

# ***TOWN OF DOVER***

*www.doverma.org*

**Warrant Committee Report and  
Recommendations  
for the  
ANNUAL TOWN MEETING**

**Monday, June 29, 2020**

**11:00 AM**

Dover-Sherborn Regional School  
Nora Searle Field  
and

## **TOWNELECTIONS**

**Monday, June 15, 2020**

**7:00 AM - 8:00 PM**

Dover Town House



Please bring this booklet with you to the Town Meeting.

# Contents

|  |           |
|--|-----------|
| <b>An Important Note on the 2020 Dover Annual Town Meeting .....</b>                           | <b>3</b>  |
| <b>Moderator’s Note .....</b>  | <b>7</b>  |
| <b>Excerpted from the Town Bylaws .....</b>  | <b>10</b> |
| <b>Report of The Warrant Committee .....</b>   | <b>11</b> |
| <b>Tax Rate .....</b>  | <b>15</b> |
| <b>Revenue Sources and Expenditures .....</b>  | <b>16</b> |
| <b>Estimated Local Receipts, School Aid Receipts .....</b>                                     | <b>17</b> |
| <b>The Cherry Sheet .....</b>  | <b>18</b> |
| <b>Dover School Data Summary FY20 .....</b>  | <b>19</b> |
| <b>Tax History for Four Sample Properties .....</b>  | <b>20</b> |
| <b>Outstanding Long-Term Debt By Purpose .....</b>   | <b>21</b> |
| <b>Bonds and State House Notes .....</b>   | <b>22</b> |
| <b>Tax Impact of Debt Service on a Median Property .....</b>                                   | <b>23</b> |
| <b>Projected Total Debt Service for Town of Dover .....</b>                                    | <b>24</b> |
| <b>Town of Dover Levy Capacity .....</b>   | <b>25</b> |
| <b>Appropriation by Purpose (Article 4) .....</b>  | <b>26</b> |
| <b>Report of the Capital Budget Committee .....</b>  | <b>27</b> |
| <b>Article 1 - Establish Salaries for Elected Official for FY2021 .....</b>                    | <b>32</b> |
| <b>Article 2 - Authorize Amounts for Revolving Funds .....</b>                                 | <b>32</b> |
| <b>Article 3 - Appropriate the FY2021 Operating Budget .....</b>                               | <b>33</b> |
| <b>Article 4 - Appropriate the FY2021 Operating Budget .....</b>                               | <b>44</b> |
| <b>Article 6 - Appropriate for Road Construction, Reconstruction and<br/>Improvement .....</b> | <b>46</b> |
| <b>Article 14 - Appropriate for One-Time Projects .....</b>                                    | <b>47</b> |
| <b>Article 15 - Appropriate the FY2021 Reserve Fund .....</b>                                  | <b>49</b> |
| <b>Article 16 - Appropriate for Unpaid Bills of Prior Years .....</b>                          | <b>49</b> |
| <b>Article 30 - Transfer from Free Cash to Stabilize the Tax Rate .....</b>                    | <b>49</b> |
| <b>Reserve Fund Transfer FY18 .....</b>  | <b>51</b> |
| <b>Summery of revolving Fund Balances FY2019 Actual .....</b>                                  | <b>52</b> |
| <b>Municipal Terminology .....</b>   | <b>53</b> |

## **An Important Note on the 2020 Dover Annual Town Meeting**

The COVID-19 virus has had a profound effect on our daily lives. The Board of Selectmen, Board of Health, Town Clerk, Chief of Police, the Town Moderator, the Assistant Town Moderator, and Town Administrator have been working diligently to determine whether we can hold a reasonably safe Town Meeting (TM). We define “reasonably safe” as the same risk of COVID-19 infection as going to the Post Office or buying groceries.

The needs of the Town to pass basic budget items are pressing. Without a budget passed by TM, Town employees would not get their raises until the budget is passed, and the Town could not access free cash to reduce property taxes. In addition, the Town would have to submit monthly budget requests to the Massachusetts Department of Revenue for their approval. This would be cumbersome and might have an adverse impact on Town functions, including education.

Large gatherings of greater than 10 people are prohibited under Governor Baker’s COVID-19 mitigation efforts. Town meetings are exempt from this, but we still need to take measures to reduce the risk of COVID-19 infection for citizens wishing to attend. The Town has sought advice from a Town citizen, Dr. Kevin Ban, Chief Medical Officer for Walgreens whose responsibilities include protecting the health of Walgreens’ employees and customers, and Dr. John Brownstein, an epidemiologist at Harvard Medical School. We are very appreciative for their advice and counsel. Acting on their recommendations and advice from the Dover Board of Health, we have structured TM as follows:

### **Town Meeting Attendance Protocols**

- ***TM will be held at 11 AM on Monday, June 29, at the Dover Sherborn Regional football field, rain or shine.*** We have been advised that an outdoor meeting presents less risk of infection from COVID-19 than an indoor meeting. Moreover, holding the meeting at 11:00, rather than in the evening, minimizes the risk from mosquito-borne diseases.
- ***All attendees must wear face masks for the duration of the***

*meeting* unless there is a medical need not to. If you have a medical condition and cannot wear a mask, please inform the Town clerk at [fhoffman@doverma.org](mailto:fhoffman@doverma.org) in advance of the meeting so we may accommodate you in a safe manner.

- *We can safely accommodate only 60 attendees at TM on the football field. If more seek to attend, we will suspend TM until COVID-19 has materially subsided or other circumstances allow us to hold a larger TM.*
- *To help reduce risk of COVID-19 infection, restroom facilities will be closed.*
- *All attendees will be required to sit 15 feet apart. Couples will not be able to sit together during the meeting.*
- *All attendees will have their temperature scanned by Dr. Ban using a non-contact scanner before admission to TM.*
- *If you have any symptoms of COVID-19, please do not attend.*  
Symptoms include:

- Fever or chills
- Cough
- Shortness of breath or difficulty breathing
- Fatigue
- Muscle or body aches
- Headache
- New loss of taste or smell
- Sore throat
- Congestion or runny nose
- Nausea or vomiting
- Diarrhea

*If you believe you may have been exposed to COVID-19, or any member of your household is ill or exhibiting symptoms, please do not attend TM.*

## **Town Meeting Procedures**

**Many Town residents may reasonably decide that it is not worth the risk of attending TM. We have obtained a Court Order from**

**the Norfolk Superior Court that allows the Board of Selectmen to reduce temporarily the quorum requirement to 18 individuals (10% of our normal 175 voter requirement) during the COVID-19 emergency.** (Similar rulings have been obtained by other towns in Massachusetts and, as this Blue Book goes to press, the State Legislature has submitted a bill to the Governor that would allow all towns to do this).

**As required by the Court Order, the Board of Selectmen has limited Articles to be considered at Town Meeting to those “that are essential to the functioning of the Town’s government” such as the Operating budget, the Capital Budget, our elected officials’ salaries, free cash and the revolving funds.** Citizens who were sponsoring other articles have kindly withdrawn their articles and we will consider those articles at our next subsequent Town Meeting. Any article not approved by the Board of Selectmen for consideration at this meeting and any motion not pertaining to articles approved by the Board of Selectmen will be ruled out of order by the Moderators.

Since we need to vote on the budgets before the fiscal year end (June 30), we will hold TM rain or shine so please dress/prepare appropriately. We will only postpone TM due to inclement weather if there are thunderstorms in the area at the time of the meeting. In that case, we will meet the following day on Tuesday, June 30 at 11:00 a.m.

The Dover Police will be showing attendees where to park and they and other Town officials will be directing and instructing citizens on how to check in. Strict social distancing will be required. Chairs will be pre-placed on the football field 15 feet apart. Any materials to be distributed at TM will be placed on the chairs for you. All votes will be taken by voice or raised hand count. A microphone will be available for discussion and will be cleaned after each use.

**Please do not gather in groups** before or after the meeting. For your safety and the safety of others, please proceed to your chair as directed and leave TM only as directed.

## **Board of Selectmen Information Sessions**

**The Board of Selectmen will be holding several information sessions via Zoom during the next few weeks prior to TM to**

**discuss the Warrant articles that will be voted on at TM. Please check the Town website for details.** (Unfortunately, state laws do not allow us to conduct TM, itself, via Zoom.)

Thank you in advance for your patience, understanding, and cooperation as we navigate these very difficult circumstances.

Sincerely,

James R. Repetti, Town Moderator, David M. Haviland, Assistant Town Moderator, Felicia S. Hoffman, Town Clerk.

## **A Note from the Moderator, James Repetti, and Assistant Town Moderator, David Haviland, about Town Meeting Procedure:**

We conduct our Meeting according to a tradition unique to the New England Town Meeting that has evolved through a combination of custom, statute and judicial interpretation. The guide that we use is “Town Meeting Time,” a book compiled and updated by a committee of the Massachusetts Moderators Association. Copies are available in the Dover Town Library. Although somewhat similar to Robert’s Rules, this volume varies from that strict guide for parliamentary bodies. Moreover, while our tradition includes numerous “thou shalt” and “thou shall nots,” much is left to local custom and to our discretion.

The following is a brief explanation of some common Town Meeting terms and bylaws:

### **1. Main Motion**

The Warrant Articles that you receive before Town Meeting are intended to give notice of what will be considered at the Meeting. At Town Meeting, we do not actually vote on the Warrant Article, itself, but rather on a motion, referred to as the “Main Motion.” The Main Motion states the specific action to be taken with respect to the Warrant Article and is read aloud by the Warrant Committee, the Selectmen, or a citizen at the beginning of the consideration of the Warrant Article. The subject matter of the Main Motion must always be within the scope of the subject matter described in the Warrant Article. Most Main Motions require a majority vote to pass, but some will need a two thirds or four fifths vote depending on the subject matter of the Motion. We will let you know before the vote is taken what percentage is required.

### **2. Amendment to the Main Motion**

If a voter desires to amend a Motion, he or she must be recognized and deliver a written copy of the amendment to the podium at the time he or she proposes the amendment. A motion to amend the Main Motion, like the Main Motion itself, must be within the scope of the subject matter discussed in the Warrant Article. An amendment to the Main Motion must be seconded by another voter and is required to be discussed and voted on before we may return to the Main Motion. The motion to amend requires a majority

vote to be adopted. Any amendment that will cause additional funds to be appropriated must identify the source and amount of these funds.

### 3. Move the Question

After a period of discussion, sometimes a Town Meeting attendee will wish to terminate discussion and move the question to a vote. Anyone wishing to move the question to a vote must be recognized before making the motion. After a motion to move the question has been proposed and seconded, no further debate is permitted with respect to the Main Motion or the motion to move the question. We will vote immediately on the motion to move the question. If the motion to move the question is approved by the requisite two thirds vote, the meeting must then move directly to the vote on the Main Motion without any further debate. If the motion to Move the Question is defeated, more debate on the main motion will be allowed.

### 4. Motion to Reconsider

Even after an issue has been voted on and decided by the Meeting, it is possible to re-open the issue for further discussion and voting. This is done by a Motion to Reconsider. Dover's bylaws state that if a motion to reconsider a Town Meeting vote is made within 30 minutes of such vote, only a simple majority is required to pass the motion to reconsider. A motion to reconsider not made within 30 minutes, requires a two thirds vote to pass. A lesson learned from past Town Meetings: **DO NOT LEAVE THE TOWN MEETING UNTIL IT HAS ADJOURNED. YOUR FAVORITE ARTICLE IS ALWAYS AT RISK FOR RECONSIDERATION.**

### 5. Motion to Dissolve

A motion to dissolve takes privilege over all other motions, is not debatable, and requires a majority vote. This motion ends Town Meeting.

### 6. Voting Procedure

We use electronic voting. All registered Town voters will receive "clickers" as you check in. Pressing "1" on your clicker registers a "yes" vote. Pressing "2" on your clicker registers a "no" vote. If you change your mind about your vote while the vote is being electronically collected, the last item you click will be the vote that is counted.

7. Speaking at Town Meeting

A person sponsoring a Warrant Article is allowed up to eight minutes to explain the Main Motion after the Main Motion has been seconded. If there is a group of Town voters opposed to an article, and this group has contacted the Moderator in advance of Town Meeting, the Moderator may grant such group up to eight minutes for a rebuttal.

All registered Town voters then have the right to comment or ask a question about the Main Motion. Each registered Town Voter should wait to be recognized by the Moderator. After being recognized, such speaker should first state her or his name and address. The speaker should avoid repeating what has previously been said by prior speakers. Instead, such speaker should focus on new perspectives or questions. In order to provide time for all persons wishing to speak, we ask that your comments or questions not exceed **two minutes**.

Consistent with the character of our great Town, all speakers should be courteous. One of the finest attributes of our Town is our ability to disagree without being disagreeable.

*Excerpted from the Town Bylaws*

## **WARRANT COMMITTEE**

4-26. There shall be a nine-member Warrant Committee appointed by the Moderator on a rotating basis with three members appointed each year for three-year terms. A vacancy resulting from the resignation of a member shall be filled by majority vote of the remaining members. No member shall serve in any Town office or committee except as a representative of the Warrant Committee.

4-27. The Warrant Committee shall consider and investigate the various articles in the warrants for all Town Meetings. It shall be the duty of the Board of Selectmen, immediately after signing any Town Meeting warrant, to transmit a copy of the same to each member of the Warrant Committee. It shall be the duty of the Town officers and the committees to furnish the Warrant Committee with all information requested by the Warrant Committee relative to the matters considered by it.

**THE REPORTS AND RECOMMENDATIONS  
CONTAINED HEREIN ARE FOR YOUR GUIDANCE  
AND COUNSEL.**

**PLEASE READ THE REPORT AND BE SURE TO  
RETAIN THIS COPY AND BRING IT TO THE TOWN  
MEETING:**

**June 29, 2020**

**YOU MAY ALSO FIND IT HELPFUL TO BRING THE  
2019 ANNUAL TOWN REPORT OR DOWNLOAD TO A  
MOBILE DEVICE FOR YOUR REFERENCE PRIOR  
TO THE MEETING.**

**TOWN OF DOVER**  
**REPORT OF THE WARRANT COMMITTEE**  
**MONDAY, JUNE 29, 2020**

The Warrant Committee is pleased to present its recommendations to Dover’s citizens in preparation for the 2020 Annual Town Meeting. The decisions reached at Town Meeting will determine the level of funding for all Town services as well as expenditures for capital budget requests and the outcome of a variety of important special articles. The Warrant Committee, which is the Town’s finance committee, was established under M.G.L. c.39, §16.

In the fall of 2019, we began the budget process for fiscal year 2021 by providing budget guidelines to all Town committees and departments. The budget guidelines requested that each Town department, committee, and board prepare one version of its budget as a level service budget. The Warrant Committee asked that all exceptions to these guidelines be explicated and justified. The Warrant Committee also issued energy usage price guidelines to Town departments to ensure consistent energy pricing across all the budgets. The Warrant Committee, the Board of Selectmen, and the Personnel Board agreed on the cost-of-living increase of 3.0% for non-contract personnel. The amounts printed in Article 3 of this Blue Book are based upon this recommended increase. During the review process, we evaluated these budgets with consideration given to the projected revenues and the needs of the community. The Warrant Committee’s discretion to control budgetary growth is significantly limited in certain areas by the existence of uncontrollable costs (insurance and fuel costs, primarily), plus contractual and statutory health obligations. Our goal is to bring to Town Meeting a budget that reflects the demands of the citizens, considers the impact of uncertain revenues, and demonstrates fiscal accountability. With the help of the Town’s commissions, departments, boards, and committees, we were able to accomplish our goal. We are truly grateful for their assistance.

**FINANCIAL OVERVIEWS**

After a thorough review of FY21 budget requests, the Warrant Committee is pleased to present to the Town a budget that is balanced and does not

require a Proposition 2½ override. Overall, the operating budget increased by \$450,812 which represents a 1.2% increase from the FY20 operating budget.

The Commonwealth certified Free Cash at \$9,826,861 as of July 1, 2019. This amount was \$41,428 more than the \$9,785,433 that had been certified as of July 1, 2018. At the May 2019 Town Meeting, \$1,743,016 of Free Cash was voted toward funding the budget, including \$1,600,000 for the Regional Schools OPEB Stabilization Fund. An additional \$1,500,000 was voted to stabilize the tax rate.

The Town's Operating Budget has increased 12% over the past five fiscal years, from an appropriation of \$33,818,343 for FY16 to an appropriation of \$38,043,457 for FY20. During this same period, the total budget appropriation including capital items and special articles increased 12% from \$36,572,687 for FY16 to \$41,087,837 for FY20. Meanwhile, revenues generated through property taxes grew 19%, from \$28,895,446 to \$34,452,772. Total revenue from all sources (excluding free cash) increased 12% from \$36,967,792 to \$41,521,450 from FY16 to FY20, respectively. Over the past several years, the growth in the Operating Budget has been largely the result of increases in health insurance, pensions, utilities, education costs, and the continued growth in other budget expenses. Total school budget line item operating costs for the Dover (Chickering) School, Dover's statutory share of the Regional Schools, Minuteman Vocational Technical School, and Norfolk County Agricultural School comprised 61% of the Town's FY20 Operating Budget.

In FY04, FY05, and FY06, the Town passed three separate general overrides totaling \$1,900,000 to balance the budget. These three overrides also raised the floor from which the Proposition 2½ limit is calculated. While the Town has experienced an increase in new growth and local receipts it is still below the rate of growth of expenditures. Using a prudent amount of Free Cash has filled the gap. Accordingly, the Town's ability to manage the increase in operating expenses is imperative in balancing the fiscal budget.

## **OPERATING BUDGET**

The FY21 Article 3 Operating Budget for the Town is \$38,494,269; up 1.2% as compared with that of FY20. This increase, along with the 1.5% increase

recommended at last year’s Town Meeting, reflects a commitment on the part of all Town departments to review carefully, and in detail, the needs of each department, as well as a significant reduction in debt service costs.

**CAPITAL BUDGET**

For FY21, the Capital Budget Committee has recommended for approval at Town Meeting capital requests totaling \$568,500 as detailed in Article 4. The Warrant Committee has agreed with the recommendations of the Capital Budget Committee. The comments regarding the Warrant Committee’s recommendations for each of the items submitted for approval by the Capital Budget Committee are included in Article 4.

**SPECIAL ARTICLES**

In addition to the Operating and Capital Budgets, this Town Meeting will address six recurring articles necessary for continuing Town operations: salaries of elected officials, revolving funds, road financing, reserve fund, unpaid bills from prior years, and Free Cash to stabilize the tax rate. We will also vote on one-time projects in Article 14.

**RECOMMENDATION**

Given the recommended changes in the Operating Budget, plus proposed capital and other necessary expenditures outlined in the table of Revenue Sources and Expenditures, the Warrant Committee is recommending the use of \$354,288 of Free Cash to fund one-time projects and unpaid bills. Prior to the COVID-19 outbreak it was planned to set aside some of Free Cash into stabilization funds, to begin saving for known future expenses. However, the uncertainties of the pandemic – and the restrictions under which this abbreviated Town Meeting are being held – preclude this for now. The Warrant Committee endorses this approach as prudent, and believes that it will allow the Town to offset deficits in future years, to continue to preserve its strong bond rating, and to preserve the financial flexibility necessary to continue to provide quality services.

Finally, this Blue Book and the handout at Town Meeting contain recommendations only. Your vote on each of the articles contained herein

is critical and will help to chart the future course of the Town. We hope you will attend the Town Meeting on June 29 to cast your vote on these measures.

Respectfully submitted,  
Andy Ursitti, Chair  
Gordon Kinder, Vice Chair  
Peter Smith, Secretary  
Robert Andrews  
Kate Cannie  
Melissa Herman  
Cam Hudson  
Janet McCormick  
Steve Migauskay

## **TAX RATE**

Responsibility for setting the tax rate rests with the Board of Assessors. By updating the present valuation of the Town with predicted growth estimates, and assuming that all appropriations are approved as recommended, the Board expects that the FY 2021 tax rate will increase from the current rate of \$12.84 per thousand of assessed valuation to approximately \$13.50 – a 5.92% increase.

# REVENUE SOURCES AND EXPENDITURES

|   | FY19<br>Actual      | FY20 Estimated      | FY21<br>Projected   | \$ Change<br>FY21/20 | % Change<br>FY21/20 |
|---|---------------------|---------------------|---------------------|----------------------|---------------------|
| <b>Revenue Sources</b>  |                     |                     |                     |                      |                     |
| Tax Levy Limit (For information purposes only.<br>Equals levy limit plus net Excluded Debt Service) | \$34,942,851        | \$35,639,692        | \$36,482,260        | \$842,568            | 2.4%                |
| Property Tax Levy   | 32,965,520          | 33,272,171          | 35,378,883          | 2,106,712            | 6.3%                |
| Excluded Debt Service   |                     |                     |                     |                      |                     |
| Dover   | 1,608,596           | 1,188,350           | 1,116,225           | (72,125)             | -6.1%               |
| Regional School   | 546,461             | 525,878             | 519,135             | (6,743)              | -1.3%               |
| Less: MSBA Reimbursements (a)   | (531,983)           | (531,983)           | (531,983)           | 0                    | 0.0%                |
| Subtotal: Excluded Debt Service Net of MSBA<br>Reimbursement  | 1,623,074           | 1,182,245           | 1,103,377           | (78,868)             | -6.7%               |
| Total: Tax Levy with net debt exclusion   | 34,588,594          | 34,454,416          | 36,482,260          | 2,027,844            | 5.9%                |
| State Aid (Receipts) (b)  | 1,095,701           | 1,147,742           | 1,190,573           | 42,831               | 3.7%                |
| Local Receipts  | 2,772,312           | 2,258,900           | 2,053,613           | (205,287)            | -9.1%               |
| Free Cash to Balance the Budget   | 1,317,072           | 1,743,016           | 354,288             | (1,388,728)          | -79.7%              |
| Other Available Funds (c)   | 834,383             | 642,383             | 642,383             | 0                    | 0.0%                |
| <b>Total Revenue</b>  | <b>\$40,608,062</b> | <b>\$40,246,456</b> | <b>\$40,723,117</b> | <b>\$476,660</b>     | <b>1.2%</b>         |
| <b>Expenditures</b>   |                     |                     |                     |                      |                     |
| Article 3-Operating Budget  | \$35,242,341        | \$38,043,457        | \$38,494,269        | \$450,812            | 1.2%                |
| Article 4-Capital Budget  | 262,700             | 726,364             | 568,500             | (\$157,864)          | -21.7%              |
| Special Articles-Recurring  | 434,845             | 34,432              | 4,288               | (\$30,144)           | -87.5%              |
| Special Articles-Other  | 587,000             | 2,238,584           | 350,000             | (\$1,888,584)        | -84.4%              |
| Reserve Fund  | 250,000             | 250,000             | 250,000             | \$0                  | 0.0%                |
| Subtotal-Amount to be Appropriated  | 36,776,886          | 41,292,837          | 39,667,057          | (1,625,780)          | -3.9%               |
| Other Expenditures  |                     |                     |                     |                      |                     |
| Additions to Overlay  | 259,002             | 108,581             | 200,000             | 91,419               | 84.2%               |
| State Assessments and Offsets   | 331,937             | 338,437             | 340,023             | 1,586                | 0.5%                |
| Recap Charges & Other   | 6,475               | 6,600               | 6,600               | 0                    | 0.0%                |
| Prior Year Snow and Ice Deficit   | 111,647             | 0                   | 0                   | 0                    |                     |
| Subtotal-Other Expenditures   | 709,061             | 453,618             | 546,623             | 93,005               | 20.5%               |
| <b>Total Expenditures</b>   | <b>\$37,485,947</b> | <b>\$41,746,455</b> | <b>\$40,213,680</b> | <b>(\$1,532,775)</b> | <b>-3.7%</b>        |
| Excess Tax Levy Capacity  | 354,257             | 1,185,276           | 509,437             | (675,839)            | -57.0%              |

(a) Massachusetts School Building Authority for Chickering

(b) State aid and charges based on Governor's Budget

(c) Overlay Surplus, Title V Receipts, Bond Proceeds, & MSBA Reimbursements

## ESTIMATED LOCAL RECEIPTS FOR FY18

|  |             |
|--|-------------|
| Motor Vehicle Excise                                 | \$1,200,000 |
| Other Excise   | 391         |
| Penalties & Interest on Taxes                        | 81,127      |
| Payments in Lieu of Taxes                            | 201         |
| Other Charges for Services - Police, Fire, Ambulance | 89,226      |
| Fees   | 29,237      |
| Rentals  | 275,000     |
| Departmental Revenue - Library                       | 1,969       |
| Departmental Revenue - Cemeteries                    | 22,041      |
| Other Departmental Revenue                           | 49,307      |
| Licenses & Permits                                   | 227,277     |
| Court Fines  | 2,838       |
| Investment Income                                    | 75,000      |
| Miscellaneous Non-Recurring                          | 0           |
|  | \$2,053,613 |

## SCHOOL AID RECEIPTS

|  | FY20<br>Actual | FY21<br>Budget* | Change    |
|--|----------------|-----------------|-----------|
| Chickering School Chapter 70           | 853,856        | 890,166         | 36,310    |
| Dover Share of Regional Chapter 70     | 1,286,857      | 1,330,798       | 43,941    |
| Dover Share of Regional Transportation | 293,691        | 277,781         | (15,910)  |
| <b>Total</b>                           | \$ 2,434,404   | \$ 2,498,745    | \$ 64,341 |

\* Reflects the Governors House 1 Cherry Sheet Estimate

THE CHERRY SHEET, named for the color of paper once used, is issued annually by the Department of Revenue. It provides an estimate of assessments levied upon the town for its share of the costs of running various state and county agencies. The town also receives a local aid allocation of funds distributed from the state budget.

It is difficult to compare Cherry Sheets year by year as the categories often change, are eliminated, or consolidated. As we go to press, the final Cherry Sheet for FY 2021 has not been issued; the estimates below are based on the best available data.

|                                     | HI<br>(Governor's<br>Proposed) |                  |                  |                  |
|-------------------------------------|--------------------------------|------------------|------------------|------------------|
| <b>RECEIPTS</b>                     | FY18                           | FY19             | FY20             | FY21             |
| Schools Chapter 70                  | 767,856                        | 812,073          | 853,856          | 890,166          |
| Unrestricted General Government Aid | 192,170                        | 198,896          | 204,266          | 209,985          |
| Exemptions: VBS & Elderly           | 1,004                          | 12,879           | 13,128           | 14,428           |
| State Owned Land                    | 61,377                         | 61,377           | 65,615           | 65,268           |
| Public Libraries (Offset)           | 10,550                         | 10,476           | 10,877           | 10,726           |
| <b>TOTAL RECEIPTS</b>               | <b>1,032,957</b>               | <b>1,095,701</b> | <b>1,147,742</b> | <b>1,190,573</b> |
| <br>                                |                                |                  |                  |                  |
| <b>ASSESSMENTS</b>                  |                                |                  |                  |                  |
| County Tax                          | 113,276                        | 116,108          | 112,546          | 115,360          |
| Mosquito Control                    | 61,731                         | 65,458           | 65,873           | 68,251           |
| Air Pollution                       | 3,513                          | 3,608            | 3,528            | 3,624            |
| Metro Area Planning Council         | 3,023                          | 3,106            | 3,192            | 3,275            |
| RMV Non-Renewal Surcharge           | 1,820                          | 1,820            | 2,720            | 2,140            |
| MBTA                                | 127,506                        | 131,361          | 139,701          | 136,647          |
| <b>TOTAL ASSESSMENTS</b>            | <b>310,869</b>                 | <b>321,461</b>   | <b>327,560</b>   | <b>329,297</b>   |
| <br>                                |                                |                  |                  |                  |
| <b>NET CHERRY SHEET AID</b>         | <b>722,088</b>                 | <b>774,240</b>   | <b>820,182</b>   | <b>861,276</b>   |

## DOVER SCHOOL DATA SUMMARY FY18

|   | Local       | Region       |              |              |
|---|-------------|--------------|--------------|--------------|
|   |             | Dover        | Sherborn     | Total        |
| In-District Enrollment*   | 491         | 654          | 523          | 1,177        |
| % of Enrollment   | 100%        | 55.56%       | 44.44%       | 100%         |
| In-District Operating Budget**  | \$7,254,102 | N/A          | N/A          | \$26,152,440 |
| Less: State Aid & Other Revenues  | \$890,166   | N/A          | N/A          | \$3,427,460  |
| Net In-district Operating Budget, Raised by Taxation  | \$6,363,936 | \$12,188,034 | \$9,613,546  | \$21,801,580 |
| Allocations: Health and Pensions paid by Dover, not in Local In-district Operating Budget   | \$2,006,800 | N/A          | N/A          | N/A          |
| Fully Allocated Operating Budget, Raised by Taxation  | \$8,370,736 |              |              |              |
| FY21 Net Debt Service (Included Local SBAB Reimbursement)                                   | \$208,017   | \$519,135    | \$404,265    | \$923,400    |
| Total Costs/Assessment  | \$8,578,753 | \$12,707,169 | \$10,017,811 | \$22,724,980 |
| Taxpayer Cost per Pupil   | \$17,472    | \$19,430     | \$19,155     | \$19,308     |
| Out-of-District Enrollment (Pre-K-22 yrs old)   | 31          |              |              |              |
| Out-of-District (OOD) Placements Budget (Pre-K-22 yrs old)***                               | \$3,118,589 |              |              |              |
| OOD Taxpayer Cost per Pupil prior to Circuit Breaker***                                     | \$100,600   |              |              |              |
| Less: Estimated Circuit Breaker Reimbursement to be received against prior year expenses    | \$1,000,000 |              |              |              |
| Net Out-of-District Placements Budgeted Costs (Pre-K-22 yrs old) after Est. Circuit Breaker | \$2,118,589 |              |              |              |
| Net OOD Taxpayer Cost per Pupil after Estimated Circuit Breaker                             | \$68,342    |              |              |              |

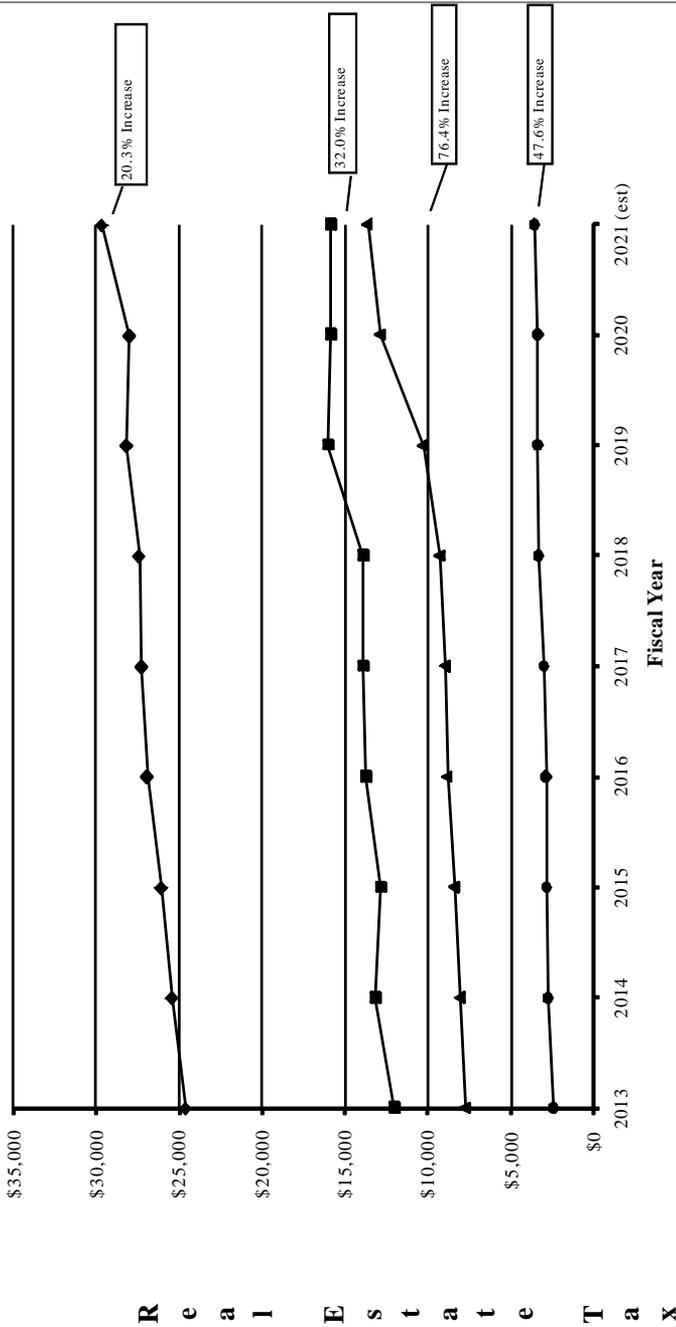
\* The "Local" enrollment consist of 9 Pre-K students and 482 K-5 students

\*\* The "Local" In-District Operating Budget excludes Out-Of-District costs (tuition and transportation).

\*\*\* Does not reflect state reimbursement for Circuit Breaker which is subject to legislative approval during the state's budget building process. This reimbursement has ranged from 65-75% over the past several years.

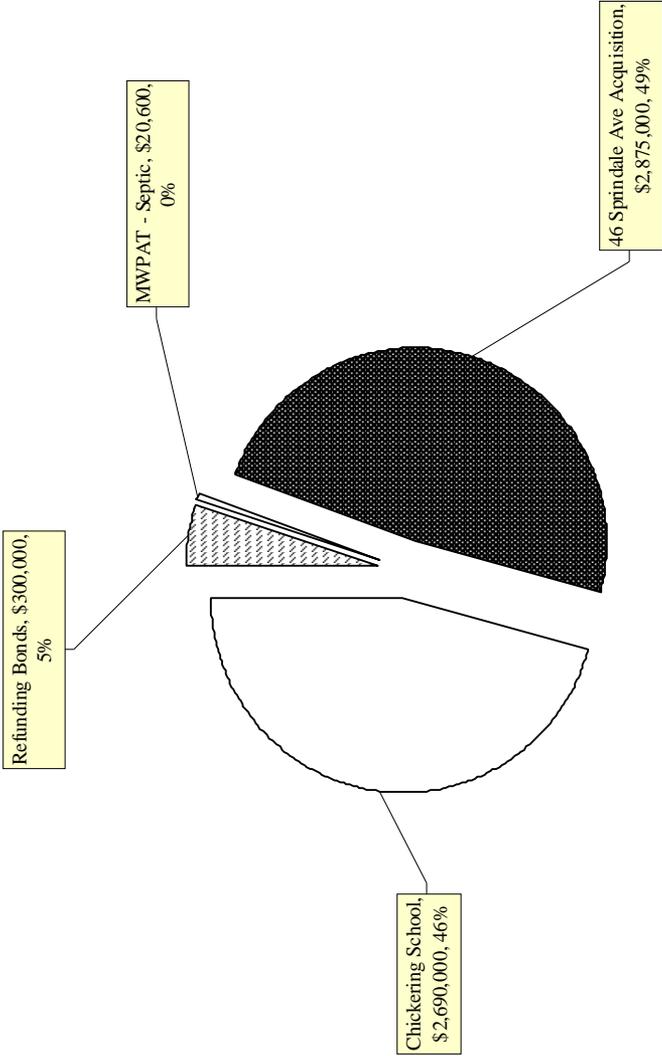
The estimated Circuit Breaker Reimbursement shown here is 70%.

# Tax History for Four Sample Residential Properties



This graph shows the annual tax bill history for four selected sample residential properties

**OUTSTANDING LONG TERM DEBT BY PURPOSE AS OF 07/01/19**



# BONDS AND STATE HOUSE NOTES

## SCHEDULE OF PAYMENTS - OUTSTANDING PRINCIPAL

| Long-term Debt<br>Fiscal Year | Principal          | Interest         | TOTALS             | Outstanding<br>Principal |
|-------------------------------|--------------------|------------------|--------------------|--------------------------|
| 2018                          | \$1,115,400        | \$162,250        | \$1,277,650        | \$7,072,000              |
| 2019                          | <b>\$1,186,400</b> | <b>\$239,042</b> | <b>\$1,425,442</b> | <b>\$5,885,600</b>       |
| 2020                          | \$1,005,400        | \$193,350        | \$1,198,750        | \$4,880,200              |
| 2021                          | \$995,200          | \$131,225        | \$1,126,425        | \$3,885,000              |
| 2022                          | \$820,000          | \$127,850        | \$947,850          | \$3,065,000              |
| 2023                          | \$810,000          | \$100,150        | \$910,150          | \$2,255,000              |
| 2024                          | \$155,000          | \$74,688         | \$229,688          | \$2,100,000              |
| 2025                          | \$150,000          | \$69,000         | \$219,000          | \$1,950,000              |

**Authorized & unissued debt as of 06-30-19**

|                 |           |
|-----------------|-----------|
| Elderly Housing | \$250,000 |
| Total           | \$250,000 |

### LONG TERM OUTSTANDING DEBT

**BY PURPOSE AS OF 06/30/19**

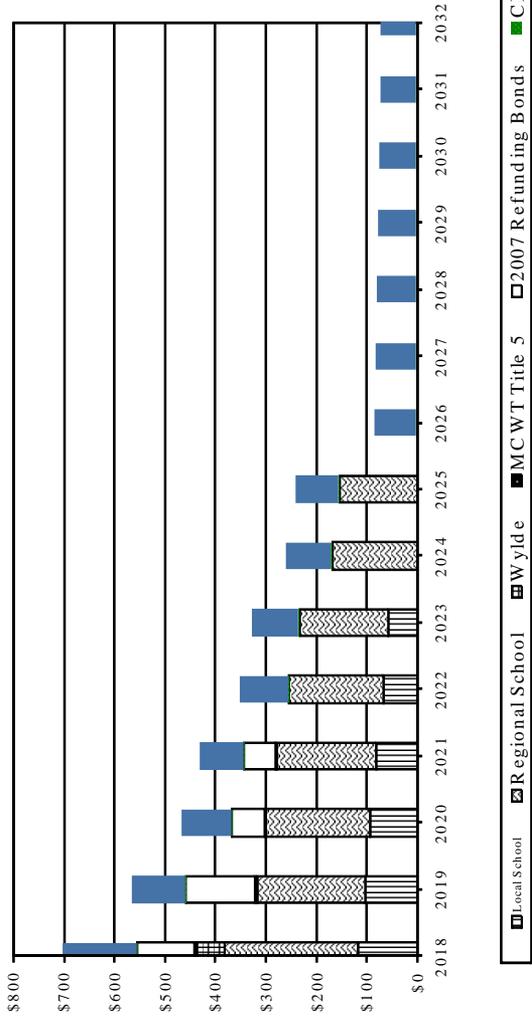
|                                       | Maturity | Amount             | % of total |
|---------------------------------------|----------|--------------------|------------|
| Chickering School - 2012 Refunding    | 2023     | \$2,690,000        | 45.70%     |
| MWPAT - Septic                        | 2021     | \$20,600           | 0.35%      |
| Refunding Bonds of 2007               | 2021     | \$300,000          | 5.10%      |
| 46 Springdale Ave Acquisition GO Bond | 2038     | \$2,875,000        | 48.85%     |
| <b>Total</b>                          |          | <b>\$5,885,600</b> | 100.00%    |

### SHORT TERM OUTSTANDING DEBT

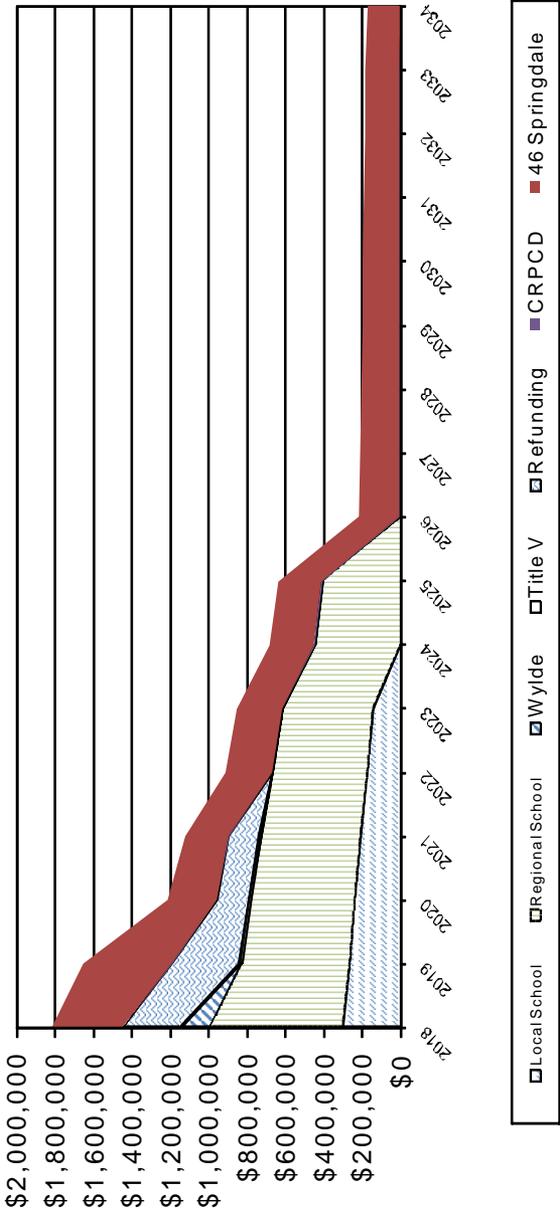
**BY PURPOSE AS OF 06/30/19**

|   | Maturity | Amount     |
|---|----------|------------|
| 46 Springdale Ave. Property Acquisition |          | \$0        |
| <b>Total</b>                            |          | <b>\$0</b> |

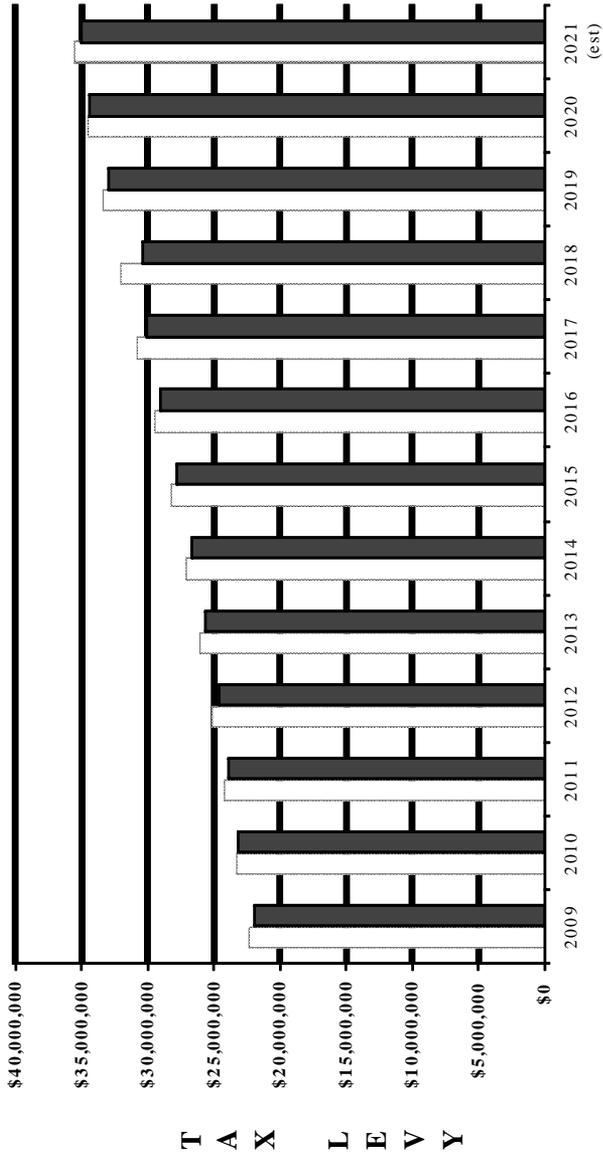
Tax Impact of Debt Service on a \$969,400 Property in FY 20



## Projected Total Debt Service for Town of Dover FY20



## Town of Dover Levy Capacity

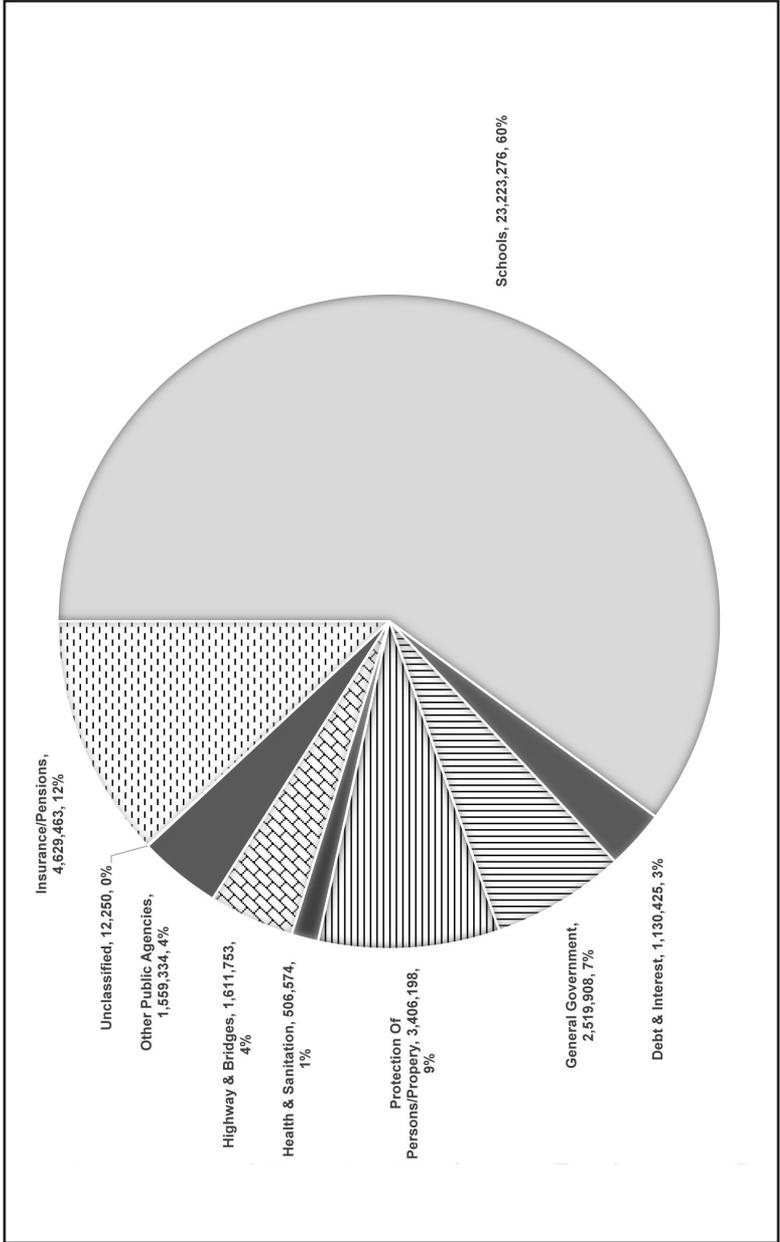


□ LEVY LIMIT ■ TAX LEVY

### FISCAL YEAR

This chart shows the historical Levy Limit, Tax Levy and Excess Levy Capacity Net of Debt Exclusion

# FY20 REQUESTED APPROPRIATION BY PURPOSE



## CAPITAL BUDGET COMMITTEE

The Capital Budget Committee’s responsibility is to “prepare a capital budget program for use by the Warrant Committee, the voters, and other Town boards and officials.” It performs this responsibility by reviewing and performing due diligence on capital budget requests from Town boards and departments and makes recommendations regarding their disposition to the Warrant Committee and the voters.

The Committee prepared its FY21 capital budget recommendations during the fall of 2019 and winter 2020. Individual requests by Town Departments and Committees were reviewed and meetings held to clarify issues and consider alternative options. In addition, the Committee requested a five-year capital budget outlook from each department.

In March 2020, the Committee recommended FY21 expenditures for Article 4 of \$568,500 a decrease of \$157,826 (21.7%) from FY 20 expenditures.

| Warrant Article               | FY 21            | FY 20            | Change            |
|-------------------------------|------------------|------------------|-------------------|
| Article 4                     | \$568,500        | \$726,326        | -\$157,826        |
| Regional School               | 0                | 0                | 0                 |
| <b>Total</b>                  | <b>\$</b>        | <b>\$726,326</b> | <b>-157826.00</b> |
| <b>Special Articles</b>       |                  |                  |                   |
| None                          | 0                | 0                | 0                 |
| <b>Total Capital Requests</b> | <b>\$568,500</b> | <b>\$726,326</b> | <b>-157827.00</b> |

FY 21 Article 4 capital expenditures reflect cyclical replacement of equipment and infrastructure by the Highway Department, Police Department, School Committee and Board of Selectmen.

The Dover-Sherborn Regional School Committee had capital requests for FY 21 funded from its own budget. The Dover School Committee requested funding for 2 items at Chickering School. Funding for a playground flooring/surfacing will be provided by outside sources. Both the Regional School Committee and the Dover School Committee continue to use their capital needs assessment reports from On-Site Insight, to prepare their requests for capital replacement and maintenance of their existing facilities. These reports, updated on a 5-year cycle, are now well embedded in their facilities management procedures and have simplified the planning and review process.

Since the Capital Budget Committee reviews replacement assets, it is charged with the responsibility of identifying which initiatives are eligible for Green Community Grants. This gives the Town the opportunity to replace older, less efficient assets with new high efficiency ones that offer substantial grants of up to \$250,000 by the State. By determining the payback of the investment, we not only increase energy efficiency, but also realize considerable savings year after year, which can actually exceed the Town's original cost.

The Committee, together with the Town Planner, the Highway Department, and the Superintendent of Buildings worked on several initiatives to apply for grants under the Green Communities Act for FY 20. An application was filed for grants for the Protective Services Building (insulation and HVAC replacement) Town Hall (insulation), Library (insulation) and Highway Department (LED street lights) with a projected annual energy cost savings of more than \$21,000 annually, a total of \$420,000 of energy savings over 20-year projected life of the equipment and improvements. The grant and incentive cover over 80% of the total initial cost. These projects are expected to be completed in FY21; and, therefore no application was filed for FY21.

For FY22, the Committee will meet with Town Departments, Commissions and Town Planner to coordinate early identification of potential energy saving projects. The goal is to ensure all projects eligible for Green Community Grants to meet grant application deadlines. The plan to

accomplish this will begin with information sessions for all interested parties, town administrator, town departments, and commissions.

The Committee has continued its initiative to revise the Town’s equipment and fleet inventory process. The objective is to ensure that replacement guidelines are similar to those used by the private sector and similar towns and are applied with consistency across Town Departments. In consultation with equipment manufacturers, neighboring towns and industry experts, the Committee is developing replacement guidelines based on critical need, usage, maintenance and repair history. We expect these guidelines to enable more concrete, objective criteria for the replacement decision. The Committee will continue to review its policies and practices to ensure that they are efficient and provide the voters with the important information they need to make informed decisions.

The following table lists the requests received from Town boards and departments. The Capital Budget Committee’s recommendations for FY21 are shown, as well as projected capital budget items for FY22 through FY25 with a description and dollar amount for each request. Article 4 contains, by Town department, the list of the capital request with the item, the amount, a description and results of due diligence, along with the recommendations of the Capital Budget Committee and the Warrant Committee.

The Capital Budget Committee wishes to thank all the Town boards, departments, officials and employees for their cooperation in submitting timely budget requests, supplying due diligence information, and meeting with Committee to develop and establish standards and procedures for the continued evaluation, replacement, and upgrade of the Town’s capital assets.

Respectfully submitted,  
Barry Goldman, Chair  
Cindy Devall, Member-at-large  
John Quackenbush, Member-at-large  
Robyn Hunter, Board of Selectmen  
Mark Sarro, Long Range Planning Committee  
Andrew Ursitti, Warrant Committee  
Janet McCormick, Warrant Committee

## CAPITAL BUDGET COMMITTEE

| FY21<br>Items | Commission/Department | Recommended |            |            |            |            | Requested |         |         |         |         | Notes |   |
|---------------|-----------------------|-------------|------------|------------|------------|------------|-----------|---------|---------|---------|---------|-------|---|
|               |                       | FY 2021     | FY 2022    | FY 2023    | FY 2024    | FY 2025    | FY 2023   | FY 2024 | FY 2025 | FY 2026 | FY 2027 |       |   |
| 0             | Cemetery Commission   | \$ -        | \$ -       | \$ 19,000  | \$ -       | \$ 22,000  |           |         |         |         |         |       | FY23 & 25 Tractors  |
| 0             | Clerk                 | \$ -        | \$ -       | \$ -       | \$ -       | \$ -       |           |         |         |         |         |       |   |
| 0             | Fire & Ambulance      | \$ -        | \$ 83,121  | \$ 75,000  | \$ 38,000  | \$ 710,000 |           |         |         |         |         |       | FY22 Exhaust Capture System<br>FY23 Extrication Equipment, Radios<br>FY24 Turn-out Gear<br>FY25 Engine-1, Radio Repeater  |
| 1             | Highway               | \$ 57,000   | \$ 170,000 | \$ 45,000  | \$ 180,000 | \$ 170,000 |           |         |         |         |         |       | FY21 Utility Truck<br>FY22 Rolloff<br>FY23 Pickup<br>FY24 10-Wheel Dump Truck<br>FY25 Loader  |
| 1             | Police                | \$ 131,000  | \$ 45,000  | \$ 165,000 | \$ 45,000  | \$ 390,000 |           |         |         |         |         |       | FY21 Patrol Vehicles<br>FY22 Patrol Vehicles<br>FY23 Patrol Vehicles & Portable Radios<br>FY24 Patrol Vehicles<br>FY25 Patrol Vehicles & Radio System           |
| 2             | Selectmen             | \$ 300,000  | \$ 995,000 | \$ 85,000  | \$ 95,000  | \$ 80,000  |           |         |         |         |         |       | FY21 Town House Windows & Lintels<br>FY22 Protective Agencies Updates, Town House Roof<br>FY23 Protective Agencies Updates<br>FY24 Library Roof, Town House A/C |
| 0             | Parks & Recreation    | \$ -        | \$ 60,000  | \$ -       | \$ 468,000 | \$ 35,000  |           |         |         |         |         |       | FY22 Dump Truck<br>FY24 Tractor, Mowers, Caryl Playground<br>FY25 Dept Vehicle  |

| FY21<br>Items | Commission/Department                              | Recommended       |                     |                     |                     | Requested           |         |         |         | Notes   |
|---------------|--|-------------------|---------------------|---------------------|---------------------|---------------------|---------|---------|---------|---|
|               |  | FY 2021           | FY 2022             | FY 2023             | FY 2024             | FY 2025             | FY 2026 | FY 2027 | FY 2028 |   |
| 2             | Chickering School                                  | \$ 80,500         | \$ 194,600          | \$ 846,900          | \$ 100,000          | \$ 50,900           |         |         |         | FY21 Flooring, Core Switch<br>FY22 Flooring, EMS Software, Water Pumps<br>FY23 Flooring, Roof, HVAC, Fire Ctrl Panel, Keyless<br>Entry<br>FY24 Flooring<br>FY25 Carpet, Floor Scrubber, Gym Floor Refurbish |
| 6             | <b>Article 5 Total</b>                             | <b>\$ 568,500</b> | <b>\$ 1,547,721</b> | <b>\$ 1,235,900</b> | <b>\$ 926,000</b>   | <b>\$ 1,457,900</b> |         |         |         |   |
| 7             | Regional Schools (Dover's<br>Allocation) Article 4 | \$ -              | \$ 1,240,891        | \$ 585,630          | \$ 144,356          | \$ 882,323          |         |         |         |   |
|               | <b>Total Capital Items</b>                         | <b>\$ 568,500</b> | <b>\$ 2,788,612</b> | <b>\$ 1,821,530</b> | <b>\$ 1,070,356</b> | <b>\$ 2,340,223</b> |         |         |         |   |

Article 1. (Selectmen) To see if the Town will set the salaries for its elected officials for the ensuing fiscal year; or take any other action relative thereto.

| <b>Elected Position</b> | <b>FY 18</b> | <b>FY 19</b> | <b>FY 20</b> | <b>FY 21 (R)</b> |
|-------------------------|--------------|--------------|--------------|------------------|
| 1. Board of Selectmen   |              |              |              |                  |
| a. Chairman             | \$200        | \$200        | \$200        | \$200            |
| b. Clerk                | 150          | 150          | 150          | 150              |
| c. Other Member         | 100          | 100          | 100          | 100              |
| 2. Assessors            |              |              |              |                  |
| a. Chairman             | 400          | 400          | 400          | 400              |
| b. Other Members (each) | 350          | 350          | 350          | 350              |
| 3. Town Clerk           | 57,368       | 61,434       | 74,044       | 78,033           |
| 4. Planning Board       |              |              |              |                  |
| a. Chairman             | 100          | 100          | 100          | 100              |
| b. Other Members (each) | 50           | 50           | 50           | 50               |
| 5. Constables (3 each)  | 150          | 150          | 150          | 150              |
| 6. Board of Health      |              |              |              |                  |
| a. Chairman             | 150          | 150          | 150          | 150              |
| b. Other Members (each) | 100          | 100          | 100          | 100              |

(R) = Recommended

Article 2. (Selectmen) To see if the Town will vote pursuant to Section 5-16 (Finances) of the General Bylaws of the Town of Dover to authorize the use of revolving fund accounts for the following boards or departments, and that unless otherwise amended by the Board of Selectmen and Warrant Committee, such accounts shall not exceed the following amounts for Fiscal Year 2021:

- |    |  |          |
|----|--|----------|
| 1. | Building Department                              |          |
|    | (a) Gas Inspector                                | \$ 9,800 |
|    | (b) Plumbing Inspector                           | \$17,500 |
|    | (c) Wiring Inspector                             | \$34,500 |
| 2. | Board of Health                                  |          |
|    | (a) Perk and deep hole inspection and permitting | \$40,000 |
|    | (b) Septic inspection and permitting             | \$50,000 |
|    | (c) Well inspection and permitting               | \$20,000 |
|    | (d) Swimming pool inspection and permitting      | \$10,000 |
| 3. | Library  |          |
|    | (a) Materials replacement                        | \$5,000  |
| 4. | Council on Aging                                 |          |
|    | (a) Senior activities and transportation         | \$35,000 |
| 5. | Recycling Committee                              |          |
|    | (a) Materials sales proceeds                     | \$1,500; |

or take any other action relative thereto.

**THE WARRANT COMMITTEE RECOMMENDATION WILL  
BE MADE AVAILABLE AT TOWN MEETING**

Article 3. (Selectmen) To see what sum the Town will raise and appropriate for salaries and expenditures by departments, officers, boards, and committees of the Town for the ensuing fiscal year; to determine whether the money shall be included in the tax levy, transferred from available funds, or provided by any combination of these methods; or take any other action relative thereto.

## ARTICLE 3

| DEPARTMENT                 | FY 2016<br>EXPENDED | FY 2017<br>EXPENDED | FY 2018<br>EXPENDED | FY 2019<br>EXPENDED | FY 2020<br>APPROVED | FY 2021<br>REQUESTED | FY21/FY20<br>% CHANGE | \$ Variance |
|----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|-----------------------|-------------|
| <b>GENERAL GOVERNMENT</b>  |                     |                     |                     |                     |                     |                      |                       |             |
| 301 MODERATOR              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00               | -                     | \$0.00      |
| 131 WARRANT COMMITTEE      | 5,676.20            | 6,226.00            | 6,130.00            | 7,680.00            | 7,680.00            | 7,680.00             | 0.0%                  | 0.00        |
| 122 SELECTMEN              |                     |                     |                     |                     |                     |                      |                       |             |
| SALARIES                   | 298,180.35          | 302,984.52          | 319,303.42          | 331,239.00          | 416,885.00          | 412,813.24           | -1.0%                 | -4,071.76   |
| EXPENSES                   | 56,811.80           | 47,794.52           | 133,855.00          | 53,820.00           | 104,820.00          | 97,220.00            | -7.3%                 | -7,600.00   |
| TOTAL                      | 354,992.15          | 350,779.04          | 453,158.42          | 385,059.00          | 521,705.00          | 510,033.24           | -2.2%                 | -11,671.76  |
| 192 TOWNHOUSE EXPENSES     | 33,415.51           | 37,769.59           | 49,237.36           | 56,256.00           | 53,256.00           | 56,056.00            | 1.4%                  | 800.00      |
| 191 WHITING ROAD           | 1,609.55            | 1,777.81            | 2,473.51            | 4,734.00            | 4,734.00            | 4,000.00             | -15.5%                | -734.00     |
| 193 CARYL COMMUNITY CENTER | 51,881.01           | 56,529.01           | 71,541.49           | 90,584.00           | 86,084.00           | 86,484.00            | 0.5%                  | 400.00      |
| 199 BUILDING MAINTENANCE   |                     |                     |                     |                     |                     |                      |                       |             |
| SALARIES                   | 187,357.55          | 194,266.00          | 200,640.00          | 207,284.00          | 214,028.00          | 217,823.00           | 1.8%                  | 3,795.00    |
| EXPENSES                   | 199,572.64          | 119,203.70          | 122,917.40          | 116,800.00          | 113,300.00          | 125,300.00           | 10.6%                 | 12,000.00   |
| TOTAL                      | 386,930.19          | 313,469.70          | 323,557.40          | 324,084.00          | 327,328.00          | 343,123.00           | 4.8%                  | 15,795.00   |
| 129 COPY/POSTAGE           | 28,992.17           | 23,320.91           | 26,400.85           | 30,140.00           | 32,870.00           | 28,840.00            | -12.3%                | -4,030.00   |
| 151 LAW                    | 143,878.32          | 184,513.77          | 126,867.05          | 200,000.00          | 200,000.00          | 200,000.00           | 0.0%                  | 0.00        |

| DEPARTMENT              | FY 2016<br>EXPENDED | FY 2017<br>EXPENDED | FY 2018<br>EXPENDED | FY 2019<br>EXPENDED | FY 2020<br>APPROVED | FY 2021<br>REQUESTED | % CHANGE | FY 21/FY 20<br>\$ VARIANCE |
|-------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|----------|----------------------------|
| 135 TOWN ACCOUNTANT     |                     |                     |                     |                     |                     |                      |          |                            |
| SALARIES                | 152,689.75          | 157,989.44          | 162,903.06          | 188,818.00          | 175,649.00          | 192,587.00           | 9.6%     | 16,938.00                  |
| EXPENSES                | <u>32,851.24</u>    | <u>32,243.39</u>    | <u>31,403.66</u>    | <u>37,200.00</u>    | <u>38,300.00</u>    | <u>49,360.00</u>     | 28.9%    | 11,060.00                  |
| TOTAL                   | 185,540.99          | 190,232.83          | 194,306.72          | 226,018.00          | 213,949.00          | 241,947.00           | 13.1%    | 27,998.00                  |
| 141 ASSESSOR            |                     |                     |                     |                     |                     |                      |          |                            |
| SALARIES                | 134,455.27          | 138,602.76          | 142,971.45          | 153,210.00          | 159,705.00          | 145,895.00           | -8.6%    | -13,810.00                 |
| EXPENSES                | 26,739.56           | 13,023.14           | 10,041.68           | 29,000.00           | 29,355.00           | 35,965.00            | 22.5%    | 6,610.00                   |
| TOTAL                   | 161,194.83          | 151,625.90          | 153,013.13          | 182,210.00          | 189,060.00          | 181,860.00           | -3.8%    | -7,200.00                  |
| 145 TREASURER/COLLECTOR |                     |                     |                     |                     |                     |                      |          |                            |
| SALARIES                | 172,746.10          | 170,797.55          | 183,354.00          | 191,681.00          | 211,304.00          | 217,626.00           | 3.0%     | 6,322.00                   |
| EXPENSES                | 22,617.62           | 20,725.68           | 20,167.76           | 29,975.00           | 29,175.00           | 44,775.00            | 53.5%    | 15,600.00                  |
| TOTAL                   | 195,363.72          | 191,523.23          | 203,521.76          | 221,656.00          | 240,479.00          | 262,401.00           | 9.1%     | 21,922.00                  |
| 155 DATA PROCESSING     |                     |                     |                     |                     |                     |                      |          |                            |
| SALARIES                | 54,779.95           | 56,850.85           | 57,917.12           | 59,785.00           | 49,569.00           | 51,815.00            | 4.5%     | 2,246.00                   |
| EXPENSES                | <u>60,247.20</u>    | <u>50,380.71</u>    | <u>61,892.62</u>    | <u>110,010.00</u>   | <u>109,741.00</u>   | <u>159,213.00</u>    | 45.1%    | 49,472.00                  |
| TOTAL                   | 115,027.15          | 107,231.56          | 119,809.74          | 169,795.00          | 159,310.00          | 211,028.00           | 32.5%    | 51,718.00                  |
| 161 TOWN CLERK          |                     |                     |                     |                     |                     |                      |          |                            |
| SALARIES                | 52,049.00           | 54,650.00           | 58,368.00           | 61,434.00           | 74,064.00           | 78,034.00            | 5.4%     | 3,970.00                   |
| EXPENSES                | 5,354.16            | 5,204.63            | 3,956.99            | 10,985.00           | 10,985.00           | 10,960.00            | -0.2%    | -25.00                     |
| TOTAL                   | 57,403.16           | 59,854.63           | 62,324.99           | 72,419.00           | 85,049.00           | 88,994.00            | 4.6%     | 3,945.00                   |

| DEPARTMENT                      | FY 2016<br>EXPENDED   | FY 2017<br>EXPENDED   | FY 2018<br>EXPENDED   | FY 2019<br>EXPENDED   | FY 2020<br>APPROVED   | FY 2021<br>REQUESTED  | FY21/FY20<br>% CHANGE | \$ Variance         |
|---------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|---------------------|
| 162 ELECTION REGISTRATION       |                       |                       |                       |                       |                       |                       |                       |                     |
| SALARIES                        | 23,028.34             | 20,957.90             | 24,554.19             | 40,478.00             | 41,919.00             | 36,865.00             | -12.1%                | -5,054.00           |
| EXPENSES                        | 7,637.80              | 23,792.77             | 10,096.36             | 15,335.00             | 25,965.00             | 25,873.00             | -0.4%                 | -92.00              |
| TOTAL                           | 30,666.14             | 44,750.67             | 34,650.55             | 55,813.00             | 67,884.00             | 62,738.00             | -7.6%                 | -5,146.00           |
| 175 PLANNING BOARD              |                       |                       |                       |                       |                       |                       |                       |                     |
| SALARIES                        | 32,654.07             | 33,004.16             | 33,845.48             | 34,711.00             | 36,059.00             | 37,088.00             | 2.9%                  | 1,029.00            |
| EXPENSES                        | 27,269.02             | 28,102.13             | 29,045.27             | 31,872.00             | 32,715.00             | 71,082.00             | 117.3%                | 38,367.00           |
| TOTAL                           | 59,923.09             | 61,106.29             | 62,890.75             | 66,583.00             | 68,774.00             | 108,170.00            | 57.3%                 | 39,396.00           |
| 411 ENGINEERING                 |                       |                       |                       |                       |                       |                       |                       |                     |
| SALARIES                        | 15,860.64             | 12,553.12             | 11,858.47             | 38,384.00             | 39,843.00             | 23,384.00             | -41.3%                | -16,459.00          |
| EXPENSES - SELECTMEN            | 3,434.49              | 32,662.83             | 23,034.01             | 74,170.00             | 65,670.00             | 65,670.00             | 0.0%                  | 0.00                |
| EXPENSES - PLANNING BOARD       | 0.00                  | 0.00                  | 0.00                  | 3,070.00              | 3,070.00              | 0.00                  | -100.0%               | -3,070.00           |
| TOTAL                           | 19,295.13             | 45,215.95             | 34,892.48             | 115,624.00            | 108,583.00            | 89,054.00             | -18.0%                | -19,529.00          |
| <b>GENERAL GOVERNMENT TOTAL</b> | <b>\$1,831,789.31</b> | <b>\$1,825,926.89</b> | <b>\$1,924,776.20</b> | <b>\$2,208,655.00</b> | <b>\$2,368,745.00</b> | <b>\$2,482,408.24</b> | <b>4.8%</b>           | <b>\$113,663.24</b> |

**PROTECTION OF PERSONS / PROP.**

|                     |              |              |              |              |              |              |       |            |
|---------------------|--------------|--------------|--------------|--------------|--------------|--------------|-------|------------|
| 201 POLICE          |              |              |              |              |              |              |       |            |
| SALARIES            | 1,741,050.24 | 1,795,675.19 | 1,788,691.54 | 1,929,163.00 | 1,991,344.00 | 1,959,229.00 | -1.6% | -32,115.00 |
| EXPENSES            | 85,020.35    | 88,132.41    | 94,262.98    | 124,450.00   | 128,050.00   | 117,850.00   | -8.0% | -10,200.00 |
| OUT OF STATE TRAVEL | 1,798.12     | 3,000.00     | 3,000.00     | 3,000.00     | 3,000.00     | 3,000.00     | 0.0%  | 0.00       |
| TOTAL               | 1,827,868.71 | 1,886,807.60 | 1,885,954.52 | 2,056,613.00 | 2,122,394.00 | 2,080,079.00 | -2.0% | -42,315.00 |

| DEPARTMENT | FY 2016                 |            | FY 2017    |  | FY 2018    |  | FY 2019    |  | FY 2020    |            | FY 21/FY20 |             |
|------------|-------------------------|------------|------------|--|------------|--|------------|--|------------|------------|------------|-------------|
|            | EXPENDED                |            | EXPENDED   |  | EXPENDED   |  | EXPENDED   |  | APPROVED   | REQUESTED  | % CHANGE   | \$ Variance |
| 299        | 56,318.64               |            | 57,855.51  |  | 70,352.72  |  | 79,523.00  |  | 76,323.00  | 79,023.00  | 3.5%       | 2,700.00    |
|            | PROTECTIVE AGENCY BLDG. |            |            |  |            |  |            |  |            |            |            |             |
| 292        |                         |            |            |  |            |  |            |  |            |            |            |             |
|            | ANIMAL CONTROL          |            |            |  |            |  |            |  |            |            |            |             |
|            | 22,569.92               |            | 18,662.00  |  | 18,634.82  |  | 23,694.00  |  | 22,274.00  | 18,148.00  | -18.5%     | -4,126.00   |
|            | EXPENSES                | 5,227.85   | 5,052.57   |  | 5,266.44   |  | 6,460.00   |  | 6,500.00   | 6,500.00   | 0.0%       | 0.00        |
|            | TOTAL                   | 27,797.77  | 23,714.57  |  | 23,901.26  |  | 30,154.00  |  | 28,774.00  | 24,648.00  | -14.3%     | -4,126.00   |
| 220        |                         |            |            |  |            |  |            |  |            |            |            |             |
|            | FIRE                    |            |            |  |            |  |            |  |            |            |            |             |
|            | 398,305.80              |            | 412,493.20 |  | 415,301.74 |  | 485,751.00 |  | 500,623.00 | 515,502.00 | 3.0%       | 14,879.00   |
|            | EXPENSES                | 101,083.79 | 68,350.37  |  | 144,556.19 |  | 92,250.00  |  | 92,250.00  | 94,250.00  | 2.2%       | 2,000.00    |
|            | TOTAL                   | 499,389.59 | 480,843.57 |  | 559,857.93 |  | 578,001.00 |  | 592,873.00 | 609,752.00 | 2.8%       | 16,879.00   |
| 231        |                         |            |            |  |            |  |            |  |            |            |            |             |
|            | AMBULANCE               |            |            |  |            |  |            |  |            |            |            |             |
|            | 137,501.66              |            | 141,092.28 |  | 154,444.10 |  | 155,913.00 |  | 160,593.00 | 165,367.00 | 3.0%       | 4,774.00    |
|            | EXPENSES                | 70,907.74  | 33,258.41  |  | 55,611.66  |  | 47,807.00  |  | 64,307.00  | 66,307.00  | 3.1%       | 2,000.00    |
|            | TOTAL                   | 208,409.40 | 174,350.69 |  | 210,055.76 |  | 203,720.00 |  | 224,900.00 | 231,674.00 | 3.0%       | 6,774.00    |
| 241        |                         |            |            |  |            |  |            |  |            |            |            |             |
|            | BUILDING INSPECTOR      |            |            |  |            |  |            |  |            |            |            |             |
|            | 81,411.33               |            | 92,563.73  |  | 99,293.21  |  | 114,263.00 |  | 120,573.00 | 139,005.00 | 15.3%      | 18,432.00   |
|            | EXPENSES                | 2,754.97   | 4,329.18   |  | 2,767.33   |  | 5,500.00   |  | 5,550.00   | 4,650.00   | -16.2%     | -900.00     |
|            | TOTAL                   | 84,166.30  | 96,894.91  |  | 102,060.54 |  | 119,763.00 |  | 126,123.00 | 143,655.00 | 13.9%      | 17,532.00   |

| DEPARTMENT  | FY 2016<br>EXPENDED   | FY 2017<br>EXPENDED   | FY 2018<br>EXPENDED   | FY 2019<br>EXPENDED   | FY 2020<br>APPROVED   | FY 2021<br>REQUESTED   | FY 21/FY 20<br>% CHANGE | \$ Variance        |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|------------------------|-------------------------|--------------------|
| 291 EMERGENCY MANAGEMENT                            |                       |                       |                       |                       |                       |                        |                         |                    |
| SALARIES  | 593.76                | 199.52                | 199.52                | 196.00                | 196.00                | 202.00                 | 3.1%                    | 6.00               |
| EXPENSES  | <u>0.00</u>           | <u>0.00</u>           | <u>0.00</u>           | <u>920.00</u>         | <u>920.00</u>         | <u>400.00</u>          | -56.5%                  | <u>-520.00</u>     |
| TOTAL   | 593.76                | 199.52                | 199.52                | 1,116.00              | 1,116.00              | 602.00                 | -46.1%                  | -514.00            |
| 171 CONSERVATION COMMISSION                         |                       |                       |                       |                       |                       |                        |                         |                    |
| SALARIES  | 31,289.24             | 32,545.00             | 34,301.00             | 36,148.00             | 38,573.00             | 39,452.00              | 2.3%                    | 879.00             |
| EXPENSES  | 26,985.57             | 32,270.73             | 39,396.53             | 65,695.00             | 65,695.00             | 65,695.00              | <u>0.0%</u>             | 0.00               |
| TOTAL   | 58,274.81             | 64,815.73             | 73,697.53             | 101,843.00            | 104,268.00            | 105,147.00             | 0.8%                    | 879.00             |
| 176 BOARD OF APPEALS                                |                       |                       |                       |                       |                       |                        |                         |                    |
| SALARIES  | 2,434.96              | 0.00                  | 527.93                | 2,672.00              | 2,752.00              | 2,834.00               | 3.0%                    | 82.00              |
| EXPENSES  | 529.40                | 555.09                | 585.88                | 1,450.00              | 1,450.00              | 1,450.00               | 0.0%                    | 0.00               |
| TOTAL   | 2,964.36              | 555.09                | 1,113.81              | 4,122.00              | 4,202.00              | 4,284.00               | 2.0%                    | 82.00              |
| 294 CARE OF TREES                                   |                       |                       |                       |                       |                       |                        |                         |                    |
| SALARIES  | 9,004.32              | 9,203.00              | 9,433.08              | 9,669.00              | 9,959.00              | 10,258.00              | 3.0%                    | 299.00             |
| EXPENSES  | <u>102,187.32</u>     | <u>65,756.44</u>      | <u>102,638.71</u>     | <u>102,640.00</u>     | <u>102,640.00</u>     | <u>102,640.00</u>      | <u>0.0%</u>             | <u>0.00</u>        |
| TOTAL   | 111,191.64            | 74,959.44             | 112,071.79            | 112,309.00            | 112,599.00            | 112,898.00             | 0.3%                    | 299.00             |
| 295 TREE COMMITTEE                                  |                       |                       |                       |                       |                       |                        |                         |                    |
|   | 2,480.00              | 2,500.00              | 2,474.37              | 2,500.00              | 2,500.00              | 2,500.00               | 0.0%                    | 0.00               |
| <b>PROTECTION OF PERSONS<br/>AND PROPERTY TOTAL</b> | <b>\$2,879,454.98</b> | <b>\$2,863,496.63</b> | <b>\$3,041,739.75</b> | <b>\$3,289,664.00</b> | <b>\$3,396,072.00</b> | <b>\$ 3,394,262.00</b> | <b>-0.1%</b>            | <b>-\$1,810.00</b> |

| DEPARTMENT                         | FY 2016<br>EXPENDED | FY 2017<br>EXPENDED | FY 2018<br>EXPENDED | FY 2019<br>EXPENDED | FY 2020<br>APPROVED | FY 2021<br>REQUESTED | % CHANGE    | FY21/FY20<br>\$ Variance |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|-------------|--------------------------|
| <b>HEALTH AND SANITATION</b>       |                     |                     |                     |                     |                     |                      |             |                          |
| 433 GARBAGE DISPOSAL               | 18,900.00           | 18,800.00           | 19,364.00           | 19,848.00           | 19,848.00           | 0.00                 | -100.0%     | -19,848.00               |
| 439 SOLID WASTE                    |                     |                     |                     |                     |                     |                      |             |                          |
| SALARIES                           | 64,195.76           | 64,637.99           | 70,309.87           | 71,350.00           | 81,020.00           | 95,179.00            | 17.5%       | 14,159.00                |
| EXPENSES                           | 299,926.45          | 267,644.49          | 302,505.53          | 301,755.00          | 274,907.00          | 276,051.00           | 0.4%        | 1,144.00                 |
| TOTAL                              | 364,122.21          | 332,282.48          | 372,815.40          | 373,105.00          | 355,927.00          | 371,230.00           | 4.3%        | 15,303.00                |
| 450 TOWN WATER                     |                     |                     |                     |                     |                     |                      |             |                          |
| SALARIES                           | 6,857.40            | 6,991.80            | 7,147.00            | 7,308.00            | 7,505.00            | 7,708.00             | 2.7%        | 203.00                   |
| EXPENSES                           | <u>21,386.71</u>    | <u>12,203.51</u>    | <u>17,150.66</u>    | <u>21,500.00</u>    | <u>21,500.00</u>    | <u>21,500.00</u>     | <u>0.0%</u> | <u>0.00</u>              |
| TOTAL                              | 28,244.11           | 19,195.31           | 24,297.66           | 28,808.00           | 29,005.00           | 29,208.00            | 0.7%        | 203.00                   |
| 519 BOARD OF HEALTH                |                     |                     |                     |                     |                     |                      |             |                          |
| SALARIES                           | 42,926.16           | 43,691.60           | 44,599.28           | 45,644.00           | 47,272.00           | 57,609.00            | 21.9%       | 10,337.00                |
| EXPENSES                           | 23,911.84           | 25,964.78           | 32,464.27           | 42,948.00           | 42,948.00           | 48,527.00            | 13.0%       | 5,579.00                 |
| TOTAL                              | 66,838.00           | 69,656.38           | 77,063.55           | 88,592.00           | 90,220.00           | 106,136.00           | 17.6%       | 15,916.00                |
| <b>HEALTH AND SANITATION TOTAL</b> | <b>\$478,104.32</b> | <b>\$439,934.17</b> | <b>\$493,540.61</b> | <b>\$510,353.00</b> | <b>\$495,000.00</b> | <b>\$506,574.00</b>  | <b>2.3%</b> | <b>\$11,574.00</b>       |
| <b>HIGHWAY AND BRIDGES</b>         |                     |                     |                     |                     |                     |                      |             |                          |
| 422 MAINTENANCE                    |                     |                     |                     |                     |                     |                      |             |                          |
| SALARIES                           | 471,284.44          | 474,266.84          | 475,807.00          | 490,360.00          | 507,447.00          | 537,139.00           | 5.9%        | 29,692.00                |
| EXPENSES                           | <u>244,575.10</u>   | <u>248,602.96</u>   | <u>265,030.00</u>   | <u>278,367.00</u>   | <u>275,367.00</u>   | <u>287,067.00</u>    | <u>4.2%</u> | <u>11,700.00</u>         |
| TOTAL                              | 715,859.54          | 722,869.80          | 740,837.00          | 768,727.00          | 782,814.00          | 824,206.00           | 5.3%        | 41,392.00                |

| DEPARTMENT                       | FY 2016<br>EXPENDED   | FY 2017<br>EXPENDED   | FY 2018<br>EXPENDED   | FY 2019<br>EXPENDED   | FY 2020<br>APPROVED   | FY 2021<br>REQUESTED  | % CHANGE    | FY21/FY20<br>\$ VARIANCE |
|----------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-------------|--------------------------|
| 423 SNOW AND ICE                 |                       |                       |                       |                       |                       |                       |             |                          |
| SALARIES                         | 55,363.85             | 93,245.36             | 90,651.08             | 105,700.00            | 105,700.00            | 105,700.00            | 0.0%        | 0.00                     |
| EXPENSES                         | 289,161.83            | 339,933.69            | 440,995.64            | 314,300.00            | 314,300.00            | 314,300.00            | 0.0%        | 0.00                     |
| TOTAL                            | 344,525.68            | 433,179.05            | 531,646.72            | 420,000.00            | 420,000.00            | 420,000.00            | 0.0%        | 0.00                     |
| 424 STREET LIGHTING              | 9,467.93              | 8,423.91              | 9,101.67              | 12,489.00             | 12,489.00             | 8,889.00              | -28.8%      | -3,600.00                |
| 425 TOWN GARAGE                  | 65,690.67             | 76,497.66             | 57,120.16             | 71,102.00             | 79,308.00             | 71,308.00             | -10.1%      | -8,000.00                |
| 428 TAR VIA PATCHING             | 249,654.02            | 261,900.00            | 274,239.56            | 275,000.00            | 275,000.00            | 275,000.00            | 0.0%        | 0.00                     |
| <b>HIGHWAY AND BRIDGES TOTAL</b> | <b>\$1,385,197.84</b> | <b>\$1,502,870.42</b> | <b>\$1,612,945.11</b> | <b>\$1,547,318.00</b> | <b>\$1,569,611.00</b> | <b>\$1,599,403.00</b> | <b>1.9%</b> | <b>\$29,792.00</b>       |
| <b>OTHER PUBLIC AGENCIES</b>     |                       |                       |                       |                       |                       |                       |             |                          |
| 194 ENERGY COORDINATOR           | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | -           | 0.00                     |
| 491 CEMETERY                     |                       |                       |                       |                       |                       |                       |             |                          |
| SALARIES                         | 79,482.47             | 83,445.30             | 84,492.69             | 89,230.00             | 92,472.00             | 94,624.00             | 2.3%        | 2,152.00                 |
| EXPENSES                         | 22,625.90             | 22,234.94             | 16,769.30             | 28,485.00             | 28,485.00             | 30,735.00             | 7.9%        | 2,250.00                 |
| TOTAL                            | 102,108.37            | 105,680.24            | 101,261.99            | 117,715.00            | 120,957.00            | 125,359.00            | 3.6%        | 4,402.00                 |
| 541 COUNCIL ON AGING             |                       |                       |                       |                       |                       |                       |             |                          |
| SALARIES                         | 92,853.21             | 100,525.69            | 98,262.71             | 110,557.00            | 119,287.00            | 160,566.00            | 34.6%       | 41,279.00                |
| EXPENSES                         | 35,664.47             | 30,890.40             | 35,174.17             | 37,650.00             | 45,450.00             | 47,340.00             | 4.2%        | 1,890.00                 |
| TOTAL                            | 128,517.68            | 131,416.09            | 133,436.88            | 148,207.00            | 164,737.00            | 207,906.00            | 26.2%       | 43,169.00                |

| DEPARTMENT                         | FY 2016<br>EXPENDED   | FY 2017<br>EXPENDED   | FY 2018<br>EXPENDED   | FY 2019<br>EXPENDED   | FY 2020<br>APPROVED   | FY 2021<br>REQUESTED  | % CHANGE    | FY21/FY20<br>\$ Variance |
|------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-------------|--------------------------|
| 610 LIBRARY                        |                       |                       |                       |                       |                       |                       |             |                          |
| SALARIES                           | 405,823.51            | 398,442.69            | 431,672.18            | 460,137.00            | 478,302.00            | 534,574.00            | 11.8%       | 56,272.00                |
| EXPENSES                           | 165,195.00            | 176,266.75            | 176,541.17            | 196,067.00            | 192,824.00            | 206,407.00            | 7.0%        | 13,583.00                |
| TOTAL                              | 571,018.51            | 574,709.44            | 608,213.35            | 656,204.00            | 671,126.00            | 740,981.00            | 10.4%       | 69,855.00                |
| 650 PARKS AND RECREATION           |                       |                       |                       |                       |                       |                       |             |                          |
| SALARIES                           | 321,487.45            | 349,421.02            | 296,891.20            | 328,752.00            | 347,563.00            | 357,162.00            | 2.8%        | 9,599.00                 |
| EXPENSES                           | 69,759.06             | 68,403.72             | 94,337.85             | 83,264.00             | 83,264.00             | 84,800.00             | 1.8%        | 1,536.00                 |
| TOTAL                              | 391,246.51            | 417,824.74            | 391,229.05            | 412,016.00            | 430,827.00            | 441,962.00            | 2.6%        | 11,135.00                |
| <b>OTHER PUBLIC AGENCIES TOTAL</b> | <b>\$1,192,891.07</b> | <b>\$1,229,630.51</b> | <b>\$1,234,141.27</b> | <b>\$1,334,142.00</b> | <b>\$1,387,647.00</b> | <b>\$1,516,208.00</b> | <b>9.3%</b> | <b>\$128,561.00</b>      |
| <b>UNCLASSIFIED SERVICES</b>       |                       |                       |                       |                       |                       |                       |             |                          |
| 152 PERSONNEL COMMITTEE            | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | -           | 0.00                     |
| 178 DOVER HOUSING PARTNERSHIP      | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | -           | 0.00                     |
| 195 TOWNREPORT                     | 11,509.00             | 8,021.57              | 5,422.90              | 6,000.00              | 6,000.00              | 6,000.00              | 0.0%        | 0.00                     |
| 543 VETERANS                       |                       |                       |                       |                       |                       |                       |             |                          |
| SALARIES                           | 1,000.00              | 1,000.00              | 1,000.00              | 1,000.00              | 1,000.00              | 1,000.00              | 0.0%        | 0.00                     |
| EXPENSES                           | 2,848.29              | 0.00                  | 0.00                  | 1,000.00              | 1,000.00              | 1,000.00              | 0.0%        | 0.00                     |
| TOTAL                              | 3,848.29              | 1,000.00              | 1,000.00              | 2,000.00              | 2,000.00              | 2,000.00              | 0.0%        | 0.00                     |
| 691 HISTORICAL COMMISSION          | 31608                 | 0.00                  | 608.10                | 1,250.00              | 1,250.00              | 1,250.00              | 0.0%        | 0.00                     |
| 692 MEMORIAL DAY                   | 2,614.79              | 2,471.24              | 2,978.94              | 3,000.00              | 3,000.00              | 3,000.00              | 0.0%        | 0.00                     |
| <b>UNCLASSIFIED SERVICES TOTAL</b> | <b>\$18,288.16</b>    | <b>\$11,492.81</b>    | <b>\$10,009.94</b>    | <b>\$12,250.00</b>    | <b>\$12,250.00</b>    | <b>\$12,250.00</b>    | <b>0.0%</b> | <b>\$0.00</b>            |

| DEPARTMENT   | FY 2016<br>EXPENDED   | FY 2017<br>EXPENDED   | FY 2018<br>EXPENDED   | FY 2019<br>EXPENDED   | FY 2020<br>APPROVED   | FY 2021<br>REQUESTED  | FY21/FY20<br>% CHANGE | Variance            |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|---------------------|
| <b>INSURANCE</b>                                     |                       |                       |                       |                       |                       |                       |                       |                     |
| 912 WORKERS COMPENSATION                             | 65,846.26             | 69,416.17             | 76,916.00             | 93,880.00             | 110,980.00            | 112,898.00            | 1.7%                  | 1,918.00            |
| 914 GROUP INSURANCE                                  | 1,852,401.49          | 2,002,057.54          | 2,078,679.75          | 2,564,683.00          | 2,491,324.00          | 2,602,971.00          | 4.5%                  | 111,647.00          |
| 916 MEDICARE/FICA                                    | 139,104.86            | 145,815.79            | 152,015.96            | 186,881.00            | 197,160.00            | 196,225.00            | -0.5%                 | -935.00             |
| 950 OTHER INSURANCE                                  | 149,483.88            | 161,734.14            | 145,546.00            | 188,245.00            | 189,619.00            | 195,307.57            | 3.0%                  | 5,688.57            |
| <b>INSURANCE-SUB-TOTAL</b>                           | <b>\$2,206,836.49</b> | <b>\$2,379,023.64</b> | <b>\$2,453,157.71</b> | <b>\$3,033,689.00</b> | <b>\$2,989,083.00</b> | <b>\$3,107,401.57</b> | <b>4.0%</b>           | <b>\$118,318.57</b> |
| <b>PENSIONS</b>                                      |                       |                       |                       |                       |                       |                       |                       |                     |
| 911 NORFOLK COUNTY RETIREM.                          | 1,023,985.00          | 1,129,266.00          | 1,210,458.00          | 1,325,669.00          | 1,421,027.00          | 1,522,061.00          | 7.1%                  | 101,034.00          |
| <b>INSURANCE/PENSIONS TOTAL</b>                      | <b>\$3,230,821.49</b> | <b>\$3,508,289.64</b> | <b>\$3,663,615.71</b> | <b>\$4,359,358.00</b> | <b>\$4,410,110.00</b> | <b>\$4,629,462.57</b> | <b>5.0%</b>           | <b>\$219,352.57</b> |
| <b>SCHOOLS</b>                                       |                       |                       |                       |                       |                       |                       |                       |                     |
| 600 DOVER SCHOOL OPERATING                           | 9,147,416.00          | 8,411,165.96          | 8,942,536.11          | 9,088,625.00          | 10,616,354.00         | 10,372,691.00         | -2.3%                 | -243,663.00         |
| 601 DOVER'S SHARE REGIONAL -<br>OPERATING ASSESSMENT | 9,656,211.00          | 10,610,531.00         | 11,098,808.00         | 12,042,917.00         | 11,955,169.00         | 12,188,034.00         | 1.9%                  | 232,865.00          |
| DEBT ASSESSMENT                                      | <u>754,629.00</u>     | <u>714,264.00</u>     | <u>581,416.00</u>     | <u>568,138.00</u>     | <u>552,534.00</u>     | <u>519,135.00</u>     | <u>-6.0%</u>          | <u>-33,399.00</u>   |
| TOTAL  | 10,410,840.00         | 11,524,795.00         | 11,680,224.00         | 12,611,055.00         | 12,507,703.00         | 12,707,169.00         | 1.6%                  | 199,466.00          |

| DEPARTMENT                                     | FY 2016<br>EXPENDED    | FY 2017<br>EXPENDED    | FY 2018<br>EXPENDED    | FY 2019<br>EXPENDED    | FY 2020<br>APPROVED    | FY 2021<br>REQUESTED   | FY21/FY20<br>%CHANGE | FY21/FY20<br>\$ Variance |
|--|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|----------------------|--------------------------|
| 602 MINUTEMAN VOCATIONAL                       | 91,149.00              | 75,016.00              | 63,533.00              | 96,218.00              | 74,285.00              | 137,416.00             | 85.0%                | 63,131.00                |
| 604 NORFOLK COUNTY<br>AGRICULTURAL HIGH SCHOOL | 3,736.00               | 3,409.37               | 0.00                   | 0.00                   | 6,000.00               | 6,000.00               | 0.0%                 | 0.00                     |
| <b>SCHOOLS TOTAL</b>                           | <b>\$19,653,141.00</b> | <b>\$19,814,386.33</b> | <b>\$20,686,293.11</b> | <b>\$21,795,898.00</b> | <b>\$23,204,342.00</b> | <b>\$23,223,276.00</b> | 0.1%                 | <b>\$18,934.00</b>       |
| <b>MATURING DEBT AND INTEREST</b>              |                        |                        |                        |                        |                        |                        |                      |                          |
| 710 MATURING DEBT PRINCIPAL                    | 1,140,400.00           | 1,125,400.00           | 1,115,400.00           | 1,186,400.00           | 1,005,400.00           | 995,200.00             | -1.0%                | -10,200.00               |
| 751 MATURING DEBT INTEREST                     | 290,300.00             | 281,550.00             | 259,375.00             | 240,596.00             | 193,350.00             | 131,225.00             | -32.1%               | -62,125.00               |
| 759 BANK CHARGES                               | 16,524.19              | 16,948.33              | 55,392.18              | 4,000.00               | 4,000.00               | 4,000.00               | 0.0%                 | 0.00                     |
| <b>DEBT &amp; INTEREST TOTAL</b>               | <b>\$1,447,224.19</b>  | <b>\$1,423,898.33</b>  | <b>\$1,430,167.18</b>  | <b>\$1,430,996.00</b>  | <b>\$1,202,750.00</b>  | <b>\$1,130,425.00</b>  | -6.0%                | <b>-72,325.00</b>        |
| <b>TOWN BUDGET GRAND TOTAL</b>                 | <b>\$32,116,912.36</b> | <b>\$32,619,925.73</b> | <b>\$34,097,228.88</b> | <b>\$36,488,634.00</b> | <b>\$38,046,527.00</b> | <b>\$38,494,268.81</b> | 1.2%                 | <b>\$447,741.81</b>      |

Article 4. (Selectmen) To see what sums the Town will raise and appropriate for the various capital purposes listed below; to determine whether the money shall be included in the tax levy, transferred from available funds, borrowed, or provided by any combination of these methods; or take any other action relative thereto:

1. Highway Department Utility Truck \$57,000

**This request is to replace a model 2006 utility truck, which will be 15 years old at the time of replacement. This truck is used in difficult weather conditions, used part-time for plowing and based upon its age, mileage and condition should be replaced. It is driven by the Highway Department mechanic and services other Town equipment when there is a breakdown. It is equipped with a generator, welder, and power tools, all of which will be transferred to the new vehicle.**

*The Capital Budget Committee recommends approval of \$57,000 for this request.*

THE WARRANT COMMITTEE RECOMMENDS THAT \$57,000 BE RAISED AND APPROPRIATED FOR THE PURCHASE OF A UTILITY TRUCK.

2. Police Department Cars \$131,000

**This request is to purchase and replace three police cars. All of these cars will be nearing the end of their estimated useful lives in FY 21, based upon their current mileage, time of use, and mechanical condition, including one car which had a serious crash in 2019 and required extensive repairs. The current cars, Ford SUVs will be replaced by heavier duty Chevrolet Tahoes estimated to be at no additional cost, which have a longer drivetrain warranty, enabling approximately 25% longer useful life and allowing replacement cycles to be considerably increased.**

*The Capital Budget Committee recommends approval of \$131,000 for this request.*

THE WARRANT COMMITTEE RECOMMENDS THAT \$131,000 BE RAISED AND APPROPRIATED FOR THE PURCHASE OF POLICE DEPARTMENT CARS.

3. Selectmen – Town House

(a) Window Replacement \$290,000

**This request is to replace 71 original single glazed windows, installed in 1923, and are at the end of their useful life. There are a number of windows, including 30-year-old storm windows, which have deteriorated and suffered damage. The Town House windows were last painted in 1998 and are in need of immediate re-glazing and painting. Replacement windows will be double glazed, insulated glass, all wood with vinyl exterior, 10-year warranty, low maintenance, custom made to match the design of the existing windows. The heating and cooling savings resulting from these highly insulated windows is estimated to be in excess of \$25,000 per year plus the immediate cost of necessary repairs of \$71,000 for a total savings in excess of \$300,000 over a 20-year period.**

*The Capital Budget Committee recommends approval of \$290,000 for this request.*

THE WARRANT COMMITTEE RECOMMENDS THAT \$290,000 BE RAISED AND APPROPRIATED FOR TOWN HOUSE WINDOW REPLACEMENT

(b) Repair and refurbish lintels \$10,000

**This request is to repair the Town lintels which are the horizontal structural elements over the windows. Many lintels have deteriorated and need immediate repair.**

*The Capital Budget Committee recommends approval of \$10,000 for this request.*

THE WARRANT COMMITTEE RECOMMENDS THAT \$10,000 BE RAISED AND APPROPRIATED FOR THE REPAIR AND REPLACEMENT OF TOWN HOUSE LINTELS.

4. School Department

(a) Flooring \$55,000

**This request is to replace flooring, which has deteriorated in upstairs and downstairs lobbies of Chickering School.**

*The Capital Budget Committee recommends approval of \$55,000 for this request.*

THE WARRANT COMMITTEE RECOMMENDS THAT \$55,000 BE RAISED AND APPROPRIATED FOR THE REPLACEMENT OF FLOORING AT CHICKERING SCHOOL.

(b) HP Core Switch \$25,500

**This request is for the purchase, replacement and installation of an HP Core Switch, which manages the computer network and has reached the end of its useful life of 5-9 years.**

*The Capital Budget Committee recommends approval of \$25,500 for this request.*

THE WARRANT COMMITTEE RECOMMENDS THAT \$25,500 BE RAISED AND APPROPRIATED FOR THE PURCHASE OF AN HP CORE SWITCH.

*[Article 5 will not be addressed at this Town Meeting.]*

Article 6. (Selectmen) To see if the Town will vote to raise and appropriate a sum of money for the purpose of highway construction, reconstruction and other improvements under the authority of the Massachusetts General

Laws as funded by various state budgets; to determine whether the money shall be included in the tax levy, transferred from available funds, borrowed, or provided by any combination of these methods; and to authorize the Selectmen to enter into contracts, apply for, accept, expend, and borrow in anticipation of state aid for such projects; or take any other action relative thereto.

THE WARRANT COMMITTEE RECOMMENDS THAT THIS ARTICLE BE APPROVED.

*[Articles 7-13 will not be addressed at this Town Meeting.]*

Article 14. (Selectmen) To see if the Town will vote to raise and appropriate the following sums of money for the purposes indicated and any incidental costs related thereto; to determine whether the money shall be included in the tax levy, transferred from available funds, or provided by any combination of these methods:

- 1. Technology-related project implementation \$50,000
- 2. Town House Space Reconfiguration \$100,000
- 3. Organizational Assessments \$150,000
- 4. Water Main Maintenance & Repair \$50,000

, or take any other action relative thereto.

**\$50,000 for technology-related project implementation – at the close of FY’20 the Town will have spent over \$100,000 from ATM 2019 Article 10, which requested funding for updating the Town’s hardware and software, implementing cyber security protection and data backup, and a new website. Continued efforts to modernize will focus on online services and internal process efficiencies. The Board of Selectmen has requested additional monies to ensure funding is available to further implement these projects.**

THE WARRANT COMMITTEE RECOMMENDS THAT \$50,000 BE RAISED AND APPROPRIATED FOR TECHNOLOGY-RELATED PROJECT IMPLEMENTATION.

**\$100,000 for Town House space reconfiguration – This project runs parallel with the work being done on the CCC. It is imperative for the Selectmen to understand the current and future space needs for the Town Staff. The COVID-19 pandemic also highlighted the need to reconfigure space in order to maintain safe distancing. In addition, this pandemic has brought to the forefront the need for better ventilation in the Town House. This funds will be used to address these items.**

THE WARRANT COMMITTEE RECOMMENDS THAT \$100,000 BE RAISED AND APPROPRIATED FOR TOWN HOUSE SPACE RECONFIGURATION.

**\$150,000 for organizational assessments – in continuation of the Board of Selectmen’s directive to modernize the Town’s organizational structure, it is recommended that a professional consulting firm be engaged to assist with an assessment how the Town’s offices and departments are structured and how they can optimally and cost-effectively operate for the next few decades. The Financial Management Review, when completed and issued, will address this need, and therefore funds will be required to available begin implementation of suggested changes and adjustments.**

THE WARRANT COMMITTEE RECOMMENDS THAT \$150,000 BE RAISED AND APPROPRIATED FOR ORGANIZATIONAL ASSESSMENTS.

**\$50,000 for water main maintenance and repair – the Town owns and is responsible for the maintenance of the water mains in the town square. There is no funding for emergency repairs or for regular maintenance. The system is approaching 70 years old and is a liability of the town. As the Town determines how to move forward related to water resources, funds may be required to maintain the system and facilitate repairs when needed.**

THE WARRANT COMMITTEE RECOMMENDS THAT \$50,000 BE RAISED AND APPROPRIATED FOR WATER MAIN MAINTENANCE AND REPAIR.

Article 15. To see if the Town will vote to raise and appropriate a sum of money to the Reserve Fund, pursuant to Chapter 40, Section 6 of the Massachusetts General Laws, not to exceed 5% of the tax levy of Fiscal Year 2020, from which transfers are voted by the Warrant Committee from time to time and transferred as provided by statute, and determine whether the money shall be included in the tax levy, by transfer from available funds including the Reserve Fund Overlay Surplus, or by any combination of these methods; or take any other action relative thereto.

THE WARRANT COMMITTEE RECOMMENDS THAT \$250,000 BE RAISED AND APPROPRIATED FOR THE PURPOSE OF THIS ARTICLE.

Article 16. (Warrant Committee) To see if the Town will vote to raise and appropriate a sum of money to pay any unpaid bills rendered to the Town for prior years; determine whether the money shall be included in the tax levy, by transfer from available funds, or any combination of these methods; or take any other action relative thereto.

**At the time this Blue Book went to press, the Town is aware of unpaid bills from prior years that total \$4,288.13. These bills were for payments for services by Beales & Thomas and the Highway Department.**

THE WARRANT COMMITTEE RECOMMENDS THAT \$4,288.13 BE RAISED AND APPROPRIATED FOR THE PURPOSE OF THIS ARTICLE.

*[Articles 17-29 will not be addressed at this Town Meeting.]*

Article 30 (Selectmen) To see if the Town will vote to transfer from Free Cash in the Treasury an amount to stabilize the tax rate for the ensuing fiscal year and authorize the Board of Assessors to use the same to stabilize the tax rate; or take any other action relative thereto.

**Dover's Free Cash was certified at \$9,826,861 as of July 1, 2019. Prior to the COVID-19 outbreak it was planned to set aside some of this into stabilization funds, to begin saving for known future expenses. However, the uncertainties of the pandemic – and the restrictions under which this abbreviated Town Meeting are being held – preclude this for now. The Warrant Committee still deems it prudent to use Free Cash to reduce the tax rate.**

**THE WARRANT COMMITTEE RECOMMENDS THAT \$1,500,000 OF FREE CASH BE USED FOR THE PURPOSES OF THIS ARTICLE.**

*[Article 31 omitted, the election having already taken place on June 15.]*

**TOWN OF DOVER**  
**RESERVE FUND TRANSFERS FOR FY19**

| <b>DEPARTMENT</b>         | <b>Request Date</b> | <b>DESCRIPTION</b>                                 | <b>Town Meeting Appropriation</b> | <b>Prior Notice</b> | <b>Transfer Date</b> | <b>Amount of Transfer</b> | <b>Actual Balance</b> |
|---------------------------|---------------------|--|-----------------------------------|---------------------|----------------------|---------------------------|-----------------------|
| Reserve Fund              | 07/01/18            | FY19 Appropriation - ATM Article 23                | 250,000.00                        |                     |                      |                           |                       |
| Selectmen                 | 09/11/18            | Retirement of Town Administrator                   |                                   |                     | 09/12/18             | 11,000.00                 |                       |
| Building Maint/Town Hse   | 09/13/18            | Replace Town House-Air Conditioning                |                                   | 10,720.00           |                      |                           |                       |
| Amulance                  | 10/02/18            | Quality Assurance/Quality Improvement Program      |                                   | 8,500.00            |                      |                           |                       |
| Building Maint/Caryl Hse  | 10/11/18            | Eradicate powder post beetle infestation-Caryl Hse |                                   |                     | 11/14/18             | 7,500.00                  |                       |
| Fire Department           | 11/06/18            | Rear Dump chutes rebuilt/redesigned to stop leaks  |                                   | 27,488.18           | 01/02/19             | 27,488.18                 |                       |
| Building Maint/Protective | 12/21/18            | Bring holding cells into compliance                |                                   |                     | 01/23/19             | 22,000.00                 |                       |
| Fire Department           | 02/05/19            | EMT class reimbursement                            |                                   | 3,500.00            | 03/27/19             | 3,500.00                  |                       |
| Fire Department           | 02/05/19            | Engine 1 motor repair                              |                                   | 4,500.00            | 03/20/19             | 4,500.00                  |                       |
| Cemetery Department       | 02/19/19            | Overtime due to unanticipated needs                |                                   |                     | 03/20/19             | 2,000.00                  |                       |
| Elections & Registration  | 05/01/19            | Rental of Electronic Voting System & Support       |                                   |                     | 05/01/19             | 4,000.00                  |                       |
| <b>TOTAL</b>              |                     |  | <b>250,000.00</b>                 | <b>54,708.18</b>    |                      | <b>81,988.18</b>          | <b>168,011.82</b>     |

## Summary of Revolving Fund Balances FY2019 Actual (and first half of FY2020)

This chart shows beginning and ending balances for municipal Revolving Funds for FY2019 and the first half of FY2020. Beginning balances (as of July 1, 2018) are shown in the first column, followed by all revenues received for the year and expenditures made. Rules for the establishment, use and reporting of Revolving Funds are set forth in MGL Chapter 44, Section 53E½.

|                               | 7/1/2018<br>Beginning<br>Balance | FY 2019<br>Revenue | FY 2019<br>Expenditures | 7/1/2019 Ending<br>Balance | July-Dec 2019<br>Revenue | July-Dec 2019<br>Expenditures | 12/31/2019<br>Ending<br>Balance |
|-------------------------------|----------------------------------|--------------------|-------------------------|----------------------------|--------------------------|-------------------------------|---------------------------------|
| School Custodial              | \$42,726                         | \$11,230           | \$6,780                 | \$47,176                   | \$0                      | \$597                         | \$46,579                        |
| Preschool at Chickering       | \$52,751                         | \$123,488          | \$107,799               | \$68,440                   | \$7,359                  | \$23,710                      | \$52,089                        |
| Lost Books - Chickering       | \$394                            | \$210              |                         | \$ 604                     | \$126                    | \$0                           | \$731                           |
| Parks & Recreation            | \$485,566                        | \$363,143          | \$361,301               | \$487,408                  | \$168,463                | \$180,357                     | \$475,513                       |
| Perc/Deep Hole                | \$0                              | \$11,250           | \$11,250                | \$0                        | \$11,700                 | \$11,250                      | \$450                           |
| Septic Inspection             | \$0                              | \$33,225           | \$33,225                | \$0                        | \$25,245                 | \$24,600                      | \$645                           |
| Swimming Pool Inspection      | \$0                              | \$1,950            | \$1,950                 | \$0                        | \$650                    | \$650                         | \$0                             |
| Well Inspection               | \$0                              | \$10,625           | \$10,625                | \$0                        | \$6,975                  | \$7,750                       | -\$775                          |
| COA Activities/Transportation | \$13,578                         | \$15,030           | \$13,184                | \$15,424                   | \$7,287                  | \$6,487                       | \$16,223                        |
| Gas Inspection                | \$0                              | \$8,139            | \$8,354                 | -\$215                     | \$4,140                  | \$1,739                       | \$2,186                         |
| Plumbing Inspection           | \$0                              | \$11,298           | \$11,384                | -\$86                      | \$5,970                  | \$2,458                       | \$3,426                         |
| Material Sales                | \$0                              | \$2,335            | \$396                   | \$1,939                    | \$305                    | \$171                         | \$2,073                         |
| Wiring Inspection             | \$0                              | \$30,275           | \$30,500                | -\$225                     | \$15,535                 | \$6,320                       | \$8,990                         |
| Library Material Replacement  | \$3,020                          | \$555              | \$948                   | \$2,627                    | \$1,052                  | \$0                           | \$3,679                         |
| Police Off Duty Details       | -\$21,672                        | \$295,744          | \$303,274               | -\$29,203                  | \$156,021                | \$150,868                     | -\$24,049                       |

## MUNICIPAL TERMINOLOGY

The following terms are frequently used in the Annual Town Report and at Town Meeting. Appropriate figures are noted.

**RESERVE FUND** is established by the voters at an Annual Town Meeting only. It may be composed of an appropriation not exceeding 5% of the tax levy of the preceding year, or money transferred from the Overlay Surplus or both. Transfers from the Reserve Fund are within the exclusive control of the Warrant Committee for “extraordinary or unforeseen expenditures.”

**SURPLUS REVENUE** is the amount by which the cash, accounts receivable, and other assets exceed liabilities and reserves.

**FREE CASH** is an amount calculated annually by the Accountant and certified by the State Bureau of Accounts. The amount is determined by subtracting uncollected taxes and certain deficits from **SURPLUS REVENUE**. The Warrant Committee at Town Meeting recommends the use of Free Cash.

7/1/19 \$9,826,861

**OVERLAY RESERVE** is the amount raised and appropriated by the Assessors in excess of appropriations and other charges for the purpose of creating a fund to cover abatements and exemptions to be granted.

6/30/19 \$950,983.10

**OVERLAY SURPLUS** is the amount accumulated for Overlay for various years not used or required to be held in the Overlay Reserve account for a specific year.

Voted \$100,000

**STABILIZATION FUNDS** provide a reserve for any lawful municipal purpose. Appropriations from a **STABILIZATION FUND** may be made at Annual or Special Town Meetings by a two-thirds vote.

|         |  |             |
|---------|--|-------------|
| 6/30/19 | Dover Stabilization Fund                 | \$924,365   |
| 6/30/19 | Regional Schools OPEB Stabilization Fund | \$1,600,000 |

**CONSERVATION FUND** was established in 1962 and has been added to from time to time by the voters at Town Meeting. The Fund may be expended by the Conservation Commission for any conservation purpose, other than taking by eminent domain. Total conservation funds available from all sources:

6/30/19 \$26,295





TOWN OF DOVER



MASSACHUSETTS

PRSRRT STD  
U.S. POSTAGE  
**PAID**  
DOVER, MA  
PERMIT NO. 3  
CARRIER  
PRESORT

POSTAL PATRON

DOVER, MA 02030

**IMPORTANT  
TOWN BUSINESS**