Town of Millis
Tri-Board Meeting
Finance Committee, Select Board and School Committee
900 Main Street • Millis, MA 02054

Meeting Agenda
Date: Thursday, February 18, 2021
Time: 7:00 PM
Location: Remote

The Meeting will be broadcast live on: Zoom Virtual Platform: https://us02web.zoom.us/j/81977492580
It will be recorded and posted to the Town's Website at a later date.

Finance Committee Attendees:
Jodie Garzon (Chair) □; Peter Berube (Vice Chair) □; Doug Riley (Clerk) □; Joyce Boiardi □; Jim Borgman □; Cathy MacInnes □; Shawn Power □; Craig Schultze □; Katie Tieu □

Select Board Attendees:
James McCaffrey (Chair) □; Peter Jurmain (Vice Chair) □; Erin Underhill (Clerk) □

School Committee Attendees:
Kerri Roche (Chair) □; Robyn Briggs (Secretary) □; Steven Catalano □; Marc Conroy □; Dennis Gibbons □

Non-Committee Attendees: Deirdre Gilmore

Invited Guests: Mike Guzinski □; Carol Johnston □; Bob Mullaney □; Terry Wiggin □

Current Reserve Fund Balance:	**$ 36,000.00**
Free Cash:	**$ 425,990.34**
Stabilization Fund Balance as of December 31, 2020:	**$1,834,244.59**

Time	Topic	Speaker
~7:00	Call Tri-Board Meeting to Order	Board and Committees
~7:05	Municipal Departments Update	Mike Guzinski
~7:15	Marijuana Revenue Review and Discussion	Carol Johnston
~7:35	FY22 Revenue Sharing Follow Up Discussion and Decision	Board and Committees
~8:10	Spring Town Meeting Warrant Articles Discussion	Board and Committees
~8:30	Adjourn	Board and Committees

Important Dates:
Spring Town Meeting Warrant Closes – February 22, 2021 at 6:30 PM
Spring Town Meeting – May 3, 2021

Upcoming Meetings:
To Be Determined

To view Meeting Materials please click on the link below:
https://www.millisma.gov/meeting-materials/pages/fy21-meeting-materials

Town of Millis
Host Community Agreement
Marijuana Impact Funds Request - FY2022

Department	Description of Expense	Total Expenses
Board of Health	Cannabis use in e-cigarettes/vaping	$4,000.00
Council on Aging	Educate Seniors to the Benefits of Marijuana	$45,672.38
Library	Extend the hours Library is open to the public on Thursday evening until 8 pm	$11,388.00
Library	Extend the hours Library is open to the public on Saturdays during July & August	$2,096.55
Library	Extend the hours Library is open to the public on Friday evening until 8 pm	$11,388.00
Police	School Resource Officer Salary	$94,059.92
Police	Marijuana Stipend - per Contract FY22	$10,800.00
Police	Marijuana Training	$25,000.00
Recreation	Summer program for participants with developmental and physical disabilities	$9,200.00
Recreation	Teen Program Coordinator	$15,000.00
School	School Adjustment Counselor - 0.6 FTE	$40,637.00
School	Bridge Therapeutic Program - Grade 8 - 0.2 FTE	$12,365.00
School	After-school activites through Extended Day Program	$10,000.00
School	Programs for all consituencies mental health link to substances	$5,000.00
School	Town-wide Social Worker	$60,000.00
	Marijuana Impact Funds Request - FY2022	**$356,606.85**

Proposal for Allocation of Revenue - MILLIS

Finance Committee Meeting Draft 2/18/2021

Tax Rate: $19.62/ $'000

Step 1: Determine Total Revenue

			FY21	FY22	FY23	FY24	FY25	FY26
		Property Tax: Base Factor (prior Year):	$ 22,032,205	$ 23,833,992	$ 25,133,375	$ 26,482,831	$ 27,884,052	$ 29,338,781
2.50%		Allowable Growth:	$ 550,805	$ 595,850	$ 628,334	$ 662,071	$ 697,101	$ 733,470
		NEW - Operating Override:						
-5.00%		New Growth:	$ 1,250,982	$ 703,533	$ 721,122	$ 739,150	$ 757,628	$ 776,569
		Unused Levey Limit:	$ (19,488)					
		New Growth & Property Taxes:	**$ 23,814,504**	**$ 25,133,375**	**$ 26,482,831**	**$ 27,884,052**	**$ 29,338,781**	**$ 30,848,820**
-3.33%		Debt Exclusions (Prop 2 1/2):	$ 3,321,077	$ 3,160,340	$ 3,081,156	$ 2,997,098	$ 2,918,164	$ 2,842,987
	A) New Growth & Property Tax:	**Total New Growth & Property Taxes:**	**$ 27,135,581**	**$ 28,293,715**	**$ 29,563,987**	**$ 30,881,150**	**$ 32,256,945**	**$ 33,691,807**
		Education:						
1.00%		Chapter 70 (School):	$ 4,831,312	$ 4,831,312	$ 4,879,625	$ 4,928,421	$ 4,977,706	$ 5,027,483
1.00%		School Transportation:	$ -	$ -	$ -	$ -	$ -	$ -
1.00%		Charter Tuitions:	$ 3,752	$ 41,159	$ 41,571	$ 41,986	$ 42,406	$ 42,830
1.00%		Smart Growth School Reimbursement:	$ -	$ -	$ -	$ -	$ -	$ -
1.00%		** School Choice Receiving:*	$ 452,478	$ 502,079	$ 507,100	$ 512,171	$ 517,292	$ 522,465
	Total Education:		**$ 5,287,542**	$ 5,374,550	$ 5,428,296	$ 5,482,578	$ 5,537,404	$ 5,592,778
1.00%		Unrestricted General Gov Aid:	$ 1,111,757	$ 1,111,757	$ 1,122,875	$ 1,134,103	$ 1,145,444	$ 1,156,899
1.00%		Local Share of Racing Taxes:	$ -	$ -	$ -	$ -	$ -	$ -
1.00%		Regional Public Libraries	$ -	$ -	$ -	$ -	$ -	$ -
1.00%		Veterans Benefits:	$ -	$ -	$ -	$ -	$ -	$ -
1.00%		Exempt: VBS & Elderly:	$ 32,885	$ 32,885	$ 33,214	$ 33,546	$ 33,881	$ 34,220
1.00%		State Owned Land:	$ -	$ -	$ -	$ -	$ -	$ -
1.00%		*Public Libraries:	$ 14,167	$ 17,000	$ 17,170	$ 17,342	$ 17,515	$ 17,690
	Total Municipal:		**$ 1,158,809**	$ 1,161,642	$ 1,173,258	$ 1,184,991	$ 1,196,841	$ 1,208,809
	B) State Aid (Gross):	**Total Cherry Sheet Revenue:**	**$ 6,446,351**	**$ 6,536,192**	**$ 6,601,554**	**$ 6,667,569**	**$ 6,734,245**	**$ 6,801,588**
		From Gen Special Funds - Cemetery & Cell	$ 61,206	$ 61,818	$ 61,818	$ 61,818	$ 61,818	$ 61,818
1.00%		Ambulance	$ 371,438	$ 375,152	$ 378,904	$ 582,693	$ 788,520	$ 796,405
		Transfer from School Bus Fund	$ -	$ -	$ -	$ -	$ -	$ -
1.00%		Transfer from Trust	$ 332	$ 332	$ 335	$ 339	$ 342	$ 345
		Release of Overlay	$ -	$ -	$ -	$ -	$ -	$ -
Special		Bond Premium Release	$ 139,464	$ 127,147	$ 114,831	$ 102,515	$ 90,198	$ 79,401
DISCUSS		HCA (Part of Free Cash, Allocated to OPS):	$ 95,940	$ 95,940	$ 95,940	$ 95,940	$ 95,940	$ -
0.00%		Free Cash (non-Ops Budget):	$ 443,157	$ 330,050	$ 330,050	$ 330,050	$ 330,050	$ 330,050
		Available Funds:	**$ 1,111,537**	**$ 990,440**	**$ 981,879**	**$ 1,173,355**	**$ 1,366,868**	**$ 1,268,019**
1.00%		Other Local Receipts:	$ 1,576,296	$ 1,592,059	$ 1,607,980	$ 1,624,060	$ 1,640,300	$ 1,656,703
5.00%		Building Permits:	$ 384,523	$ 403,749	$ 423,937	$ 445,134	$ 467,390	$ 490,760
0.00%		Cannabis Tax (base) (excludes HCA):	$ 25,250	$ 175,628	$ 177,384	$ 179,158	$ 180,950	$ 182,759
0.00%		**Cannabis tax in excess of base:**	$ -	$ -				
		Local Receipts:	**$ 1,986,069**	**$ 2,171,437**	**$ 2,209,301**	**$ 2,248,351**	**$ 2,288,640**	**$ 2,330,222**
2.50%		**Enterprise Funds (Indirect Costs):**	**$ 614,170**	**$ 629,524**	**$ 645,262**	**$ 661,394**	**$ 677,929**	**$ 694,877**
	C) Local Receipts & Other:	**Other Sources**	**$ 3,711,776**	**$ 3,791,401**	**$ 3,836,442**	**$ 4,083,100**	**$ 4,333,437**	**$ 4,293,119**
	D) Gross Revenue (all Sources):	**Total Revenue Available:**	**$ 37,293,709**	**$ 38,621,308**	**$ 40,001,983**	**$ 41,631,819**	**$ 43,324,628**	**$ 44,786,513**
Excluded		Debt Exclusions:	$ (3,321,077)	$ (3,160,340)	$ (3,081,156)	$ (2,997,098)	$ (2,918,164)	$ (2,842,987)
Excluded		* Directly Allocated State Funds:	$ (466,645)	$ (519,079)	$ (524,270)	$ (529,512)	$ (534,808)	$ (540,156)
	E) Other Revenue Exclusions:	**Total Exclusions:**	**$ (3,787,722)**	**$ (3,679,419)**	**$ (3,605,426)**	**$ (3,526,610)**	**$ (3,452,972)**	**$ (3,383,143)**
	F) Net General Fund Revenue	**Net Revenue (Inclusive of Free Cash):**	**$ 33,505,987**	**$ 34,941,889**	**$ 36,396,557**	**$ 38,105,209**	**$ 39,871,656**	**$ 41,403,371**

Step 2: Remove Shared Expenses/ offsets

		Shared Expenses:						
	1.94%	County Tax:	*$ (54,415)*	$ (55,473)	$ (56,552)	$ (57,652)	$ (58,773)	$ (59,916)
	1.94%	Suffolk County Retirement:	*$ -*	$ -	$ -	$ -	$ -	$ -
	1.94%	Retired Employee Health Ins.:	*$ -*	$ -	$ -	$ -	$ -	$ -
	1.94%	Retired Teacher Health Ins.:	*$ -*	$ -	$ -	$ -	$ -	$ -
	1.94%	Mosquito Control Project:	*$ (40,224)*	$ (41,006)	$ (41,804)	$ (42,617)	$ (43,446)	$ (44,291)
	1.94%	Air Pollution District:	*$ (2,651)*	$ (2,703)	$ (2,755)	$ (2,809)	$ (2,863)	$ (2,919)
	1.94%	Metro Area Planning Council:	*$ (4,439)*	$ (4,525)	$ (4,613)	$ (4,703)	$ (4,795)	$ (4,888)
	1.94%	Old Colony Planning Council:	*$ -*	$ -	$ -	$ -	$ -	$ -
	1.94%	RMV Non-Renewal Surcharge:	*$ (6,120)*	$ (6,239)	$ (6,360)	$ (6,484)	$ (6,610)	$ (6,739)
	1.94%	MBTA:	*$ (39,307)*	$ (40,071)	$ (40,851)	$ (41,645)	$ (42,455)	$ (43,281)
	1.94%	Boston Metro. Transit District:	*$ -*	$ -	$ -	$ -	$ -	$ -
	1.94%	Regional Transit:	*$ -*	$ -	$ -	$ -	$ -	$ -
	1.94%	Multi-Year Repayment Program:	*$ -*	$ -	$ -	$ -	$ -	$ -
	1.94%	*Special Ed:*	*$ (4,536)*	$ (4,624)	$ (4,714)	$ (4,806)	$ (4,899)	$ (4,995)
	1.94%	STRAP Repayments:	*$ -*	$ -	$ -	$ -	$ -	$ -
	1.94%	*School Choice Sending:*	*$ (207,671)*	$ (211,710)	$ (215,827)	$ (220,025)	$ (224,304)	$ (228,666)
	1.94%	*Charter School:*	*$ (103,754)*	$ (105,772)	$ (107,829)	$ (109,926)	$ (112,064)	$ (114,243)
I) State Aid Offsets:		**Cherry Sheet Offsets:**	**$ (463,117)**	**$ (472,124)**	**$ (481,306)**	**$ (490,667)**	**$ (500,209)**	**$ (509,938)**
	6.00%	General Insurance:	$ (541,944)	$ (574,460)	$ (608,928)	$ (645,464)	$ (684,191)	$ (725,243)
	6.00%	Employee Benefits:	$ (5,470,514)	$ (5,798,745)	$ (6,146,670)	$ (6,515,470)	$ (6,906,398)	$ (7,320,782)
	0.00%	*Tri-County:*	$ (1,049,674)	$ (1,049,674)	$ (1,049,674)	$ (1,049,674)	$ (1,049,674)	$ (1,049,674)
	0.00%	*Non-Excluded Debt:*	$ (572,446)	$ (572,446)	$ (572,446)	$ (572,446)	$ (572,446)	$ (572,446)
	1.00%	Overlay:	$ (105,000)	$ -	$ -	$ -	$ -	$ -
	1.00%	Other Adjustments:	$ (110,425)					
	Excluded	Free Cash (non-Ops Budget):	$ (443,157)	$ (330,050)	$ (330,050)	$ (330,050)	$ (330,050)	$ (330,050)
J) Less: shared Expenses:		**Shared Expenses:**	**$ (8,293,160)**	**$ (8,325,376)**	**$ (8,707,768)**	**$ (9,113,104)**	**$ (9,542,760)**	**$ (9,998,195)**
K) Total Funds to budgets:		**Total Available Funds:**	**$ 24,749,710**	**$ 26,144,389**	**$ 27,207,483**	**$ 28,501,438**	**$ 29,828,687**	**$ 30,895,237**
		Revenue Growth over prior year:		**$ 1,394,679**	**$ 1,063,094**	**$ 1,293,955**	**$ 1,327,249**	**$ 1,066,551**

Step 3: Allocate Funds

	Additional Funds Available For Budget		**$ 1,381,267**	**$ 1,453,836**	**$ 1,717,645**	**$ 1,773,542**	**$ 1,517,887**
	Base School Growth Rate:		*4.00%*	*4.00%*	*4.00%*	*4.00%*	*4.00%*
	Base School:	**$ 16,512,626**	**$ 17,173,131**	**$ 17,860,056**	**$ 18,574,458**	**$ 19,317,436**	**$ 20,090,134**
	Additional School:			$ -	$ -	$ -	$ -
L) School Budget	**Total School Operating Budget:**	**$ 16,512,626**	**$ 17,173,131**	**$ 17,860,056**	**$ 18,574,458**	**$ 19,317,436**	**$ 20,090,134**
	Actual school Growth:		*4.00%*	*4.00%*	*4.00%*	*4.00%*	*4.00%*
	Base Municipal Growth Rate:		*4.00%*	*4.00%*	*4.00%*	*4.00%*	*4.00%*
	Base Municipal:	**$ 8,250,497**	**$ 8,580,517**	**$ 8,923,737**	**$ 9,280,687**	**$ 9,859,914**	**$ 10,462,311**
	Additional Municipal:			$ -	$ 200,000	$ 200,000	$ -
M) Municipal Budget	**Total Municipal Operating Budget:**	**$ 8,250,497**	**$ 8,580,517**	**$ 8,923,737**	**$ 9,480,687**	**$ 10,059,914**	**$ 10,462,311**
	Actual Municipal Growth:		*4.00%*	*4.00%*	*6.24%*	*6.11%*	*4.00%*

Total Budget

	Total funds to Used in Budgets:		$ 990,525	$ 1,030,146	$ 1,271,352	$ 1,322,206	$ 1,175,094
	Combined Growth Rate:		***4.00%***	***4.00%***	***4.75%***	***4.71%***	***4.00%***
N) Unallocated Funds	***Unallocated Funds - used for capital:***		**$ 390,742**	**$ 423,690**	**$ 446,293**	**$ 451,336**	**$ 342,793**
	Schools:	**67%**	**66%**	**66%**	**65%**	**65%**	**65%**
	Municipal:	**33%**	**33%**	**33%**	**33%**	**34%**	**34%**
	Capital projects:	**0%**	**1%**	**2%**	**2%**	**2%**	**1%**
		100%	100%	100%	100%	100%	100%

Step 3: Additional Funds Allocation Detail:

FY20	FY21	FY22	FY23	FY24	FY25

		FY21 (Per Recap)	FY22	FY23	FY24	FY25	FY26
Base Factor		$ 22,032,205	$ 23,833,992	$ 25,133,375	$ 26,482,831	$ 27,884,051	$ 29,338,781
2 1/2% Increase		$ 550,805	$ 595,850	$ 628,334	$ 662,071	$ 697,101	$ 733,470
		$ 1,250,982	$ 703,533	$ 721,122	$ 739,150	$ 757,628	$ 776,569
Override							
Debt Exclusion		$ 3,321,077	$ 3,160,340	$ 3,081,156	$ 2,997,098	$ 2,918,164	$ 2,842,987
	Levy Limit	$ 27,155,069	$ 28,293,715	$ 29,563,988	$ 30,881,149	$ 32,256,946	$ 33,691,807
	Levy Used	$ 27,135,581	$ 28,293,715	$ 29,563,988	$ 30,881,149	$ 32,256,946	$ 33,691,807
	FY2022 Cherry Sheet Estimate						
Chapter 70		$ 4,831,312	$ 4,831,312	$ 4,879,625	$ 4,928,421	$ 4,977,706	$ 5,027,483
Charter Reimbursement		$ 3,752	$ 41,159	$ 41,571	$ 41,986	$ 42,406	$ 42,830
School Choice-offset		$ 452,478	$ 502,079	$ 507,100	$ 512,171	$ 517,292	$ 522,465
UGGA		$ 1,111,757	$ 1,111,757	$ 1,122,875	$ 1,134,103	$ 1,145,444	$ 1,156,899
Libraries-Offset		$ 14,167	$ 17,000	$ 17,170	$ 17,342	$ 17,515	$ 17,690
Veterans Benefits		$ -	$ -	$ -	$ -	$ -	$ -
Exemptions-Veteran/Blind		$ 32,885	$ 32,885	$ 33,214	$ 33,546	$ 33,881	$ 34,220
State Aid	1% Incr	$ 6,446,351	$ 6,536,192	$ 6,601,554	$ 6,667,569	$ 6,734,245	$ 6,801,588
	1% increase						
Transfer from Gen Special Funds - Cemetery & Cell		$ 61,206	$ 61,818	$ 62,436	$ 63,061	$ 63,691	$ 64,328
Transfer from Ambulance		$ 371,438	$ 375,152	$ 378,904	$ 382,693	$ 386,520	$ 390,385
Transfer from School Bus Fund		$ -	$ -	$ -	$ -	$ -	$ -
Transfer from Trust		$ 332	$ 332	$ 332	$ 332	$ 332	$ 332
Release of Overlay		$ -	$ -	$ -	$ -	$ -	$ -
Bond Premium Release		$ 139,464	$ 127,147	$ 114,831	$ 102,515	$ 90,198	$ 79,401
Transfer from Free Cash - Capital		$ 311,248	$ 330,050				
Transfer from Free Cash - Capital		$ 97,477					
Transfer from Free Cash - Unpaid Bills		$ 16,432					
Transfer from Free Cash - Operating Budget							
Transfer from Free Cash - Marijuana Impact Funds -Police Training/Res		$ 95,940	$ 95,940				
Transfer from Free Cash - Police Vehicle Lease		$ 18,000					
Transfer from Free Cash - OPEB/Actuarial Study							
Transfer from Free Cash - Snow & Ice Deficit							
Transfer from Free Cash - Landfill Monitoring							
Transfer from Free Cash - Stabilization							
Transfer from Free Cash - OPEB							
Transfer from Special Funds	1% incr	$ 1,111,537	$ 990,440	$ 556,503	$ 548,600	$ 540,741	$ 534,446
	1 % incr						
Motor Vehicle Excise		$ 1,028,756	$ 1,039,044	$ 1,049,434	$ 1,059,928	$ 1,070,528	$ 1,081,233
Penalties, Interest and Demands		$ 85,261	$ 86,113	$ 86,974	$ 87,844	$ 88,722	$ 89,610
PILOT		$ 12,525	$ 12,650	$ 12,777	$ 12,905	$ 13,034	$ 13,164
Meals Tax		$ 25,000	$ 25,250	$ 25,503	$ 25,758	$ 26,015	$ 26,275
Transfer Station		$ 95,000	$ 95,950	$ 96,910	$ 97,879	$ 98,857	$ 99,846
Cemetery Interment		$ 10,201	$ 10,303	$ 10,406	$ 10,510	$ 10,615	$ 10,722
Lien Certificates		$ 8,161	$ 8,242	$ 8,325	$ 8,408	$ 8,492	$ 8,577
Excise Flagging Fee		$ 5,101	$ 5,152	$ 5,203	$ 5,255	$ 5,308	$ 5,361
Police Details-Town		$ 20,402	$ 20,606	$ 20,812	$ 21,020	$ 21,230	$ 21,443
Cannabis Impact Fee		$ 25,250	$ 175,628	$ 177,384	$ 179,158	$ 180,950	$ 182,759
Rental-Life Experience		$ -	$ -	$ -	$ -	$ -	$ -
Rental-Oak Grove		$ 8,160	$ 8,242	$ 8,324	$ 8,407	$ 8,491	$ 8,576
Departmental Revenue		$ -	$ -	$ -	$ -	$ -	$ -
Weights and Measures		$ 1,325	$ 1,338	$ 1,352	$ 1,365	$ 1,379	$ 1,393
Board of Health Licenses		$ 18,362	$ 18,545	$ 18,731	$ 18,918	$ 19,107	$ 19,298
Selectmen Licenses		$ 5,101	$ 5,152	$ 5,203	$ 5,255	$ 5,308	$ 5,361
Dog Licenses/Late Dog		$ 12,241	$ 12,364	$ 12,487	$ 12,612	$ 12,738	$ 12,866

		FY21	FY22	FY23	FY24	FY25	FY26
Liquor/Victualers Licenses		$ 35,704	$ 36,061	$ 36,421	$ 36,785	$ 37,153	$ 37,525
Permits-Building Dept.		$ 384,523	$ 403,749	$ 423,937	$ 445,134	$ 467,390	$ 490,760
Permits-Gun		$ 2,040	$ 2,061	$ 2,081	$ 2,102	$ 2,123	$ 2,144
Permits-Board of Health		$ 10,201	$ 10,303	$ 10,406	$ 10,510	$ 10,615	$ 10,721
Permits-Yard Sale		$ 102	$ 103	$ 104	$ 105	$ 106	$ 107
Permits-Electrical		$ 61,206	$ 61,818	$ 62,436	$ 63,061	$ 63,691	$ 64,328
Permits-Plumbing		$ 25,503	$ 25,758	$ 26,015	$ 26,275	$ 26,538	$ 26,803
Permits-Gas		$ 20,402	$ 20,606	$ 20,812	$ 21,020	$ 21,230	$ 21,443
Permits-Streets		$ 4,080	$ 4,121	$ 4,162	$ 4,204	$ 4,246	$ 4,289
Fines		$ 11,000	$ 11,110	$ 11,221	$ 11,333	$ 11,447	$ 11,561
Refunds and Reimbursements		$ 48,017	$ 48,497	$ 48,982	$ 49,472	$ 49,967	$ 50,466
Medicaid Reimbursements		$ 5,000	$ 5,050	$ 5,101	$ 5,152	$ 5,203	$ 5,255
Tailings Revenue		$ 102	$ 103	$ 104	$ 105	$ 106	$ 107
Bond Premium Release		$ -					
Bank Account Interest		$ 17,345	$ 17,518	$ 17,694	$ 17,871	$ 18,049	$ 18,230
Local Receipts	1% increase	$ 1,986,069	$ 2,171,437	$ 2,209,301	$ 2,248,351	$ 2,288,640	$ 2,330,222
	2.5% increase						
Transfer from Sewer - Indirect Costs		$ 213,749	$ 219,093	$ 224,570	$ 230,184	$ 235,939	$ 241,837
Transfer from Water - Indirect Costs		$ 261,248	$ 267,779	$ 274,474	$ 281,336	$ 288,369	$ 295,578
Transfer from Stormwater - Indirect Costs		$ 139,173	$ 142,652	$ 146,219	$ 149,874	$ 153,621	$ 157,461
Enterprise Funds - Indirect Costs	2.5% increase	$ 614,170	$ 629,524	$ 645,262	$ 661,394	$ 677,929	$ 694,877
TOTAL GENERAL FUNDS GROSS REVENUES		$ 37,293,709	$ 38,621,308	$ 39,576,608	$ 41,007,064	$ 42,498,501	$ 44,052,939
School Choice-offset		$ (452,478)	$ (502,079)	$ (507,100)	$ (512,171)	$ (517,292)	$ (522,465)
Libraries-Offset		$ (14,167)	$ (17,000)	$ (17,170)	$ (17,342)	$ (17,515)	$ (17,690)
Sub-Total - Offsets:		$ (466,645)	$ (519,079)	$ (524,270)	$ (529,512)	$ (534,808)	$ (540,156)
Sub-Total General Fund Revenues		$ 36,827,064	$ 38,102,229	$ 39,052,338	$ 40,477,552	$ 41,963,693	$ 43,512,783
		$ (3,321,077)	$ (3,160,340)	$ (3,081,156)	$ (2,997,098)	$ (2,918,164)	$ (2,842,987)
Net Funds Available for Appropriation		**$ 33,505,987**	**$ 34,941,889**	**$ 35,971,182**	**$ 37,480,454**	**$ 39,045,529**	**$ 40,669,796**

	FY21	FY22	
Remove Shared/ Common Expenses:			
Remove Free Cash not used in OPS:	$ (443,157)	$ (330,050)	
General Insurance:	$ (541,944)	$ (574,460)	6.00%
Employee Benefits:	$ (5,470,514)	$ (5,798,745)	6.00%
Tri-County:	$ (1,049,674)	$ (1,049,674)	0.00%
Non-Excluded Debt:	$ (572,446)	$ (572,446)	0.00%
Overlay:	$ (105,000)	$ -	-100.00%
Other Adjustments:	$ (110,425)	$ -	
State Charge Backs:	$ (463,117)	$ (472,124)	1.94%
	$ (8,756,277)	$ (8,797,500)	0.47%
Total Funds Available for Budgets:	$ 24,749,710	$ 26,144,389	
	Available New Funds:	**$ 1,394,680**	

65% Allocation:			% of Revenue	FY22 Budget	Growth	
	Schools:	$ 16,512,626	65.00%	$ 17,419,167	$ 906,542	5.49%
	Muni:	$ 8,290,497	35.00%	$ 8,778,635	$ 488,138	5.89%
		$ 24,803,122		**Surplus:**	$ -	

4% growth:			Allowable Growth	FY22 Budget	Growth	
	Schools:	$ 16,512,626	4.00%	$ 17,173,131	$ 660,505	4.00%
	Muni:	$ 8,290,497	4.00%	$ 8,622,117	$ 331,620	4.00%
		$ 24,803,122		**Surplus:**	**$ 402,555**	

SPRING 2021 ANNUAL TOWN MEETING ARTICLE LIST

1. Unpaid Bills
2. FY21 Additional Wages and Expenses
3. FY22 Operating Budget
4. Sewer Enterprise Fund
5. Water Enterprise Fund
6. Stormwater Enterprise Fund
7. Consent Agenda:
    - Amendments to the Personnel Plan
    - Board of Health Appointing Authority
    - Revolving Funds
    - Community Preservation Fund
8. Community Preservation Historic Resource Reserve Fund – Phase II Walling Map Rehab
9. Community Preservation Open Space/Recreation Reserve Fund – MHS Dugout Project
10. Independent Annual Audit
11. Capital Items
12. School Articles (to be added)
13. 61A Purchase – Braun Property
14. Street Acceptance – Hickory Hills Subdivision
15. Zoning Bylaw Amendment – Performance Based Solar Ordinance
16. Zoning Bylaw Amendment – Parking Dimensions & Compact Car Parking
17. Town Bylaw Addition – Waiver of Town Building Project Permit Fees
18. Town Bylaw Amendment - Sewer
19. Medicare/Medicaid Reimbursement Services
20. Unemployment Insurance Fund
21. OPEB Fund
22. Stabilization Fund