

Town of Yarmouth Tax Recap Teamwork, DOR Personnel & Tools



Agenda Concerning Finance Year Round Activities that
Contribute to Setting the Tax Rate :

- DOR representative check in / help – BLA & BOA Advisors
- Town Clerk
- Assessors
- Accounting
- Collector/Treasurers
- Questions

DOR & Yarmouth Partnership

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DOR representative check in – BLA and BOA Advisors:

- New Town of Yarmouth Finance Team and Revised Goals
- Previously the Town was one of the Later Communities to Set its Tax Rate
- Working with our BOA Advisors – initially Jared Curtis and Tom Guilfoyle– went from Back of Pack to First or near First
- Routinely had Spring Check-ins – Checked in Even Earlier if had anything that might be Questioned before Town Meeting set the Budget
- No Surprises when Submit the Final Tax Recap
- The BLA Team – Jennifer Williams Sets a Schedule with the Assessors
- Both BLA and BOA Advised of DOR Policy Changes Early

Team Achievement vs. Single Dept.

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Each Unit within Finance have Unique Achievements – Tax Rate Recap Involves all Units:

- Accounting – Paperless AP, Automated Schedule A & Balance Sheet & Other Gateway reporting, Automated Audit Checks – working on outsourcing AP work – no Town Data Input of Invoices, Etc.
- Assessing – Exemptions sent to customers prefilled with prior year data. Automated download to Assessing for Permits, New Growth Tracking, Ordering/Implementing Field Tablet for Field Inspection Productivity. In Progress Digital Signatures for Exemptions, I&E statements, Abatements, Ownership Changes, Etc.

Team Achievement vs. Single Dept.

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Each Unit within Finance has Special Achievements – Tax Rate Recap Involves all Units Unlike the Following:

- Collector/Treasurers – Paperless Payroll, Treasury Mgmt. for Cashbook/Ledger Integration. Delinquent Taxes tied to Permits, Licenses, Stickers, so that cannot get these items if taxes not paid. EFT versus paper checks-volume increase, etc.
- Town Clerks – Poll Pads for Town Meeting and Election Check in for All Elections vs. Paper. Uploads to Election System. Online & In Department Permits & Licenses with End to End Automation. Do not have collection of Payments in One System & Production of documents in another. Automated FOIA system, very large library of electronic documents available to public via Web, etc.

Town Clerks & Tax Recap

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- Maintains the Identities and Security in Gateway
- Based on the Budget works with Finance and Town Admin to Develop the Town Meeting and Election Warrants
- Conducts Town Meeting along with the Moderators to Get Budget Passed
- Conducts the Elections to Pass Overrides if Needed
- Use the Clerks Certificate of Appropriation now included in the DOR's "Budget Analysis Recap Tool" Template to Certify the Votes on Appropriations

Assessors & Tax Recap

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- **Contracts** aligned vendor contracts of Real and Personal Property Valuation for early setting of values and to coincide with 5 year Revaluation cycle
- **Valuation Activities** 12 months a year to ensure the process is not all back loaded near the end of the fiscal year:
 - Sales Verifications mailed out quarterly and thoroughly reviewed to assist in accurate Sales Coding process
 - Building Permits custom import into CAMA System for reporting & review
 - Tax Form automation and reminders
 - New Growth thorough and detailed documentation and recording
 - DOR Work Plan strict reliance to plan in order to have values set and approved prior to the end of the fiscal year or shortly thereafter
 - Cyclical Inspection Program
 - Classification Hearing schedules hearing to provide options and education to BOS

Collector/Treasurers & Tax Recap

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- Bank Reconciliation: Accounts are reconciled on a monthly basis. This includes high activity & credit card accounts being reviewed daily against online bank activity. This is done rapidly for the last month of the fiscal year to ensure revenues are properly captured. Also includes other accounts which then have an Accounting review.
- Revenue Turnovers: Departments do turnovers on a daily basis to match the credit card and EFT activities. This also helps with promptly producing revenue trend information indicated above again which expedites month-end and fiscal-year end reconciliations.
- DE1 in Gateway: Updated early for the existing debt. Then after Town Meeting and Elections any new debt exclusions are added if needed. If there are no new debt exclusions then the DE1 is completed and finalized.

Accounting & Tax Recap

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DOR Template: Now using tailored version of the DOR's "Budget Analysis Recap Tool" template. Added Town Clerks Certificate of Appropriation and Other Funding Sources.

Revenue Trending: Automated revenue trending reports are formatted similar to page 3 of the tax recap and is used at least monthly to ensure budgeting is appropriate.

Monthly Reconciliations: Cash, Receivables, and other items are reconciled monthly for a clean Fiscal Year End Close.

DOR Gateway Updated ASAP: Particularly when want to run situations by BOA. This is especially true for A2-Enterprise Funds, B2-Other Funds, Recap Pages 2-4, etc. This included attachments such as rate changes, revenue trend reports, etc.

DOR Budget Analysis Recap Tool

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Using Existing DOR Spreadsheet Tab As Is

Tax Rate Options and Shifts			
CLASS	TOTAL VALUE	%	
Residential	6,290,125,868	90.9893%	RO %
Open Space		0.0000%	90.9893%
Commercial	407,716,607	5.8978%	
Industrial	32,964,300	0.4768%	CIP %
Personal Property	182,235,700	2.6361%	9.0107%
Total	6,913,042,475	100.0000%	
Maximum Allowable Levy	72,337,231.68		
Estimated Levy	72,289,816.83		
Estimated Levy cannot exceed the Maximum Allowable Levy	-47,414.84		

DOR Budget Analysis Recap Tool

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Tab 2 of the Tool – Use Unmodified

MASSACHUSETTS DEPARTMENT OF REVENUE
 DIVISION OF LOCAL SERVICES
 BUREAU OF ACCOUNTS

Yarmouth
 CITY/TOWN

Estimated Levy Limit Calculations

Fiscal Year

FOR BUDGET PLANNING PURPOSES

I. TO CALCULATE THE FY 2021 LEVY LIMIT

A. FY 2020 Levy Limit	61,548,557	
A1. Add Amended FY 2020 Growth	0	
B. ADD (IA + IA1) X 2.5%	1,538,714	
C. Add FY 2021 New Growth	416,263	
C1. Add FY 2021 New Growth Adjustment	0	
D. Add FY 2021 Override	0	
E. FY 2021 Subtotal	63,503,534	
F. FY 2021 Levy Ceiling	172,826,062	
		I. \$ 63,503,534 FY 2021 Levy Limit

II. TO CALCULATE THE FY 2022 LEVY LIMIT

A. FY 2021 Levy Limit from I. above	63,503,534	
A1. Add Amended FY 2021 Growth	0	
B. ADD (IIA + IIA1) X 2.5%	1,587,588	
C. Add FY 2022 New Growth	400,000	
C1. Add FY 2022 New Growth Adjustment	0	
D. Add FY 2022 Override	420,034	
E. FY 2022 Subtotal	65,911,156	
F. FY 2022 Levy Ceiling	172,826,062	
		II. \$ 65,911,156 FY 2022 Levy Limit
		\$ 2,407,622 Levy Limit Difference

DOR Budget Analysis Recap Tool

Tab 4 of the Tool – Only Added Link to Cherry Sheet to Monitor Updates

PAGE 2

II. Amounts to be raised

Ila. Appropriations (col. (b) through col. (g) from Page 4)

111,482,595.67

Ilb. Other amounts to be raised

- 1. Amounts certified for tax title purposes
- 2. Debt and interest charges not included on page 4
- 3. Final awards
- 4. Total overlay deficit
- 5. Total cherry sheet offsets (see cherry sheet 1-ER)
- 6. Revenue deficits
- 7. Offset receipts deficits Ch. 44, Sec. 53E
- 8. CPA other unappropriated/unreserved
- 9. Snow and ice deficit Ch. 44 Sec. 31D
- 10. Other: Old Kings Highway Assessment - Historic District

0.00
 0.00
 0.00
 0.00
 34,485.10
 0.00
 0.00
 1,584,812.00
 0.00
 10,450.00

TOTAL Ilb (Total lines 1 through 10)

1,629,747.10

Ilc. State and county cherry sheet charge (C.S. 1-EC)

925,560.00 <https://dls>

Ild. Allowance for abatements and exemptions (overlay)

500,000.00

Ile. Total amount to be raised (Total Ila through Ild)

114,537,902.77

III. Estimated receipts and other revenue sources

IIIa. Estimated receipts - State

- 1. Cherry sheet estimated receipts (C.S. 1-ER Total)
- 2. Massachusetts school building authority payments

1,694,805.00 <https://dls.gateway.dor.state.ma.gov>
 0.00

TOTAL IIIa

1,694,805.00

DOR Budget Analysis Recap Tool

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Tab 5 – Recap Page 3 – only added % vs 2019 (Pre-Covid)

PAGE 3 LOCAL RECEIPTS NOT ALLOCATED *

	(a) Actual Receipts FY 2021	(b) Estimated Receipts FY 2022		
→ 1. Motor vehicle excise	\$ 0.00	\$ 3,150,000.00		
→ 2. Other excise				
a. Meals	0.00	450,000.00		
b. Room	0.00	2,300,000.00		
c. Other	0.00	15,000.00		
d. Cannabis	0.00			
→ 3. Penalties and interest on taxes and excises	0.00	125,000.00		
→ 4. Payments in lieu of taxes	0.00	-		
5. Charges for Services - water	0.00	4,662,389.00		
6. Charges for Services - sewer	0.00	-		
7. Charges for Services - hospital	0.00	-		
8. Charges for Services - solid waste fees	0.00	3,000,000.00		
9. Other charges for services	0.00	-		
10. Fees	0.00	900,000.00		
a. Cannabis Impact Fee	0.00	-		
11. Rentals	0.00	350,000.00		
12. Departmental revenue - Schools	0.00	-		
13. Departmental revenue - Libraries	0.00	-		
14. Departmental revenue - Cemeteries	0.00	-		
15. Departmental revenue - Recreation	0.00	600,000.00		
16. Other departmental revenue	0.00	100,000.00		
17. Licenses and permits	0.00	900,000.00		
18. Special assessments	0.00	-		
→ 19. Fines and forfeits	0.00	40,000.00		
→ 20. Investment income	0.00	150,000.00		
21. Medicaid Reimbursement	0.00	-		
→ 22. Miscellaneous recurring (please specify)	0.00	300,000.00		
23. Miscellaneous non-recurring (please specify)	0.00	-		
24. TOTALS	\$ 0.00	\$ 17,042,389.00	FY 2019	\$ 21,068,538 81%

DOR Budget Analysis Recap Tool

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One of Hundreds of Custom Reports to Manage/Streamline Operations
Used for Tax Recap Page 3 – One of Many Geared to DOR Gateway Input



Town of Yarmouth Revenue Trending Non Tax Levy Accounts

	Actuals to May				% Current to Prior Year to Date	Full Year Actuals			Full Year Budget	Budget Projection
	2018	2019	2020	2021		2018	2019	2020	2021	2022
Local Receipts										
01 Motor Vehicle Excise	3,693,404	3,560,928	3,426,009	3,341,881	97.54	3,896,721	3,759,280	3,519,833	3,000,000	3,150,000
02 a.Meals Tax	521,154	535,229	553,681	435,721	78.70	628,343	641,161	607,085	190,000	450,000
02 b.Room Tax	2,660,413	2,670,883	3,026,611	3,052,832	100.87	2,885,029	2,845,651	3,127,344	1,000,000	2,300,000
02 c.Other Excise	20,413	18,536	15,250	13,492	88.47	20,204	18,600	15,176	15,000	15,000
03 Penalties and Interest	191,859	183,976	148,585	300,684	202.37	216,066	204,717	156,505	150,000	125,000
05 Water	4,443,009	4,178,660	4,495,601	5,662,065	125.95	4,641,949	4,392,308	4,762,944	4,379,561	4,662,389
06 Septage Host Fee	235,583	235,583	0	0		257,000	257,000	0	0	0
08 Solid Waste Fees	3,360,803	3,518,674	3,139,156	3,848,075	122.58	3,675,157	3,795,309	3,647,571	3,500,000	3,000,000
09 Other Charges	370	1,101	226	1	0.44	387	1,146	316	0	0
10 Fees	1,049,679	1,196,591	1,005,123	971,385	96.64	1,200,177	1,342,777	1,096,768	1,000,000	900,000
11 Rentals	382,667	359,978	400,199	384,049	95.96	431,484	406,698	429,649	357,000	350,000
15 Recreation	577,377	801,417	589,152	735,155	124.78	687,226	894,410	722,097	136,000	600,000
16 Other Dept Revenue	265,750	333,408	104,577	213,386	204.05	343,385	487,566	191,617	170,000	100,000
17 Licenses and Permits	1,129,468	1,107,455	1,097,640	1,124,284	102.43	1,287,143	1,206,945	1,162,295	1,000,000	900,000
19 Fines and Forfeits	52,589	52,951	41,234	38,315	92.92	57,343	57,540	43,861	40,000	40,000
20 Investments	195,008	433,758	453,707	136,825	30.16	228,564	494,442	487,346	195,000	150,000
22 Cable (Misc. Recurring)	546,515	519,988	510,163	503,380	98.67	546,515	519,988	510,163	400,000	300,000
Subtotal Local Receipts	19,326,063	19,709,116	19,006,916	20,761,530	109.23	21,002,693	21,325,538	20,480,570	15,532,561	17,042,389
Spec Rev/Enterprise										
E1 Septage	1,989,267	2,853,448	2,641,563	2,791,415	105.67	2,202,767	3,152,769	2,984,567	2,474,803	2,503,159
E2 Golf	2,917,656	3,552,232	3,030,048	4,560,228	150.50	3,410,720	4,009,364	3,605,399	3,611,320	3,992,000
Subtotal Spec Rev/Enterprise	4,906,923	6,405,680	5,671,610	7,351,644	129.62	5,613,487	7,162,133	6,589,966	6,086,123	6,495,159
Grand Total	24,232,986	26,114,796	24,678,527	28,113,173	113.92	26,616,180	28,487,672	27,070,536	21,618,684	23,537,548

DOR Budget Analysis Recap Tool

Tab 6 – Recap Page 4 – only added certified & remaining Free Cash

PAGE 4 CERTIFICATION OF APPROPRIATIONS AND SOURCES OF FUNDING

		APPROPRIATIONS						
City/Town Council or Town Meeting Dates	FY*	(a) Total Appropriations Of Each Meeting	(b) ** From Raise and Appropriate	(c) From Free Cash (B-1)	(d) From Other Available Funds (B-2)	(e) From Offset Receipts, (A-1)	(f) From Enterprise Funds (A-2)	
05/22/21	2021	100,000.00		200,000.00				
05/22/21	2022	106,876,510.73	86,687,718.73	3,098,954.00	3,298,500.00	594,511.00	6,304,859.00	
11/17/20	2021	4,606,084.94		2,104,280.00	2,401,804.94		100,000.00	
		0.00						
		0.00						
		0.00						
		0.00						
		0.00						
		0.00						
		0.00						
		0.00						
Totals		111,482,595.67	86,687,718.73	5,403,234.00	5,700,304.94	594,511.00	6,404,859.00	
		Must Equal Cols. (b) thru (e)		5,422,386.00	Certified Free Cash FY 2021	19,152.00	Remaining Free Cash	

DOR Budget Analysis Recap Tool

Town Added Town Clerk's Certificate of Appropriation with Columns for Funding Sources

TOWN OF YARMOUTH, MASSACHUSETTS												
Town Clerk's Certificate of Appropriation												
Annual Town April, 2021												
MUNIS												
Article	Line	Dept.	Purpose	Dept.	Org	Object	Project	Fiscal Year	Amount Appropriated	Raise	Warrant Subtotal Cross Check	Free Cash
1	1	DPW	Snow & Ice Deficit	423	04235442	538066		2021	50,000.00			50,000.00
1	2	DPW	Construction and Demolition Expenses	440	04335470	538076		2021	150,000.00			150,000.00
2	E1	Moderator	Moderator Salary	114	01145001			2022	500.00	500.00		
2	E2	Selectmen	Selectmen Salary	122	01225001			2022	15,000.00	15,000.00		
2	E3	Selectmen	Selectmen Expense	122	01225011			2022	1,000.00	1,000.00		
2	GG1	Town Administrator	Salary	123	01235001			2022	591,803.00	591,803.00		
2	GG2	Town Administrator	Expense	123	01235011			2022	48,800.00	48,800.00		
2	GG3	Town Administrator	Employee Increment	123	01235020			2022	20,000.00	20,000.00		
2	GG4	Town Administrator	Contract Settlement	123				2022	-	-		
2	GG5	Town Administrator	Emergency management expense	123				2022	5,000.00	5,000.00		
2	GG6	Town Administrator	Unemployment Compensation	913	09135021			2022	50,000.00	50,000.00		
2	GG7	Town Administrator	Energy	123	01235025			2022	474,053.00	474,053.00		
2	GG8	Town Administrator	Legal	151	01515030			2022	130,000.00	130,000.00		
2	GG9	Town Administrator	Bargaining Legal	151	01515031			2022	30,000.00	30,000.00		
2	GG10	Town Administrator	Training	123				2022	20,000.00	20,000.00		
2	GG11	Town Administrator	Telephone	123	01235038			2022	-	-		
2	GG12	Town Administrator	Medicare	916	09165062			2022	329,918.00	329,918.00		
2	GG13	Town Administrator	Health Insurance	914	09145062			2022	2,580,000.00	2,580,000.00		
2	CG14	Town Administrator	Retiree Health Insurance (OPEB)	123				2022	-	-		
2	CG15	Town Administrator	Pension	123				2022	4,637,234.00	4,637,234.00		
2	GG16	Town Administrator	General Insurance	945	09455090			2022	1,105,618.00	1,105,618.00		
2	GG17	Finance Committee	Wages	131	01315001			2022	1,500.00	1,500.00		
2	GG18	Finance Committee	Reserve Fund	132	01325048			2022	-	-		
2	GG19	Purchasing	Purchasing	138	01385049			2022	95,400.00	95,400.00	10,135,826.00	
2	MF1	Town Accountant	Wages	135	01355001			2022	356,351.00	356,351.00		
2	MF2	Town Accountant	Expense	135	01355012			2022	40,194.00	40,194.00		

DOR Budget Analysis Recap Tool

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Town Added Other Available Funds – same as Tax Recap B-2

Date of Appropriation	Source of Fund	Use of Fund	Col. A. Amount in Fund When Appropriate. Was Made	Col. B. Amount of Appropriation
5/22/2021	Polling Hours State Reimbursement	Election Workers Wages - Fund 4051	53,270.00	15,000.00
5/22/2021	Wetland Protection Fund	Oper Budget-Conserv Wages-2603	11,570.00	7,000.00
5/22/2021	Waterways Improvement Fund	Oper Budget-DNR Wages 2602	15,997.00	7,500.00
5/22/2021	Ferry Fees	Oper Budget-Waterways DNR Wages 2609	101,864.00	75,000.00
5/22/2021	Gifford Cemetery Fund	FY20 Operating Budget - Cem Salary Exp	345,448.00	15,000.00
5/22/2021	Cemetery Perpetual Care Fund	FY20 Operating Budget - Cem Salary Exp	206,536.00	25,000.00
5/22/2021	Sale of Cemetery Lots Fund	FY20 Operating Budget - Cem Salary Exp	63,686.00	10,000.00
5/22/2021	Title V Loan Repayment	Route 28 Clean water Project - Short Term Debt (Fall 2021 Town Meeting for WEF)	7,074.00	-
			Sub Total	154,500.00
5/22/2021	Fire Ambulance Fund	Operating Budget - Fire Wages Fund 2610	2,194,974.00	1,500,000.00
5/22/2021	Fire Ambulance Fund	Fire Department Capital Article? 2610	2,194,974.00	500,000.00
5/22/2021	Overlay Reserves	Fire Capital Borrowing - pay back to General Fund Capital Reserve / Wastewater Reserve or Stabilization	489,999.00	489,000.00
			Sub Total	2,489,000.00
			Grand Total	2,643,500.00

Town of Yarmouth Tax Recap Teamwork, DOR Personnel & Tools

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Questions?