

FINANCE COMMITTEE REPORT

FISCAL PERIOD JULY 1, 2020 THROUGH JUNE 30, 2021 ANNUAL SPRING TOWN MEETING
CONTAINING THE RECOMMENDATIONS OF THE FINANCE COMMITTEE

PLEASE BRING THIS REPORT WITH YOU TO THE ANNUAL TOWN MEETING



ANNUAL SPRING TOWN MEETING – MONDAY, JUNE 29, 2020 AT 7:30 PM
MIDDLE/HIGH SCHOOL GYMNASIUM

PRE-TOWN MEETING – WEDNESDAY, JUNE 24, 2020 AT 6:00 PM VIA ZOOM:

<https://us02web.zoom.us/j/81750989927> THE MEETING WILL BE RECORDED AND POSTED TO THE TOWN'S
WEBSITE AT A LATER DATE – www.millisma.gov

TOWN OF MILLIS
Annual Spring Town Meeting – June 29, 2020
Finance Committee Report

TABLE OF CONTENTS

1. Finance Committee Report Introduction	4
2. Description of Articles and Finance Committee Recommendations	6
3. Town Meeting June 29, 2020 Warrant	9
4. Fiscal Year 2021 Proposed Budget Department Detail	19
5. Fiscal Year 2021 Town of Millis Proposed Personnel Plan Schedules.....	27
6. Capital Planning Committee Report	29
7. Millis Municipal Finance / Budget Glossary	34

Town Moderator's Note:

1. The Town Meeting will be held in the Middle/High School Gymnasium. Check in for the meeting will be through the doors near the Superintendent's office. Please be sure to follow the signage to ensure safe and orderly entrance to the meeting. The front entrance of the school will be used for an EXIT only.
2. All attendees are urged to wear masks. Masks will be available at the meeting for those who need one.
3. We will be practicing social distancing throughout the meeting and there will be sanitizer available.
4. Once you are checked in, a seater will bring you to a socially distanced seat in the gymnasium.
 - a. There will be seating options available for groups of two.
 - b. Please do not move the seats.
5. No food is allowed in the gymnasium. Personal water bottles are acceptable.
6. Please plan to arrive early since the check in process may take longer than usual. At the conclusion of the meeting, the room will be dismissed by in an orderly manner by the Moderator. Town Meeting attendees are urged to exit the building promptly.

Annual Spring Town Meeting – June 29, 2020 Finance Committee Report

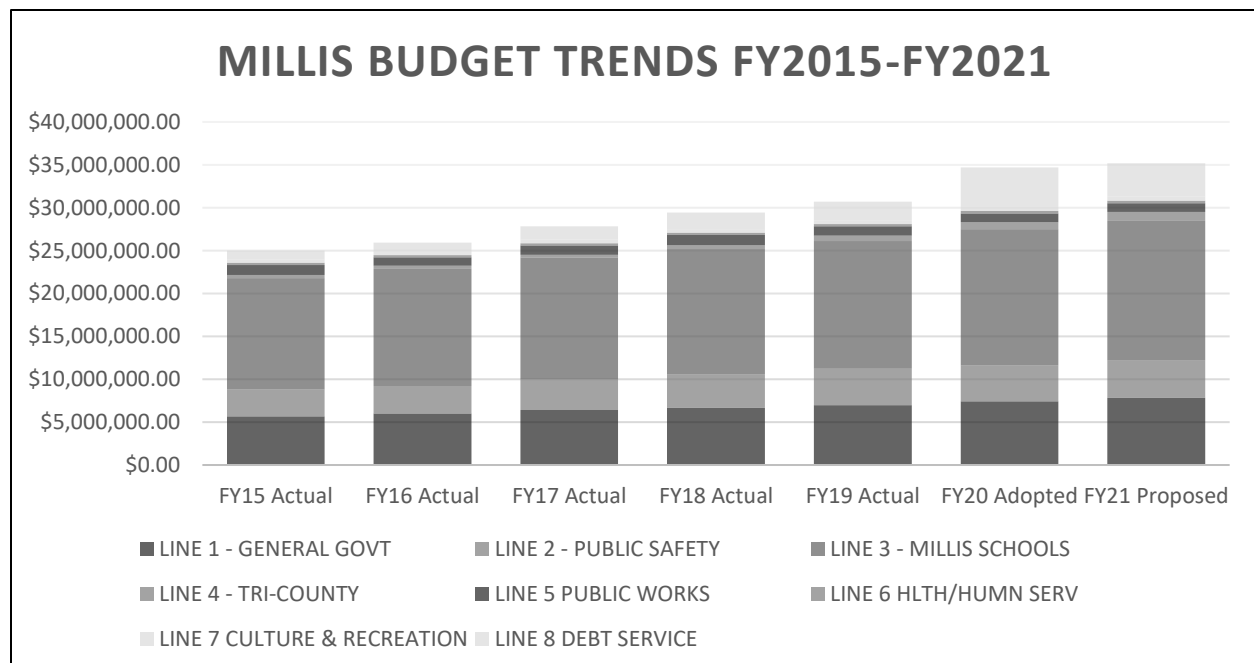
The Finance Committee is appointed by the Moderator to study and make recommendations on all Warrant Articles presented by the Select Board. Neither the Finance Committee nor the Select Board has any authority to spend funds or make zoning, bylaw or charter changes on their own. These responsibilities rest solely with Town Meeting, so it is important that everyone who cares about how the town is run attend and vote at Town Meeting.

The Select Board originally proposed a draft warrant of 27 articles earlier this Spring. Due to the ongoing COVID-19 pandemic, the Moderator and Select Board have worked together to condense this warrant to 17 articles to present at Town Meeting. We all hope to have a safe and efficient meeting while also preserving the integrity of the Town Meeting decision-making process for all of our residents.

It is worth noting that there is still a lot that is unknown about our revenue picture for FY21. We still don't know what will be the long-term effects of the current downturn, both to our local budgets as well as to state budgets. We won't know what funds will be coming from the state until late summer. Many members of our committee and within the Town of Millis are concerned that we will need to make further cuts to our budgets in FY21 due to declining revenues. At this point, we are all trying to make decisions based on an uncertain future and make recommendations in the most responsible way we can. Thankfully, we do have the benefit of having received funds from our recreational marijuana facility in town, which can be allocated as part of free cash in the Fall in accordance with our Host Community Agreement requirements.

FY21 Budget:

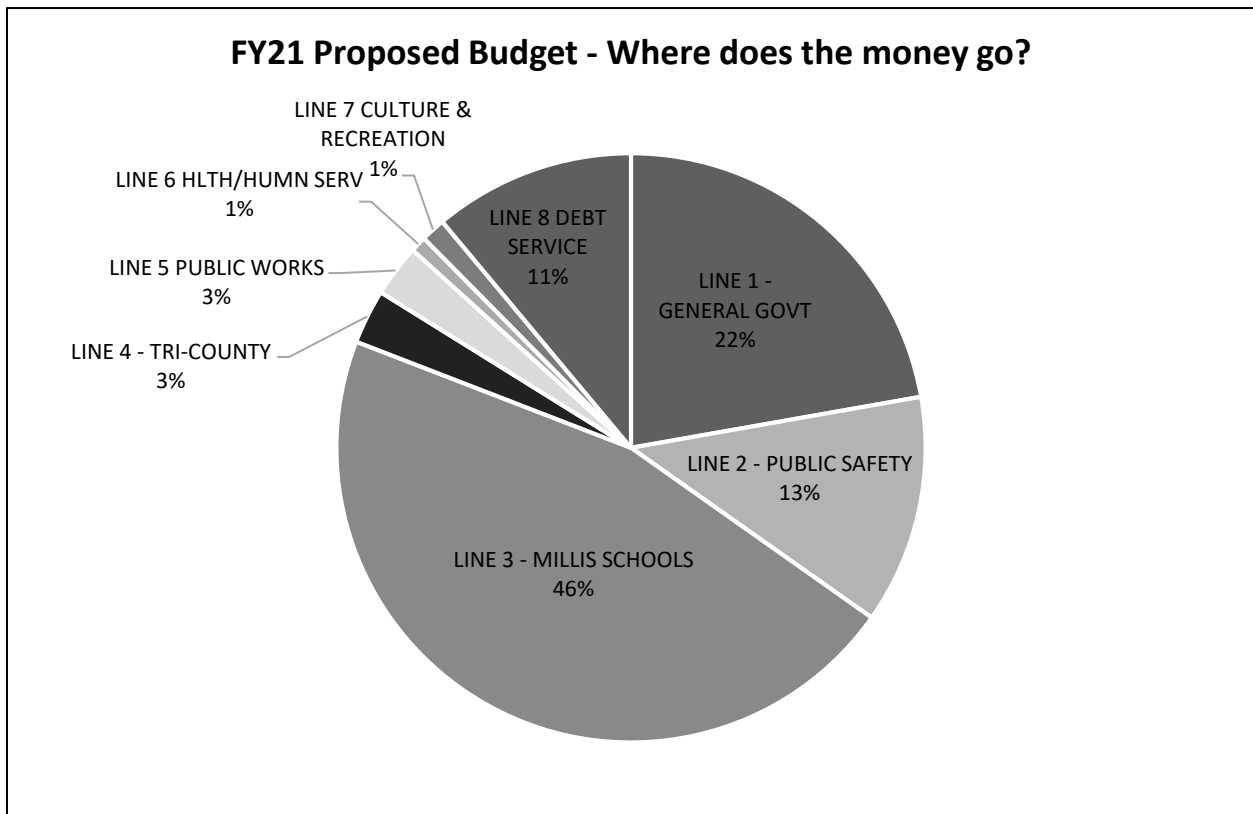
The proposed FY21 budget has been pared back from what was originally proposed before COVID-19 restrictions began to impact our community. The originally-presented budgets were about \$950,000 (2.7%) more than last year's approved budget. The different departments in town were asked in April to reduce their budgets by 5%, so what is now presented to Town Meeting for approval is a budget for \$35,183,150.27, which is \$473,471.00 (1.4%) more than last year's budget.



The FY21 proposed budget has a decrease of about \$725,000 in debt service due to reduced interest payments by converting the Clyde Brown project loans to long-term bonds with a lower interest rate. The majority of the increases are:

- about 5% for General Government costs, the majority of which is for IT Administration costs to replace our volunteer IT Director with contracted services
- about 4.7% increased costs for public safety due to collective bargaining agreements
- about 2.3% increased costs for salaries and expenses for our Millis schools
- a 30% increase in Tri-County School assessments, over which the town has limited control. In the past 5 years, our assessments have increased over 200% from about \$350,000 to over \$1 million for FY21

The breakdowns of the different major line items are illustrated in the chart below:



While this year's Town Meeting may be conducted a bit differently than before, we hope that you will be able to join us to make these important decisions as a town. Due to the hard work of many town employees and volunteers, we are making arrangements to keep Town Meeting as safe and efficient as reasonably possible so everyone can feel comfortable having their voices heard as we make decisions together for our town. Thank you for your consideration of these articles and please join us at Town Meeting as we gather for this important business of the Town of Millis.

Respectfully Submitted,

Jodie Garzon, Chair
Joyce Boiardi
Shawn Power

Peter Berube, Vice Chair
Jim Borgman
Craig Schultze

Doug Riley, Clerk
Cathy MacInnes
Katie Tieu

Article 1: Unpaid Bills

This is an annual article to fund bills incurred in previous fiscal years. The bills for this Town Meeting total \$1,056.32.

The Finance Committee recommends approval of this article.

Article 2: FY20 Additional Wages and Expenses

This article has no dollar amount determined at this time of printing. The Select Board will be reviewing and approving Inter-Departmental Transfers at their June 15, 2020 meeting at which time the amount recommended for this article will be available.

The Finance Committee will make its recommendation of this article at Town Meeting.

Article 3: FY21 Operating Budget

This article appropriates the funding for the Operating Budget for the Town of Millis for Fiscal Year 2021 (FY21).

The Finance Committee recommends approval of this article.

Article 4: Sewer Enterprise Fund

The Sewer Enterprise Fund is funded through fees for the use of the service. This is an annual article that re-authorizes the funding of the Millis Sewer Department for personnel, operating expenses and debt service for FY21.

The Finance Committee recommends approval of this article.

Article 5: Water Enterprise Fund

The Water Enterprise Fund is funded through fees for the use of the service. This is an annual article that re-authorizes the funding of the Millis Water Department for personnel, operating expenses and debt service for FY21.

The Finance Committee recommends approval of this article.

Article 6: Stormwater Enterprise Fund

The Stormwater Enterprise Fund is funded through fees. This is an annual article that re-authorizes the funding of the Millis Stormwater Department for personnel, operating expenses and debt service for FY21.

The Finance Committee recommends approval of this article.

Article 7: Consent Article which includes the following Warrant Articles:**1. Amendments to the Personnel Plan**

This article amends the Personnel Plan. It includes a 2.5% increase to Salaries and Stipends that are consistent with Collective Bargaining Agreements as well as adjustments to meet minimum wage requirements for certain positions. It also makes adjustments to Building Department Inspection Stipends.

2. Board of Health Appointing Authority

This annual article authorizes the Board of Health to appoint any of its members to another town office or position for which it has appointing authority.

3. Revolving Funds

This annual article authorizes departments to use Revolving Funds that have their own sources of revenue to be accounted for separately from other town monies. These departments may spend their revenues without additional appropriation up to the limits authorized by the town. This year the article includes two new Revolving Funds: School Food Service Fund and School Transportation Fund.

4. Community Preservation Fund

This annual article allocates Community Preservation funds into the various reserves as required in the Community Preservation Act for administrative expenses, community preservation projects and/or other expenses in Fiscal Year 2021.

The Finance Committee recommends approval of this article.

Article 8: Independent Annual Audit

This article will fund an independent Audit of all accounts for all departments. The bill for this audit will total \$36,500.00.

The Finance Committee recommends approval of this article.

Article 9: Capital Items

This article provides funding for seven capital items and projects valued at \$485,000.00. The capital items include busses, computers, police cruisers, crosswalk signals, drinking water studies, water tank management and DPW communications devices.

The Finance Committee recommends approval of this article.

Article 10: New Computers Lease

This article provides \$23,300.00 in funding for new computer leases for the Millis Public Schools.

The Finance Committee recommends approval of this article.

Article 11: Reallocation of DPW Capital Project Expenses

This article will reallocate \$135,887.00 of funds that were voted for DPW building improvements to the final renovation project for the DPW. Since we have rolled these repairs into the project voted at the May 2019 Town Meeting, this article will increase the \$3,900,000.00 for the building repair to \$4,035,887.00.

The Finance Committee recommends approval of this article.

Article 12: Ratify Water Infrastructure Maintenance Contract

This article will give the Select Board the right to enter into a contract of up to 20 years for the maintenance of the Farm Street and Walnut Street Water Tanks. This contract will encompass all preventative maintenance to extend the life of these tanks, avoiding the replacement costs of new tanks.

The Finance Committee recommends approval of this article.

Article 13: Historical Resource Reserve Project

This article would approve the allocation of \$600.00 for Phase I restoration of the Henry F. Walling Map Preservation Project. The map was gifted to the town in 1852, and these funds will allow the town to stabilize and repair the map, with the ultimate goal of displaying the piece in the Local History room of the Library. These funds would be appropriated from the Historic Resources Reserve.

The Finance Committee recommends approval of this article.

Article 14: Memorial Field Improvement Project

This article would approve the allocation of \$74,558.49 for the Memorial Field Improvement Project, greatly improving the fields playing opportunities and increasing safety. These funds would be appropriated from the Community Preservation Open Space/Recreation Resources.

The Finance Committee recommends approval of this article.

Article 15: Board of Assessors FY21 Personal Property Interim Year Inspections

This article will appropriate funds in the amount of \$15,600.00 to allow an inspection of certain Personal Property to make sure taxes are assessed on the proper value of the property.

The Finance Committee recommends approval of this article.

Article 16: Medicare/Medicaid Reimbursement Services

This article appropriates funds in the amount of \$5,000.00 for Medicare & Medicaid reimbursement services.

The Finance Committee recommends approval of this article.

Article 17: Unemployment Insurance Fund

This article will fund the Unemployment Insurance fund. The total cost to be funded is \$75,000.00.

The Finance Committee recommends approval of this article.



June 29, 2020

**ANNUAL
TOWN MEETING WARRANT**

**TOWN OF MILLIS
COMMONWEALTH OF MASSACHUSETTS**

NORFOLK, SS.

GREETING:

To either of the Constables of the Town of Millis in said county, in the name of the Commonwealth of Massachusetts, you are hereby directed to notify and warn the inhabitants of the Town of Millis qualified to vote in elections and in town affairs, to meet on Monday, the twenty-ninth day of June, AD 2020 at 7:30 p.m. in the Middle-Senior High School Gymnasium located at 245 Plain Street in said Millis:

**FOR THE BUSINESS MEETING, THEN AND THERE,
TO ACT ON THE FOLLOWING ARTICLES, VIZ**

SPRING 2020 TOWN MEETING ARTICLE LIST

1. Unpaid Bills
2. FY20 Additional Wages and Expenses
3. FY21 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. Independent Annual Audit
9. Capital Items
10. New Computers Lease
11. Reallocation of DPW Capital Project Expenses
12. Ratify Water Infrastructure Maintenance Contract
13. Community Preservation Historic Resource Reserve Fund
14. Community Preservation Memorial Field Improvements Project
15. Board of Assessors – FY21 Personal Property Interim Year Inspections
16. Medicare/Medicaid Reimbursement Services
17. Unemployment Insurance Fund

TOWN OF MILLIS
June 29, 2020 SPRING ANNUAL TOWN MEETING WARRANT

ARTICLE 1. To see if the Town will vote to transfer from available funds or by transfer from the Stabilization Fund, a sum of **\$1,056.32** to pay the following **unpaid bills** incurred by Town departments from previous fiscal year(s), or take any other action in relation thereto.

DPW General Fund	\$204.48	Millis Police Detail
DPW General Fund	\$223.60	Millis Police Detail
DPW General Fund	\$473.62	Town of Millis
DPW Sewer Enterprise	\$154.62	Power Up Generator

(Submitted by The Select Board)

4/5ths majority

ARTICLE 2. To see if the Town will vote to transfer from available funds, or by transfer from the Stabilization Fund, a sum of money for **additional wages or expenses** not sufficiently funded under Article 4, Operating Budget, of the May 13, 2019 Annual Town Meeting, or take any other action in relation thereto.

(Submitted by The Select Board)

2/3 majority if stabilization funds used

ARTICLE 3. To see if the Town will vote to fix the compensation of elected officers, provide for a reserve fund, and determine what sums of money the Town will raise and appropriate, including appropriations from taxation, by transfer from available funds, and/or the Stabilization Fund to **defray charges and expenses to the Town, including debt and interest, and a reserve fund**, for the fiscal year beginning July 1, 2020, or take any other action in relation thereto.

(Submitted by The Select Board)

2/3 majority if stabilization funds used

ARTICLE 4. To see if the Town will vote to raise and appropriate or transfer from available funds a sum of money to **operate the sewer enterprise fund beginning July 1, 2020**, including a reserve fund, or take any other action in relation thereto.

(Submitted by The Select Board)

Simple majority

ARTICLE 5. To see if the Town will vote to raise and appropriate or transfer from available funds a sum of money to **operate the water enterprise fund beginning July 1, 2020**, including a reserve fund, or take any other action in relation thereto.

(Submitted by The Select Board)

Simple majority

ARTICLE 6. To see if the Town will vote to raise and appropriate or transfer from available funds a sum of money to **operate the stormwater enterprise fund beginning July 1, 2020**, including a reserve fund, or take any other action in relation thereto.

(Submitted by The Select Board)

Simple majority

CONSENT ARTICLE 7. To see if the Town will vote the following consent articles:

1. To see if the Town will vote to adopt **amendments to Schedule A-Salary Plan of the Town of Millis Personnel Plan** effective July 1, 2020, as shown in the FY21 Finance Committee Report, or take any other action in relation thereto.

(Submitted by The Select Board)

Simple majority

2. To see if the Town will vote in accordance with M.G.L., Chapter 41, section 4A, and Chapter 268A, to authorize the **Board of Health to appoint any of its members to another town office or position for which it has appointing authority**, for the term provided by law, if any, otherwise for a term not exceeding one year, and fix the salary of such appointee, notwithstanding the provision of M.G.L. Chapter 41, Section 108, or act in any manner in relation thereto.

(Submitted by the Board of Health)

Simple majority

3. To see if the Town will vote pursuant to the provisions of M.G.L. Chapter 44, Section 53E½, to establish the following fiscal year spending limit for the Town's established revolving funds for Fiscal year 2021:

AUTHORIZED REVOLVING FUNDS	FISCAL YEAR EXP. LIMIT
Oak Grove Farm Maintenance Fund	\$ 35,000.00
Animal Control Shelter Fund	\$ 3,000.00
Fire Alarm Fund	\$ 10,000.00
Historical Commission Fund	\$ 12,000.00
Ambulance Department Fund	\$ 20,000.00
Council on Aging Transportation Fund	\$ 5,000.00
VMC Custodial/Maintenance Fund	\$ 6,000.00
School Food Service Fund	\$ 360,000.00
School Transportation Fund	\$ 500,000.00
Stormwater Management Fund	\$ 10,000.00
BOH Medical Servs./Vaccination Fund	\$ 20,000.00
BOH Rabies Clinic/Program Fund	\$ 2,500.00
School Athletic Fields Fund	\$ 35,000.00
School Extracurricular Fund	\$ 8,000.00
Library Special Use Fund	\$ 10,000.00
Recreation Fund	\$ 200,000.00
Tobacco Control Program	\$ 1,000.00

(Submitted by The Select Board)

Simple majority

4. To see if the Town will vote to raise and appropriate a sum of money or reserve a sum of money from the **Community Preservation Fund**, for the Historic Resources Reserve, the Community Housing Reserve, the Open Space Reserve,

or the Budgeted Reserve from annual revenues in the amounts recommended by the Community Preservation Committee for administrative expenses, community preservation projects and/or other expenses in fiscal year 2021, with each item to be considered a separate appropriation or act in any manner in relation thereto.

Appropriations:

From 2021 estimated revenues for Committee Administrative Expenses	\$10,746.00
(To be divided equally: \$5,373.00 CPC Salary Account: \$5,373.00 CPC Expenses)	
From Undesignated Fund Balance for Long Term Debt- Principal	\$25,000.00
From Undesignated Fund Balance for Long Term Debt- Interest	\$11,075.00

Reserves:

From FY2021 estimated revenues for Historic Resources Reserve	\$21,492.00
From FY2021 estimated revenues for Community Housing Reserve	\$21,492.00
From FY2021 estimated revenues for Open Space Reserve	\$21,492.00
From FY2021 estimated revenues for Budgeted Reserve	\$80,000.00

(Submitted by the Community Preservation Committee))

Simple majority

ARTICLE 8. To see if the Town will vote to raise and appropriate or transfer from available funds, a sum of money for **an independent audit** of all accounts of all departments of the Town, or take any other action in relation thereto.

(Submitted by The Select Board)

Simple majority

ARTICLE 9. To see if the Town will vote to raise and appropriate or transfer from available funds, by transfer from the Stabilization Fund, or by borrowing the sum of **\$485,100 to fund the following capital items:**

<u>Department</u>	<u>Capital Item</u>	<u>Amount</u>
Schools	Committed Bus Leases	\$ 89,999
Schools	Committed Computer Leases	\$ 46,600
Police	Committed Police Cruiser Leases	\$ 31,913
Police	Crosswalk Signals (4)	\$ 40,000
Water EF	Drinking Water Risk/Resilience Assessment	\$ 40,000

Water EF	Water Tank(s) Assessment/Management Program	\$199,921
W/S EF	Radio Communication System for DPW Vehicles	\$ 36,667
Total		\$ 485,100

Or take any other action in relation thereto.

(Submitted by The Select Board)

2/3 majority if stabilization funds or borrowing used

ARTICLE 10. To see if the Town will vote to raise and appropriate or transfer from available funds, or by transfer from the Stabilization fund, or by borrowing under the provisions of M.G.L. Chapter 44 or any other enabling authority, a sum of **\$23,300** for new and previously approved lease/purchase(s) for **computers for the Millis Schools**, or take any other action in relation thereto.

(Submitted by the School Committee)

2/3 majority if stabilization funds or borrowing used

ARTICLE 11. To see if the Town will **appropriate unexpended money**, originally appropriated under (i) Article 9 of the warrant for the November 5, 2012 town meeting to finance DPW HVAC repairs, (ii) Article 24 of the warrant for the November 2, 2015 town meeting to finance DPW roof repairs, and (iii) Article 30 of the warrant for the May 9, 2016 town meeting to finance DPW garage repairs, **to instead pay a portion of the costs of the DPW facility construction, renovation, and remodeling project approved under Article 13 of the warrant at the May 13, 2019 town meeting**, including the payment of all costs incidental and related thereto, as permitted by Chapter 44, Section 20 of the General Laws; or take any other action relative thereto.

(Submitted by Select Board)

2/3 majority if repurposing borrowed funds

Article 12. To see if the Town will vote, in accordance with G.L .c 40 §§62-69 to authorize the Select Board to **enter into a contract of up to twenty years for the purpose of inspecting, maintaining, repairing, modifying and providing asset management services for the Town's water tanks at Farm Street and Walnut Street** on terms and conditions the Board deems in the best interest of the Town, or take any action relative thereto.

(Submitted by Select Board)

Simple Majority

ARTICLE 13. To see if the Town will vote to appropriate a sum of money from the Community Preservation Historic Resource Reserve Fund for the **Preservation & Rehabilitation of the Henry F. Walling Map**, or take any other action in relation thereto.

(Submitted by the Community Preservation Committee)

Simple majority

ARTICLE 14. To see if the Town will vote to appropriate a sum of money from the Community Preservation Fund Open Space Reserve and/or the Community Preservation Fund Budgeted Reserve and/or Undesignated Fund for the **Memorial Fields Improvements Project**, or take any other action in relation thereto.

(Submitted by the Community Preservation Committee)

Simple majority

ARTICLE 15. To see if the Town will vote to appropriate and raise by taxation, by transfer from available funds, or by transfer from the stabilization fund, the sum of **\$15,600 for Fiscal Year 2021 Personal Property interim year inspections and Real Estate interim year revaluations**, or act in any manner relating thereto.

(Submitted by Board of Assessors)

2/3 majority if stabilization funds used

ARTICLE 16. To see if the Town will vote to raise and appropriate or transfer from available funds, or by transfer from the Stabilization fund, or by borrowing under the provisions of M.G.L. Chapter 44 or any other enabling authority, a sum of money for **Medicare/Medicaid Reimbursement Services**, or take any other action in relation thereto.

(Submitted by the Select Board)

2/3 majority if stabilization funds or borrowing used

ARTICLE 17. To see if the Town will vote to raise and appropriate or transfer from available funds, the sum of **\$75,000.00 for the Unemployment Insurance Fund**, or take any other action in relation thereto.

(Submitted by the Select Board)

Simple Majority

And, you are hereby directed to serve this Warrant by posting attested copies hereof fourteen days before time of said meeting as directed by the vote of the Town. Hereof fail not and make due return of this Warrant with your doings thereon at the time and place of said meeting.

Given under our hands this 1st day of June in the year two thousand and twenty.

**TOWN OF MILLIS
SELECT BOARD**



Loring Barnes Edmonds, Chair



James J. McCaffrey, Vice-Chair



Peter C. Jurmain, Clerk

A True Copy, Attest


Lisa J. Hardin, Town Clerk
Helen R. Kubacki, Constable
Town of Millis

Department Detail for Reference

Department Breakdown GENERAL GOVERNMENT SELECTMEN/TA	FY18 ACTUAL	FY19 ACTUAL	FY20 TM ADOPTED	FY21 DEPT REQUESTS	FY21 TA/BOS BUDGET	FY21 FINANCE COMM FINAL	FY21 FC vs FY20 TM ADOPTED
FINANCE DIR/ACCOUNTANT	SALARIES	\$237,126.36	\$246,501.20	\$291,080.95	\$314,485.10	\$285,542.17	-1.90%
	EXPENSES	\$114,796.36	\$94,128.75	\$67,115.00	\$67,915.00	\$60,915.00	-9.24%
	TOTAL	\$351,922.72	\$340,629.95	\$358,195.95	\$382,400.10	\$346,457.17	-3.28%
ASSESSORS	SALARIES	\$212,226.95	\$241,632.04	\$250,001.77	\$261,279.17	\$239,999.22	-4.00%
	EXPENSES	\$4,936.44	\$6,137.58	\$6,538.00	\$6,538.00	\$6,538.00	0.00%
	TOTAL	\$217,163.39	\$247,769.62	\$256,539.77	\$267,817.17	\$246,537.22	-3.90%
TREASURER/COLLECTOR	SALARIES	\$117,420.48	\$123,260.02	\$127,937.90	\$130,430.26	\$117,427.23	-8.22%
	EXPENSES	\$6,229.04	\$6,600.34	\$7,016.00	\$9,411.00	\$9,411.00	34.14%
	TOTAL	\$123,649.52	\$129,860.36	\$134,953.90	\$139,841.26	\$126,838.23	-6.01%
IT ADMINISTRATION	SALARIES	\$195,022.42	\$195,097.94	\$208,487.36	\$227,797.08	\$212,078.99	1.72%
	EXPENSES	\$22,988.54	\$28,428.62	\$31,075.00	\$34,475.00	\$34,475.00	10.94%
	TOTAL	\$218,010.96	\$223,526.56	\$239,562.36	\$262,272.08	\$246,553.99	2.92%
TOWN COUNSEL	SALARIES	\$4,898.00	\$4,898.00	\$0.00	\$50,000.00	\$0.00	0.00%
	EXPENSES	\$114,145.09	\$122,543.60	\$150,837.86	\$180,084.00	\$198,010.00	31.27%
	TOTAL	\$119,043.09	\$127,441.60	\$150,837.86	\$230,084.00	\$198,010.00	31.27%
TOWN CLERK	EXPENSES	\$94,655.97	\$95,854.25	\$90,000.00	\$90,000.00	\$81,000.00	-10.00%
	TOTAL	\$94,655.97	\$95,854.25	\$90,000.00	\$90,000.00	\$81,000.00	-10.00%
	SALARIES	\$87,649.42	\$90,170.38	\$90,924.00	\$112,135.00	\$90,919.50	0.00%
	EXPENSES	\$3,674.38	\$6,367.89	\$6,850.00	\$7,450.00	\$7,450.00	8.76%
	TOTAL	\$91,323.80	\$96,538.27	\$97,774.00	\$119,585.00	\$98,369.50	0.61%

Department Detail for Reference

<i>Department Breakdown</i>	FY18 ACTUAL	FY19 ACTUAL	FY20 TM ADOPTED	FY21 DEPT REQUESTS	FY21 TA/BOS BUDGET	FY21 FINANCE COMM FINAL	FY21 FC vs FY20 TM ADOPTED
REGISTRARS							
SALARIES	\$557.00	\$777.62	\$1,226.00	\$1,280.00	\$1,280.00	\$1,280.00	4.40%
EXPENSES	\$3,179.40	\$2,963.14	\$3,900.00	\$4,060.00	\$4,060.00	\$4,060.00	4.10%
TOTAL	\$3,736.40	\$3,740.76	\$5,126.00	\$5,340.00	\$5,340.00	\$5,340.00	4.17%
ELECTIONS							
SALARIES	\$7,816.35	\$11,658.10	\$20,125.00	\$26,801.00	\$26,801.00	\$26,801.00	33.17%
EXPENSES	\$6,347.35	\$12,015.83	\$11,980.00	\$14,400.00	\$14,400.00	\$14,400.00	20.20%
TOTAL	\$14,163.70	\$23,673.93	\$32,105.00	\$41,201.00	\$41,201.00	\$41,201.00	28.33%
PLANNING BOARD							
SALARIES	\$21,166.60	\$21,216.60	\$21,216.60	\$22,873.00	\$20,627.62	\$20,627.62	-2.78%
EXPENSES	\$5,330.03	\$5,359.80	\$9,425.00	\$9,425.00	\$9,425.00	\$9,425.00	0.00%
TOTAL	\$26,496.63	\$26,576.40	\$30,641.60	\$32,298.00	\$30,052.62	\$30,052.62	-1.92%
CONSERVATION							
SALARIES	\$13,551.40	\$13,300.80	\$16,007.00	\$17,261.00	\$15,577.45	\$15,577.45	-2.68%
EXPENSES	\$2,856.13	\$2,737.05	\$4,777.00	\$4,777.00	\$4,777.00	\$4,777.00	0.00%
TOTAL	\$16,407.53	\$16,037.85	\$20,784.00	\$22,038.00	\$20,354.45	\$20,354.45	-2.07%
ZONING BOARD							
SALARIES	\$3,606.22	\$4,599.30	\$4,612.00	\$5,018.88	\$5,018.88	\$5,018.88	8.82%
EXPENSES	\$1,705.02	\$1,978.58	\$1,800.00	\$1,900.00	\$1,900.00	\$1,900.00	5.56%
TOTAL	\$5,311.24	\$6,577.88	\$6,412.00	\$6,918.88	\$6,918.88	\$6,918.88	7.91%
TOWN BUILDINGS							
SALARIES	\$78,031.30	\$95,668.28	\$95,463.00	\$137,582.00	\$80,158.80	\$80,158.80	-16.03%
EXPENSES	\$220,207.07	\$215,939.63	\$213,944.00	\$179,250.00	\$205,979.96	\$205,979.96	-3.72%
TOTAL	\$298,238.37	\$311,607.91	\$309,407.00	\$316,832.00	\$286,138.76	\$286,138.76	-7.52%

Department Detail for Reference

<i>Department Breakdown</i>	FY18 ACTUAL	FY19 ACTUAL	FY20 TM ADOPTED	FY21 DEPT REQUESTS	FY21 TA/BOS BUDGET	FY21 FINANCE COMM FINAL	FY21 FC vs FY20 TM ADOPTED
FINANCE COMMITTEE							
SALARIES	\$5,354.70	\$6,012.47	\$5,200.00	\$6,100.00	\$6,100.00	\$6,100.00	17.31%
EXPENSES	\$7,704.66	\$9,165.18	\$16,550.00	\$17,150.00	\$17,150.00	\$17,150.00	3.63%
TOTAL	\$13,059.36	\$15,177.65	\$21,750.00	\$23,250.00	\$23,250.00	\$23,250.00	6.90%
RESERVE FUND							
EXPENSES	\$98,260.14	\$4,529.95	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	0.00%
TOTAL	\$98,260.14	\$4,529.95	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	0.00%
GENERAL INSURANCE							
EXPENSES	\$402,340.00	\$457,207.00	\$475,000.00	\$541,943.64	\$541,943.64	\$541,943.64	14.09%
TOTAL	\$402,340.00	\$457,207.00	\$475,000.00	\$541,943.64	\$541,943.64	\$541,943.64	14.09%
EMPLOYEE BENEFITS							
EXPENSES	\$4,589,849.07	\$4,840,007.89	\$5,141,579.71	\$5,470,514.11	\$5,470,514.11	\$5,470,514.11	6.40%
TOTAL	\$4,589,849.07	\$4,840,007.89	\$5,141,579.71	\$5,470,514.11	\$5,470,514.11	\$5,470,514.11	6.40%
LINE 1 - GENERAL GOVT	\$6,683,631.89	\$6,966,757.83	\$7,420,669.15	\$8,002,335.24	\$7,819,479.58	\$7,819,479.58	5.37%
PUBLIC SAFETY							
POLICE DEPARTMENT							
SALARIES	\$1,721,055.03	\$1,779,960.98	\$1,822,524.43	\$2,108,661.39	\$1,878,423.07	\$1,878,423.07	3.07%
EXPENSES	\$228,768.85	\$260,203.93	\$242,338.54	\$246,474.00	\$238,524.00	\$238,524.00	-1.57%
TOTAL	\$1,949,823.88	\$2,040,164.91	\$2,064,862.97	\$2,355,135.39	\$2,116,947.07	\$2,116,947.07	2.52%
FIRE/RESCUE DEPARTMENT							
SALARIES	\$1,225,536.80	\$1,464,027.59	\$1,394,228.65	\$1,508,543.50	\$1,493,165.39	\$1,493,165.39	7.10%
EXPENSES	\$176,363.94	\$176,890.25	\$188,000.00	\$208,800.00	\$191,350.00	\$191,350.00	1.78%
TOTAL	\$1,401,900.74	\$1,640,917.84	\$1,582,228.65	\$1,717,343.50	\$1,684,515.39	\$1,684,515.39	6.46%

Department Detail for Reference

<i>Department Breakdown</i>	FY18 ACTUAL	FY19 ACTUAL	FY20 TM ADOPTED	FY21 DEPT REQUESTS	FY21 TA/BOS BUDGET	FY21 FINANCE COMM FINAL	FY21 FC vs FY20 TM ADOPTED
DISPATCH							
SALARIES	\$258,009.54	\$272,462.59	\$259,763.48	\$279,151.62	\$277,872.87	\$277,872.87	6.97%
EXPENSES	\$10,333.12	\$8,496.61	\$9,000.00	\$9,250.00	\$9,250.00	\$9,250.00	2.78%
TOTAL	\$268,342.66	\$280,959.20	\$268,763.48	\$288,401.62	\$287,122.87	\$287,122.87	6.83%
BUILDING DEPT.							
SALARIES	\$188,544.63	\$197,765.49	\$197,319.50	\$250,859.96	\$217,662.96	\$217,662.96	10.31%
EXPENSES	\$7,843.81	\$8,547.83	\$8,775.00	\$9,275.00	\$8,775.00	\$8,775.00	0.00%
TOTAL	\$196,388.44	\$206,313.32	\$206,094.50	\$260,134.96	\$226,437.96	\$226,437.96	9.87%
SEALER W&M							
SALARIES	\$3,183.00	\$3,183.00	\$3,183.00	\$3,183.00	\$3,183.00	\$3,183.00	0.00%
EXPENSES	\$148.89	\$245.43	\$150.00	\$150.00	\$150.00	\$150.00	0.00%
TOTAL	\$3,331.89	\$3,428.43	\$3,333.00	\$3,333.00	\$3,333.00	\$3,333.00	0.00%
EMERG MGMT COMM							
SALARIES	\$737.00	\$737.00	\$759.00	\$1,500.00	\$1,500.00	\$1,500.00	97.63%
EXPENSES	\$1,050.36	\$272.00	\$1,667.00	\$2,500.00	\$2,500.00	\$2,500.00	49.97%
TOTAL	\$1,787.36	\$1,009.00	\$2,426.00	\$4,000.00	\$4,000.00	\$4,000.00	64.88%
ANIMAL CONTROL							
SALARIES	\$77,195.16	\$78,818.89	\$78,615.20	\$83,270.00	\$83,270.00	\$83,270.00	5.92%
EXPENSES	\$8,309.69	\$13,703.19	\$11,300.00	\$11,300.00	\$11,300.00	\$11,300.00	0.00%
TOTAL	\$85,504.85	\$92,522.08	\$89,915.20	\$94,570.00	\$94,570.00	\$94,570.00	5.18%
LINE 2 - PUBLIC SAFETY	\$3,907,079.82	\$4,265,314.78	\$4,217,623.80	\$4,722,918.47	\$4,416,926.29	\$4,416,926.29	4.73%

Department Detail for Reference

<i>Department Breakdown</i>	FY18 ACTUAL	FY19 ACTUAL	FY20 TM ADOPTED	FY21 DEPT REQUESTS	FY21 TA/BOS BUDGET	FY21 FINANCE COMM FINAL	FY21 FC vs FY20 TM ADOPTED
EDUCATION							
MILLIS SCHOOLS							
SALARIES	\$12,506,356.90	\$12,847,560.87	\$13,061,307.40	\$13,601,629.75	\$13,304,831.75	\$13,304,831.75	1.86%
EXPENSES	\$2,084,859.70	\$2,040,542.91	\$2,795,356.98	\$2,910,995.78	\$2,910,995.78	\$2,910,995.78	4.14%
TOTAL	\$14,591,216.60	\$14,888,103.78	\$15,856,664.38	\$16,512,625.53	\$16,215,827.53	\$16,215,827.53	2.27%
LINE 3 - MILLIS SCHOOLS	\$14,591,216.60	\$14,888,103.78	\$15,856,664.38	\$16,512,625.53	\$16,215,827.53	\$16,215,827.53	2.27%
TRICOUNTY SCHOOL							
EXPENSES	\$445,572.00	\$615,597.00	\$807,957.00	\$1,049,674.00	\$1,049,674.00	\$1,049,674.00	29.92%
TOTAL	\$445,572.00	\$615,597.00	\$807,957.00	\$1,049,674.00	\$1,049,674.00	\$1,049,674.00	29.92%
LINE 4 - TRI-COUNTY	\$445,572.00	\$615,597.00	\$807,957.00	\$1,049,674.00	\$1,049,674.00	\$1,049,674.00	29.92%
PUBLIC WORKS							
DPW HIGHWAY							
SALARIES	\$307,880.53	\$230,128.49	\$239,358.95	\$276,356.48	\$261,356.48	\$261,356.48	9.19%
EXPENSES	\$334,544.97	\$412,623.16	\$415,695.00	\$472,243.00	\$384,343.00	\$384,343.00	-7.54%
TOTAL	\$642,425.50	\$642,751.65	\$655,053.95	\$748,599.48	\$645,699.48	\$645,699.48	-1.43%
STREET LIGHTS							
EXPENSES	\$39,781.24	\$39,969.71	\$40,850.00	\$43,850.00	\$38,850.00	\$38,850.00	-4.90%
TOTAL	\$39,781.24	\$39,969.71	\$40,850.00	\$43,850.00	\$38,850.00	\$38,850.00	-4.90%
TRANSFER STATION							
SALARIES	\$26,600.93	\$27,218.31	\$26,181.37	\$27,447.27	\$27,447.27	\$27,447.27	4.84%
EXPENSES	\$61,299.96	\$82,307.46	\$75,662.00	\$77,662.00	\$77,662.00	\$77,662.00	2.64%
TOTAL	\$87,900.89	\$109,525.77	\$101,843.37	\$105,109.27	\$105,109.27	\$105,109.27	3.21%

Department Detail for Reference

<i>Department Breakdown</i>	FY18 ACTUAL	FY19 ACTUAL	FY20 TM ADOPTED	FY21 DEPT REQUESTS	FY21 TA/BOS BUDGET	FY21 FINANCE COMM FINAL	FY21 FC vs FY20 TM ADOPTED
SNOW & ICE							
SALARIES	\$108,769.94	\$80,003.84	\$48,000.00	\$54,922.00	\$48,000.00	\$48,000.00	0.00%
EXPENSES	\$307,548.56	\$210,053.05	\$170,727.00	\$170,727.00	\$170,727.00	\$170,727.00	0.00%
TOTAL	\$416,318.50	\$290,056.89	\$218,727.00	\$225,649.00	\$218,727.00	\$218,727.00	0.00%
LINE 5 PUBLIC WORKS	\$1,186,426.13	\$1,082,304.02	\$1,016,474.32	\$1,123,207.75	\$1,008,385.75	\$1,008,385.75	-0.80%
HEALTH & HUMAN SERVICES							
BOARD OF HEALTH							
SALARIES	\$116,257.45	\$116,312.49	\$126,610.00	\$136,627.06	\$136,627.06	\$136,627.06	7.91%
EXPENSES	\$5,796.61	\$4,198.39	\$7,215.00	\$7,215.00	\$7,215.00	\$7,215.00	0.00%
TOTAL	\$122,054.06	\$120,510.88	\$133,825.00	\$143,842.06	\$143,842.06	\$143,842.06	7.49%
COUNCIL ON AGING							
SALARIES	\$95,441.26	\$101,328.84	\$113,831.19	\$118,846.92	\$106,783.25	\$106,783.25	-6.19%
EXPENSES	\$8,092.34	\$8,446.99	\$8,434.00	\$8,434.00	\$8,434.00	\$8,434.00	0.00%
TOTAL	\$103,533.60	\$109,775.83	\$122,265.19	\$127,280.92	\$115,217.25	\$115,217.25	-5.76%
VETERANS							
SALARIES	\$10,712.00	\$10,712.00	\$11,195.00	\$11,195.00	\$11,195.00	\$11,195.00	0.00%
EXPENSES	\$31,993.35	\$32,992.28	\$38,700.00	\$38,700.00	\$38,700.00	\$38,700.00	0.00%
TOTAL	\$42,705.35	\$43,704.28	\$49,895.00	\$49,895.00	\$49,895.00	\$49,895.00	0.00%
LINE 6 HLTH/HUMN SERV	\$268,293.01	\$273,990.99	\$305,985.19	\$321,017.98	\$308,954.31	\$308,954.31	0.97%

Department Detail for Reference

Department Breakdown		FY18	FY19	FY20	FY21	FY21	FY21	FY21	FY21	FY21 FC vs
CULTURE & RECREATION		ACTUAL	ACTUAL	TM ADOPTED	DEPT REQUESTS	TA/BOS BUDGET	FINANCE COMM FINAL	FY20 TM ADOPTED		
MEMORIAL DAY										
LEGION	EXPENSES	\$1,686.22	\$1,816.00	\$1,828.00	\$1,828.00	\$1,828.00	\$1,828.00	\$1,828.00		0.00%
	TOTAL	\$1,686.22	\$1,816.00	\$1,828.00	\$1,828.00	\$1,828.00	\$1,828.00	\$1,828.00		0.00%
	EXPENSES	\$4,053.00	\$4,053.00	\$4,053.00	\$4,053.00	\$4,053.00	\$4,053.00	\$4,053.00		0.00%
	TOTAL	\$4,053.00	\$4,053.00	\$4,053.00	\$4,053.00	\$4,053.00	\$4,053.00	\$4,053.00		0.00%
LIBRARY										
	SALARIES	\$243,941.00	\$245,651.02	\$269,400.58	\$288,218.00	\$280,980.04	\$280,980.04	\$280,980.04		4.30%
	EXPENSES	\$139,321.96	\$139,603.96	\$146,111.00	\$151,006.00	\$141,991.00	\$141,991.00	\$141,991.00		-2.82%
RECREATION	TOTAL	\$383,262.96	\$385,254.98	\$415,511.58	\$439,224.00	\$422,971.04	\$422,971.04	\$422,971.04		1.80%
	SALARIES	\$31,267.00	\$31,267.00	\$31,868.00	\$46,039.00	\$29,398.38	\$29,398.38	\$29,398.38		-7.75%
	EXPENSES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		0.00%
	TOTAL	\$31,267.00	\$31,267.00	\$31,868.00	\$46,039.00	\$29,398.38	\$29,398.38	\$29,398.38		-7.75%
HISTORICAL										
	EXPENSES	\$6,479.73	\$6,487.92	\$6,493.00	\$6,493.00	\$6,493.00	\$6,493.00	\$6,493.00		0.00%
	TOTAL	\$6,479.73	\$6,487.92	\$6,493.00	\$6,493.00	\$6,493.00	\$6,493.00	\$6,493.00		0.00%
OAK GROVE FARM COMM										
	EXPENSES	\$1,525.49	\$1,629.98	\$5,636.00	\$5,636.00	\$5,636.00	\$5,636.00	\$5,636.00		0.00%
	TOTAL	\$1,525.49	\$1,629.98	\$5,636.00	\$5,636.00	\$5,636.00	\$5,636.00	\$5,636.00		0.00%
LINE 7 CULTURE & RECREATION		\$428,274.40	\$430,508.88	\$465,389.58	\$503,273.00	\$470,379.42	\$470,379.42	\$470,379.42		1.07%

Department Detail for Reference

<i>Department Breakdown</i>	FY18 ACTUAL	FY19 ACTUAL	FY20 TM ADOPTED	FY21 DEPT REQUESTS	FY21 TA/BOS BUDGET	FY21 FINANCE COMM FINAL	FY21 FC vs FY20 TM ADOPTED
DEBT SERVICE							
PRINCIPAL	\$1,338,024.00	\$1,146,920.00	\$2,192,804.00	\$2,210,936.00	\$2,210,936.00	\$2,210,936.00	0.83%
INTEREST	\$602,924.81	\$1,014,045.36	\$2,426,111.42	\$1,682,587.38	\$1,682,587.38	\$1,682,587.38	-30.65%
TOTAL	\$1,940,948.81	\$2,160,965.36	\$4,618,915.42	\$3,893,523.38	\$3,893,523.38	\$3,893,523.38	-15.70%
LINE 8 DEBT SERVICE	\$1,940,948.81	\$2,160,965.36	\$4,618,915.42	\$3,893,523.38	\$3,893,523.38	\$3,893,523.38	-15.70%
TOTAL BUDGET	\$29,451,442.66	\$30,683,542.64	\$34,709,678.84	\$36,128,575.35	\$35,183,150.27	\$35,183,150.27	1.36%
TOTAL BUDGET	\$29,451,442.66	\$30,683,542.64	\$34,709,678.84	\$36,128,575.35	\$35,183,150.27	\$35,183,150.27	1.36%
DISCRETIONARY	\$22,072,732.78	\$22,609,765.39	\$23,666,226.71	\$25,172,920.22	\$24,227,495.14	\$24,227,495.14	2.37%
NON-DISCRETIONARY** Includes							
General Insurance, Benefits,							
Tri-County & Debt	\$7,378,709.88	\$8,073,777.25	\$11,043,452.13	\$10,955,655.13	\$10,955,655.13	\$10,955,655.13	-0.80%
	\$29,451,442.66	\$30,683,542.64	\$34,709,678.84	\$36,128,575.35	\$35,183,150.27	\$35,183,150.27	1.36%

MILLIS PERSONNEL PLAN SCHEDULES

FY2021

7/1/20 Effective Date

SCHEDULE A
CLASSIFICATION PLAN
SALARIED-WEEKLY AND STIPENDS
GRADE POSITION

	STEP	1	2	3	4	5	6	7	8	9	10	
17	DIRECTOR OF PUBLIC WORKS	\$ 2,180.65	\$ 2,236.57	\$ 2,293.91	\$ 2,352.74	\$ 2,413.06	\$ 2,473.39	\$ 2,535.22	\$ 2,598.61	\$ 2,663.57	\$ 2,730.15	
16	VACANT	\$ 1,761.59	\$ 1,800.00	\$ 1,840.43	\$ 1,881.92	\$ 1,924.90	\$ 1,968.41	\$ 2,012.44	\$ 2,056.99	\$ 2,103.06	\$ 2,152.21	
15	VACANT	\$ 1,660.23	\$ 1,698.12	\$ 1,736.00	\$ 1,775.42	\$ 1,815.34	\$ 1,856.31	\$ 1,898.27	\$ 1,940.27	\$ 1,984.29	\$ 2,029.33	
12	OPERATIONS SUPPORT MANAGER	\$ 1,356.13	\$ 1,386.86	\$ 1,417.06	\$ 1,450.34	\$ 1,481.57	\$ 1,515.35	\$ 1,549.65	\$ 1,584.98	\$ 1,619.78	\$ 1,656.13	
11	UNFILLED	\$ 1,255.28	\$ 1,284.98	\$ 1,313.13	\$ 1,343.34	\$ 1,372.01	\$ 1,404.77	\$ 1,434.47	\$ 1,468.77	\$ 1,500.00	\$ 1,534.81	
11A*	COA DIRECTOR*	\$ 863.02	\$ 883.43	\$ 902.78	\$ 923.54	\$ 943.27	\$ 965.78	\$ 986.21	\$ 1,009.79	\$ 1,031.26	\$ 1,055.20	
9C*	PLUMBING&GAS INSPECTOR	Stipend of \$6,280/year plus \$40 per inspection										
	ELECTRICALINSPECTOR	Stipend of \$6,280/year plus \$40 per inspection										
8A*	DEP. BUILDING INSPECTOR	Stipend of \$12,280/year plus \$40 per inspection										
	DEP. PLUMB/GAS INSPECTOR 1	Stipend of \$600/year plus \$40 per inspection										
	DEP. PLUMB/GAS INSPECTOR 2	Stipend of \$600/year plus \$40 per inspection										
	DEP. ELECTRICAL INSPECTOR 1	Stipend of \$600/year plus \$40 per inspection										
	DEP. ELECTRICAL INSPECTOR 2	Stipend of \$600/year plus \$40 per inspection										
	LOCAL BUILDING INSPECTOR	Stipend of \$600/year plus \$40 per inspection										
* = Part time												
	HOURLY											
	GRADE											
	POSITION											
4	DISPATCHER/PART TIME	\$ 18.82	\$ 19.25	\$ 19.72	\$ 20.16	\$ 20.60	\$ 21.08	\$ 21.55	\$ 22.04	\$ 22.54	\$ 23.05	
PUBLIC SAFETY												
	GRADE											
	POSITION											
PS9	DEPUTY FIRE CHIEF/EMT*	1	2	3	4	5	6	7	8	9	10	
	FF STIPEND/YEAR	\$ 32.45	\$ 33.17	\$ 33.93	\$ 34.66	\$ 35.47	\$ 36.25	\$ 37.08	\$ 37.92	\$ 38.77	\$ 39.62	
PS8	VACANT	\$ 1,527.00										
	FF STIPEND/YEAR	\$ 30.06	\$ 30.72	\$ 31.40	\$ 32.12	\$ 32.84	\$ 33.57	\$ 34.32	\$ 35.10	\$ 35.89	\$ 36.69	
PS6	FIRE CAPTAIN/EMT											
	FF STIPEND/YEAR	\$ 26.78	\$ 27.38	\$ 27.99	\$ 28.61	\$ 29.25	\$ 29.91	\$ 30.58	\$ 31.28	\$ 31.96	\$ 32.69	
PS4	FIRE LIEUTENANT/EMT	\$ 973.00										
	FF STIPEND/YEAR	\$ 23.62	\$ 24.14	\$ 24.69	\$ 25.22	\$ 25.82	\$ 26.37	\$ 26.98	\$ 27.57	\$ 28.19	\$ 28.83	
PS2	FIREFIGHTER/EMT	\$ 778.00										
	FF STIPEND/YEAR	\$ 21.02	\$ 21.50	\$ 21.82	\$ 22.46	\$ 22.96	\$ 23.47	\$ 24.01	\$ 24.53	\$ 25.09	\$ 25.66	
PS2	PERM. INTER. POLICE OFFICER	\$ 581.00										
	LOCKUP KEEPER	\$ 20.40	\$ 20.85	\$ 21.18	\$ 21.81	\$ 22.30	\$ 22.79	\$ 23.30	\$ 23.83	\$ 24.35	\$ 24.91	
	EMT STIPEND	\$ 1,147.00										
	SCHOOL TRAFFIC SUPERVISORS	\$ 18.39	\$ 19.32	\$ 20.83	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

MILLIS PERSONNEL PLAN SCHEDULES

FY2021

7/1/20 Effective Date

SCHEDULE A

CLASSIFICATION PLAN
SALARIED-WEEKLY AND STIPENDS
GRADE POSITION

APPOINTED SPECIALS

EMERG. MGMT DIR.	\$ 775	PER	YEAR	CLASS A MOTOR VEHICLE OPERATOR	\$ 1,091.45	PER	YEAR
EMERG. MGMT CLERICAL	\$ 775	PER	YEAR	DIR. VETERANS SERVICES	\$ 11,195	PER	YEAR
SEALER WEIGHTS MEASURE	\$ 3,345	PER	YEAR	ELECTION WORKER-CENSUS TAKER	STATE MIN. WAGE		
PART TIME IT ADMINISTRATOR	\$ 45	PER	YEAR	ON-CALL LIBRARY ASSISTANT	\$ 15.16	ER	YEAR
ASST. DATA PROC. MANAGER	\$ 2,449	PER	YEAR	RESERVE POLICE DETAIL RATE	\$ 53.71	PER	YEAR
CERTIFIED WATER OPERATOR I	\$ 1,456	PER	YEAR	DPW SEASONAL WORKER	STATE MIN. WAGE		
CERTIFIED WATER OPERATOR II	\$ 1,820	PER	YEAR	LIBRARY PAGE	STATE MIN. WAGE		
ZONING BOARD OF APPEAL MEMBER	\$ 167	PER	YEAR	BOARD OF REGISTRARS -CHAIR	\$ 362.26	PER	YEAR
RESPIRE CARE PROGRAM MANAGER	\$ 20.12	PER	YEAR	BOARD OF REGISTRARS MEMBER	\$ 111.47	PER	YEAR
RESPIRE CARE ACTIVITIES COORDINATOR	STATE MIN. WAGE			SNOW CONTRACTOR 7AM-6PM	\$ 23.16	PER	YEAR
COA VAN DRIVER	\$ 13.05	PER	YEAR	SNOW CONTRACTOR NIGHTS, WEEKEND	\$ 34.73	PER	YEAR
COA DISPATCHER	\$ 15.62	PER	YEAR	SNOW MANAGEMENT STIPEND AFTER 8 STORMS	\$ 2,364.77	PER	YEAR
PLANNING BOARD MEMBER	\$ 52.54	PER	YEAR	SNOW MANAGEMENT STIPEND AFTER 12 STORMS	\$ 1,182.38	PER	YEAR
				BOARD OF ASSESSORS MEMBER	\$ 337.26	PER	YEAR
				DEPUTY ANIMAL CONTROL WEEKEND COVERAGE	\$ 93.66	PER	DAY
				DEPUTY ANIMAL CONTROL WEEKNIGHT COVERAGE	\$ 22.75	PER	NIGHT

** Change to State Min Wage 1/1/2021

Capital Planning Committee Report – June 2020

The Capital Planning Committee is pleased to present the Town with our capital planning report for June, 2020. The committee was established by bylaw in May of 2017 with the mandate of creating a long-term capital plan for the Town of Millis which could help citizens attain a more complete understanding of expenditures that the Town may need to undertake in coming years. The Committee has worked with the Select Board, Town Administrator, School, DPW, Police, Fire and other town departments to compile the information provided in this report.

As of the writing of this report, the global community faces the unprecedented health emergency and economic disruption of the COVID-19 pandemic, and Millis, like other towns in the state and across the nation faces significant uncertainty as the economy slowly reopens towards a “new normal”.

Despite the disruption of the pandemic, the Capital Planning Committee has been able to meet virtually to try to quantify and prioritize the various capital needs of the Town. Given the uncertainty around potential funding available for capital projects in the near term, the Committee took a slightly different approach than in prior reports. Specifically, the Committee decided to only prioritize those capital items that were related to public safety or other critical needs for the town at this time. A high-level breakdown of these items is shown in the table below:

	# of projects	Total estimated cost
Considered items	7	\$1,978,378
Deferred consideration	16	987,999
Total	23	\$2,966,377

For those items considered, the Committee went through a process to rank the priorities for the various projects, which accounted such factors as public safety, integration with broader projects, and overall benefit to the Town. Based on this ranking, the committee then grouped the various capital items into four categories 1) highest priorities 2) medium priorities 3) lower priorities and 4) those for which we have deferred considerations.

A high-level breakdown of these items is shown in the table below:

	# of projects	Total estimated cost
Highest priorities	4	\$132,000
Medium priorities	2	1,791,374
Lower priorities	1	55,004
Deferred consideration	16	987,999
Total	23	\$2,966,377

High priorities include a state-mandated drinking water risk assessment, replacement gear for the fire department, and a new automated crosswalk safety system. Medium priorities include a long-term agreement to outsource maintenance of the Town’s water tanks and a new fire hose.

It is noted that there are many capital needs that appear on the attached schedule that need to be deferred into the future when funding is available to proceed on these items.

Also included in this report is a schedule that summarizes the Town's known long-term capital needs for the next 10-years and beyond that have been identified by the various departments. The intent of the Committee is to provide the citizens of Millis with as much transparency as possible to the evolving future capital needs of the town, and as you will see, they are significant, totaling approximately \$54.6 million. The report breaks down the capital items into several categories, including Facilities, Public Safety, Public Works, Schools and other. The items are then subcategorized by department.

It should be noted that this long-term report does not represent a recommendation from the Committee to proceed with any particular capital item on the list, nor does it presume what source(s) of funding would be needed to proceed with these capital items. It should also be noted that this long-term report will be updated periodically as new capital needs are identified, or items are removed from the list. The report will also be updated to reflect updated cost estimates for items as they become closer to reality. In particular, it should be noted that the Town is currently assessing potential options for the long term needs of seniors in Millis, including potential alternatives for a Senior Center. As of the writing of this report, we do not have enough information to provide a cost estimate and will update the report as more information is available.

The Committee had intended to hold a public meeting in advance of the Town Meeting to review the report with interested parties, but the current logistics related to stay-at-home orders made that impractical. We will look to hold a meeting at some point in the future once it is feasible to have a public gathering.

Since the Committee first compiled information on the Town's capital needs, we have refined the prioritization process, however, we recognize that there are areas that will need to be further developed within the capital planning process, and as such, the Committee expects that the long term capital plan and the annual recommendation process will evolve over time to meet the needs of the Board, other relevant committees, department heads, and most importantly, the citizens of the Town of Millis.

The members of the Committee have regularly scheduled meetings where the public is welcome to attend and ask any questions regarding this report and we look forward to working with all interested parties on this important initiative. We also note that the Committee currently has two positions open for additional members and would be happy to meet with any member of the community who might be interested in taking a seat on the Committee.

Respectfully submitted,

Town of Millis Capital Planning Committee

Jonathan Barry – Chair

Peter Berube

John Corcoran

James McCaffrey

Kerri Roche

Capital Planning Committee Priorities for June 2020 Town Warrant

Highest priorities			
Department	Description	Estimated Cost	Comment
Water enterprise	Drinking water risk & resilience assessment	40,000	Recommend for appropriation
Fire	Self-contained breathing apparatus bottle replacement	12,000	Recommend for appropriation
Police	Crosswalk signals	40,000	Recommend for appropriation
Fire	Turnout gear replacement	40,000	Recommend for appropriation
	Subtotal	\$132,000	
Medium priorities			
Fire	Large diameter hose replacement	\$15,000	Recommend for appropriation
Water enterprise	Farm Street & Walnut Street Water Tank 15-Year Asset Management Program	1,776,374	Estimated cost shown is for full 15 years. Recommend appropriation of \$199,921 for first year payment
	Subtotal	\$1,791,374	
Lower priorities			
DPW/Water/Sewer	2-way radio replacement	\$55,004	Recommend deferral to later date
	Subtotal	\$55,004	
Deferred consideration			
Stormwater enterprise	Village Street and Birch Street Drainage System Improvements	\$588,881	Recommend deferral to later date
School	New bus lease	35,000	Recommend deferral to later date
Council on Aging	Flooring VMB Room 21	8,000	Recommend deferral to later date
School	Computer Replacement Grade 6 Chromebooks	27,000	Recommend deferral to later date
School	Replace switches for VOIP and PA network	6,000	Recommend deferral to later date
School	Classroom Projectors (20)	9,000	Recommend deferral to later date
School	Skid Steer	45,000	Recommend deferral to later date
Town Buildings	Fire Panel & Fire Sensor Replacement at Veterans Memorial Building	60,640	Recommend deferral to later date
School	Lockers	30,000	Recommend deferral to later date
School	Furniture	22,000	Recommend deferral to later date
School	Curriculum and instructional materials	10,000	Recommend deferral to later date
School	Computer replacement laptops for TV production	6,975	Recommend deferral to later date

School	Smart Boards/Interactive Board technology	43,200	Recommend deferral to later date
School	Wireless network	40,000	Recommend deferral to later date
Building department	Filing system	7,373	Recommend deferral to later date
Police	Car 50	48,930	Recommend deferral to later date
Total		\$987,999	

Town of Millis

Capital Planning Committee
Consolidated Schedule of 10-Year Capital Needs - June 2020

Fiscal Year	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	Timing Indefinite	Long-Term total
Facilities	176,048	1,577,120	2,249,105	752,733	733,751	1,050,000	50,000	50,000	50,000	76,878	3,139,254	9,904,889
COA											25,000	25,000
DPW											3,000,000	3,000,000
Facilities	8,000											8,000
Multi												-
School	57,408	1,494,000	2,199,105	702,733	683,751	1,000,000				26,878		6,163,875
VMB	110,640	83,120	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	114,254	708,014
Other	52,375	68,000	64,000	43,000	50,000	25,000	25,000	25,000	75,000	25,000	7,240,000	7,692,375
Administration	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000		250,000
Building Department	7,375											7,375
COA			24,000	-					50,000		70,000	144,000
Fields											7,170,000	7,170,000
Library			15,000	18,000	25,000							58,000
Oak Grove		23,000										23,000
Town Clerk	20,000	20,000										40,000
Public Safety	203,630	508,200	803,990	500	266,350	380,500	204,450	190,500	486,480	82,495		3,127,095
Equipment	137,000	65,500	113,990	500	76,350	220,500	204,450	125,500	111,480	82,495		1,137,765
Vehicle	66,630	442,700	690,000		190,000	160,000		65,000	375,000			1,989,330
Public Works	1,683,806	3,141,254	3,017,254	2,982,255	2,734,517	2,603,976	2,506,878	2,574,882	2,487,993	2,397,000	3,116,444	29,246,259
Equipment	55,004	160,000			120,000						63,000	398,004
Infrastructure	1,628,802	2,970,254	2,930,254	2,930,255	2,544,517	2,478,976	2,481,878	2,484,882	2,487,993	2,397,000	2,903,444	28,238,255
Vehicle	-	11,000	87,000	52,000	70,000	125,000	25,000	90,000			150,000	610,000
Schools	318,895	467,060	516,389	377,058	352,712	410,072	430,624	477,208	417,830	781,586	85,000	4,634,434
Equipment	273,895	272,060	295,825	257,058	227,433	282,834	211,370	179,870	194,358	467,798	85,000	2,747,501
School	10,000	80,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000		570,000
Vehicle	35,000	115,000	160,564	60,000	65,280	67,238	159,254	237,338	163,472	253,788		1,316,933
Grand Total	2,434,753	5,761,634	6,650,738	4,155,546	4,137,330	4,469,548	3,216,952	3,317,590	3,517,303	3,362,960	13,580,698	54,605,052

Millis Municipal Finance / Budget Glossary

Appropriation

An authorization granted by Town Meeting to expend money and incur obligations for specific purposes. An appropriation is usually limited in amount and the time period within which it may be expended.

Available Funds

Balances in the various fund types that represent non-recurring revenue sources. Examples of available funds are free cash, stabilization fund, and overlay surplus (all defined herein).

Bond

A written promise to pay a specified sum of money, called the face value or principal amount, at specified dates in the future, called the maturity date(s), together with periodic interest at a specified rate. Bond Anticipation Notes (BANs) are executed by the Select Board. The difference between notes (usually one year or two years in length) and a bond is that a bond runs for a longer period of time. Examples of projects Millis has recently bonded include: Clyde Brown School and Dover Road Water Main reconstruction.

Bond Rating (Municipal)

A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the city or town to make timely debt service payments. A bond rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Higher ratings usually mean lower interest rates are available to the town when it needs to borrow funds.

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 year. Capital assets include land and land improvements, buildings and building improvements, machinery and equipment.

CARES Act Funds (FY20 and FY21)

The federal Coronavirus Aid, Relief, and Economic Security Act (the “CARES Act”) provides federal funding to cities and towns to be directed towards helping alleviate pressure from COVID-19 related costs, including funding for first responders, PPE procurement, social distance learning, field hospitals, food assistance, and other related costs. Eligible Uses under federal law, eligible uses must meet three conditions. They must be:

1. “Necessary expenditures incurred due to the public health emergency with respect to COVID-19.” Funds may not be used to substitute for lost revenue
2. Not budgeted as of March 27, 2020 when the CARES Act was enacted and may not supplant state or municipal spending
3. Incurred on or after March 1, 2020, up to December 30, 2020

Chapter 70 School Funds

Chapter 70 refers to the school funding formula created under the Education Reform Act of 1993 by which state aid is distributed to Massachusetts towns through the Cherry Sheet (definition follows).

Chapter 90 Highway Funds

State funds derived from periodic transportation bond authorizations and apportioned to communities for highway projects based on a formula under the provisions of MGL Ch. 90 §34. The Chapter 90 formula comprises three variables: local road mileage as certified by the Massachusetts Highway Department (MHD), local employment level derived the Department of Employment and Training (DET), and population estimates from the US Census Bureau. Local highway projects are approved in advance. Later, on the submission of certified expenditure reports to MHD, communities receive cost reimbursements to the limit of the grant.

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.

Millis Municipal Finance / Budget Glossary

Collective Bargaining

The process of negotiating workers' wages, hours, benefits, working conditions, etc., who are represented by a recognized labor union.

Consent Agenda

Articles on the Consent Agenda are exceptions to the general process of Town Meeting. In every Town Meeting warrant the Select Board, in consultation with Town Counsel, the Moderator and the Finance Committee, identify those articles they feel should generate no controversy and can be properly voted without debate. These articles are put on the Consent Agenda to allow motions under these articles to be acted upon as one unit and to be passed without debate. At the call of the Consent Agenda, the Moderator will read out the numbers of the articles, one by one. If one or more voters object to any particular article being included in the Consent Agenda, they say "Hold" in a loud voice when the number is called. The article will then be removed automatically from the Consent Agenda and restored to its original place in the warrant, to be debated and voted upon in the usual manner. After the calling of the individual items in the Consent Agenda, the Moderator will ask for a motion that the voters pass all items remaining AS A UNIT on one vote. Use of the Consent Agenda process makes the Town Meeting more efficient by speeding up the handling of non-controversial items.

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 property taxes above the limits under Prop 2 ½.

Debt Service

The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any outstanding bonds payable by the Town of Millis and its departments.

DESE (Massachusetts Dept. of Elementary and Secondary Education)

Often pronounced as "Desi," this state agency governs strategic policy, professional licensing, Ch. 70 state funding, standardized testing and quality standards for public school education. In a fiscal budget context, DESE's compliance requirements and budgetary decisions greatly impact the Millis School District and decisions brought to Town Meeting by the Millis School Committee.

Deficit

The excess of expenditures over revenues during an accounting period.

Enterprise Funds

A separate accounting and financial mechanism for municipal services for which a fee is charged for goods or services. Enterprise funds allow surpluses to be used to reduce fees for the services or to pay for capital improvements. Millis has three Enterprise Funds: Water, Sewer and Stormwater.

Elementary School Building Committee (ESBC)

The Massachusetts School Building Authority (MSBA) as our State school funding partner, requires all districts in the funding pipeline for a new or renovated school to form a School Building Committee. Millis formed the Elementary School Building Committee (ESBC) on 7/29/14, which includes all member of the Permanent Building Committee (PBC), representatives from the School Committee, Board of Selectmen (or Select Board), Finance Committee, school officials, and one community member with a building construction background.

Fiscal Year (FY)

Since 1974, Massachusetts has operated on a budget cycle that begins July 1 and ends June 30.

Fixed Costs

Costs that are legally or contractually mandated such as retirement, payroll taxes, insurance, and debt service.

Foundation Budget

The local town spending target imposed by the Education Reform Act of 1993 for each school district as the level

Millis Municipal Finance / Budget Glossary

necessary to provide an adequate education for all students.

Free Cash

Remaining, unrestricted funds from operations of the previous fiscal year. Unpaid property taxes reduce the amount that can be certified as free cash. Free cash must be certified by the State Bureau of Accounts and is not available for appropriation (use) until this is complete and communicated to the town. Free cash is offset by property tax receivables and certain deficits, and thus can be a negative number.

GAAP (Generally Accepted Accounting Principles)

These describe financial reporting practices that provide accountability between a government and its citizens, legislative, auditing, creditor and oversight bodies.

GASB (Governmental Accounting Standards Board)

This is independent organization establishes accounting and financial reporting standards that are recognized as authoritative and state and local governments. These standards are intended to provide transparent, useful financial reporting information to taxpayers, public officials and lenders.

Level Funded Budget

A "level funded" fiscal budget appropriates the same amount of money to each municipal department as the prior fiscal year. This is tantamount to a budget cut from the prior year due to increases in mandated annual fixed costs that are subject to inflation or contract negotiations (health insurance, special education, union/executive contracts with increases). A level funded budget usually results in cuts in personnel and services as well as cuts to the general municipal operating budget.

Levy

The amount a municipal government raises through the property tax. The new levy cannot exceed an annual increase of 2.5% in order to comply with "Prop 2 ½" (definition follows).

Local Aid

Revenue allocated by the Commonwealth to cities, towns, and regional school districts.

Local Receipts

Locally generated revenues, other than real and personal property taxes. Examples include motor vehicle excise tax, investment income, fees, rentals and charges

Minimum Local Contribution

The minimum that a city or town must appropriate from property taxes for the support of schools.

MS4 (Municipal Separate Storm Sewer Systems)

The U.S. Environmental Protection Agency (EPA) and the Massachusetts Department of Environmental Protection (DEP) regulate how small Municipal Separate Storm Sewer Systems (MS4s) obtain coverage under National Pollutant Discharge Elimination System (NPDES) general permits. The NPDES program controls water pollution by regulating sources that discharge pollutants to surface waters. These rules constitute an unfunded mandate from the federal and state government with which Millis is required to comply to "reduce the discharge of pollutants from the MS4 to the maximum extent practicable, to protect water quality, and to satisfy the appropriate water quality requirements of the Clean Water Act," referred to as the "MS4 permit standard".

MSBA (Massachusetts School Building Authority)

This quasi-independent government authority whose mission is to partner with Massachusetts communities to support the design and construction of public school facilities. The MSBA, which has a dedicated revenue stream of one penny of the State's 6.25-percent sales tax, collaborates with municipalities to equitably invest in finding the right-sized, most fiscally responsible and educationally appropriate solutions to create safe, sound, and sustainable learning environments.

Millis Municipal Finance / Budget Glossary

MUNIS Software

Munis is an Enterprise Resource Planning (ERP) software system designed to handle public sector needs. The software is designed to integrate different areas of administrating Town departments and resources and is used by government agencies and schools. The MUNIS system manages financials, procurement, human resources, payroll, and revenues.

Net School Spending

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 net school spending must equal or exceed the requirement established annually by the DOE.

Non-Recurring Revenue Source

A one-time source of money available to a city or town. By its nature, a non-recurring revenue source cannot be relied upon in future years. Therefore, such funds should not be used for operating or other expenses that continue from year-to-year.

OPEB (Other Post-Employment Benefits)

In addition to a salary, many town employees earn benefits over their years of service that will not be received until after their employment with the town ends. The most common type of these post-employment benefits is a pension. Post-employment benefits other than pensions generally take the form of medical insurance and other healthcare benefits provided to eligible retirees, including in some cases their beneficiaries. They may also include some type of life insurance. As a group, these are referred to as OPEB. Each public entity must account for and report OPEB 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.

OPEB Trust Fund

Massachusetts law allows a city or town to set up a special trust fund, the OPEB (Other Post-Employment Benefits) Liability Trust Fund, to function like a pension fund for town employees. The OPEB Trust Fund in Millis is managed by the town Treasurer and this outstanding liability by the town is reviewed annually. Once money is deposited into the OPEB account, it cannot be withdrawn for any other purpose. Based on analysis by the state and other auditors, the OPEB Trust Fund in Millis is significantly underfunded on the order of over \$30 million. Therefore, we are funding OPEB requirements for retired town workers on an as-you-go basis each year.

Overlay

An account established annually to fund anticipated tax abatements, exemptions and uncollected taxes. The overlay is not established by the normal appropriation process, but rather is raised on the tax recap sheet.

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 into this account. At the end of each fiscal year, unused overlay surplus is "closed" to surplus revenue; in other words, it becomes a part of free cash.

Override

A vote by the community at an election to permanently increase the levy limit to support a specific capital initiative, e.g., the new Clyde Brown School. 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.

Prop 2½ (Proposition 2 ½, MGL Ch. 59 §21C)

A state law enacted in 1980, Proposition 2½ limits the amount of revenue a city or town may raise from local property taxes each year to fund municipal operations when compared to the prior fiscal year.

- The amount raised by property taxes cannot exceed 2½% of the value of all taxable property in the town
- The tax rate cannot be higher than \$25.00 per \$1,000 of valuation
- The property tax levy limit cannot be increase more than the 2½% over the prior year's levy limit, plus new growth and any overrides or exclusions, unless an override is approved by voters.

Millis Municipal Finance / Budget Glossary

Quorum

The Millis Town Charter, effectively the constitution of our town, establishes that a quorum, or a percentage of registered resident voters, is required to conduct town business as Town Meeting. These percentages for a Quorum and required voting percentages for approval of Articles are defined in the Town By-Laws.

Reserve Fund

An amount set aside annually to provide a funding source for extraordinary or unforeseen expenditures. The Finance Committee can authorize transfers from the reserve fund.

Recurring Revenue

A source of money used to support town expenses, which can be relied upon, at some level, in future years.

Revolving Fund

This is analogous to having separate savings accounts to collect inbound revenue in order that it be earmarked and/or reinvested by the sponsor committee or department, without the need for formal appropriation proceedings. For departmental revolving funds, MGL Ch. 44 §53E½ stipulates that each fund must be reauthorized each year at annual town meeting. The State establishes balance and spending restrictions.

Special Town Meeting

When an important decision must be brought to the voters, a Special Town Meeting may be called by the Select Board, by a signed petition by two-hundred registered voters, or as otherwise provided by MGL. All prevailing open meeting laws apply for advance notification. According to Millis Town By-Laws, 4% of then legal resident voters shall constitute a quorum for any business at Special Town Meeting, except that a number less than that may adjourn.

Stabilization Fund

A fund designed to accumulate amounts for capital and other future spending purposes, or for unforeseen and emergency purposes, although it may be appropriated for any lawful purpose. Millis' current Stabilization Fund Policy requires having at least 5% of General Fund Budget Expenditures in the Stabilization reserve as of June 30.

- If the Town does not meet the 5% goal, then funds shall be appropriated in subsequent Town Meetings to replenish the Stabilization Reserve to the 5% level. A minimum of \$50,000 per annual fall town meeting shall be appropriated to the Stabilization Reserve to reach the 5% goal.
- If the 5% goal is met, then a minimum of \$50,000 shall be appropriated to the OPEB Trust Fund. If only a portion of the \$50,000 is needed for the Stabilization Fund, then the balance of the funds will be appropriated to the OPEB Trust fund.
- If use of the Stabilization Fund drops the fund balance below the 5% goal, then the town shall develop a funding schedule to re-attain the 5% goal within three years or less.

Surplus Revenue

The total amount of cash, accounts receivable, and other assets that exceed liabilities and reserves, computed at the end of a fiscal year.

Town Meeting

This is both an event and an entity. As an event, attending "the Town Meeting" is to join a scheduled gathering of our town's eligible registered voters. When assembled, as "Town Meeting," these voters serve as the town's legislative authority to act upon, deliberate and vote on financial and bylaw decisions as the corporate decision stewards of the town. The State offers a downloadable handbook, *The Citizen's Guide to Town Meetings*, via the Secretary of State's web page: http://www.sec.state.ma.us/cis/cispdf/Guide_to_Town_Meetings.pdf

Voting

Open Town Meeting empowers *each* eligible voter to have an *equal* vote for each Warrant Article. These votes occur as directed by the Moderator and as described in *Town Meeting Time: A Handbook of Parliamentary Law*. The majority as renders each decision varies between: a) simple majority (budgeted spending); b) 2/3 majority (bylaws, borrowing, zoning, etc.); and c) 4/5 majority to authorize the payment of any bills unpaid from prior periods.

Millis Municipal Finance / Budget Glossary

Warrant

An authorization for an action. A Town Meeting Warrant establishes the matters that may be acted on by that Town Meeting, the legislative branch of the town.

The Massachusetts Department of Revenue's expanded glossary can be found at

https://www.mass.gov/doc/municipal-finance-glossary/download?_ga=2.130041803.592443920.1592231586-1102096423.1557337561

Annual Spring Town Meeting
Middle/High School Gymnasium
Monday, June 29, 2020 at 7:30 PM

Presort – Standard
U.S. Postage Paid
Millis, MA 02054
Permit Number 20
ECRWSS

Pre-Town Meeting
Via Zoom: <https://us02web.zoom.us/j/81750989927>
Wednesday, June 24, 2020 at 6:00 PM

Millis Select Board
Loring Barnes Edmonds, Chairman
James J. McCaffrey, Vice Chairman
Peter Jurmain, Clerk

To: Postal Customer
Millis, MA 02054