

Town Meeting Warrant

“The New Look Explained”

Municipal Modernization Act

- Municipal Modernization Act was passed in 2016
- Purpose:
 - Streamline state oversight of local government budgets/spending
 - Elimination of and updating of obsolete laws
 - Promote local independence
 - Provide greater local flexibility to operate in a more businesslike manner

The Town budget has been updated to comply with the Act.

FY 2018 Budget Format

The FY 2018 budget is formatted to comply with Massachusetts General Law Chapter 44, Sections 77-83; 182 and in Uniformity with the Uniform Massachusetts Accounting Standards (UMAS).

Significant format changes from prior year operating budget article formats include the following:

New Formats Explained

General Government:

- Finance and Operations includes all salaries/expenses for Accounting, Assessing, Information Technology and Treasurer/Collector divisions
- Assessor's budget incorporates annual property valuations rather than separate article since it is an annual operating expense.
- The Selectmen and Town Administrator budgets have been combined due to the recent reorganization; Town Report is included in the department's expenses.
- Also included are: Legal; Moderator; Planning; and Town Clerk

New Format Explained

Safety and Protection:

- This includes: Building Inspections; Fire; Police; Health and Natural Resources.
- Fire Department appropriations related to Ambulance Services are voted as a Special Revenue Fund in accordance with Massachusetts General Law Chapter 40 Section 5F. (See last slide.)
- Non-ambulance Fire expenditures are appropriated within the department's operating budget.

New Format Continued

Maintenance:

- The Public Buildings appropriation covers maintenance services for Town Hall, COA, Police Station, DPW and Drummer Boy Park. On occasion services provided to Fire and Ladies Library.
- Also included: Public works; Snow and Ice Removal; and Utilities.

Human Services:

- This section includes: Council on Aging and Veterans' Services.

New Format Continued

Culture & Recreation:

- This includes: Brewster Ladies Library; Recreation; and Millsites.

Contractual Obligations:

- This appropriation pertains to addressing labor contracts currently in negotiations, insurance increases (non-health) for which we have not yet received from the carrier and other operating expense such as snow and ice legal deficits that cannot be covered in the fiscal year's operating budget and are often raised on the subsequent year's tax rate. This appropriation assists in mitigating these tax rate impacts.

New Format Continued

Debt Service:

- This section reflects the required principal and interest payments for FY 2018.

Insurance and Fringe Benefits:

- This appropriation includes Town related expenses for general liability insurance, health insurance, Medicare tax and retirement assessments. The Town's elementary school(s) fringe benefit costs are for the first time shown with their annual operating budget.

New Format Continued

Other Operating Expense & Assessments:

- In past years past, individual articles appropriated funds for services not provided by the Town: Human Services; fuel assistance; and local business funding. These funds are now included in the Town's annual operating budget within the Local Services Funding line.

Massachusetts General Law Chapter 40 Section 5F

In accordance with Massachusetts General Laws (CH. 40; Section 5F), receipts from ambulance related activities are used to directly offset Ambulance service related expenditures. In prior years, Ambulance receipts were transferred to the General Fund making it difficult to identify the cost of Ambulance related expenditures due to expenses being contained within multiple General Fund lines, including but not limited to: Fire/Rescue Services; Fire/Rescue Wages; Overtime; General Liability Insurance; Fringe Benefits related costs; Retirement Costs; Utility Costs; and Capital Costs. Voting a spending budget within the Ambulance Reserve Fund allows receipts and related expenditures to be recorded and tracked in one fund.