of the water main from Union Street/Liberty Street to Pleasant Street/Ferry Street, as recommended in the IWRMP.</p>								
								
RECOMMENDED FINANCING								
	Source of Funds	Total Six-Year Cost	Estimated Expenditures by Fiscal Years					
			FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024+
A. Feasibility Study		-						
B. Design		-						
C. Land Acquisition								
D. Construction	7	65,000		65,000				
E. Departmental Equipment								
F. Other		-						
<b>TOTAL</b>		<b>65,000</b>	-	<b>65,000</b>	-	-	-	-
<p><u>Source of Funds Legend</u></p> <p>(1) Operating Revenue      (3) State Aid / Grant Funds      (5) Revolving Funds      (7) Enterprise Funds              (2) Municipal GO Bonds      (4) Trust Funds      (6) Free Cash      (8) CPA Funds</p>								


# G: CAPITAL IMPROVEMENT PLAN

## Project Detail Sheet

Project Title: UTILITY MANAGEMENT SOFTWARE								
Department: 4500- Water			Category: 4- Public Works					
<p><b>Description and Justification :</b></p> <p>Software will allow for all information of work history, shut off locations, and maintenance for all services (approx. 6,000) and water and sewer mains (approx. 200 miles of pipe). This information will be available to the staff in the field.</p>								
<b>RECOMMENDED FINANCING</b>								
	Source of Funds	Total Six-Year Cost	Estimated Expenditures by Fiscal Years					
			FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024+
<b>A. Feasibility Study</b>		-						
<b>B. Design</b>		-						
<b>C. Land Acquisition</b>								
<b>D. Construction</b>		-						
<b>E. Departmental Equipment</b>	<b>7</b>	35,000				35,000		
<b>F. Other</b>		-						
<b>TOTAL</b>		<b>35,000</b>	-	-	-	<b>35,000</b>	-	-
<b>Source of Funds Legend</b>								
(1) Operating Revenue		(3) State Aid / Grant Funds		(5) Revolving Funds		(7) Enterprise Funds		
(2) Municipal GO Bonds		(4) Trust Funds		(6) Free Cash		(8) CPA Funds		

# G: CAPITAL IMPROVEMENT PLAN

## Project Detail Sheet

Project Title:	WACHS VALVE MAINTENANCE TRAILER SYSTEM		
Department:	4500- Water	Category:	4- Public Works
<b>Description and Justification :</b> A Power Valve Operator will allow water personnel to exercise all main line valves in the water system to ensure they are operable during an emergency. There are in excess of 2,000 main line valves in the Easthampton water system.			

### RECOMMENDED FINANCING


	Source of Funds	Total Six-Year Cost	Estimated Expenditures by Fiscal Years					
			FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024+
<b>A. Feasibility Study</b>		-						
<b>B. Design</b>		-						
<b>C. Land Acquisition</b>								
<b>D. Construction</b>		-						
<b>E. Departmental Equipment</b>	7	65,000			65,000			
<b>F. Other</b>		-						
<b>TOTAL</b>		65,000	-	-	65,000	-	-	-

### Source of Funds Legend

(1) Operating Revenue	(3) State Aid / Grant Funds	(5) Revolving Funds	(7) Enterprise Funds
(2) Municipal GO Bonds	(4) Trust Funds	(6) Free Cash	(8) CPA Funds


# G: CAPITAL IMPROVEMENT PLAN

## Project Detail Sheet

Project Title: 4x4 PICKUP TRUCK																																																																								
Department: 4500- Water	Category: 4- Public Works																																																																							
<p><u>Description and Justification :</u></p> <p>A new 4x4 pickup truck is needed for meter reading. The current vehicle, a 2011 Ford Focus (#46) is being reassigned to the new engineering staff. Truck #40 is 2-wheel-drive Chevrolet 1500 pickup, and will be used for meter reading duties and meter installations. This vehicle will be assigned to the Utilities Supervisor and needs to be 4-wheel-drive for use in inclement weather.</p>																																																																								
																																																																								
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Source of Funds	Total Six-Year Cost			Estimated Expenditures by Fiscal Years																																																																				
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<b>TOTAL</b>	<b>48,000</b>	<b>48,000</b>		-	-	-	-																																																																	
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# G: CAPITAL IMPROVEMENT PLAN

## Project Detail Sheet

COMBO TRUCK STORAGE GARAGE/ POLE BARN								
Department: 4500-Water & SEWER			Category: 4- Public Works					
<p><u>Description and Justification :</u></p> <p>A heated storage garage (50'X25') for the new Vactor combo truck. The truck needs to be stored in a heated building. The truck contains a reservoir of water at all times, and if it is not kept warm in cold weather it will freeze and cause damage to the unit. The overhang of the building (pictured at right) will keep other necessary equipment safe from inclement weather and make it easier to access in bad weather.</p>								
RECOMMENDED FINANCING								
	Source of Funds	Total Six Year Cost	Estimated Expenditures by Fiscal Years					
			FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024+
A. Feasibility Study		-						
B. Design		-						
C. Land Acquisition								
D. Construction	7	100,000		100,000				
E. Departmental Equipment		-						
F. Other		-						
<b>TOTAL</b>		<b>100,000</b>	-	<b>100,000</b>	-	-	-	-
<u>Source of Funds Legend</u>								
(1) Operating Revenue		(3) State Aid / Grant Funds		(5) Revolving Funds		(7) Enterprise Funds		
(2) Municipal GO Bonds		(4) Trust Funds		(6) Free Cash		(8) CPA Funds		

# G: CAPITAL IMPROVEMENT PLAN


## Project Detail Sheet

Project Title: DUMP TRUCK																																																																															
Department: 4500- Water & Sewer	Category: 4- Public Works																																																																														
<p><u>Description and Justification :</u></p> <p>A new single-axle dump truck is needed to haul Utility Division excavation equipment. Currently, a dump truck from the Highway Department is reassigned to the Utilities Department leaving the Highway Department one dump truck short.</p>																																																																															
																																																																															
RECOMMENDED FINANCING																																																																															
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	Source of Funds				Total Six-Year Cost	Estimated Expenditures by Fiscal Years																																																																									
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# G: CAPITAL IMPROVEMENT PLAN

## Project Detail Sheet

Project Title:		CONTROL BLDG LAB AND OFFICE-HVAC IMPROVEMENTS						
Department:		4460- Waste Water		Category:		4- Public Works		
<b>Description and Justification :</b> Office air conditioner does not meet Massachusetts Building code. The lab HVAC is old, functions poorly, and is inadequate for this space.								
<b>RECOMMENDED FINANCING</b>								
	Source of Funds	Total Six-Year Cost	Estimated Expenditures by Fiscal Years					
			FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024+
A. Feasibility Study		-						
B. Design		-						
C. Land Acquisition								
D. Construction	7	93,000		93,000				
E. Departmental Equipment		-						
F. Other		-						
<b>TOTAL</b>		<b>93,000</b>		<b>93,000</b>	-	-	-	-
<b>Source of Funds Legend</b>								
(1) Operating Revenue		(3) State Aid / Grant Funds		(5) Revolving Funds		(7) Enterprise Funds		
(2) Municipal GO Bonds		(4) Trust Funds		(6) Free Cash		(8) CPA Funds		

# G: CAPITAL IMPROVEMENT PLAN

## Project Detail Sheet

Project Title:	INFLUENT CHANNEL IMPROVEMENTS		
Department:	4460- Waste Water	Category:	4- Public Works
<u>Description and Justification :</u> Install a new handrail and grating as well as replace damaged grating for worker safety.			

### RECOMMENDED FINANCING

	Source of Funds	Total Six-Year Cost	Estimated Expenditures by Fiscal Years					
			FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024+
<b>A. Feasibility Study</b>		-						
<b>B. Design</b>		-						
<b>C. Land Acquisition</b>								
<b>D. Construction</b>	7	29,600	29,600					
<b>E. Departmental Equipment</b>		-						
<b>F. Other</b>		-						
<b>TOTAL</b>		<b>29,600</b>	<b>29,600</b>	-	-	-	-	-

### Source of Funds Legend

(1) Operating Revenue	(3) State Aid / Grant Funds	(5) Revolving Funds	(7) Enterprise Funds
(2) Municipal GO Bonds	(4) Trust Funds	(6) Free Cash	(8) CPA Funds




# G: CAPITAL IMPROVEMENT PLAN

## Project Detail Sheet

Project Title: <b>SECONDARY CLARIFIER SAFETY IMPROVEMENTS</b>								
Department: <b>4460- Waste Water</b>	Category: <b>4- Public Works</b>							
<u>Description and Justification :</u> For safety reasons, this project would install a new guard rail where the wall is less than 42" above grade.								
<b>RECOMMENDED FINANCING</b>								
	Source of Funds	Total Six-Year Cost	Estimated Expenditures by Fiscal Years					
			FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024+
A. Feasibility Study		-						
B. Design		-						
C. Land Acquisition								
D. Construction	7	25,100	25,100					
E. Departmental Equipment		-						
F. Other		-						
<b>TOTAL</b>		<b>25,100</b>	<b>25,100</b>	-	-	-	-	-
<u>Source of Funds Legend</u>								
(1) Operating Revenue	(3) State Aid / Grant Funds	(5) Revolving Funds	(7) Enterprise Funds					
(2) Municipal GO Bonds	(4) Trust Funds	(6) Free Cash	(8) CPA Funds					


# G: CAPITAL IMPROVEMENT PLAN

## Project Detail Sheet


Project Title:		SHORT TERM OUTFALL IMPROVMENTS						
Department:		4460- Waste Water		Category:		4- Public Works		
<b>Description and Justification :</b> Clean siphon section of the outfall leading to the Connecticut River.								
<b>RECOMMENDED FINANCING</b>								
	Source of Funds	Total Six-Year Cost	Estimated Expenditures by Fiscal Years					
			FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024+
<b>A. Feasibility Study</b>		-						
<b>B. Design</b>		-						
<b>C. Land Acquisition</b>								
<b>D. Construction</b>	7	50,000				50,000		
<b>E. Departmental Equipment</b>		-						
<b>F. Other</b>		-						
<b>TOTAL</b>		<b>50,000</b>	-		-	<b>50,000</b>	-	-
<b>Source of Funds Legend</b>								
{1} Operating Revenue		{3} State Aid / Grant Funds		{5} Revolving Funds		{7} Enterprise Funds		
{2} Municipal GO Bonds		{4} Trust Funds		{6} Free Cash		{8} CPA Funds		

# G: CAPITAL IMPROVEMENT PLAN


## Project Detail Sheet

<b>Project Title:</b> RETURN/WASTE PUMP REPLACEMENT																																																																															
<b>Department:</b> 4460- Waste Water	<b>Category:</b> 4- Public Works																																																																														
<b>Description and Justification :</b> Existing pumps are obsolete, and replacement parts are no longer available. These pumps are an integrated part of the operations of the WWTP to meet the city's discharge permit. Installation can be done with the use of plant staff and the assistance of a general contractor, reducing cost.																																																																															
																																																																															
<b>RECOMMENDED FINANCING</b>																																																																															
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	Source of Funds				Total Six-Year Cost	Estimated Expenditures by Fiscal Years																																																																									
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<b>Source of Funds Legend</b> (1) Operating Revenue      (3) State Aid / Grant Funds      (5) Revolving Funds      (7) Enterprise Funds (2) Municipal GO Bonds      (4) Trust Funds      (6) Free Cash      (8) CPA Funds																																																																															


## G: CAPITAL IMPROVEMENT PLAN

Project Detail Sheet								
Project Title: <b>REPLACE ALL DEZURIK VALVE IN RETURN BUIDLING</b>								
Department: <b>4460- Waste Water</b>				Category: <b>4- Public Works</b>				
<u>Description and Justification :</u> Replace all Dezurik valves in the return building. Valves are original from 1978 upgrade. Valves bodies have been sandblasted by grit and are no longer holding. Proper operation of these valves is an integrated part of meeting our discharge permit. Installation can be done with the plant staff and the assistance of a general contractor.								
<b>RECOMMENDED FINANCING</b>								
	Source of Funds	Total Six-Year Cost	Estimated Expenditures by Fiscal Years					
			FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024+
<b>A. Feasibility Study</b>		-						
<b>B. Design</b>		-						
<b>C. Land Acquisition</b>								
<b>D. Construction</b>	7	133,400				133,400		
<b>E. Departmental Equipment</b>		-						
<b>F. Other</b>		-						
<b>TOTAL</b>		<b>133,400</b>	-	-	-	<b>133,400</b>	-	-
<u>Source of Funds Legend</u>								
(1) Operating Revenue	(3) State Aid / Grant Funds	(5) Revolving Funds	(7) Enterprise Funds					
(2) Municipal GO Bonds	(4) Trust Funds	(6) Free Cash	(8) CPA Funds					

# G: CAPITAL IMPROVEMENT PLAN


Project Detail Sheet								
Project Title: HEADWORKS SCREEN								
Department: 4460- Waste Water			Category: 4- Public Works					
<b>Description and Justification :</b> The advent of the use of flushable wipes and disposable bathroom cleaning rags has become a significant problem in both the plant and pumping stations. Even with a grinder in place, these rags and flushable wipes are an ongoing problem. Installing a screen would remove a majority of the rags/wipes prior to entering plant equipment.								
<b>RECOMMENDED FINANCING</b>								
	Source of Funds	Total Six-Year Cost	Estimated Expenditures by Fiscal Years					
			FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024+
A. Feasibility Study		-						
B. Design		-						
C. Land Acquisition								
D. Construction	7	200,000				200,000		
E. Departmental Equipment		-						
F. Other		-						
<b>TOTAL</b>	<b>7</b>	<b>200,000</b>	-	-	-	<b>200,000</b>	-	-
<b>Source of Funds Legend</b>								
(1) Operating Revenue	(3) State Aid / Grant Funds	(5) Revolving Funds	(7) Enterprise Funds					
(2) Municipal GO Bonds	(4) Trust Funds	(6) Free Cash	(8) CPA Funds					

## G: CAPITAL IMPROVEMENT PLAN

Project Detail Sheet								
Project Title: BOX TRUCK								
Department: 4460- Waste Water		Category: 4- Public Works						
<u>Description and Justification :</u> A service vehicle is needed for plant personnel for storage of tools and equipment for repairs and improvement projects at pumping stations.								
<b>RECOMMENDED FINANCING</b>								
	Source of Funds	Total Six-Year Cost	Estimated Expenditures by Fiscal Years					
			FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024+
<b>A. Feasibility Study</b>		-						
<b>B. Design</b>		-						
<b>C. Land Acquisition</b>								
<b>D. Construction</b>	7	50,000			50,000			
<b>E. Departmental Equipment</b>		-						
<b>F. Other</b>		-						-
<b>TOTAL</b>	7	50,000	-	-	50,000	-	-	-
<u>Source of Funds Legend</u>								
(1) Operating Revenue	(3) State Aid / Grant Funds		(5) Revolving Funds			(7) Enterprise Funds		
(2) Municipal GO Bonds	(4) Trust Funds		(6) Free Cash			(8) CPA Funds		

# G: CAPITAL IMPROVEMENT PLAN


## Project Detail Sheet

Project Title:		MUFFIN MONSTER SLUDGE LINE						
Department:		4460- Waste Water		Category:		4- Public Works		
<u>Description and Justification :</u> Install a muffin monster grinder on sludge line. This will reduce objects from tearing belts on the sludge press.								
RECOMMENDED FINANCING								
	Source of Funds	Total Six-Year Cost	Estimated Expenditures by Fiscal Years					
			FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024+
A. Feasibility Study		-						
B. Design		-						
C. Land Acquisition								
D. Construction	7	50,000				50,000		
E. Departmental Equipment		-						
F. Other		-	-					-
<b>TOTAL</b>	<b>7</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>-</b>	<b>-</b>
<u>Source of Funds Legend</u>								
(1) Operating Revenue		(3) State Aid / Grant Funds		(5) Revolving Funds		(7) Enterprise Funds		
(2) Municipal GO Bonds		(4) Trust Funds		(6) Free Cash		(8) CPA Funds		



# G: CAPITAL IMPROVEMENT PLAN


## Project Detail Sheet

<b>Project Title:</b> REPLACE PRIMARY VALVES DEWATERING PUMPS									
<b>Department:</b> 4460- Waste Water				<b>Category:</b> 4- Public Works					
<b>Description and Justification :</b> Replace primary valves. Existing valves are obsolete and parts are no longer available.									
									
<b>RECOMMENDED FINANCING</b>									
	Source of Funds	Total Six-Year Cost	Estimated Expenditures by Fiscal Years						
			FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024+	
<b>A. Feasibility Study</b>		-							
<b>B. Design</b>		-							
<b>C. Land Acquisition</b>									
<b>D. Construction</b>	7	115,000			115,000				
<b>E. Departmental Equipment</b>		-							
<b>F. Other</b>		-	-	-		-	-		-
<b>TOTAL</b>	<b>7</b>	<b>115,000</b>	<b>-</b>	<b>-</b>	<b>115,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Source of Funds Legend</b>									
(1) Operating Revenue	(3) State Aid / Grant Funds	(5) Revolving Funds	(7) Enterprise Funds						
(2) Municipal GO Bonds	(4) Trust Funds	(6) Free Cash	(8) CPA Funds						




# G: CAPITAL IMPROVEMENT PLAN

## Project Detail Sheet

<b>Project Title:</b> REPLACE PRIMARY VALVES																																																																															
<b>Department:</b> 4460- Waste Water	<b>Category:</b> 4- Public Works																																																																														
<b>Description and Justification :</b> One of two dewatering pumps have been replaced in the last 15 years. The other pump is from the 1978 upgrade.																																																																															
																																																																															
<b>RECOMMENDED FINANCING</b>																																																																															
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	Source of Funds				Total Six-Year Cost	Estimated Expenditures by Fiscal Years																																																																									
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<b>B. Design</b>		-																																																																													
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<b>D. Construction</b>	7	30,000				30,000																																																																									
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<b>F. Other</b>		-	-		-			-																																																																							
<b>TOTAL</b>	<b>7</b>	<b>30,000</b>	-	-	-	<b>30,000</b>	-	-																																																																							
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## G: CAPITAL IMPROVEMENT PLAN

### Project Detail Sheet

Project Title: TOW BEHIND EMERGENCY GENERATOR																																																																															
Department: 4460- Waste Water	Category: 4- Public Works																																																																														
<b>Description and Justification :</b> The current generator is over 20 years old. Parts are becoming obsolete.																																																																															
																																																																															
RECOMMENDED FINANCING																																																																															
	<table border="1"> <thead> <tr> <th rowspan="2"></th> <th rowspan="2">Source of Funds</th> <th rowspan="2">Total Six-Year Cost</th> <th colspan="6">Estimated Expenditures by Fiscal Years</th> </tr> <tr> <th>FY 2019</th> <th>FY 2020</th> <th>FY 2021</th> <th>FY 2022</th> <th>FY 2023</th> <th>FY 2024+</th> </tr> </thead> <tbody> <tr> <td>A. Feasibility Study</td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>B. Design</td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>C. Land Acquisition</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>D. Construction</td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>E. Departmental Equipment</td> <td>7</td> <td>50,000</td> <td></td> <td></td> <td></td> <td></td> <td>50,000</td> <td></td> </tr> <tr> <td>F. Other</td> <td></td> <td>-</td> <td>-</td> <td></td> <td>-</td> <td></td> <td></td> <td>-</td> </tr> <tr> <td><b>TOTAL</b></td> <td><b>7</b></td> <td><b>50,000</b></td> <td><b>-</b></td> <td><b>-</b></td> <td><b>-</b></td> <td><b>-</b></td> <td><b>50,000</b></td> <td><b>-</b></td> </tr> </tbody> </table>		Source of Funds	Total Six-Year Cost	Estimated Expenditures by Fiscal Years						FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024+	A. Feasibility Study		-							B. Design		-							C. Land Acquisition									D. Construction		-							E. Departmental Equipment	7	50,000					50,000		F. Other		-	-		-			-	<b>TOTAL</b>	<b>7</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>-</b>
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<b>Source of Funds Legend</b> (1) Operating Revenue      (3) State Aid / Grant Funds      (5) Revolving Funds      (7) Enterprise Funds (2) Municipal GO Bonds      (4) Trust Funds      (6) Free Cash      (8) CPA Funds																																																																															

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## H: FINANCIAL MONITORING & FORECASTING

### FINANCIAL TREND MONITORING REPORT CITY OF EASTHAMPTON

December 2019

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Expenditure	FY2020-FY2024

## H: FINANCIAL MONITORING & FORECASTING

### INTRODUCTION TO THE FINANCIAL CONDITION ANALYSIS

#### DEFINING “FINANCIAL CONDITION”

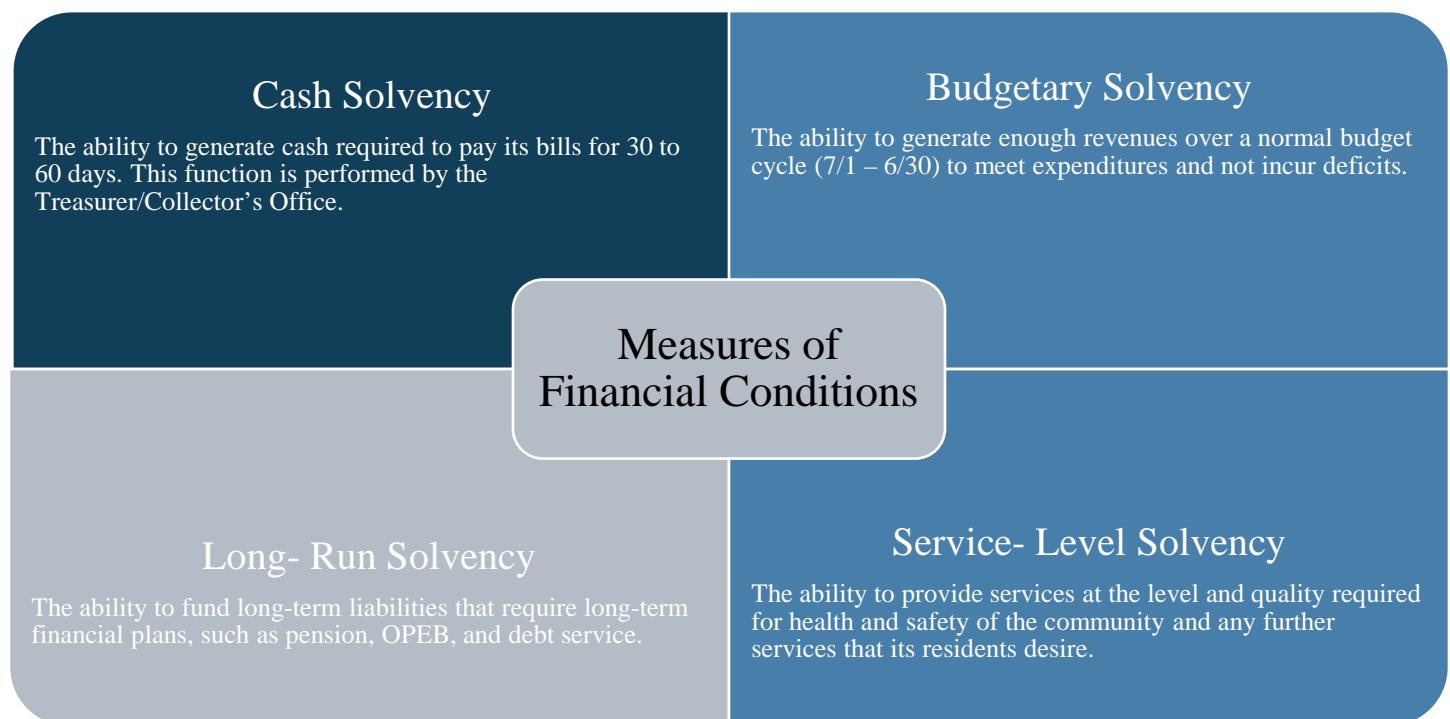
The City of Easthampton provides a variety of services (i.e. Public Safety, Education, Public Works, Library) at levels required to meet the needs of the City’s residents and to comply with State and Federal law.

The City’s “financial condition” can be determined by asking whether the City is able to: (1) maintain existing levels of service, (2) withstand local, regional and national economic disruptions, and (3) meet the demands of natural growth, decline, and change.

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Additionally, the City’s “financial condition” can be measured in the four (4) categories in the matrix below:

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## H: FINANCIAL MONITORING & FORECASTING

### GOAL OF THE FINANCIAL CONDITION ANALYSIS

The financial management team for the City of Easthampton is responsible for identifying current or potential financial challenges and developing detailed strategies for addressing them.

By engaging in an annual, systematic process of reviewing the Financial Condition Analysis, the City will monitor changes and try to anticipate future financial challenges.

Other goals:

- Identify hidden and emerging problems before they reach serious proportions
- Present a clear picture of the City's financial strengths and weaknesses to elected officials, citizens, credit-rating agencies and other interested parties
- Introduce long-range considerations into the annual budget process
- Track compliance of financial policies adopted by elected officials
- Place the events of a single year into a long-term perspective, allowing City officials to track changes over time
- Incorporate benchmarks normally used by credit-rating agencies

### Converting Net Operating Revenues/Expenditures to "Constant Dollars"

The "Constant Dollars" calculation is meant to adjust for inflation, as tracked by the Bureau of Labor Statistics, which produces the Consumer Price Index (CPI) on a quarterly basis. For the 2018 Financial Condition Analysis, a base year of 2010 is used. The base year becomes the year from which inflation is calculated. In Table 1, the base index from 1982-84 is set equal to 100 in 2010, creating a new base year, and the first year that inflation is considered is 2011, using the difference in CPI from 2010 to 2011. The right-hand column of Table 1 is then brought down to Table 2 (line 2). In Table 2, an example of \$32,626,289 is used (line 1) as the net operating revenues in the base year of 2010, and the constant dollar amount in line 4 is the same. In 2011, the net operating revenues (line 1) increase by 1.68% as an example, but the net operating revenues in constant dollars actually decrease when inflation is calculated.

Table 1 – U.S. Northeast

Year	1982-84 base Index	Calculation	Results (2010-Based index)
2010	233.868	Set equal to 100	100.00
2011	240.997	$\frac{100 \times 240.997}{233.868}$	103.05
2012	245.698	$\frac{103.05 \times 245.698}{240.997}$	105.06
2013	249.038	$\frac{105.06 \times 249.038}{245.698}$	106.49
2014	252.463	$\frac{106.49 \times 252.463}{249.038}$	107.95

Table 2	Line	Description	2010	2011	2012	2013	2014
1	Total GF Revenues	Division of Local Services	32,626,289	33,056,600	33,768,885	36,283,561	37,938,738
2	Consumer Price Index	CPI- U Northeast	100.00	103.05	105.06	106.49	107.95
3	CPI in Decimals	Line 2 divided by 100	1.00	1.03	1.05	1.06	1.08
4	Total GF Revenues (Constant Dollars)	Line 1 Divided by line 3	32,626,289	32,078,743	32,142,962	34,073,369	35,144,385

## H: FINANCIAL MONITORING & FORECASTING

### CURRENT FINANCIAL CONDITION

Easthampton is in relatively good financial condition. The City's financial reserves are strong, and the use of the \$4.093 million Stabilization Fund has been unnecessary. In fact, the City contributed \$200,000 to the Stabilization Fund during FY2018. Debt is manageable, and our bond rating was upgraded to AA in June of 2014. The City continues to have favorable economic growth, a strong diversified tax base and reliance on one-time revenues in the operating budget has been significantly curtailed. Further, the impact of rising health insurance costs has been mitigated by negotiation of plan design changes with our local bargaining units. From a service level solvency standpoint, the City increased staffing levels in police, fire, and general administration following a comprehensive staffing study. The incremental staffing expansions were completed over several years.

### IDENTIFY EMERGING PROBLEMS

Based on the analysis, it is apparent that long-run solvency surrounding unfunded pension liability, OPEB obligations and capital investment in enterprise infrastructure are potential emerging problems. Uncertainty surrounding the level of State Aid and future health insurance premium increases remain significant areas of exposure for the annual operating budget. It appears the City is heading into another period of substantial health insurance increases if plan design changes are not made. Many advise that recession is coming. Easthampton is final in the position, with adequate reserves, to maintain services in a down year, but will need to make difficult choices should the negative trend continue.

### FINANCIAL STRENGTHS AND WEAKNESSES

The adoption of the Free Cash Policy in 2018 strengthened the City's financial condition with less reliance on one-time revenues in the operating budget. In addition, the use of Free Cash for significant capital investment has ensured that one-time funds are only utilized for one-time expenditures. The growth in revenue from property taxes, which has kept pace with inflation, as well as excellent tax collections are financial strengths for the City. While expenditures per capita have risen indicating an increase in service needs, the City's revenues per capita have increased at a comparable rate.

### LONG-RANGE BUDGET CONSIDERATIONS

The City must continue to make annual investments in its facilities, infrastructure and unfunded liabilities.

### POLICY UPDATES

Moving forward it will be important for the City to continue to fund the OPEB liability. Due to GASB rules, funds set aside for the OPEB liability can only be considered OPEB assets if they are in a Trust Fund, so in 2018, City Council voted to convert its OPEB Stabilization Fund to a Trust Fund (the market value of the Fund, as of 6/30/18, was \$962,498.38). Bartholomew manages the OPEB Trust Fund. The city financial policies adopted in 2018 include an OPEB funding schedule that calls for 10% increase over the previous year's OPEB appropriation.

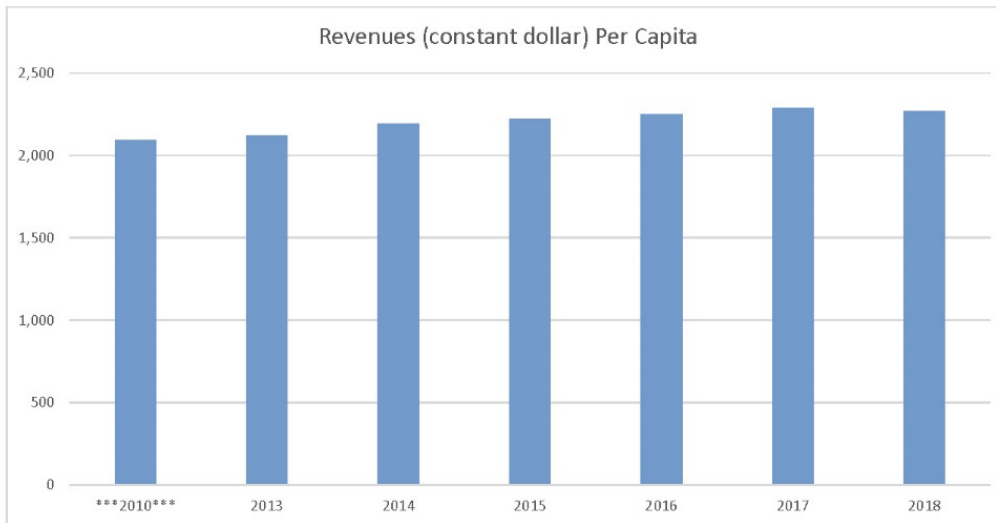
### CONCLUSIONS

A sound financial condition should result in the ability to withstand local, regional, and national economic disruptions. We have an excellent opportunity in 2018 to look back on the housing and stock market crashes of 2008 and determine what the lasting impacts were on the City of Easthampton. The City must continue to monitor potential challenges, assume future market disruptions, and act accordingly. The nineteen (19) Financial Indicators in the Financial Condition Analysis were chosen because they reflect aspects of the cash, budgetary, long-run and service-level solvency the City strives to maintain.

# H: FINANCIAL MONITORING & FORECASTING

## Financial Indicator 1 - Revenues per Capita

A decrease in Net operating Revenues per capita (constant dollars) is considered a warning indicator



Trend Analysis	
favorable	
marginal	<input checked="" type="checkbox"/>
unfavorable	
uncertain	

**Background:** Revenues are being converted to constant dollars to ensure that the City can maintain services levels while inflation increase the cost of providing these services

**Trend/ Analysis:** Local Revenue increases have been mostly due to consistent increases in motor vehicle excise tax and room tax (hotel/motel) which are found in "local receipts." State Aid has been increasing but not at the same rate. It is becoming increasingly difficult to keep up with inflation.

Fiscal Year	***2010***	2013	2014	2015	2016	2017	2018
Tax Levy	17,062,144.00	19,880,114	20,992,887	21,417,827	22,124,842	23,251,413	23,807,786
State Aid (less Offsets)	10,831,806	10,344,799	10,477,467	10,711,105	10,991,108	11,120,451	11,260,899
MCWT Subsidy		105,855	98,362	93,596	88,959	84,126	46,493
Local Receipts	2,980,645	3,446,218	3,873,414	3,577,354	3,842,252	3,881,206	4,033,358
All Other	2,235,766	1,661,585	1,717,908	1,672,254	1,645,096	1,667,726	1,700,994
Free Cash Voted to Budget or Capital	502,511	844,988	778,700	920,727	456,180	809,316	391,185
Operating Revenue	33,612,872	36,283,561	37,938,738	38,392,864	39,148,437	40,814,238	41,240,715
CPI -U 2010 Base Year	100.00	106.49	107.95	107.83	108.97	110.98	113.35
CPI -U 2010 Base Adj. for Constant Dollars	1.00	1.06	1.08	1.08	1.09	1.11	1.13
Operating Revenue in Constant Dollars	33,612,872	34,073,369	35,144,385	35,604,268	35,925,315	36,777,444	36,384,240
Population (DLS)	16,064	16,053	16,024	16,007	15,971	16,054	16,030
Revenues (constant dollar) Per Capita	2,092	2,123	2,193	2,224	2,249	2,291	2,270

Source Data: Schedule A, Balance Sheet, Recap, DLS Databank

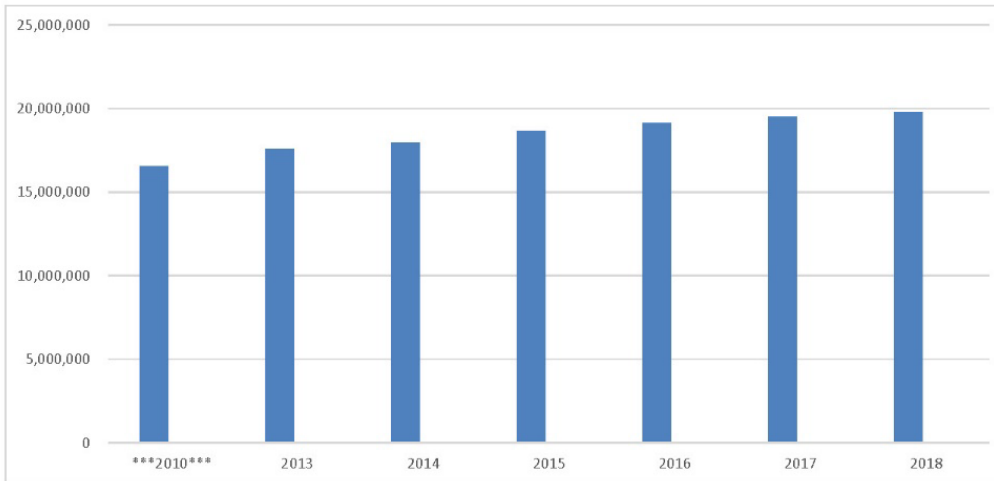
Formula :  $\frac{\text{Operating Revenue (Constant \$)}}{\text{Population}}$

Financial Condition Analysis - December 14, 2018

# H: FINANCIAL MONITORING & FORECASTING

## Financial Indicator 2 - Property Tax Revenues

A decline in property tax revenues (constant dollars) is considered a warning indicator



Trend Analysis	
favorable	<input checked="" type="checkbox"/>
marginal	<input type="checkbox"/>
unfavorable	<input type="checkbox"/>
uncertain	<input type="checkbox"/>

**Background:** Property tax levy is the revenue category that directly impacts home and business owners in a City and is therefore shown with its own indicator

**Trend/ Analysis:** Easthampton has a single tax rate. Net Property tax revenues have stayed level with inflation when factoring in New Growth. New Growth has averaged the past several fiscal years, at about 250,000. It is expected that New Growth will spike years 2021 to 2023 due to some large redevelopment projects currently in the pipeline.

Fiscal Year	***2010***	2013	2014	2015	2016	2017	2018
Residential	15,272,435	17,685,368	18,315,144	18,759,833	19,433,570	20,191,249	20,769,962
Commercial	974,151	1,357,932	1,432,674	1,472,973	1,501,525	1,594,105	1,577,796
Industrial	569,863	740,096	730,700	755,738	727,587	726,673	758,403
Personal Property	446,877	545,525	598,954	668,223	717,375	765,272	762,482
Actual Tax Levy	17,263,326	20,328,921	21,077,473	21,656,766	22,380,057	23,277,300	23,868,644
Less Debt Exclusions	(730,006)	(1,587,659)	(1,666,864)	(1,536,303)	(1,530,522)	(1,596,504)	(1,405,190)
CPI - U 2010 Base Year	100.00	106.49	107.95	107.83	108.97	110.98	113.35
CPI - U 2010 Base Adj. for Constant Dollars	1.00	1.06	1.08	1.08	1.09	1.11	1.13
Net Property Tax Revenue (constant dollar)	16,533,320	17,599,649	17,980,933	18,659,050	19,132,977	19,536,424	19,818,175
Prior Year Levy Limit	15,910,842	17,804,797	18,761,324	19,428,784	20,127,202	20,854,260	21,702,527
2.5% ( Proposition 2 1/2)	397,771	445,120	469,033	485,720	503,180	521,356	542,563
New Growth	225,857	511,407	198,427	212,698	223,878	326,911	239,255
Debt Exclusion	730,006	1,587,659	1,666,864	1,536,303	1,530,522	1,596,504	1,405,190
Maximum Allowable Levy	17,264,476	20,348,983	21,095,648	21,663,505	22,384,782	23,299,031	23,889,535

Source Data: Schedule A, Balance Sheet, Recap, DLS Databank

Formula: Property Tax Levy (constant \$)

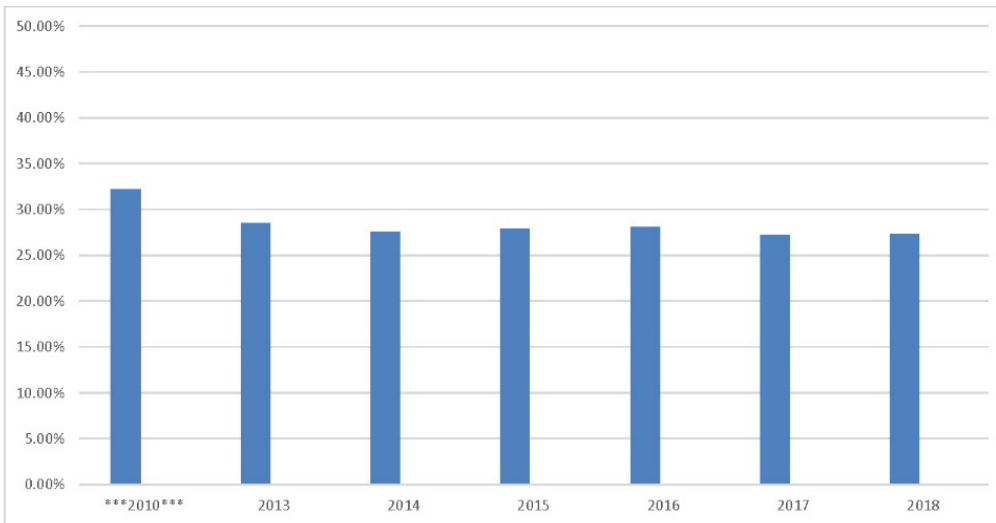
Financial Condition Analysis - December 14, 2018



# H: FINANCIAL MONITORING & FORECASTING

## Financial Indicator 3 - State Aid

Reduction in State Aid as a percentage of operating revenue is considered a warning indicator



Trend Analysis	
favorable	
marginal	
unfavorable	<input checked="" type="checkbox"/>
uncertain	

**Background:** State revenue is considered volatile. When state governments have declining revenue, frequently they have reduced aid to local governments. Any decline in intergovernmental funding is difficult for a municipality to absorb.

**Trend/ Analysis:** In the past five (5) years, the City has seen a slow decline in terms of State Aid as a percent of total revenues. (between 28.51% and 27.31%). In a volatile revenue category, is still almost a third of the City's revenue, and cut in State Aid would be difficult for the City to absorb, and would likely lead to cutting programs and services.

Fiscal Year	2010	2013	2014	2015	2016	2017	2018
Operating Revenue	33,612,872	36,283,561	37,938,738	38,392,864	39,148,437	40,814,238	41,240,715
State Aid	10,831,806	10,344,799	10,477,467	10,711,105	10,991,108	11,120,451	11,260,899
State Aid as a percentage of Operating Revenue	32.23%	28.51%	27.62%	27.90%	28.08%	27.25%	27.31%

Source Data: Schedule A, Balance Sheet, Recap, DLS Databank

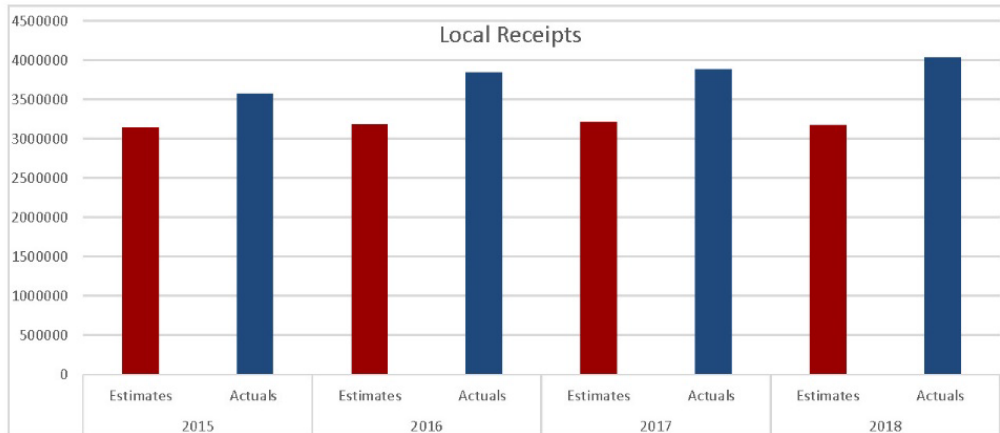
Formula : 
$$\frac{\text{State Aid}}{\text{Operating Revenue}}$$

Financial Condition Analysis - December 14, 2018

# H: FINANCIAL MONITORING & FORECASTING

## Financial Indicator 4a - Local Receipts

Decreasing local receipts is considered a warning indicator



Trend Analysis	
favorable	✗
marginal	
unfavorable	
uncertain	

**Background:** Locally generated revenues, other than real and personal property taxes. Examples include motor vehicle excise, investment income, hotel/motel tax, fees, rentals, and charges. (elastic revenue)

**Trend/ Analysis:** Easthampton's estimates Local receipts conservatively to ensure flexibility at recap time, in the event that State Aid, is less than initially anticipated.

Fiscal Year	2015		2016		2017		2018	
	Estimates	Actuals	Estimates	Actuals	Estimates	Actuals	Estimates	Actuals
a.Meals	151000	179063	170000	189832	175000	212581	160000	227647
DEPARTMENTAL REVENUE - CEMETERIES	22000	30000	22000	27450	22000	15100	15000	21850
DEPARTMENTAL REVENUE - RECREATION	63000	77689	65000	88449	65000	71731	62000	77178
DEPARTMENTAL REVENUE - SCHOOLS	0	0	0	520	0	325	0	0
FEES	767900	849770	775000	957208	765000	911788	837000	934044
FINES AND FORFEITS	35000	35727	30000	34880	32000	32171	30000	32402
INVESTMENT INCOME	24000	16535	10000	19345	11000	23145	12000	30185
LICENSES AND PERMITS	311100	361102	300000	329238	306000	338157	290000	366934
MEDICAID REIMBURSEMENT	56000	76481	40000	131181	65000	150937	80000	169084
MISCELLANEOUS NON-RECURRING	0	74774	0	84656	0	91731	0	64834
MOTOR VEHICLE EXCISE	1551823	1692418	1607325	1781934	1600430	1819793	1525000	1914576
OTHER DEPARTMENTAL REVENUE	0	138	0	415	0	448	0	1483
OTHER EXCISE	0	0	0	0	0	0	0	0
PAYMENTS IN LIEU OF TAXES	33000	33240	30000	33164	30000	33170	30000	33168
PENALTIES AND INTEREST ON TAXES	114000	127435	114000	138953	119000	145289	110000	119322
RENTALS	20000	22984	20000	25027	20000	34840	20000	40651
<b>Local Receipts</b>	<b>3148823</b>	<b>3577356</b>	<b>3183325</b>	<b>3842252</b>	<b>3210430</b>	<b>3881206</b>	<b>3171000</b>	<b>4033358</b>

Source Data: Schedule A, Balance Sheet, Recap, DLS Databank

Financial Condition Analysis - December 14, 2018

# H: FINANCIAL MONITORING & FORECASTING

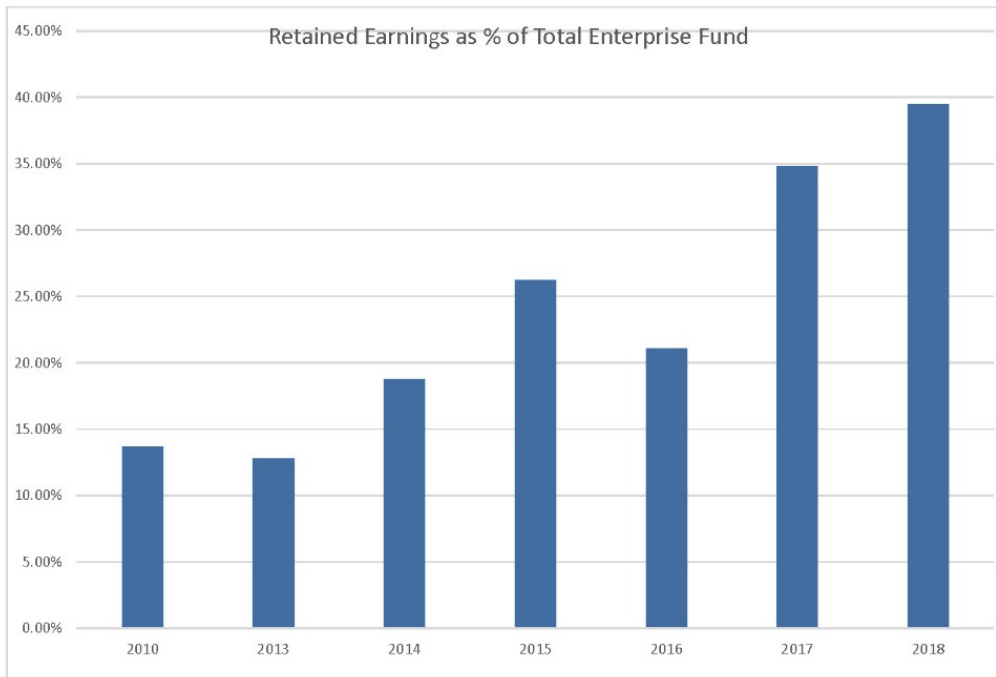
## Financial Indicator 4b - Enterprise

A decrease in retained earning is considered a warning indicator.

Trend Analysis	
favorable	<input checked="" type="checkbox"/>
marginal	<input type="checkbox"/>
unfavorable	<input type="checkbox"/>
uncertain	<input type="checkbox"/>

**Background:** Enterprises are supported by user fees and are intended to operate more like a business than a public entity supported by taxes. Enterprise fund operating position is measured by examining the enterprise working capital. (retained earnings)

**Trend/ Analysis:** Enterprise retained earnings has increased over the evaluation period. This Increase is a result of active management of the working capital. There are a significant changes to DEP regulations on the horizon; the fund is positioning itself to manage the considerable infrastructure improvements cost come due in the near future.

Fiscal Year	2010	2013	2014	2015	2016	2017	2018
Enterprise Free Cash (Retained Earnings)	508,498	497,530	729,504	1,069,899	944,840	1,420,789	1,705,764
Enterprise Funds Total	3,717,303	3,893,706	3,892,257	4,075,943	4,484,319	4,081,954	4,319,040
Retained Earnings as % of Total Enterprise Fund	13.68%	12.78%	18.74%	26.25%	21.07%	34.81%	39.49%

Source Data: Schedule A, Balance Sheet, Recap, DLS Databank

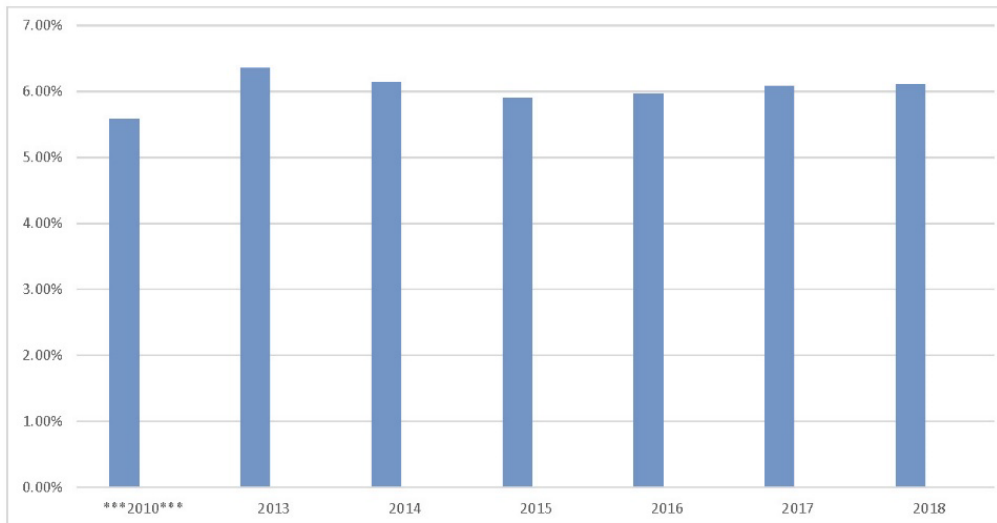
Formula :  $\frac{\text{Retained Earnings}}{\text{Total Enterprise Fund}}$

Financial Condition Analysis - December 14, 2018

# H: FINANCIAL MONITORING & FORECASTING

## Financial Indicator 4c - Economic Growth

Decreasing economic growth revenue, as a percentage of operating revenue, is considered a warning indicator



Trend Analysis	
favorable	
marginal	
unfavorable	
uncertain	

**Background:** Building Permit Fees, Motor Vehicle Excise, and New Growth are considered indicative of economic growth. By comparing these revenues with total operating revenues, this indicator can be favorable even if the ratio remains flat

**Trend/ Analysis:** Easthampton's Economic Growth indicators have remained level, as a percentage of Operating Revenue over the past five years. While not reflected here the City remains optimistic that we will experience a New Growth boost in the next several years, based on the number of special permits applications, and joint private partnership projects already in progress.

Fiscal Year	***2010***	2013	2014	2015	2016	2017	2018
Operating Revenue	33,612,872	36,283,561	37,938,738	38,392,864	39,148,437	40,814,238	41,240,715
Licenses and Permits	241,304	285,712	493,064	361,102	329,238	338,157	366,934
Motor Vehicle Excise	1,409,713	1,507,913	1,640,542	1,692,418	1,781,934	1,819,793	1,914,576
New Growth	225,857	511,407	198,427	212,698	223,878	326,911	239,255
Total : Economic Growth Revenue	1,876,874	2,305,032	2,332,033	2,266,218	2,335,050	2,484,861	2,520,765
Economic Growth rev as a % of Operating revenue	5.58%	6.35%	6.15%	5.90%	5.96%	6.09%	6.11%

Source Data: Schedule A, Balance Sheet, Recap, DLS Databank

Formula:

Financial Condition Analysis - December 14, 2018

# H: FINANCIAL MONITORING & FORECASTING

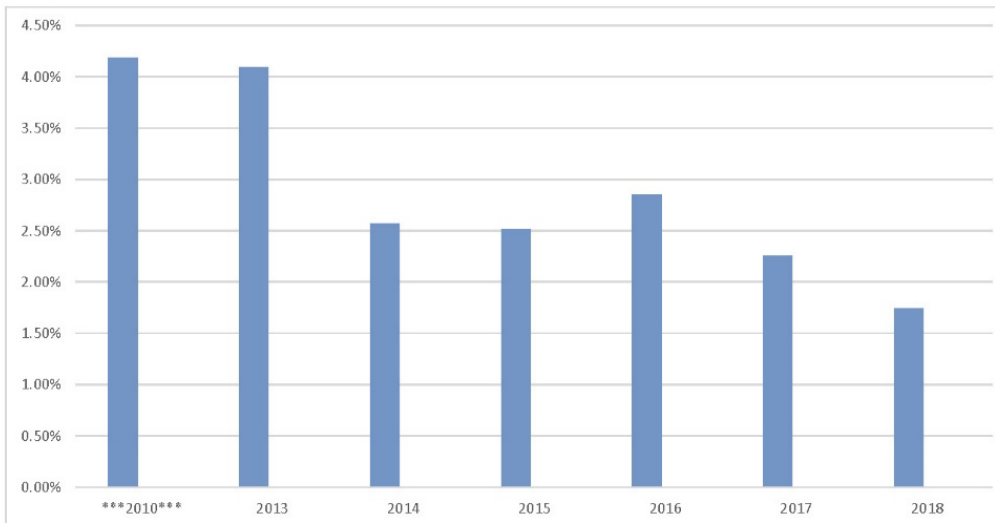
## Financial Indicator 5 - Uncollected Property Tax

Uncollected Property taxes, as a percent of tax levy greater than 5 percent is considered a warning indicator

Trend Analysis	
favorable	<input checked="" type="checkbox"/>
marginal	<input type="checkbox"/>
unfavorable	<input type="checkbox"/>
uncertain	<input type="checkbox"/>

**Background:** Uncollected Property Tax signifies a potential problem where tax payers' may be experiencing an inability to pay their taxes which is considered a "wealth indicator by bond rating agencies.

**Trend/ Analysis:** Property taxes provide over 50% of Easthampton's operating revenue, representing the critical source of revenue. The analysis below indicates that Easthampton's property tax collection rate positively, and are still improving.



Fiscal Year	***2010***	2013	2014	2015	2016	2017	2018
Property Tax Levy	17,263,326	20,328,921	21,077,473	21,656,766	22,380,057	23,277,300	23,868,644
Overlay Reserve for Abatements and Exemptions	(189,321)	(323,211)	(248,400)	(240,890)	(234,338)	(259,304)	(204,521)
Net Property Tax levy less overlay	17,074,005	20,005,710	20,829,074	21,415,876	22,145,719	23,017,996	23,664,122
Uncollected Taxes as of June 30th	714,377	819,212	534,650	539,334	632,243	518,802	411,729
Uncollected Taxes as a % of Net Property Levy	4.18%	4.09%	2.57%	2.52%	2.85%	2.25%	1.74%

Source Data: Schedule A, Balance Sheet, Recap, DLS Databank

Formula: 
$$\frac{\text{uncollected property taxes}}{\text{net property tax levy}}$$

Financial Condition Analysis - December 14, 2018

# H: FINANCIAL MONITORING & FORECASTING

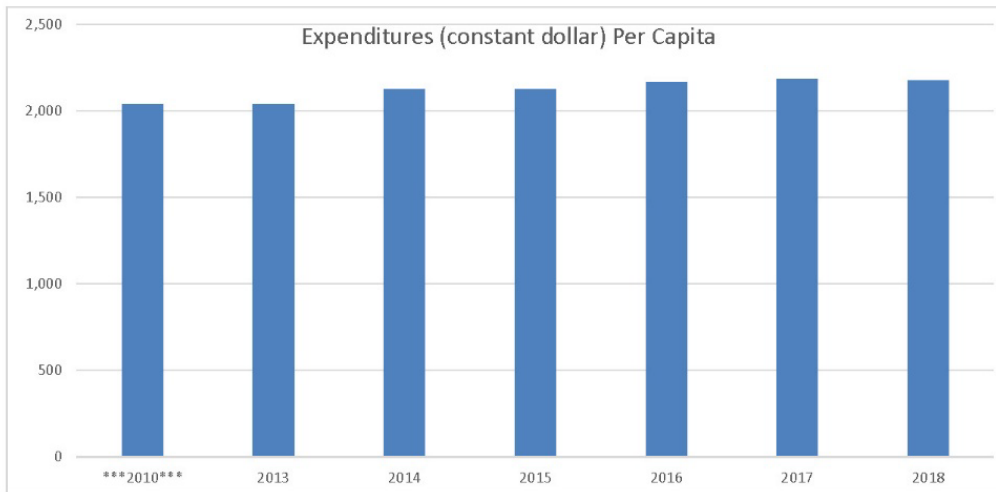
## Financial Indicator 6 - Expenditure per Capita

Increasing operating expenditures per capita, in constant dollars, may be considered a warning indicator

Trend Analysis	
favorable	
marginal	
unfavorable	
uncertain	

**Background:** Increasing per capita expenditures (constant dollars) can indicate that the cost of providing services is rising more rapidly than the City's ability to pay

**Trend/ Analysis:** The largest dollar increases are generally found in the school budget, but categories that outpace Prop. 2 ½ have generally been the Retirement Contribution and Insurance & Benefits. These expenditures are further reviewed in Indicators 8, 11 and 12.



Fiscal Year	***2010***	2013	2014	2015	2016	2017	2018
General Government	1,951,103	1,562,986	1,628,887	1,620,343	1,587,891	1,564,646	1,691,397
Public Safety	4,341,360	4,732,543	4,905,294	5,063,498	5,311,220	5,228,629	5,468,780
Education	14,154,427	14,874,572	15,789,242	15,319,596	16,154,575	16,437,191	16,663,531
Public Works	1,271,875	1,793,381	2,052,131	2,133,595	1,642,354	2,218,437	1,811,204
Human Services	567,724	535,532	584,455	566,760	614,426	637,010	624,024
Culture & Recreation	467,782	528,097	552,892	528,285	559,563	565,331	544,013
Debt Service (including MCWT subsidy)	1,504,962	2,320,355	2,382,149	2,440,791	2,275,561	2,442,153	2,214,405
Unclassified ( Benefits, Insurance, Assessments)	8,488,110	8,524,941	8,856,885	9,012,251	9,518,318	9,864,833	10,498,731
Operating Expenditures	32,747,343	34,872,407	36,751,935	36,685,119	37,663,908	38,958,230	39,516,085
CPI - U 2010 Base Year	100.00	106.49	107.95	107.83	108.97	110.98	113.35
CPI - U 2010 Base Adj. for Constant Dollars	1.00	1.06	1.08	1.08	1.09	1.11	1.13
Operating Revenue in Constant Dollars	32,747,343	32,748,175	34,044,995	34,020,562	34,563,009	35,105,007	34,862,701
Population (DLS)	16,064	16,053	16,024	16,007	15,971	16,054	16,030
Expenditures (constant dollar) Per Capita	2,039	2,040	2,125	2,125	2,164	2,187	2,175

Source Data: Schedule A, Balance Sheet, Recap, DLS Databank

Formula :

$$\frac{\text{Expenditures (constant \$)}}{\text{population}}$$

Financial Condition Analysis - December 14, 2018

# H: FINANCIAL MONITORING & FORECASTING

## Financial Indicator 7 - Salaries and Wages

Increasing personal cost as a percentage of operating expenditures, is considered a warning indicator



Trend Analysis	
favorable	✗
marginal	✗
unfavorable	
uncertain	

**Background:** Increasing wages as a percent of operating expenditures may be an indicator of two trends. (1) It may point to future increased pension and health insurance costs since both of these items are related to the number and compensation level of employees. (2), if wages as a percentage of operating expenditures are increasing, it may be an indicator that resources are not available to adequately fund capital and/or infrastructure needs.

**Trend/ Analysis:** The City's most recent collective bargaining agreements have had only small increases and are not projected to impact this indicator negatively. The City has been able to restore some of the staffing cuts of FY2010. Employee's per capita remain constant, the appearance of high fluctuation in employee count is a reflection of the volatility of temporary staff such as substitutes or election workers.

Fiscal Year	***2010***	2013	2014	2015	2016	2017	2018
School Salaries (less grants)	10,463,005	10,560,838	11,218,065	10,514,226	11,197,686	11,344,587	11,901,026
General Government Salaries	5,880,707	6,793,077	6,920,538	7,168,130	7,167,855	7,371,521	7,564,331
Total GF Salaries	16,343,712	17,353,915	18,138,603	17,682,356	18,365,541	18,716,108	19,465,357
Operating Expenditures	33,612,872	34,872,407	36,751,935	36,685,119	37,663,908	38,958,230	39,516,085
Salaries & Wages as % of Expense	48.62%	49.76%	49.35%	48.20%	48.76%	48.04%	49.26%

Employee Count	658	631	697	654	644	614	705
Population (DLS)	16,064	16,053	16,024	16,007	15,971	16,054	16,030
Employees Per Capita	0.04	0.04	0.04	0.04	0.04	0.04	0.04

Source Data: Schedule A, Balance Sheet, Recap, DLS Databank

Formula :  $\frac{\text{Salaries \& Wages}}{\text{Operating expense}}$

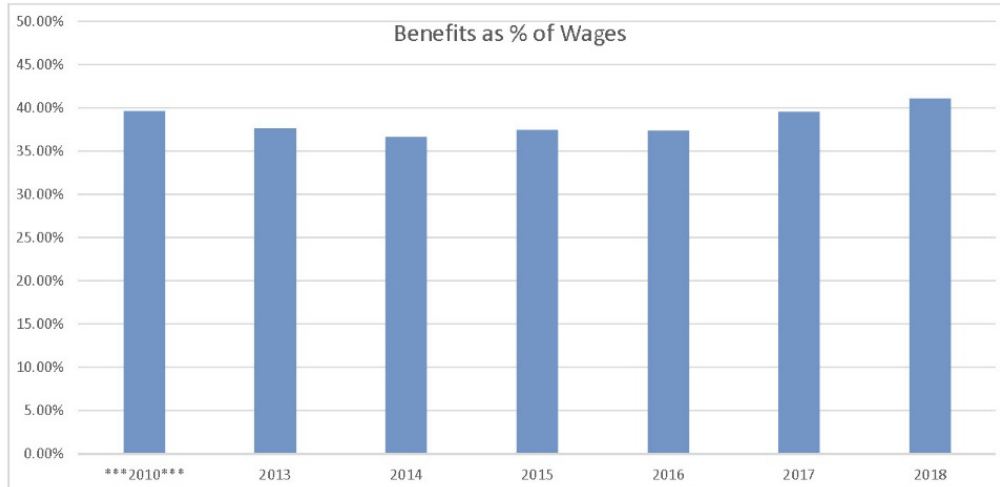
Financial Condition Analysis - December 14, 2018



# H: FINANCIAL MONITORING & FORECASTING

## Financial Indicator 8 - Employee Benefits

Increasing benefits cost as a percentage of wages, is considered a warning indicator



Trend Analysis	
favorable	<input checked="" type="checkbox"/>
marginal	<input type="checkbox"/>
unfavorable	<input type="checkbox"/>
uncertain	<input checked="" type="checkbox"/>

**Background:** Health care benefits represent a significant share of the City's operating costs, and this analysis understates the true cost because it doesn't include the OPEB Liability (see Indicator 12)

**Trend/ Analysis:** The cost of premiums has been favorable for the City due to our participation in Hampshire County Insurance Trust, we have experienced several years of no increases in premium. However, the Trust has a 9% increase on FY18 and 5% FY19 the Trust currently looking to make plan design changes for FY20 that is intended to mitigate the increases in future years.

Fiscal Year	***2010***	2013	2014	2015	2016	2017	2018
School Salaries ( less grants)	10,463,005	10,560,838	11,218,065	10,514,226	11,197,686	11,344,587	11,901,026
General Government Salaries	5,880,707	6,793,077	6,920,538	7,168,130	7,167,855	7,371,521	7,564,331
<b>Total GF Salaries</b>	<b>16,343,712</b>	<b>17,353,915</b>	<b>18,138,603</b>	<b>17,682,356</b>	<b>18,365,541</b>	<b>18,716,108</b>	<b>19,465,357</b>
Insurance & Benefits	6,675,309	6,720,242	6,872,888	6,845,967.77	7,091,368.62	7,648,477.14	8,229,851.46
less: Casualty/ Liability Insurance and Reserve	(202,238)	(192,628)	(226,768)	(234,895.38)	(237,673.04)	(245,950.75)	(245,950.75)
<b>Employee Benefits</b>	<b>6,473,071</b>	<b>6,527,614</b>	<b>6,646,120</b>	<b>6,611,072</b>	<b>6,853,696</b>	<b>7,402,526</b>	<b>7,983,901</b>
<b>Benefits as % of Wages</b>	<b>39.61%</b>	<b>37.61%</b>	<b>36.64%</b>	<b>37.39%</b>	<b>37.32%</b>	<b>39.55%</b>	<b>41.02%</b>

Source Data: Schedule A, Balance Sheet, Recap, DLS Databank

Formula :  $\frac{\text{Salaries \& Wages}}{\text{Operating expense}}$

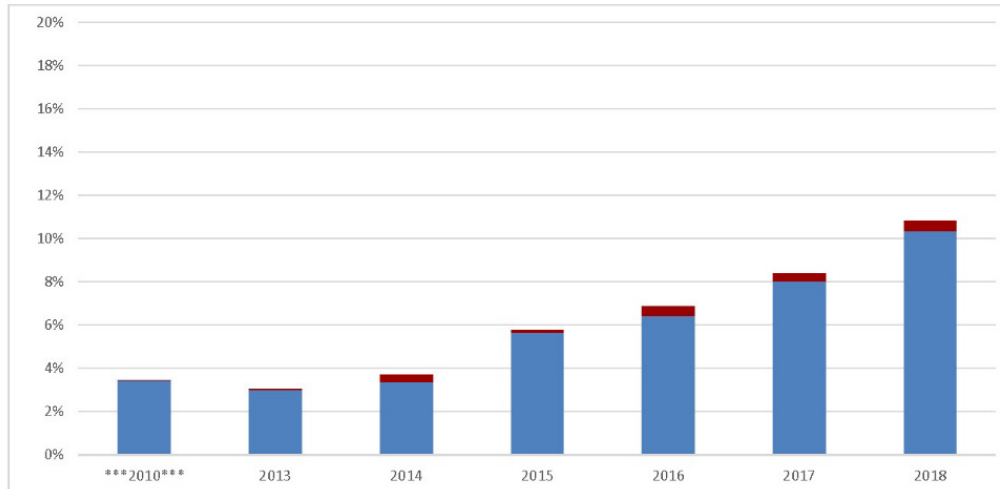
Financial Condition Analysis - December 14, 2018



# H: FINANCIAL MONITORING & FORECASTING

## Financial Indicator 9 - Reserve Free Cash after Appropriation

Declining reserves as a percent of operating expenditures is considered a warning indicator



Trend Analysis	
favorable	<input checked="" type="checkbox"/>
marginal	<input type="checkbox"/>
unfavorable	<input type="checkbox"/>
uncertain	<input type="checkbox"/>

**Background:** Free Cash is generated as a result of favorable revenue/expenditures to budget outcomes. The City uses Free Cash to fund its capital improvement program and add to its reserves for future costs. Reserves are "actively managed" helping the City accomplish significant capital projects without debt exclusions

**Trend/ Analysis:** Easthampton's financial policy, (adopted in October 2018) provides for reserves to at least 10% of the City's General Fund (Operating Budget) expenditures. The reserves are defined to include the City's Stabilization Funds and Free Cash. The City's level of reserves is in accordance with this policy. In FY2018, \$350,000 was added to the Stabilization Funds to ensure appropriate levels are maintained.

Fiscal Year	***2010***	2013	2014	2015	2016	2017	2018
Operating Expenditures	32,747,343	34,872,407	36,751,935	36,685,119	37,663,908	38,958,230	39,516,085
Certified Free Cash ( previous year)	909,073	898,036	1,031,819	1,677,698	971,590	1,798,066	1,669,820
Amount Appropriated	902,511	885,040	915,969	1,627,524	806,180	1,659,316	1,491,185
<b>Net Free Cash as of June 30</b>	<b>6,562</b>	<b>12,996</b>	<b>115,850</b>	<b>50,174</b>	<b>165,410</b>	<b>138,750</b>	<b>178,635</b>
General Stabilization	1,124,311	1,052,307	1,240,937	1,549,014.34	1,676,885.85	1,929,265.87	2,396,367.09
Capital Stabilization				524,783.22	737,363.89	1,194,277.99	1,697,454.72
<b>Subtotal - Stabilization Funds</b>	<b>1,124,311</b>	<b>1,052,307</b>	<b>1,240,937</b>	<b>2,073,798</b>	<b>2,414,250</b>	<b>3,123,544</b>	<b>4,093,822</b>
<b>Total as a % of net operating expenditures</b>	<b>3.45%</b>	<b>3.05%</b>	<b>3.69%</b>	<b>5.79%</b>	<b>6.85%</b>	<b>8.37%</b>	<b>10.81%</b>

Source Data: Schedule A, Balance Sheet, Recap, DLS Databank

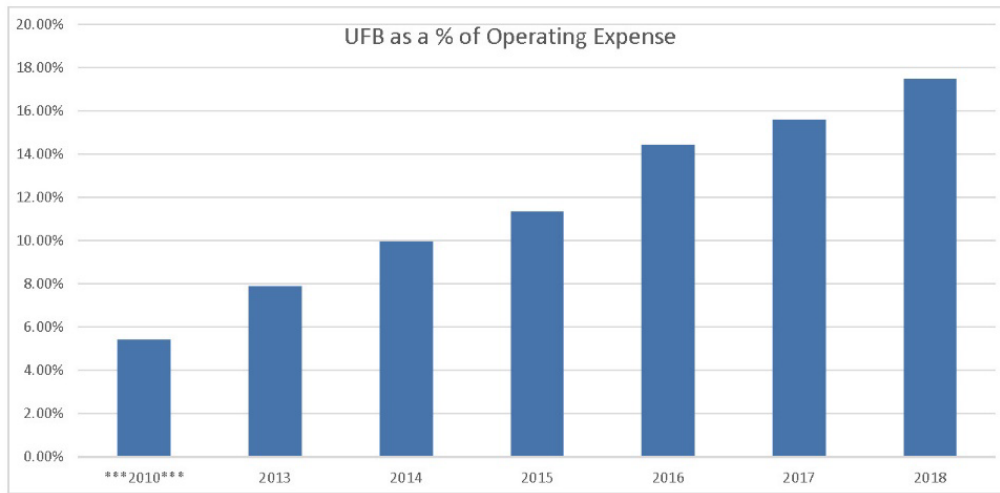
Formula :  $\frac{\text{free cash \& reserves}}{\text{operating exp.}}$

Financial Condition Analysis - December 14, 2018

# H: FINANCIAL MONITORING & FORECASTING

## Financial Indicator 10 - Unassigned Fund Balance

Unassigned Fund Balance as a percentage of Operating Expense; under 5% is a warning indicator



Trend Analysis	
favorable	
marginal	
unfavorable	
uncertain	

**Background:** Free Cash is generated as a result of favorable revenue/expenditures to budget outcomes. The City uses Free Cash to fund its capital improvement program and add to its reserves for future costs. Reserves are "actively managed" helping the City accomplish significant capital projects without debt exclusions

**Trend/ Analysis:** The City has worked diligently to increase reserves over the past several years to ensure a UFB of over 10% of Net Operating Revenues, a positive indicator for bond rating agencies. The City's financial policy, adopted in FY2019, is to keep reserves 10% of operating revenue, this, in turn, should ensure UFB of at least 10% of operating revenues

Fiscal Year	***2010***	2013	2014	2015	2016	2017	2018
Operating Expenditures	32,747,343	34,872,407	36,751,935	36,685,119	37,663,908	38,958,230	39,516,085
Unassigned Fund Balance ( Audit)	1,772,375	2,746,706	3,660,385	4,156,442	5,432,082	6,076,820	6,907,363
UFB as a % of Operating Expense	5.41%	7.88%	9.96%	11.33%	14.42%	15.60%	17.48%

Source Data: Schedule A, Balance Sheet, Recap, DLS Databank, Audit

Formula :  $\frac{\text{Unassigned Fund Balance}}{\text{operating exp}}$

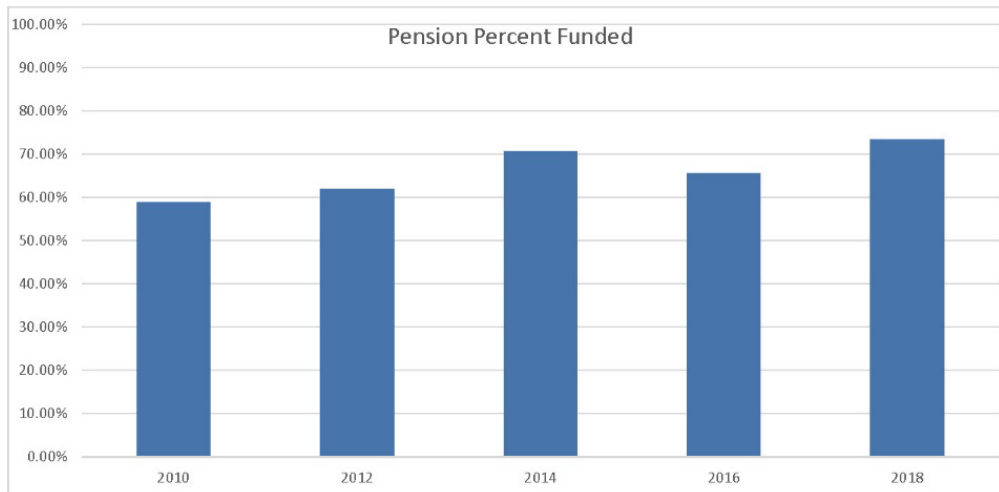
Financial Condition Analysis - December 14, 2018

## H: FINANCIAL MONITORING & FORECASTING

### Financial Indicator 11 - Pension Liability

A increase in unfunded pension liability is consider a warning sign

Trend Analysis	
favorable	<input checked="" type="checkbox"/>
marginal	<input type="checkbox"/>
unfavorable	<input type="checkbox"/>
uncertain	<input type="checkbox"/>



**Background:** An unfunded liability is one that has been incurred during the current or prior years, which does not have to be paid until a future year and for which reserves have not been set aside. If such obligations are permitted to grow over a long period of time, they can have a substantial effect on a government's financial condition.

**Trend/ Analysis:** The City pension is currently funded at 73.3%. PERAC considers 60% funded to be a warning indicator. For systems that are under 60%, PERAC will track performance against the State's system (PRIT). Easthampton Contributory Retirement Board is fully invested in PRIT and has reduced the actuarial rate of return on investment to 7.5% and has voted over the past five years to increase the appropriation by 5% annually allowing for predictability in the budgeting process while not compromising the funding schedule.

Calendar Year	2010	2012	2014	2016	2018
Pension Assets	27,199,360	31,095,891	40,339,935	43,504,057	53,979,738
Pension Liability	46,171,475	50,137,704	57,150,233	66,409,143	73,639,078
Pension Percent Funded	58.91%	62.02%	70.59%	65.51%	73.30%

Source Data: Actuarial Study

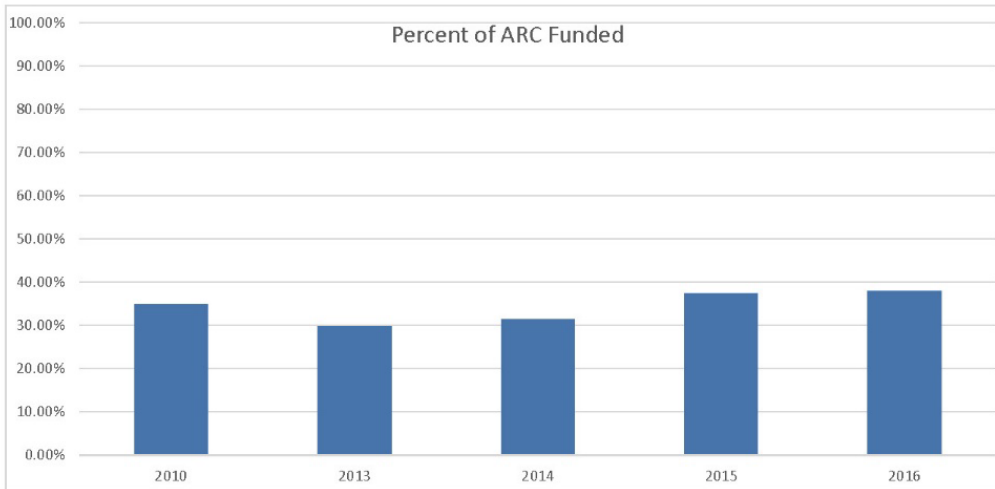
Formula:  $\frac{\text{Pension Assets}}{\text{Pension Liability}}$

Financial Condition Analysis - December 14, 2018

# H: FINANCIAL MONITORING & FORECASTING

## Financial Indicator 12 - Other Post Employment Benefits

A increase in unfunded pension liability is consider a warning sign



Trend Analysis	
favorable	
marginal	
unfavorable	
uncertain	

**Background:** An unfunded liability is one that has been incurred during the current or prior years, which does not have to be paid until a future year and for which reserves have not been set aside. If such obligations are permitted to grow over a long period of time, they can have a substantial effect on a government's financial condition.

**Trend/ Analysis:** Due to GASB rules, funds set aside for the OPEB liability can only be considered OPEB assets if they are in a Trust Fund. In 2018, City Council voted to convert its OPEB Stabilization Fund to a Trust Fund (the market value of the Fund, as of 6/30/18, was \$962,498.38). Bartholomew manages the OPEB Trust Fund. The city financial policies adopted in 2018, include OPEB funding schedule of 10% over the previous years appropriation.

Calendar Year	2010	2013	2014	2015	2016	2017	2018
OPEB Reserve Balance	68,456	443,204	515,823	602,511	675,099	758,125	867,507
OPEB Reserve Increase	126,097	72,620	86,688	72,587	83,026	109,382	94,992
Pay As You Go - Contribution	848,179	922,061	1,011,296	1,101,828	1,162,852	930,851	981,918
Total Contribution (OPEB)	974,276	994,681	1,097,984	1,174,415	1,245,878	1,040,233	1,076,910
Annual Required Contribution (ARC)	2,796,818	3,332,721	3,500,575	3,140,653	3,287,977	3,085,364	2,986,592
Percent of ARC Funded	34.84%	29.85%	31.37%	37.39%	37.89%	33.72%	36.06%

OPEB Liability		16,823,000			23,862,000.00	34,193,435.00	41,038,273
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Source Data: Actuarial, Schedule A, Balance Sheet, Recap, DLS Databank, Audit

Formula :

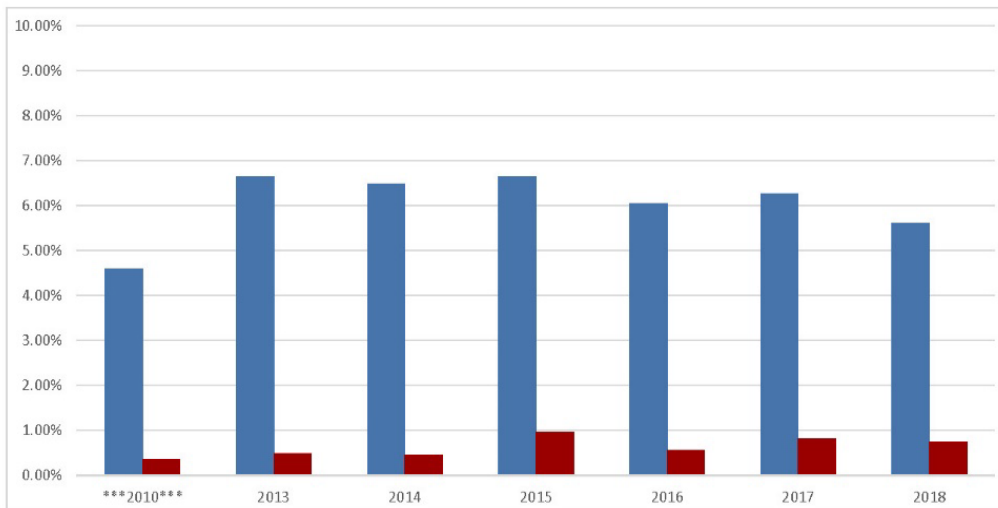
$$\frac{\text{Total OPEB Contribution}}{\text{Annual Required Contribution}}$$

Financial Condition Analysis - December 14, 2018

# H: FINANCIAL MONITORING & FORECASTING

## Financial Indicator 13 - Debt Service

Debt service exceeding 10% is consider a warning indicator by the rating agencies



Trend Analysis	
favorable	<input checked="" type="checkbox"/>
marginal	<input type="checkbox"/>
unfavorable	<input type="checkbox"/>
uncertain	<input type="checkbox"/>

**Background:** Properly managed debt can enhance financial flexibility in current and future operating budgets, allowing the City to acquire long-term assets that improve the quality of life for Easthampton residents without requiring overrides of Proposition 2 ½. Conversely, debt establishes fixed obligations for future years which may impact the ability of the City to address future needs through the operating budget.

**Trend/ Analysis:** The City's debt policy establishes that the annual general fund debt service will not exceed 5% of the City's annual net Operating Budget.

Fiscal Year	***2010***	2013	2014	2015	2016	2017	2018
Debt Exclusion	730,006	1,587,659	1,666,864	1,536,303	1,530,522	1,596,504	1,405,190
General Fund Debt	119,135	167,346	162,787	355,149	213,166	320,265	293,557
CPA Debt	55,850						
Enterprise Supported Debt	599,971	565,350	552,498	549,339	531,873	525,384	515,658
Total Debt Service	1,504,962	2,320,355	2,382,149	2,440,791	2,275,561	2,442,153	2,214,405
Operating Expenditures	32,747,343	34,872,407	36,751,935	36,685,119	37,663,908	38,958,230	39,516,085
Debt Service as % of Operating Budget	4.60%	6.65%	6.48%	6.65%	6.04%	6.27%	5.60%
General Fund Debt Service as % of Operating Budget	0.36%	0.48%	0.44%	0.97%	0.57%	0.82%	0.74%

Financial Condition Analysis - December 14, 2018

# H: FINANCIAL MONITORING & FORECASTING

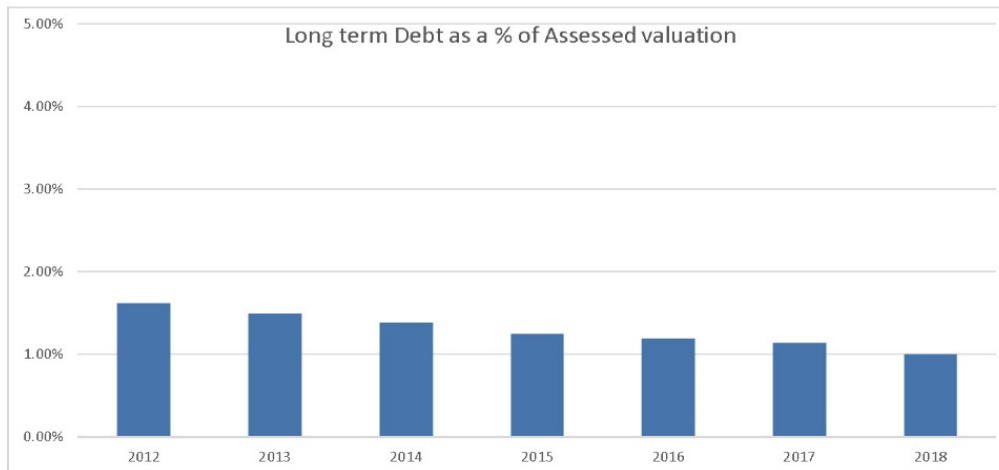
## Financial Indicator 14 - Long-term Debt Service

Long-term debt exceeding five percent of assessed valuation is not allowed under Massachusetts General Law

Trend Analysis	
favorable	<input checked="" type="checkbox"/>
marginal	<input type="checkbox"/>
unfavorable	<input type="checkbox"/>
uncertain	<input type="checkbox"/>

**Background:** The use of long-term debt is an effective way to finance major infrastructure and equipment needs, but long-term debt also establishes a fixed obligation for many years. The ability to pay back long-term debt is based almost entirely on the City's ability to raise funds through taxation which is tied to the valuation of property.

**Trend/ Analysis:** Adding a significant long-term borrowing can impact this indicator as it did in FY12 when the City borrowed for the High School Construction Project (increases debt service in FY13; see Indicator 13)



Fiscal Year	2012	2013	2014	2015	2016	2017	2018
Outstanding Long Term Debt	22,606,125	20,916,251	19,514,202	17,816,317	17,110,767	16,311,838	14,893,729
Assessed valuation	1,401,693,688	1,401,028,336	1,418,403,303	1,429,489,523	1,435,539,281	1,435,983,946	1,491,790,233
Long term Debt as a % of Assessed valuation	1.61%	1.49%	1.38%	1.25%	1.19%	1.14%	1.00%

Source Data: Actuarial, Schedule A, Balance Sheet, Recap, DLS Databank, Audit

Formula :

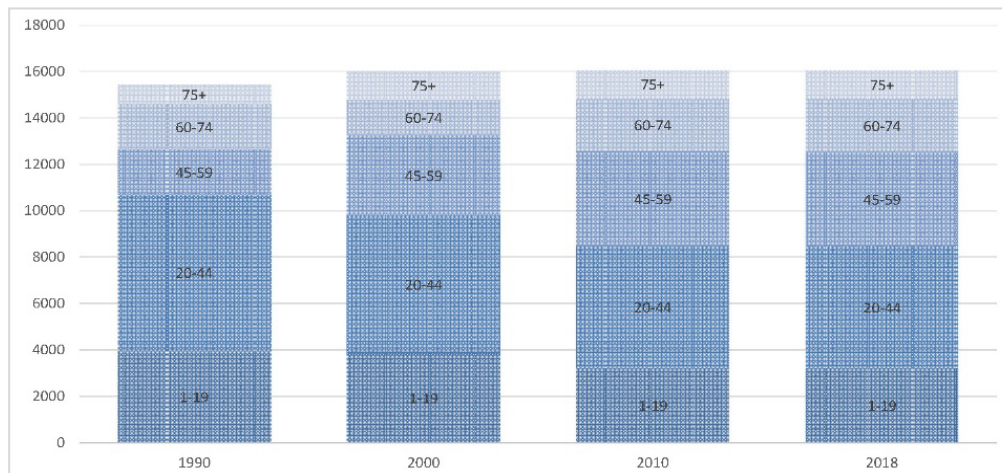
$\frac{\text{Long term debt}}{\text{Assessed valuation}}$

Financial Condition Analysis - December 14, 2018

# H: FINANCIAL MONITORING & FORECASTING

## Indicator 15 - Population

Population data and trends are extremely important to review and understand for the future allocation of resources.



Trend Analysis	
favorable	
marginal	
unfavorable	
uncertain	

**Background:** Population data and trends are extremely important to review and understand for the future allocation of resources.

**Trend/ Analysis:** Not Unlike most of the United States, Easthampton has an aging population. The changes in the community create the need for different services. Easthampton has seen an increase in Ambulance calls, and increase of traffic to the Council on Aging are just some examples.

Age	1990		2000		2010		2018
1-19	3966	25.70%	3858	24.10%	3214	20.02%	3209
20-44	6713	43.50%	5923	37.00%	5253	32.72%	5245
45-59	1960	12.70%	3458	21.60%	4081	25.42%	4075
60-74	1960	12.70%	1553	9.70%	2299	14.32%	2295
75+	833	5.40%	1217	7.60%	1207	7.52%	1205
Population (DLS)	15,432		16,007		16,053		16,030
Population Density 13.6 Square miles	1,135		1,177		1,180		

Source Data: Pioneer Valley Planning Commission DLS Databank.

Formula :

Population  
Square miles

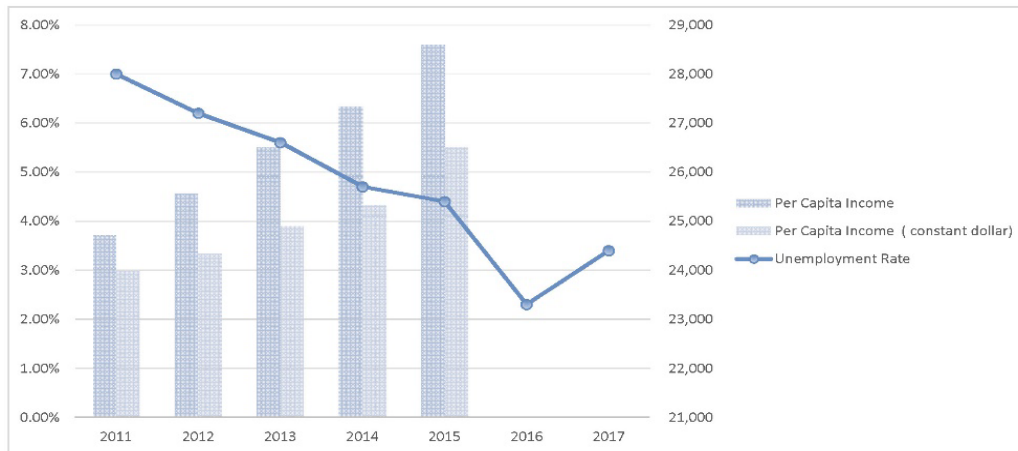
Financial Condition Analysis - December 14, 2018



# H: FINANCIAL MONITORING & FORECASTING

## Indicator 16 - Unemployment and per Capita Income

Per capita income and Unemployment rates are a measure of the wealth of a community



Trend Analysis	
favorable	
marginal	<input checked="" type="checkbox"/>
unfavorable	
uncertain	

**Background:** Per capita income is communities income/total population. Per capita income is often used to measure an area's average income.

**Trend/ Analysis:** Easthampton's Per Capita income is lower than surrounding communities of Southhampton, Westhampton, and Northampton. Easthampton's per capita income is increasing even when adjusted for constant dollars. Increase in the Unemployment rate is cause for concern.

Year	2011	2012	2013	2014	2015	2016	2017
Labor Force	9,520	9,168	9,133	9,452	9,490	9,558	9,622
Employed	8,855	8,603	8,626	9,009	9,072	9,335	9,292
Unemployed	665	565	507	443	418	223	331
Unemployment Rate	7.00%	6.20%	5.60%	4.70%	4.40%	2.30%	3.40%
Gross Income Easthampton Residents	400,146,060	417,306,736	425,629,242	438,032,064	457,640,130	-	-
Per Capita Income	24,708	25,564	26,514	27,336	28,590	-	-
Population (DLS)	16,195	16,324	16,053	16,024	16,007	15,971	16,054
CPI - U 2010 Base Adj. for Constant Dollars	1.03	1.05	1.06	1.08	1.08	1.09	1.11
Per Capita Income ( constant dollar)	23,976.71	24,332.76	24,898.92	25,322.58	26,513.42	-	-

Source Data : DLS Databank,

Formula :

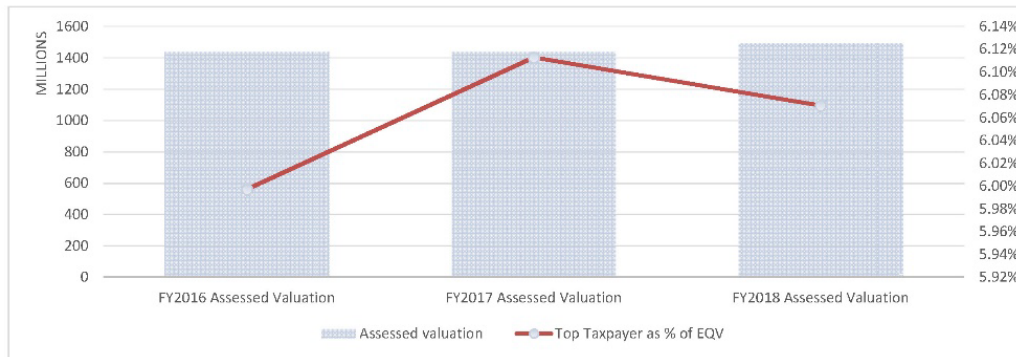
$$\frac{\text{Income Per Capita (constant \$)}}{\text{population}}$$



# H: FINANCIAL MONITORING & FORECASTING

## Indicator 17 - Top Ten Tax Payers

A high concentration tax base, greater than 15% is considered a warning indicator



Trend Analysis	
favorable	<input checked="" type="checkbox"/>
marginal	<input type="checkbox"/>
unfavorable	<input type="checkbox"/>
uncertain	<input type="checkbox"/>

**Background:** Standard & Poor's considers an economy with 15% or less of its assessed valuation in the top 10 taxpayers diverse; 25% moderately concentrated; and 40% or more concentrated.

**Trend/ Analysis:** Easthampton's has increasing Assessed Valuation and diverse tax base

Name	Nature of Business	FY2016 Assessed Valuation	FY2017 Assessed Valuation	FY2018 Assessed Valuation
EVERSOURCE	UTILITY	19,366,465	20,237,600	20,016,226
GAWLE BERNARD P	REAL ESTATE	11,538,000	11,698,500	11,384,000
EASTHAMPTON SAVINGS BANK	BANK	11,426,400	11,043,300	11,401,200
LATHROP COMMUNITY INC	RETIREMENT COMMUNITY	11,405,900	11,286,000	11,703,200
COLUMBIA GAS OF MASSACHUSETTS	UTILITY	8,981,751	9,510,288	9,977,159
TUBED PRODUCTS	MANUFACTURER	5,500,000	5,486,800	5,578,200
AUTUMN PROPERTIES LLC	REAL ESTATE	4,584,200	4,006,100	
EASTERN HAMPSHIRE DEV GROUP LLC	REAL ESTATE	4,556,800	4,515,500	
EASTWORKS LLP	REAL ESTATE	4,509,300	4,506,200	4,633,000
KRUPA,LLC, KUBER	REAL ESTATE	4,218,600	5,486,800	5,582,000
EASTHAMPTON MEDICAL PROPERTIES	Real Estate			4,814,700
SCHAEFER H MENT	Manufacturer			5,468,700
Assessed valuation		1,435,539,281	1,435,983,946	1,491,790,233
Top Taxpayer as % of EQV		6.00%	6.11%	6.07%

Source Data: Tax Office; Assessors

Formula :  $\frac{\text{Top Ten Assessed Valuation}}{\text{Assessed valuation}}$

## H: FINANCIAL MONITORING & FORECASTING

### FIVE-YEAR FINANCIAL FORECAST – REVENUE AND EXPENDITURE PROJECTIONS

The following pages contain the Five-Year Financial Forecast of revenue and expenditures along with a projected financial outlook for the City of Easthampton.

A revenue driven model was the methodology used to prepare the financial projections. The projections began with FY2020 as the base and were calculated out five years using the Proposition 2 ½ allowable annual budget growth. The projections focused on the top three revenue sources, which are real estate taxes, state aid and motor vehicle excise taxes. Together these sources represent approximately 95% of our total revenue.

The revenue projections were calculated with the following assumptions:

- Real estate taxes increase by the allowable amount under Proposition 2 ½
- New growth revenue is estimated at \$150,000 thousand annually
- Existing unused levy capacity is available for use
- No operational budget overrides are requested
- State Aid increases by 1% annually
- Local receipts such as motor vehicle excise increases by 2% annually
- Adherence to the City’s adopted financial policies

The expenditure projections were calculated with the following assumptions:

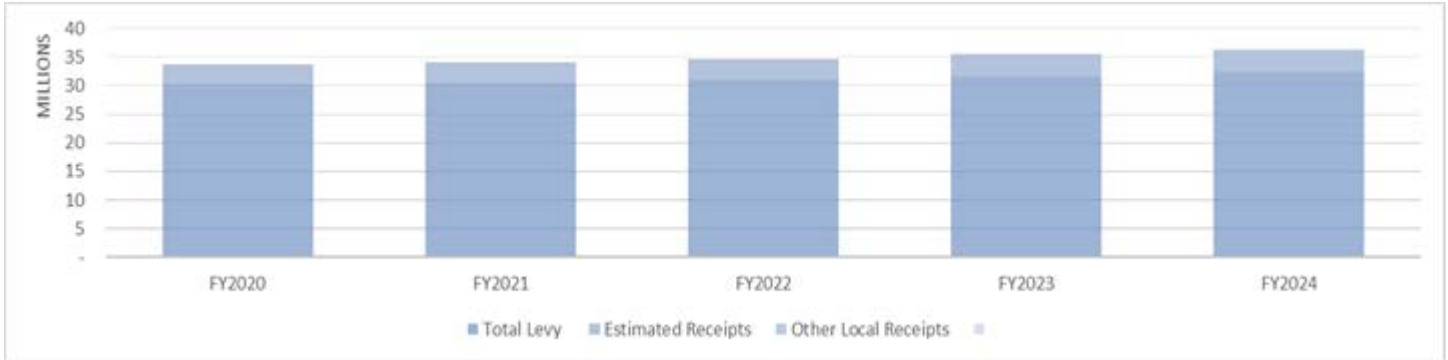
- OPEB funding increases annually 10% over the previous year’s appropriation
- Employee benefit costs increase 3% per year, and plan design changes are implemented
- Major capital projects, including debt exclusions, proceed in accordance with Capital Improvement Plan
- School and General Government budgets increase a modest 1.75 annually

### FINANCIAL OUTLOOK

Additionally, a market adjustment has been applied to the valuation of an Average Single-Family Home. The model assumes a 5% increase in FY2020 and a then 1% increase through FY2024. Given these assumptions, the revenue and expenditure projections indicate that real estate taxes will increase of 3% annually. This model assumes no major “budget surprises” and no significant staffing or increase in service levels. It is important to note that with these conservative estimates.

# H: FINANCIAL MONITORING & FORECASTING

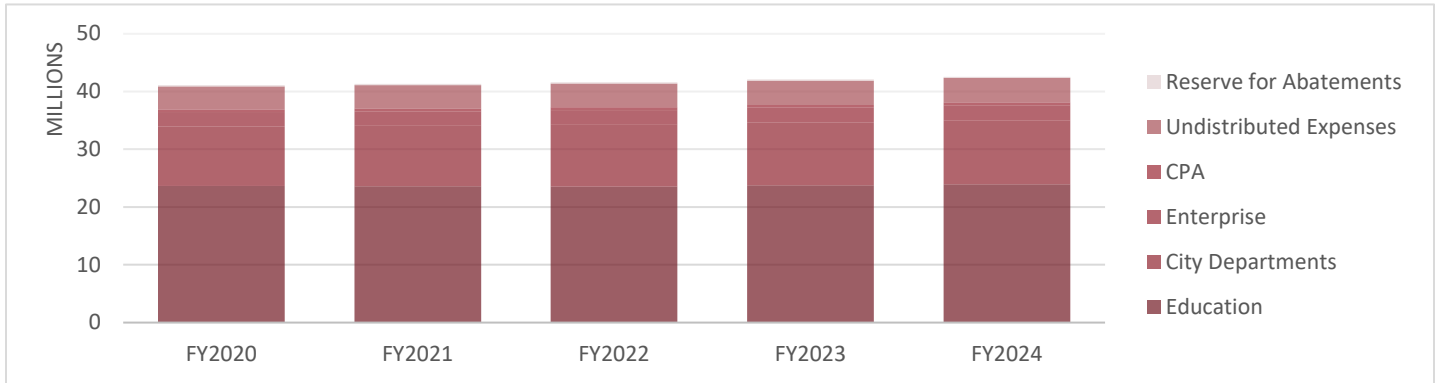
## FIVE YEAR REVENUE PROJECTIONS



	FY2020 <i>Projection</i>	FY2021 <i>Projection</i>	FY2022 <i>Projection</i>	FY2023 <i>Projection</i>	FY2024 <i>Projection</i>	
<b>Revenues</b>						
Prior Year Levy Limit	23,306,382	24,039,042	24,790,018	25,559,768	26,348,762	
2.50%	582,660	600,976	619,750	638,994	658,719	
New Growth	150,000	150,000	150,000	150,000	150,000	
Levy Limit	24,039,042	24,790,018	25,559,768	26,348,762	27,157,481	
Debt Exclusions						
EHS Debt Exclusion	1,332,390	973,650	988,750	967,750	946,750	
Maple PreK - 8 Exclusion	4,792,160	4,765,750	4,412,500	4,306,250	4,200,000	
Maximum Levy Capacity	30,163,592	30,529,418	30,961,018	31,622,762	32,304,231	
<b>Unused Levy Capacity</b>						
Total Levy	30,163,592	30,529,418	30,961,018	31,622,762	32,304,231	
State Aid (Choice, Library, Lunch)	11,332,286	11,445,609	11,560,065	11,675,666	11,792,422	1% Increase
Estimated Receipts	3,558,687	3,629,861	3,702,458	3,776,507	3,852,038	2% Increase
<b>Other Local Receipts</b>						
Enterprise Funds	4,267,776	4,353,131	4,440,194	4,528,998	4,619,578	2% Increase
CPA	486,000	486,000	486,000	486,000	486,000	
Free Cash - Capital Other						
Other Available Funds	18,000	18,000	18,000	18,000	18,000	
<b>Total Revenues</b>	<b>49,826,341</b>	<b>50,462,019</b>	<b>51,167,735</b>	<b>52,107,933</b>	<b>53,072,269</b>	

# H: FINANCIAL MONITORING & FORECASTING

## FIVE YEAR EXPENSE PROJECTIONS



	FY2020	FY2021	FY2022	FY2023	FY2024	
	Projection	Projection	Projection	Projection	Projection	
<u>Expenses</u>						
<u>Education</u>						
EPS PreK-12	17,534,372	17,841,223	18,153,445	18,471,130	18,794,375	1.75% Increases
EHS Debt Exclusion	1,332,390	973,650	988,750	967,750	946,750	
Maple PreK - 8 Exclusion	4,792,160	4,765,750	4,412,500	4,306,250	4,200,000	
<u>City Departments</u>						
City Departments	10,300,326	10,480,582	10,663,992	10,850,612	11,040,497	1.75% increases
<u>Enterprise</u>						
Enterprise	2,472,039	2,515,300	2,559,317	2,604,106	2,649,677	1.75% increase
<u>CPA</u>						
CPA	486,000	486,000	486,000	486,000	486,000	
<u>Undistributed Expenses</u>						
Employee Benefits & Insurance	8,678,340	8,938,690	9,206,851	9,483,056	9,720,133	2.5% Increase
Building & Liability Insurance	287,204.32	295,820	304,695	313,836	323,251	3% Increase
Debt Service	868,059	886,277	901,019	910,056	909,200	
State Assessments	2,489,260	2,539,045	2,589,826	2,615,724	2,641,882	2% -> 1% Increase
Reserve Fund	200,000	200,000	200,000	200,000	200,000	
Free Cash - Capital						
Stabilization Funds						
OPEB Trust	121,000	133,100	146,410	161,051	177,156	10% increase
Reserve for Abatements	200,000	200,000	200,000	200,000	200,000	
<b>Total Expense</b>	<b>49,761,151</b>	<b>50,255,438</b>	<b>50,812,805</b>	<b>51,569,571</b>	<b>52,288,921</b>	

# Appendices

## I: COUNCIL VOTE

**FY2020**

**As Presented**

**Council Approved**

### **SECTION ONE – GENERAL GOVERNMENT**

I move that the City vote to raise and appropriate the sum of

**\$1,870,309.20**

for the various departments listed under **SECTION ONE – GENERAL GOVERNMENT**

and that the amounts listed in the Mayor's printed report, unless amended, be considered specific appropriations, with the following amounts to be transferred, as recommended by the Mayor and Finance Subcommittee:

Water/Sewer Enterprise

*\$161,426.70*

Parking Fund

*\$2,500.00*

### **SECTION TWO – PUBLIC SAFETY**

I move that the City vote to raise and appropriate the sum of

**\$5,540,710.66**

for the various departments listed under **SECTION TWO – PUBLIC SAFETY**

and that the amounts listed in the Mayor's printed report, unless amended, be considered specific appropriations, as recommended by the Mayor and Finance Subcommittee.

### **SECTION THREE – SCHOOLS**

I move that the City vote to raise and appropriate the sum of

**\$17,536,095.24**

for the various departments listed under **SECTION THREE – SCHOOLS**

and that the amounts listed in the Mayor's printed report, unless amended, be considered specific appropriations, as recommended by the Mayor and Finance Subcommittee:

### **SECTION FOUR – PUBLIC WORKS**

I move that the City vote to raise and appropriate the sum of

**\$1,773,561.32**

for the various departments listed under **SECTION FOUR – PUBLIC WORKS**

and that the amounts listed in the Mayor's printed report, unless amended, be considered specific appropriations, with the following amounts to be transferred, as recommended by the Mayor and Finance Subcommittee:

Water/Sewer Enterprise

*\$408,775.84*

Sale of Lots

*\$2,500.00*

# I: COUNCIL VOTE

## **SECTION FIVE – HUMAN SERVICES**

I move that the City vote to raise and appropriate the sum of **\$644,815.44** \_\_\_\_\_  
for the various departments listed under **SECTION FIVE – HUMAN SERVICES**  
and that the amounts listed in the Mayor’s printed report, unless amended, be considered specific appropriations,  
as recommended by the Mayor and Finance Subcommittee.

## **SECTION SIX – CULTURAL AND RECREATION**

I move that the City vote to raise and appropriate the sum of **\$577,311.25** \_\_\_\_\_  
for the various departments listed under **SECTION SIX – CULTURAL AND RECREATION**  
and that the amounts listed in the Mayor’s printed report, unless amended, be considered specific appropriations, with  
the following amount to be transferred, as recommended by the Mayor and Finance Subcommittee:

Emily Williston Library Donation Account	<b>\$10,000.00</b>
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## **SECTION SEVEN– DEBT & INTEREST**

I move that the City vote to raise and appropriate the sum of **\$6,725,511.99** \_\_\_\_\_  
for the various departments listed under **SECTION SEVEN – DEBT & INTEREST**  
and that the amounts listed in the Mayor’s printed report, unless amended, be considered specific appropriations, with  
the following amounts to be transferred or raised, as recommended by the Mayor and Finance Subcommittee:

Water/Sewer Enterprise	<b>\$510,828.23</b>
Debt Exclusion Taxation to be reduced by reserves for amortization	<b>\$3,310.00</b>

## **SECTION EIGHT – UNCLASSIFIED (Employee Benefits)**

I move that the City vote to raise and appropriate the sum of **\$9,220,030.72** \_\_\_\_\_  
for the various departments listed under **SECTION EIGHT – EMPLOYEE BENEFITS**  
and that the amounts listed in the Mayor’s printed report, unless amended, be considered specific appropriations, with  
the following amounts to be transferred as recommended by the Mayor and Finance Subcommittee:

Water/Sewer Enterprise	<b>\$605,255.73</b>
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# I: COUNCIL VOTE

## **SECTION NINE – COMMUNITY PRESERVATION**

I move that the City vote to raise and appropriate the sum of **\$473,000.00** \_\_\_\_\_  
for the various departments listed under **SECTION NINE – COMMUNITY PRESERVATION**  
and that the amounts listed in the Mayor’s printed report, unless amended, be considered specific appropriations, with  
the total amount to be raised and appropriated from the Community Preservation Fund, as recommended by the  
Mayor and Finance Subcommittee

## **SECTION TEN – ENTERPRISE**

I move that the City vote to raise and appropriate the sum of **\$2,522,922.00** \_\_\_\_\_  
for the various departments listed under **SECTION TEN - ENTERPRISE**  
and that the amounts listed in the Mayor’s printed report, unless amended, be considered specific appropriations, with  
the following amounts to be transferred as recommended by the Mayor and Finance Subcommittee:

Water/Sewer Enterprise	<b>\$2,522,922.00</b>
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**FY2020 Budget** **\$46,884,267.83** \_\_\_\_\_