

TOWN OF DOVER

www.doverma.org

Warrant Committee Report and Recommendations

for the

ANNUAL TOWN MEETING

Saturday, May 1, 2021

10:00 AM

Dover-Sherborn Regional School

Nora Searle Field

and

TOWN ELECTIONS

Monday, May 17, 2021

7:00 AM - 8:00 PM

Dover Town House



Please bring this booklet with you to the Town Meeting.

Contents

Safety Precautions and the Quorum Requirements for the 2021

| | |
|------------------------------------------------------------------------------------------------------------------------------|-----------|
| Dover Annual Town Meeting | 4 |
| Moderator's Note | 5 |
| Excerpted from the Town Bylaws | 8 |
| Report of The Warrant Committee | 9 |
| Tax Rate | 13 |
| Revenue Sources and Expenditures | 14 |
| Estimated Local Receipts, School Aid Receipts | 15 |
| The Cherry Sheet | 16 |
| Dover School Data Summary FY20 | 17 |
| Outstanding Long-Term Debt By Purpose | 18 |
| Bonds and State House Notes | 19 |
| Tax Impact of Debt Service on a Median Property | 20 |
| Projected Total Debt Service for Town of Dover | 21 |
| Town of Dover Levy Capacity | 22 |
| Appropriation by Purpose | 23 |
| Report of the Capital Budget Committee | 24 |
| Article 1 - Hear/Act on Committee Reports | 29 |
| Article 2 - Establish Salaries for Elected Officials for FY2022 | 29 |
| Article 3 - Authorize Amounts for Revolving Funds | 30 |
| Article 4 - Appropriate the FY2022 Operating Budget | 31 |
| Article 5 - Appropriate the FY2022 Capital Budget | 42 |
| Article 6 - Appropriate for Unemployment Compensation Fund | 46 |
| Article 7 - Appropriate for Sick Leave for Retiring Police Officers | 46 |
| Article 8 - Appropriate Road Construction, Reconstruction and and Improvement | 46 |
| Article 9 - Appropriate to Conservation Fund | 47 |
| Article 10 - Create and Appropriate for Capital Stabilization Fund | 47 |
| Article 11 - Appropriate Funds for Dover-Sherborn Regional School District Capital Expenditures for FY 2022 | 49 |
| Article 12 - Appropriate for One-Time Projects | 49 |
| Article 13 - Appropriate for Unpaid Bills of Prior Years | 50 |

| | |
|-------------------------------------------------------------------------------|-----------|
| Article 14 - Supplemental Appropriation to Article 3 of the 2020 | |
| Annual Town Meeting | 50 |
| Article 15 - Amend Zoning Bylaws - Accessory Apartments | 50 |
| Article 16 - Accept Massachusetts General Law Chapter 59, Section 5 - | |
| Property Tax Deferral for Seniors | 51 |
| Article 17 - Accept Massachusetts General Law Chapter 59, Section 5 - | |
| Property Tax Exemption for Persons Over 65 | 51 |
| Article 18 - Accept Massachusetts General Law Chapter 60, Section | |
| 3D - Elderly & Disabled Taxation Fund | 52 |
| Article 19 - OPEB Trust Fund | 52 |
| Article 20 - Amend Part II of the General Bylaws (Cemetery)..... | 53 |
| Article 21 - Payment in lieu of Taxes (“PILOT”) for Solar Installation | |
| at Town Garage | 53 |
| Article 22 - Amend Part II of General Bylaws (Animals)..... | 54 |
| Article 23 - Lease Authorization for Personal Wireless | |
| Service Providers | 55 |
| Article 24 - Accept Stagecoach Lane as a Public Way | 55 |
| Article 25 - Transfer from Free Cash to Stabilize the Tax Rate | 55 |
| Article 26 - Town Election | 56 |
| Reserve Fund Transfer FY21 | 57 |
| Summary of Revolving Fund Balances FY2020 Actual | 58 |
| Municipal Terminology | 59 |

Safety Precautions and the Quorum Requirement for the 2021 Dover Annual Town Meeting

After the passage of one year, the COVID-19 virus continues to have 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 the best way to hold a reasonably safe Town Meeting. We define “reasonably safe” as the same risk of COVID-19 infection as going to the Post Office or buying groceries.

Given the changing nature of the pandemic, it is possible that the procedures to maintain safety will change or that we will have to postpone the meeting, as was done last year. Please consult the Town website during the week before Town Meeting at <https://www.doverma.gov/453/Town-Meeting> to learn about the final seating and other safety precautions that we will follow.

At the time this Blue Book goes to press, the following procedures are likely to be followed:

- The Town Meeting will be held on Saturday, May 1 at 10:00 a.m. at the Dover Sherborn Regional School on the Nora Searle Field.
- Social distancing and face masks will be required for all attendees. For those who cannot wear masks, a separate seating area will be provided.
- Dover Police Officers and Constables will be directing parking adjacent to the Field and attendees to their seats on the Field.

At their meeting of April 1, the Board of Selectmen and The Moderator voted to reduce the quorum requirement to 18 registered voters of the Town because of the fluid nature of the pandemic and the importance of having a Town Meeting for the continued operation of the Town. This is a minimum requirement, however, and we welcome all citizens who would like to attend. The Field will be set up to accommodate more than 400 attendees.

The following is a brief description of the procedures we follow for the conduct of Town Meeting. Understanding the procedures ensures that citizens can fully participate in Town Meeting.

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 shalls” and “thou shall nots,” much is left to local custom and to our discretion.

Here 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:**

May 1, 2021.

**YOU MAY ALSO FIND IT HELPFUL TO BRING THE 2020
ANNUAL TOWN REPORT OR DOWNLOAD TO A MOBILE
DEVICE FOR YOUR REFERENCE PRIOR TO THE
MEETING.**

TOWN OF DOVER
REPORT OF THE WARRANT COMMITTEE
SATURDAY, MAY 1, 2021

The Warrant Committee is pleased to present its recommendations to Dover's citizens in preparation for the 2021 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 2020, we began the budget process for fiscal year 2022 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, 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 4 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 FY22 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 \$332,525 which represents a 0.9% increase from the FY21 operating budget.

The Commonwealth had not certified the amount Free Cash as of July 1, 2020 at the time the Blue Book went to press, but it is believed to be on the order of \$10,200,000. This amount was about \$380,000 more than the \$9,826,861 that had been certified as of July 1, 2019. At the June 2020 Town Meeting, \$204,288 of Free Cash was voted toward funding the budget and an additional \$1,500,000 was voted to reduce the tax rate.

The Town's Operating Budget has increased 8.2% over the past five fiscal years, from an appropriation of \$34,998,967 for FY17 to an appropriation of \$37,886,148 for FY21. During this same period, the total budget appropriation including capital items and special articles increased 8.7% from \$35,807,613 for FY17 to \$38,908,936 for FY21. Meanwhile, revenues generated through property taxes grew 10%, from \$31,535,573 to \$34,836,802. Total revenue from all sources (excluding Free Cash) increased 11% from \$36,282,174 to \$40,161,333 from FY17 to FY21, 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 FY21 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 FY22 Article 4 Operating Budget for the Town is \$39,076,793; up 0.9% as compared with that of FY21. This increase, along with the 1.2% 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 FY22, the Capital Budget Committee has recommended for approval at Town Meeting capital requests totaling \$1,031,591 as detailed in Article 5. 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 5.

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 12.

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 \$1,401,591 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 last year's abbreviated Town Meeting were held – precluded it at that time. This year this plan appears as Article 10. The Warrant Committee endorses this approach as prudent, and believes that it will allow the Town to minimize oscillations in the tax rate, 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 May 1 to cast your vote on these measures.

Respectfully submitted,
Gordon Kinder, Chair
Robert Andrews, Vice Chair
Peter Smith, Secretary
Melissa Herman
Cam Hudson
Sara Kinney
Janet McCormick
Steve Migausky
Andy Ursitti

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 2022 tax rate will decrease from the current rate of \$12.84 per thousand of assessed valuation to approximately \$12.62 – a 1.7% decrease.

REVENUE SOURCES AND EXPENDITURES

| | FY20 Actual | FY21 Estimated | FY22 Projected | \$ Change FY22/21 | % Change FY22/21 |
|-----------------------------------------------------------------------------------------------------------|---------------------|---------------------|---------------------|----------------------|---------------------|
| Revenue Sources | | | | | |
| Tax Levy Limit (<i>For information purposes only. Equals levy limit plus net Excluded Debt Service</i>) | \$35,666,348 | \$36,651,904 | \$37,465,178 | \$813,274 | 2.2% |
| Property Tax Levy | 33,272,171 | 35,548,527 | 36,562,240 | 1,013,713 | 2.9% |
| Excluded Debt Service | | | | | |
| Dover | 1,188,350 | 1,116,225 | 947,850 | (168,375) | -15.1% |
| Regional School | 552,534 | 519,135 | 487,071 | (32,064) | -6.2% |
| Less: MSBA Reimbursements (a) | 531,983 | 531,983 | 531,983 | 0 | 0.0% |
| Subtotal: Excluded Debt Service Net of MSBA Reimbursement | 1,208,901 | 1,103,377 | 902,938 | (200,439) | -18.2% |
| Total: Tax Levy with net debt exclusion | 34,481,072 | 36,651,904 | 37,465,178 | 813,274 | 2.2% |
| State Aid (Receipts) (b) | 1,147,742 | 1,170,950 | 1,188,232 | 17,282 | 1.5% |
| Local Receipts | 2,356,702 | 1,811,227 | 2,218,234 | 407,007 | 22.5% |
| Free Cash for Budget Items | 1,743,016 | 204,288 | 101,591 | (102,697) | -50.3% |
| Free Cash to Reduce the Tax Rate | 1,500,000 | 1,500,000 | 1,900,000 | 400,000 | 26.7% |
| Other Available Funds (c) | 642,383 | 642,383 | 631,983 | (10,400) | -1.6% |
| Total Revenue | \$41,870,914 | \$41,980,752 | \$43,505,219 | \$1,524,467 | 3.6% |
| Expenditures | | | | | |
| Article 4-Operating Budget | \$34,927,557 | \$38,494,269 | \$39,076,793 | \$582,525 | 1.5% |
| Article 5-Capital Budget | 726,364 | 568,500 | 1,036,591 | \$468,091 | 82.3% |
| Special Articles-Recurring | 34,432 | 4,288 | 46,591 | \$42,303 | 986.5% |
| Special Articles-Other | 2,238,584 | 200,000 | 100,000 | (\$100,000) | -50.0% |
| Reserve Fund (<i>moved to Article 4</i>) | 250,000 | 250,000 | 0 | (\$250,000) | -100.0% |
| Subtotal-Amount to be Appropriated | 38,176,937 | 39,517,057 | 40,259,976 | 742,919 | 1.9% |
| Other Expenditures | | | | | |
| Additions to Overlay | 108,581 | 297,576 | 200,000 | (97,576) | -32.8% |
| State Assessments and Offsets | 338,437 | 342,155 | 341,011 | (1,144) | -0.3% |
| Recap Charges & Other | 6,600 | 6,690 | 0 | (6,690) | -100.0% |
| Prior Year Snow and Ice Deficit | 0 - | | 50,000 | 50,000 | |
| Subtotal-Other Expenditures | 453,618 | 646,421 | 591,011 | (\$55,410) | -8.6% |
| Total Expenditures | \$38,630,555 | \$40,163,478 | \$40,850,987 | \$687,509 | 1.7% |
| Excess Tax Levy Capacity | 1,185,276 | 2,067,274 | 2,654,232 | 586,958 | 28.4% |

(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 FY22

| | |
|------------------------------------------------------|-------------|
| Motor Vehicle Excise Tax | \$1,300,000 |
| Other Excise | 350 |
| Penalties & Interest on Taxes | 60,000 |
| Payments in Lieu of Taxes | 200 |
| Other Charges for Services - Police, Fire, Ambulance | 90,000 |
| Fees | 30,000 |
| Rentals | 334,384 |
| Departmental Revenue - Library | 800 |
| Departmental Revenue - Cemeteries | 23,000 |
| Other Departmental Revenue | 52,000 |
| Licenses & Permits | 250,000 |
| Court Fines | 2,500 |
| Investment Income | 75,000 |
| Miscellaneous Non-Recurring | 0 |
| | <hr/> |
| | <hr/> |
| | 2,218,234 |

SCHOOL AID RECEIPTS

| | FY21 | FY22 | Change |
|----------------------------------------|---------------------|---------------------|------------------|
| | Actual | Budget* | |
| Chickering School Chapter 70 | 872,062 | 886,342 | 14,280 |
| Dover Share of Regional Chapter 70 | 1,308,034 | 1,320,942 | 12,908 |
| Dover Share of Regional Transportation | 277,781 | 274,631 | (3,150) |
| | <hr/> | <hr/> | <hr/> |
| Total | \$ 2,457,877 | \$ 2,481,915 | \$ 24,038 |

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.

| RECEIPTS | H1 (Governor's Proposed) | | | |
|-------------------------------------|--------------------------------|-----------|-----------|-----------|
| | FY19 | FY20 | FY21 | FY22 |
| Schools Chapter 70 | 812,073 | 853,856 | 872,062 | 886,342 |
| Unrestricted General Government Aid | 198,896 | 204,266 | 204,266 | 211,415 |
| Exemptions: VBS & Elderly | 12,879 | 13,128 | 14,428 | 12,792 |
| State Owned Land | 61,377 | 65,615 | 67,323 | 64,812 |
| Public Libraries (Offset) | 10,476 | 10,877 | 12,871 | 12,871 |
| TOTAL RECEIPTS | 1,095,701 | 1,147,742 | 1,170,950 | 1,188,232 |
| ASSESSMENTS | | | | |
| County Tax | 116,108 | 112,546 | 115,360 | 112,080 |
| Mosquito Control | 65,458 | 65,873 | 68,238 | 68,219 |
| Air Pollution | 3,608 | 3,528 | 3,624 | 3,567 |
| Metro Area Planning Council | 3,106 | 3,192 | 3,275 | 3,375 |
| RMV Non-Renewal Surcharge | 1,820 | 2,720 | 2,140 | 2,140 |
| MBTA | 131,361 | 139,701 | 136,647 | 138,759 |
| TOTAL ASSESSMENTS | 321,461 | 327,560 | 329,284 | 328,140 |
| NET CHERRY SHEET AID | 774,240 | 820,182 | 841,666 | 860,092 |

DOVER SCHOOL DATA SUMMARY FY21

| | Local | Region | | |
|------------------------------------------------------------------------------------|-------------|--------------|--------------|--------------|
| | | Dover | Sherborn | Total |
| In-District Enrollment* | 486 | 635 | 521 | 1,156 |
| % of Enrollment | 100% | 54.93% | 45.07% | 100% |
| In-District Operating Budget** | \$7,327,275 | N/A | N/A | \$25,502,691 |
| Less: State Aid & Other Revenues | \$886,342 | N/A | N/A | \$3,480,988 |
| Net In-district Operating Budget, Raised by Taxation | \$6,440,933 | \$12,206,021 | \$9,815,682 | \$22,021,703 |
| Allocations: Health and Pensions paid by Dover, not in Local In-district Operating | \$2,216,793 | N/A | N/A | N/A |
| Fully Allocated Operating Budget, Raised by Taxation | \$8,657,726 | | | |
| FY21 Net Debt Service (Included Local SBAB Reimbursement) | \$172,617 | \$487,071 | \$389,429 | \$876,500 |
| Total Costs/Assessment | \$8,830,343 | \$12,693,092 | \$10,205,111 | \$22,898,203 |
| Taxpayer Cost per Pupil | \$18,169 | \$19,989 | \$19,588 | \$19,808 |

| | |
|-------------------------------------------------------------------------------------|-------------|
| Out-of-District Enrollment (Pre-K-22 yrs old) | 26 |
| Out-of-District (OOD) Placements Budget (Pre-K-22 yrs old)*** | \$3,042,390 |
| OOD Taxpayer Cost per Pupil prior to Circuit Breaker*** | \$117,015 |
| Less: <u>Estimated</u> Circuit Breaker Reimbursement to be received against prior | \$1,000,000 |
| Net Out-of-District Placements Budgeted Costs (Pre-K-22 yrs old) after Est. Circuit | \$2,042,390 |
| Net OOD Taxpayer Cost per Pupil after Estimated Circuit Breaker | \$78,553 |

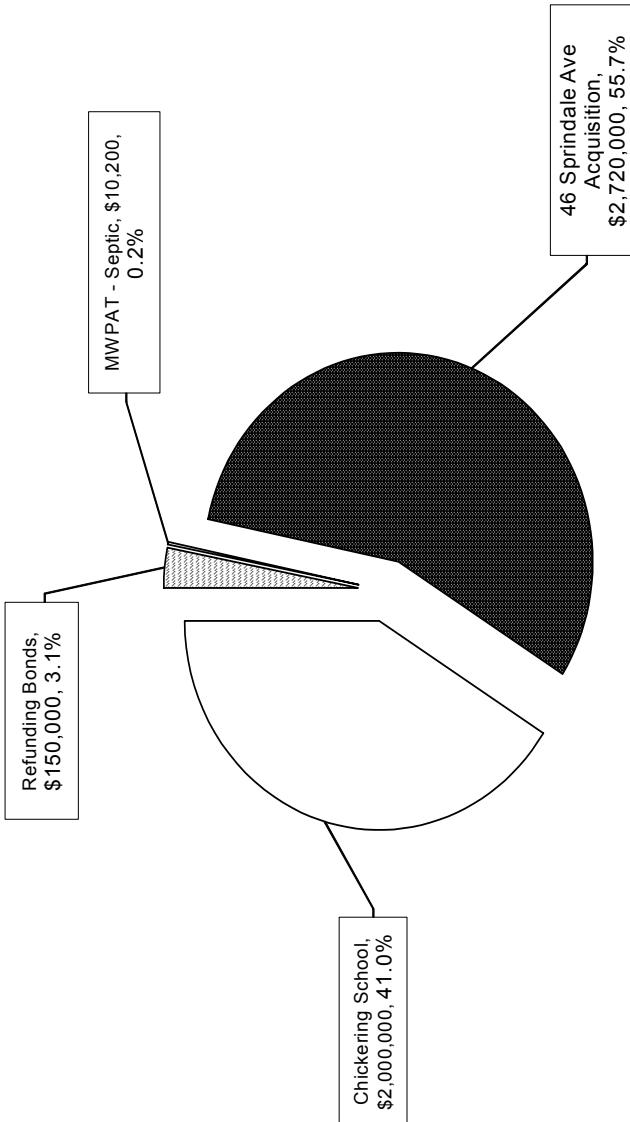
* The “Local” enrollment consist of 9 Pre-K students and 482 K-5 students

** 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%.

OUTSTANDING LONG TERM DEBT BY PURPOSE AS OF 07/01/20



BONDS AND STATE HOUSE NOTES
SCHEDULE OF PAYMENTS - OUTSTANDING PRINCIPAL

Long-term Debt

| Fiscal Year | Principal | Interest | TOTALS | Outstanding Principal |
|-------------|--------------------|------------------|--------------------|-----------------------|
| 2019 | \$1,186,400 | \$239,042 | \$1,425,442 | \$5,885,600 |
| 2020 | \$1,005,400 | \$193,350 | \$1,198,750 | \$4,880,200 |
| 2021 | \$995,200 | \$161,225 | \$1,156,425 | \$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 |
| 2026 | \$150,000 | \$61,500 | \$211,500 | \$1,800,000 |

Authorized & unissued debt as of 06-30-20

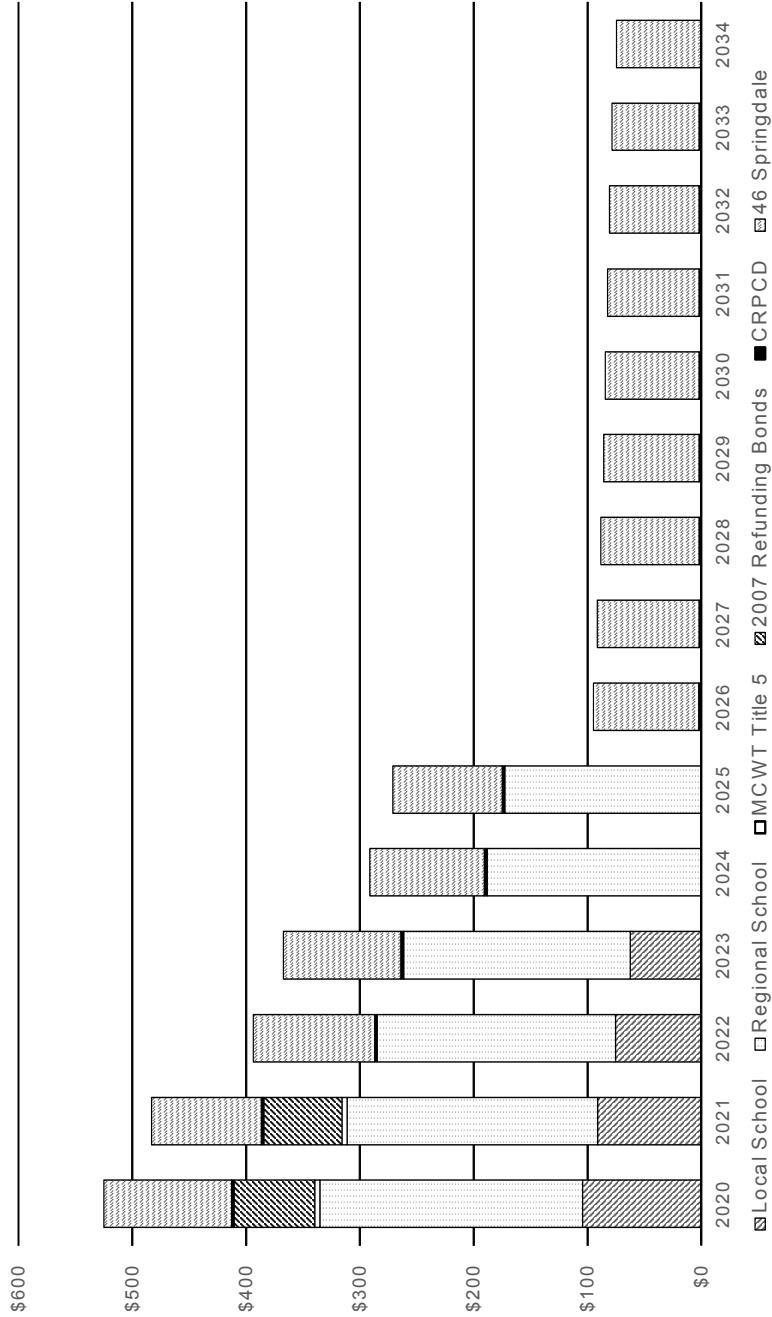
| | |
|-----------------|-----------|
| Elderly Housing | \$250,000 |
| | _____ |
| Total | \$250,000 |

LONG TERM OUTSTANDING DEBT

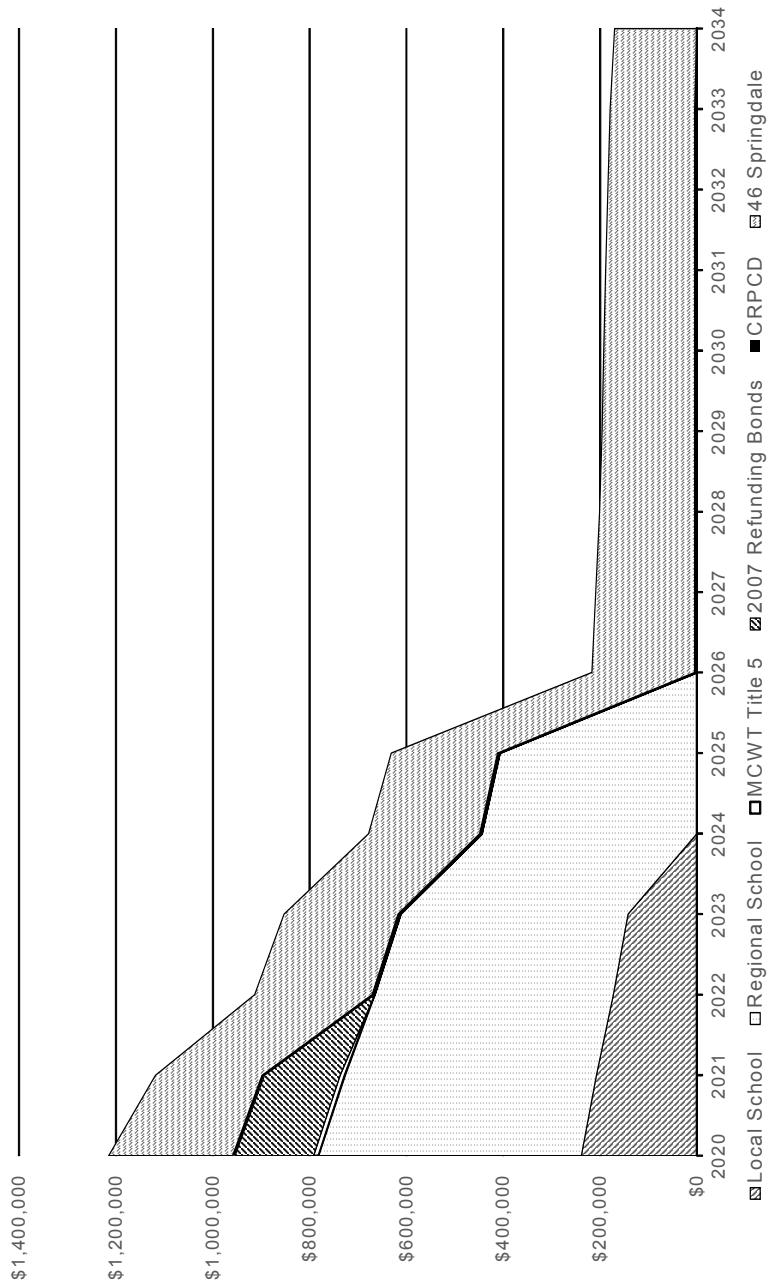
BY PURPOSE AS OF 06/30/20

| | Maturity | Amount | % of total |
|--------------------------------------|----------|--------------------|----------------|
| Chickering School - 2012 Refunding | 2023 | \$2,000,000 | 40.98% |
| MWPAT - Septic | 2021 | \$10,200 | 0.21% |
| Refunding Bonds of 2007 | 2021 | \$150,000 | 3.07% |
| 46 Sprindale Ave Acquisition GO Bond | 2038 | \$2,720,000 | 55.74% |
| <i>Total</i> | | \$4,880,200 | 100.00% |

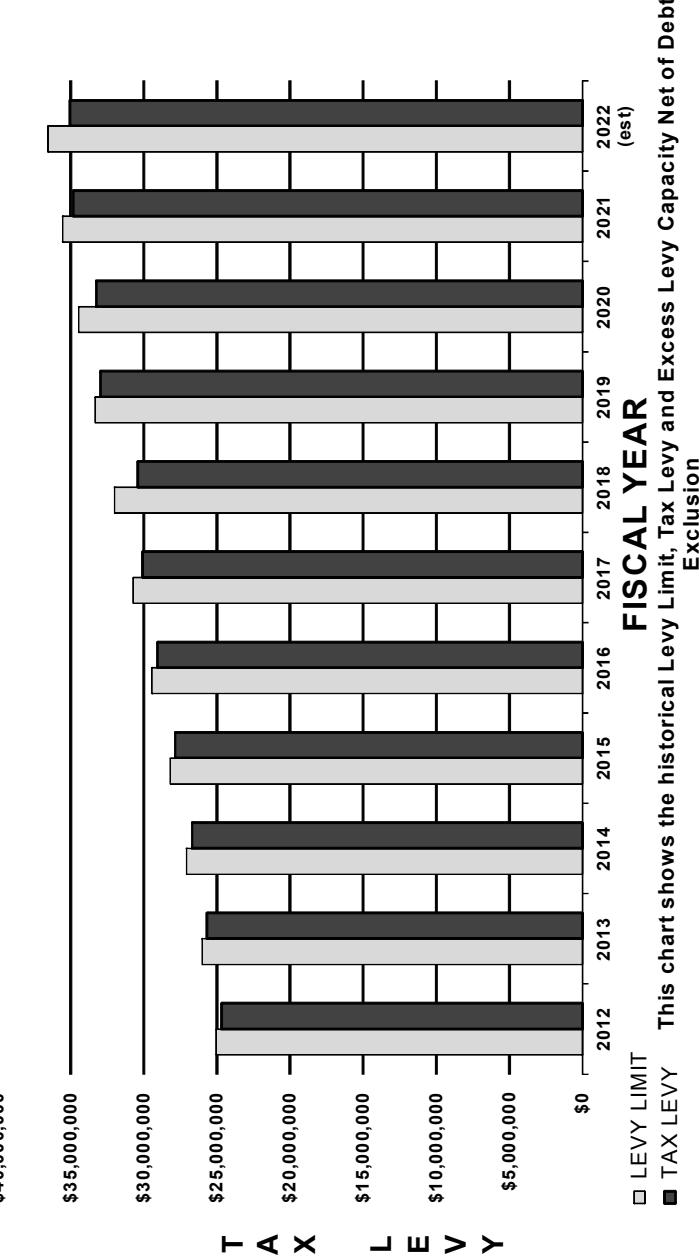
Tax Impact of Debt Service on a \$1,184,500 Property in FY22



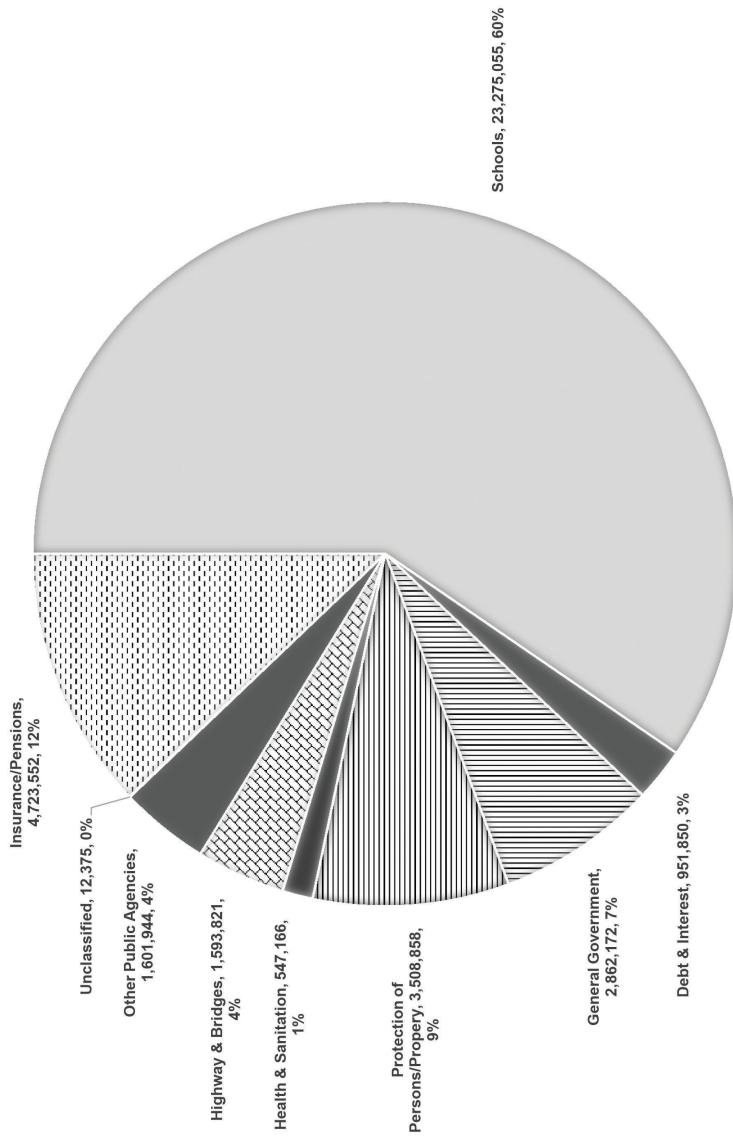
Projected Debt Service for the Town of Dover



Town of Dover Levy Capacity



FY22 REQUESTED APPROPRIATION BY PURPOSE



CAPITAL BUDGET COMMITTEE

April 2, 2021

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 FY22 capital budget recommendations during the fall of 2020 and winter 2021. 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 FY22 expenditures for Article 5 in the amount of \$1,031,591, an increase of \$463,091 (82%) from FY21 expenditures, primarily as a result of the beginning of major roof replacements.

| Warrant Article | FY 21 | FY 22 | Change |
|-------------------------------|------------------|--------------------|------------------|
| Article 5 | \$568,500 | \$1,031,591 | \$463,091 |
| Regional School | 0 | 0 | 0 |
| Total | \$568,500 | \$1,031,591 | \$463,091 |
| Special Articles | | | |
| None | 0 | 0 | 0 |
| Total Capital Requests | \$568,500 | \$1,031,591 | \$463,091 |

FY 22 Article 5 capital expenditures reflect cyclical replacement of equipment and infrastructure by the Fire Department, Police Department, School Committee and Board of Selectmen.

The Dover-Sherborn Regional School Committee had capital requests for FY 22 funded from its own budget. The Dover School Committee requested funding for 2 items at Chickering School. 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 may actually exceed the Town's original cost.

Over the last two fiscal years the Committee, together with the Town Planner, the Highway Department, and the Superintendent of Buildings worked on several initiatives to apply for grants and complete the projects under the Green Communities Act. For FY20 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. All of these projects were completed as of December, 2020 and the Town is now eligible to file new applications for FY22.

For FY22, the Committee reviewed with Town Departments and Commissions and the Town Planner to coordinate early identification of potential energy saving projects. The goal has been to ensure all projects

eligible for Green Community Grants meet grant application guidelines and deadlines. Two new projects have been identified for Chickering School and the Regional Schools, and it is expected that an application will be filed for grants in FY22.

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 has developed replacement guidelines based on critical need, usage, maintenance and repair history. These guidelines enable more concrete, objective criteria for the replacement decision. Further, 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 Committee also continued work with the Board of Selectmen, the Town Administrator, the Town's Finance Department and other members of the Financial Policy Task Force to study and initiate Capital Stabilization Fund as a reserve program to fund projected capital expenditures. This planning procedure would enable the Town to smooth the corresponding future tax rate increases. Even with such a fund, the Committee still would review and recommend approval of capital expenditures and Town Meeting still would vote to approve. The Committee unanimously voted to recommend the creation by the Selectmen of a Capital Stabilization Fund based upon a formula designed to set aside funds for projected capital expenditures and minimize year-to year tax rate impact.

The following table lists the requests received from Town boards and departments. The Capital Budget Committee's recommendations for FY22 are shown, as well as projected capital budget items for FY23 through FY26 with a description and dollar amount for each request. Article 5 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

Robert Andrews, Warrant Committee

Andrew Ursitti, Warrant Committee

CAPITAL BUDGET COMMITTEE

| FY22 Items | Commission/Department | Recommended | | Requested | | |
|---------------|-------------------------------------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
| | | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 |
| 1 | Cemetery Commission | \$ 15,000 | \$ - | \$ 19,000 | \$ - | \$ 22,000 |
| 2 | Fire & Ambulance | \$ 108,091 | \$ 90,000 | \$ 42,000 | \$ 650,000 | \$ - |
| | Highway | \$ - | \$ 170,000 | \$ 45,000 | \$ 180,000 | \$ 170,000 |
| 0 | Parks & Recreation | \$ - | \$ 60,000 | \$ 74,000 | \$ 79,000 | \$ - |
| 1 | Police | \$ 75,000 | \$ 119,500 | \$ 48,000 | \$ 396,000 | \$ 48,000 |
| 2 | Chickering School | \$ 95,500 | \$ 806,900 | \$ 153,500 | \$ 125,900 | \$ - |
| 2 | Selectmen | \$ 738,000 | \$ 105,000 | \$ 95,000 | \$ 86,000 | \$ 124,000 |
| 8 | Article 5 Total | \$ 1,031,591 | \$ 1,351,400 | \$ 476,500 | \$ 1,516,900 | \$ 364,000 |
| | Regional Schools (Dover's Allocation) Article 4 | \$ - | \$ 839,243 | \$ 1,197,585 | \$ 882,323 | \$ 108,691 |
| | Total Capital Items | \$ 1,031,591 | \$ 2,190,643 | \$ 1,674,085 | \$ 2,399,223 | \$ 472,691 |

Article 1. (Selectmen) To hear and act on the various reports of the various committees:

- (a) As contained in the printed 2020 Annual Report; and
- (b) Any other reports submitted to the voters by the Town committees.

THE WARRANT COMMITTEE RECOMMENDS THAT THE VARIOUS REPORTS BE CALLED OVER BY THE CLERK SO THAT ANY VOTER WHO DESIRES TO OBJECT TO ANY OF THE REPORTS MAY SO SIGNIFY.

THE WARRANT COMMITTEE FURTHER RECOMMENDS THAT IF THERE ARE NO OBJECTIONS, THE REPORTS AS PRINTED IN THE TOWN REPORT AND IN THIS BLUE BOOK BE ACCEPTED AND PLACED ON FILE.

Article 2. (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.

| Elected Position | FY19 | FY20 | FY21 | FY22 (R) |
|-------------------------|-------------|-------------|-------------|-----------------|
| 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) | 35 | 350 | 350 | 350 |
| 3. Town Clerk | 61,434 | 74,044 | 78,033 | 81,764 |
| 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

THE WARRANT COMMITTEE RECOMMENDS THAT THIS ARTICLE BE APPROVED.

Article 3. (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 2022:

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 \$4,000;

or take any other action relative thereto.

THE WARRANT COMMITTEE RECOMMENDS THAT THIS ARTICLE BE APPROVED.

Article 4. (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 4

| DEPARTMENT | FY 2017 | | FY 2018 | | FY 2019 | | FY 2020 | | FY 2021 | | FY 2022 | | FY 22/FY 21 | |
|----------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|----------|-------------|-------------|
| | EXPENDED | EXPENDED | EXPENDED | EXPENDED | EXPENDED | EXPENDED | APPROVED | APPROVED | APPROVED | APPROVED | APPROVED | % CHANGE | % CHANGE | \$ Variance |
| GENERAL GOVERNMENT | | | | | | | | | | | | | | |
| 301 MODERATOR | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | — | — | \$0.00 |
| 131 WARRANT COMMITTEE | 6,226.00 | 6,130.00 | 7,680.00 | 6,450.00 | 7,680.00 | 7,680.00 | 7,680.00 | 7,680.00 | 7,680.00 | 7,680.00 | 7,680.00 | 0.0% | 0.0% | 0.00 |
| 132 RESERVE FUND | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | — | — | 250,000.00 |
| 122 SELECTIVEN | | | | | | | | | | | | | | |
| SALARIES | 302,984.52 | 319,303.42 | 331,239.00 | 275,250.00 | 412,813.24 | 423,306.00 | 423,306.00 | 423,306.00 | 423,306.00 | 423,306.00 | 423,306.00 | 2.5% | 10,492.76 | |
| EXPENSES | 47,794.52 | 133,855.00 | 53,820.00 | 61,597.00 | 97,220.00 | 141,955.00 | 141,955.00 | 141,955.00 | 141,955.00 | 141,955.00 | 141,955.00 | 46.0% | 44,735.00 | |
| TOTAL | 350,779.04 | 453,188.42 | 385,059.00 | 336,847.00 | 510,033.24 | 565,261.00 | 565,261.00 | 565,261.00 | 565,261.00 | 565,261.00 | 565,261.00 | 10.8% | 55,227.76 | |
| 192 TOWN HOUSE EXPENSES | 37,769.59 | 49,237.36 | 56,256.00 | 45,131.00 | 56,056.00 | 56,056.00 | 56,056.00 | 56,056.00 | 56,056.00 | 56,056.00 | 56,056.00 | 0.0% | 0.0% | 0.00 |
| 191 WHITING ROAD | 1,777.81 | 2,473.51 | 4,734.00 | 2,042.00 | 4,000.00 | 4,000.00 | 4,000.00 | 4,000.00 | 4,000.00 | 4,000.00 | 4,000.00 | 0.0% | 0.0% | 0.00 |
| 193 CARYL COMMUNITY CENTER | 56,529.01 | 71,541.49 | 90,584.00 | 62,481.00 | 86,484.00 | 86,484.00 | 86,484.00 | 86,484.00 | 86,484.00 | 86,484.00 | 86,484.00 | 0.0% | 0.0% | 0.00 |
| 199 BUILDING/Maintenance | | | | | | | | | | | | | | |
| SALARIES | 194,266.00 | 200,640.00 | 207,284.00 | 205,922.00 | 217,823.00 | 221,979.00 | 221,979.00 | 221,979.00 | 221,979.00 | 221,979.00 | 221,979.00 | 1.9% | 4,156.00 | |
| EXPENSES | 119,203.70 | 122,917.40 | 116,800.00 | 121,075.00 | 125,300.00 | 125,300.00 | 125,300.00 | 125,300.00 | 125,300.00 | 125,300.00 | 125,300.00 | 0.0% | 0.00 | |
| TOTAL | 313,469.70 | 323,557.40 | 324,084.00 | 326,987.00 | 343,123.00 | 347,279.00 | 347,279.00 | 347,279.00 | 347,279.00 | 347,279.00 | 347,279.00 | 1.2% | 4,156.00 | |
| 129 COPY/POSTAGE | 23,320.91 | 26,400.85 | 30,140.00 | 18,846.00 | 28,840.00 | 26,840.00 | 26,840.00 | 26,840.00 | 26,840.00 | 26,840.00 | 26,840.00 | -6.9% | -2,000.00 | |
| 151 LAN | 184,513.77 | 126,857.05 | 143,199.70 | 118,452.00 | 200,000.00 | 200,000.00 | 200,000.00 | 200,000.00 | 200,000.00 | 200,000.00 | 200,000.00 | 0.0% | 0.0% | 0.00 |

| DEPARTMENT | FY 2017 | | FY 2018 | | FY 2019 | | FY 2020 | | FY 2021 | | FY 2022 | | FY22/FY21 | |
|-------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|-----------|-------------|
| | EXPENDED | EXPENDED | EXPENDED | EXPENDED | EXPENDED | EXPENDED | APPROVED | APPROVED | APPROVED | APPROVED | APPROVED | APPROVED | % CHANGE | \$ Variance |
| 135 TOWN ACCOUNTANT | 157,889.44 | 162,903.06 | 188,818.00 | 177,448.00 | 192,587.00 | 209,775.00 | 209,775.00 | 209,775.00 | 209,775.00 | 209,775.00 | 209,775.00 | 209,775.00 | 8.9% | 17,188.00 |
| SALARIES | 32,243.39 | 31,403.66 | 37,200.00 | 29,042.00 | 49,360.00 | 32,300.00 | 32,300.00 | 32,300.00 | 32,300.00 | 32,300.00 | 32,300.00 | 32,300.00 | -34.6% | -17,060.00 |
| EXPENSES | 100,232.83 | 104,366.72 | 226,018.00 | 206,480.00 | 241,947.00 | 242,075.00 | 242,075.00 | 242,075.00 | 242,075.00 | 242,075.00 | 242,075.00 | 242,075.00 | 0.1% | 128.00 |
| 141 ASSESSOR | 138,602.76 | 142,971.45 | 153,210.00 | 134,131.00 | 145,895.00 | 155,436.00 | 155,436.00 | 155,436.00 | 155,436.00 | 155,436.00 | 155,436.00 | 155,436.00 | 6.5% | 9,541.00 |
| SALARIES | 13,023.14 | 10,041.68 | 29,000.00 | 18,818.00 | 35,985.00 | 39,345.00 | 39,345.00 | 39,345.00 | 39,345.00 | 39,345.00 | 39,345.00 | 39,345.00 | 9.4% | 3,380.00 |
| EXPENSES | 151,625.90 | 153,013.13 | 182,210.00 | 152,948.00 | 181,860.00 | 194,781.00 | 194,781.00 | 194,781.00 | 194,781.00 | 194,781.00 | 194,781.00 | 194,781.00 | 7.1% | 12,921.00 |
| 145 TREASURER/COLLECTOR | 170,797.55 | 183,354.00 | 191,681.00 | 208,082.00 | 217,626.00 | 226,160.00 | 226,160.00 | 226,160.00 | 226,160.00 | 226,160.00 | 226,160.00 | 226,160.00 | 3.9% | 8,534.00 |
| SALARIES | 20,725.68 | 20,167.76 | 29,975.00 | 30,654.00 | 44,775.00 | 52,365.00 | 52,365.00 | 52,365.00 | 52,365.00 | 52,365.00 | 52,365.00 | 52,365.00 | 17.0% | 7,590.00 |
| EXPENSES | 191,523.23 | 203,521.76 | 221,956.00 | 238,736.00 | 262,401.00 | 278,525.00 | 278,525.00 | 278,525.00 | 278,525.00 | 278,525.00 | 278,525.00 | 278,525.00 | 6.1% | 16,124.00 |
| 155 DATA PROCESSING | 56,850.85 | 57,917.12 | 59,785.00 | 49,251.00 | 51,815.00 | 51,831.00 | 51,831.00 | 51,831.00 | 51,831.00 | 51,831.00 | 51,831.00 | 51,831.00 | 0.0% | 16.00 |
| SALARIES | 50,380.71 | 61,892.62 | 110,010.00 | 65,601.00 | 159,213.00 | 168,772.00 | 168,772.00 | 168,772.00 | 168,772.00 | 168,772.00 | 168,772.00 | 168,772.00 | 6.0% | 9,559.00 |
| EXPENSES | 107,231.56 | 119,809.74 | 169,785.00 | 114,852.00 | 211,028.00 | 220,603.00 | 220,603.00 | 220,603.00 | 220,603.00 | 220,603.00 | 220,603.00 | 220,603.00 | 4.5% | 9,575.00 |
| 161 TOWN CLERK | 54,650.00 | 58,368.00 | 61,434.00 | 74,064.00 | 78,034.00 | 81,764.00 | 81,764.00 | 81,764.00 | 81,764.00 | 81,764.00 | 81,764.00 | 81,764.00 | 4.8% | 3,730.00 |
| SALARIES | 5,204.63 | 3,985.99 | 10,985.00 | 2,597.00 | 10,960.00 | 11,125.00 | 11,125.00 | 11,125.00 | 11,125.00 | 11,125.00 | 11,125.00 | 11,125.00 | 1.5% | 165.00 |
| EXPENSES | 59,854.63 | 62,324.99 | 72,419.00 | 76,655.00 | 88,934.00 | 92,889.00 | 92,889.00 | 92,889.00 | 92,889.00 | 92,889.00 | 92,889.00 | 92,889.00 | 4.4% | 3,895.00 |

| DEPARTMENT | FY 2017 | | FY 2018 | | FY 2019 | | FY 2020 | | FY 2021 | | FY 2022 | | % CHANGE | \$ Variance |
|--------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------|----------|----------|----------|----------|----------|---------------|---------------------|
| | EXPENDED | EXPENDED | EXPENDED | EXPENDED | EXPENDED | EXPENDED | APPROVED | APPROVED | APPROVED | APPROVED | APPROVED | APPROVED | | |
| 162 ELECTION/REGISTRATION | | | | | | | | | | | | | | |
| SALARIES | 20,957.90 | 24,554.19 | 40,478.00 | 28,169.00 | 36,865.00 | 36,738.00 | | | | | | | -0.3% | -127.00 |
| EXPENSES | <u>23,792.77</u> | <u>10,096.36</u> | <u>15,335.00</u> | <u>17,018.00</u> | <u>25,873.00</u> | <u>24,270.00</u> | | | | | | | <u>-6.2%</u> | <u>-1,603.00</u> |
| TOTAL | 44,750.67 | 34,650.55 | 55,813.00 | 45,187.00 | 62,738.00 | 61,008.00 | | | | | | | -2.8% | -1,730.00 |
| 175 PLANNING BOARD | | | | | | | | | | | | | | |
| SALARIES | 33,004.16 | 33,845.48 | 34,711.00 | 36,044.00 | 37,088.00 | 126,171.00 | | | | | | | 240.2% | 89,083.00 |
| EXPENSES | <u>28,102.13</u> | <u>29,045.27</u> | <u>31,872.00</u> | <u>21,506.00</u> | <u>71,082.00</u> | <u>9,160.00</u> | | | | | | | <u>-87.1%</u> | <u>61,922.00</u> |
| TOTAL | 61,106.29 | 62,890.75 | 66,583.00 | 57,550.00 | 108,170.00 | 135,331.00 | | | | | | | 25.1% | 27,161.00 |
| 411 ENGINEERING | | | | | | | | | | | | | | |
| SALARIES | 12,553.12 | 11,858.47 | 38,384.00 | 15,613.00 | 23,384.00 | 27,690.00 | | | | | | | 18.4% | 4,306.00 |
| EXPENSES - SELECTMEN | 32,632.83 | 23,034.01 | 74,170.00 | 0.00 | 65,670.00 | 65,670.00 | | | | | | | 0.0% | 0.00 |
| EXPENSES - PLANNING BOARD | 0.00 | 0.00 | 3,070.00 | 40,289.00 | 0.00 | 0.00 | | | | | | | 0.0% | 0.00 |
| TOTAL | 45,215.95 | 34,892.48 | 115,624.00 | 55,902.00 | 89,054.00 | 93,360.00 | | | | | | | 4.8% | 4,306.00 |
| GENERAL GOVERNMENT TOTAL | \$1,825,926.89 | \$1,924,776.20 | \$2,151,854.70 | \$1,865,567.00 | \$2,482,408.24 | \$2,862,172.00 | | | | | | | 15.3% | \$379,763.76 |
| PROTECTION OF PERSONS / PROP. | | | | | | | | | | | | | | |
| 201 POLICE | | | | | | | | | | | | | | |
| SALARIES | 1,795,675.19 | 1,788,691.54 | 1,929,163.00 | 1,860,725.00 | 1,959,229.00 | 2,002,839.00 | | | | | | | 2.2% | 43,610.00 |
| EXPENSES | 88,132.41 | 94,262.98 | 124,450.00 | 100,500.00 | 117,850.00 | 130,655.00 | | | | | | | 10.9% | 12,805.00 |
| OUT OF STATE TRAVEL | <u>3,000.00</u> | <u>3,000.00</u> | <u>1,962.00</u> | <u>3,000.00</u> | <u>2,080,079.00</u> | <u>3,000.00</u> | | | | | | | 0.0% | <u>0.00</u> |
| TOTAL | 1,886,807.60 | 1,885,954.52 | 2,056,613.00 | 1,963,187.00 | 2,080,079.00 | 2,136,494.00 | | | | | | | 2.7% | 56,415.00 |

| DEPARTMENT | FY 2017 | | FY 2018 | | FY 2019 | | FY 2020 | | FY 2021 | | FY 2022 | | FY22/FY21 | |
|----------------------------|------------|------------|------------|------------|------------|------------|----------|-----------|----------|----------|-----------|----------|-------------|--|
| | EXPENDED | EXPENDED | EXPENDED | EXPENDED | EXPENDED | EXPENDED | APPROVED | APPROVED | APPROVED | APPROVED | REQUESTED | % CHANGE | \$ Variance | |
| 299 PROTECTIVE AGENCY BLDG | 57,855.51 | 70,352.72 | 79,523.00 | 52,881.00 | 79,023.00 | 79,523.00 | 0.6% | 500.00 | | | | | | |
| 292 ANIMAL CONTROL | | | | | | | | | | | | | | |
| SALARIES | 18,662.00 | 18,634.82 | 23,694.00 | 11,604.00 | 18,148.00 | 18,422.00 | 1.5% | 274.00 | | | | | | |
| EXPENSES | 5,052.57 | 5,266.44 | 6,460.00 | 5,637.00 | 6,500.00 | 7,250.00 | 11.5% | 750.00 | | | | | | |
| TOTAL | 23,714.57 | 23,901.26 | 30,154.00 | 17,241.00 | 24,648.00 | 25,672.00 | 4.2% | 1,024.00 | | | | | | |
| 220 FIRE | | | | | | | | | | | | | | |
| SALARIES | 412,493.20 | 415,301.74 | 485,751.00 | 425,104.00 | 515,502.00 | 525,468.00 | 1.9% | 9,956.00 | | | | | | |
| EXPENSES | 68,350.37 | 144,556.19 | 92,250.00 | 132,704.00 | 94,250.00 | 94,250.00 | 0.0% | 0.00 | | | | | | |
| TOTAL | 480,843.57 | 559,857.93 | 578,001.00 | 557,888.00 | 609,752.00 | 619,708.00 | 1.6% | 9,956.00 | | | | | | |
| 231 AMBULANCE | | | | | | | | | | | | | | |
| SALARIES | 141,092.28 | 154,444.10 | 155,913.00 | 166,501.00 | 165,367.00 | 168,701.00 | 2.0% | 3,334.00 | | | | | | |
| EXPENSES | 33,258.41 | 55,611.66 | 47,807.00 | 100,883.00 | 66,307.00 | 66,307.00 | 0.0% | 0.00 | | | | | | |
| TOTAL | 174,350.69 | 210,055.76 | 203,720.00 | 267,384.00 | 231,674.00 | 235,008.00 | 1.4% | 3,334.00 | | | | | | |
| 241 BUILDING INSPECTOR | | | | | | | | | | | | | | |
| SALARIES | 92,565.73 | 99,293.21 | 114,263.00 | 107,048.00 | 139,005.00 | 157,224.00 | 13.1% | 18,219.00 | | | | | | |
| EXPENSES | 4,329.18 | 2,767.33 | 5,500.00 | 3,227.00 | 4,650.00 | 5,550.00 | 19.4% | 900.00 | | | | | | |
| TOTAL | 96,894.91 | 102,060.54 | 119,763.00 | 110,275.00 | 143,655.00 | 162,774.00 | 13.3% | 19,119.00 | | | | | | |

| DEPARTMENT | FY 2017 | | FY 2018 | | FY 2019 | | FY 2020 | | FY 2021 | | FY 2022 | | FY 22/FY21 | |
|------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|------------------------|-------------|---------------------|----------|----------|-----------|-----------|-------------|--|
| | EXPENDED | EXPENDED | EXPENDED | EXPENDED | EXPENDED | EXPENDED | APPROVED | APPROVED | APPROVED | APPROVED | REQUESTED | %/CHANGE | \$ Variance | |
| 291 EMERGENCY MANAGEMENT | 199.52 | 199.52 | 196.00 | 195.00 | 196.00 | 195.00 | 202.00 | 202.00 | 202.00 | 202.00 | 202.00 | 0.0% | 0.00 | |
| SALARIES | 0.00 | 0.00 | 920.00 | 0.00 | 920.00 | 0.00 | 400.00 | 400.00 | 400.00 | 400.00 | 400.00 | 0.0% | 0.00 | |
| EXPENSES | 199.52 | 199.52 | 1,116.00 | 195.00 | 1,116.00 | 195.00 | 602.00 | 602.00 | 602.00 | 602.00 | 602.00 | 0.0% | 0.00 | |
| TOTAL | 199.52 | 199.52 | | | | | | | | | | | | |
| 171 CONSERVATION COMMISSION | 32,545.00 | 34,301.00 | 36,148.00 | 38,631.00 | 39,452.00 | 48,438.00 | 22.8% | 22.8% | 22.8% | 22.8% | 22.8% | 8,986.00 | | |
| SALARIES | 32,270.73 | 39,396.53 | 65,685.00 | 58,327.00 | 65,685.00 | 80,685.00 | 22.8% | 22.8% | 22.8% | 22.8% | 22.8% | 15,000.00 | | |
| EXPENSES | 64,815.73 | 73,667.53 | 101,843.00 | 96,958.00 | 105,147.00 | 120,133.00 | | | | | | | 23,986.00 | |
| TOTAL | 64,815.73 | 73,667.53 | | | | | | | | | | | | |
| 176 BOARD OF APPEALS | 0.00 | 527.93 | 2,672.00 | 585.00 | 2,834.00 | 2,891.00 | 2.0% | 2.0% | 2.0% | 2.0% | 2.0% | 57.00 | | |
| SALARIES | 555.09 | 585.88 | 1,450.00 | 438.00 | 1,450.00 | 1,450.00 | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.00 | | |
| EXPENSES | 555.09 | 1,113.81 | 4,122.00 | 1,023.00 | 4,284.00 | 4,341.00 | 1.3% | 1.3% | 1.3% | 1.3% | 1.3% | 57.00 | | |
| TOTAL | 555.09 | 1,113.81 | | | | | | | | | | | | |
| 294 CARE OF TREES | 9,203.00 | 9,433.08 | 9,669.00 | 9,959.00 | 10,258.00 | 10,463.00 | 2.0% | 2.0% | 2.0% | 2.0% | 2.0% | 205.00 | | |
| SALARIES | 66,756.44 | 102,638.71 | 102,640.00 | 102,057.00 | 102,640.00 | 102,640.00 | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.00 | | |
| EXPENSES | 74,959.44 | 112,071.79 | 112,309.00 | 112,056.00 | 112,888.00 | 113,103.00 | 0.2% | 0.2% | 0.2% | 0.2% | 0.2% | 205.00 | | |
| TOTAL | 74,959.44 | 112,071.79 | | | | | | | | | | | | |
| 295 TREE COMMITTEE | 2,500.00 | 2,474.37 | 2,500.00 | 2,495.00 | 2,500.00 | 2,500.00 | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.00 | | |
| PROTECTION OF PERSONS | | | | | | | | | | | | | | |
| AND PROPERTY TOTAL | \$2,863,496.63 | \$3,041,739.75 | \$3,289,664.00 | \$3,181,503.00 | \$3,394,262.00 | \$ 3,508,858.00 | 3.4% | \$114,596.00 | | | | | | |

| DEPARTMENT | FY2017 | | FY 2018 | | FY 2019 | | FY 2020 | | FY 2021 | | FY22/FY21 | |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------|-------------|-------------|-------------|--------------------|-------------|
| | EXPENDED | EXPENDED | EXPENDED | EXPENDED | EXPENDED | EXPENDED | APPROVED | APPROVED | APPROVED | APPROVED | REQUESTED | % CHANGE |
| HEALTH AND SANITATION | | | | | | | | | | | | |
| 433 GARBAGE DISPOSAL | 18,800.00 | 19,364.00 | 19,848.00 | 1,071.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| 439 SOLID WASTE | 64,637.99 | 70,309.87 | 71,350.00 | 79,142.00 | 95,179.00 | 96,904.00 | 1,725.00 | 1,725.00 | 1,725.00 | 1,725.00 | 1,725.00 | 0.0% |
| SALARIES | 302,505.53 | 301,755.00 | 301,755.00 | 272,271.00 | 276,051.00 | 277,451.00 | 0.5% | 0.5% | 0.5% | 0.5% | 1,400.00 | 3,125.00 |
| EXPENSES | 322,282.48 | 372,815.40 | 373,105.00 | 351,413.00 | 371,230.00 | 374,355.00 | 0.8% | 0.8% | 0.8% | 0.8% | 1,123.00 | 2,248.00 |
| TOTAL | | | | | | | | | | | | |
| 450 TOWN WATER | 6,991.80 | 7,147.00 | 7,308.00 | 7,129.00 | 7,708.00 | 7,846.00 | 1,8% | 1,8% | 1,8% | 1,8% | 138.00 | 500.00 |
| SALARIES | 12,203.51 | 17,150.66 | 21,500.00 | 47,320.00 | 21,500.00 | 22,000.00 | 2.3% | 2.3% | 2.3% | 2.3% | 500.00 | 638.00 |
| EXPENSES | | 24,297.66 | 28,808.00 | 54,449.00 | 29,208.00 | 29,846.00 | 2.2% | 2.2% | 2.2% | 2.2% | | |
| TOTAL | 19,195.31 | | | | | | | | | | | |
| 519 BOARD OF HEALTH | 43,691.60 | 44,599.28 | 45,644.00 | 47,172.00 | 57,609.00 | 85,116.00 | 47.7% | 47.7% | 47.7% | 47.7% | 27,507.00 | 9,322.00 |
| SALARIES | 25,964.78 | 32,464.27 | 42,948.00 | 39,074.00 | 48,527.00 | 57,849.00 | 19.2% | 19.2% | 19.2% | 19.2% | 9,885.00 | 9,885.00 |
| EXPENSES | | 77,063.55 | 88,592.00 | 88,246.00 | 106,136.00 | 142,985.00 | 34.7% | 34.7% | 34.7% | 34.7% | 36,829.00 | 36,829.00 |
| TOTAL | 68,656.38 | | | | | | | | | | | |
| HEALTH AND SANITATION TOTAL | \$439,934.17 | \$493,540.61 | \$510,353.00 | \$493,179.00 | \$506,574.00 | \$547,166.00 | 8.0% | 8.0% | 8.0% | 8.0% | \$40,592.00 | 8.0% |
| HIGHWAY AND BRIDGES | | | | | | | | | | | | |
| 422 MAINTENANCE | 474,266.84 | 475,807.00 | 490,360.00 | 504,096.00 | 537,139.00 | 541,547.00 | 0.8% | 0.8% | 0.8% | 0.8% | 4,408.00 | 4,408.00 |
| SALARIES | 248,602.36 | 265,030.00 | 278,367.00 | 273,572.00 | 287,067.00 | 277,067.00 | 3.5% | 3.5% | 3.5% | 3.5% | -10,000.00 | -10,000.00 |
| EXPENSES | | 724,889.80 | 740,837.00 | 768,727.00 | 777,667.00 | 818,614.00 | -0.7% | -0.7% | -0.7% | -0.7% | -5,592.00 | -5,592.00 |
| TOTAL | | | | | | | | | | | | |

| DEPARTMENT | FY 2017 | | FY 2018 | | FY 2019 | | FY 2020 | | FY 2021 | | FY 2022 | | FY22/FY21 | |
|----------------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|------------|------------|------------|-----------|---------|-------------------|-----------|----------|
| | EXPENDED | EXPENDED | EXPENDED | EXPENDED | EXPENDED | EXPENDED | APPROVED | APPROVED | REQUESTED | REQUESTED | %CHANGE | \$ Variance | | |
| 423 SNOW AND ICE SALARIES EXPENSES TOTAL | 93,245.36 | 90,651.08 | 105,700.00 | 37,433.00 | 105,700.00 | 314,300.00 | 314,300.00 | 314,300.00 | 314,300.00 | 0.0% | 0.0% | 0.0% | 0.00 | 0.00 |
| 424 STREET LIGHTING | 339,933.69 | 440,995.64 | 531,646.72 | 314,300.00 | 281,711.00 | 319,144.00 | 420,000.00 | 420,000.00 | 420,000.00 | 0.0% | 0.0% | 0.0% | 0.00 | 0.00 |
| 425 TOWN GARAGE | 8,423.91 | 9,101.67 | 12,489.00 | 6,793.00 | 8,889.00 | 8,889.00 | 71,308.00 | 71,308.00 | 71,308.00 | 0.1% | 0.0% | 0.0% | 10.00 | 0.00 |
| 428 TAR/CHIP/PATCHING | 76,497.66 | 57,120.16 | 71,102.00 | 92,874.00 | 71,308.00 | 274,828.00 | 275,000.00 | 275,000.00 | 275,000.00 | 0.0% | 0.0% | 0.0% | 0.00 | 0.00 |
| HIGHWAY AND BRIDGES TOTAL | \$1,502,370.42 | \$1,612,945.11 | \$1,547,318.00 | \$1,471,306.00 | \$1,589,403.00 | \$1,583,821.00 | | | | -0.3% | -0.3% | \$5,582.00 | | |
| OTHER PUBLIC AGENCIES | | | | | | | | | | | | | | |
| 194 ENERGY COORDINATOR | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | - | - | 0.00 | | |
| 491 CEMETERY SALARIES EXPENSES TOTAL | 83,445.30 | 84,492.60 | 89,230.00 | 93,253.00 | 94,624.00 | 96,533.00 | 30,735.00 | 30,735.00 | 30,735.00 | 2.0% | 0.0% | 1.5% | 1,909.00 | 1,909.00 |
| | <u>22,234.94</u> | <u>16,769.30</u> | <u>28,485.00</u> | <u>22,302.00</u> | <u>115,555.00</u> | <u>125,359.00</u> | | | | | | | | |
| | <u>105,680.24</u> | <u>101,261.90</u> | <u>117,715.00</u> | | | | | | | | | | | |
| 541 COUNCIL ON AGING SALARIES EXPENSES TOTAL | 100,525.69 | 98,262.71 | 110,557.00 | 133,287.00 | 160,566.00 | 167,922.00 | 48,550.00 | 47,340.00 | 207,906.00 | 4.6% | 2.6% | 4.1% | 7,356.00 | 7,356.00 |
| | <u>30,890.40</u> | <u>35,174.17</u> | <u>37,650.00</u> | <u>34,765.00</u> | <u>168,052.00</u> | <u>216,472.00</u> | | | | | | | | |
| | <u>131,416.09</u> | <u>133,436.88</u> | <u>148,207.00</u> | | | | | | | | | | | |

| DEPARTMENT | FY 2017 | | | FY 2018 | | | FY 2019 | | | FY 2020 | | | FY 2021 | | | FY 2022 | | FY 22/FY21 | |
|------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-------------|--------------------|----------|----------|----------|----------|----------|-------------|------------|--|
| | EXPENDED | APPROVED | APPROVED | APPROVED | APPROVED | APPROVED | APPROVED | % CHANGE | \$ Variance | | |
| 610 LIBRARY | | | | 398,442.69 | 431,672.18 | 460,137.00 | 463,877.00 | 534,574.00 | 588,519.00 | 12.0% | 63,945.00 | | | | | | | | |
| SALARIES | 176,266.75 | 176,541.17 | 196,067.00 | 169,150.00 | 206,407.00 | 205,311.00 | 205,311.00 | 740,981.00 | 803,830.00 | 12.0% | 63,945.00 | | | | | | | | |
| EXPENSES | 574,709.44 | 608,213.35 | 656,204.00 | 633,027.00 | 740,981.00 | 740,981.00 | 740,981.00 | 740,981.00 | 740,981.00 | 8.5% | 8.5% | | | | | | | | |
| TOTAL | | | | | | | | | | | | | | | | | | | |
| 650 PARKS AND RECREATION | | | | 349,421.02 | 296,891.20 | 328,752.00 | 267,773.00 | 357,162.00 | 369,574.00 | 3.5% | 12,412.00 | | | | | | | | |
| SALARIES | 68,403.72 | 94,337.85 | 83,264.00 | 100,882.00 | 84,800.00 | 84,800.00 | 84,800.00 | 441,952.00 | 454,374.00 | 0.0% | 0.0% | | | | | | | | |
| EXPENSES | 417,824.74 | 391,229.05 | 412,016.00 | 368,655.00 | 412,016.00 | 412,016.00 | 412,016.00 | 412,016.00 | 412,016.00 | 2.8% | 2.8% | | | | | | | | |
| TOTAL | | | | | | | | | | | | | | | | | | | |
| OTHER PUBLIC AGENCIES TOTAL | \$1,229,630.51 | \$1,234,141.27 | \$1,334,142.00 | \$1,285,289.00 | \$1,516,208.00 | \$1,601,944.00 | \$1,601,944.00 | \$1,601,944.00 | \$1,601,944.00 | 5.7% | \$85,736.00 | | | | | | | | |
| UNCLASSIFIED SERVICES | | | | | | | | | | | | | | | | | | | |
| 152 PERSONNEL COMMITTEE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 195 TOWN REPORT | 8,021.57 | 5,422.90 | 6,000.00 | 2,018.00 | 6,000.00 | 6,000.00 | 6,000.00 | 6,000.00 | 6,000.00 | 6,125.00 | 2.1% | 125.00 | | | | | | | |
| 543 VETERANS | | | | | | | | | | | | | | | | | | | |
| SALARIES | 1,000.00 | 1,000.00 | 1,000.00 | 1,000.00 | 1,000.00 | 1,000.00 | 1,000.00 | 1,000.00 | 1,000.00 | 1,000.00 | 1.00% | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| EXPENSES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| TOTAL | 1,000.00 | 1,000.00 | 1,000.00 | 1,000.00 | 1,000.00 | 1,000.00 | 1,000.00 | 1,000.00 | 1,000.00 | 2,000.00 | 2.00% | 2,000.00 | | | | | | | |
| 691 HISTORICAL COMMISSION | 0.00 | 608.10 | 1,250.00 | 1,200.00 | 1,250.00 | 1,250.00 | 1,250.00 | 1,250.00 | 1,250.00 | 1,250.00 | 1.25% | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 692 MEMORIAL DAY | 2,471.24 | 2,978.94 | 3,000.00 | 2,967.00 | 3,000.00 | 3,000.00 | 3,000.00 | 3,000.00 | 3,000.00 | 3,000.00 | 3.00% | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| UNCLASSIFIED SERVICES TOTAL | \$11,492.81 | \$10,009.94 | \$12,250.00 | \$7,185.00 | \$12,250.00 | \$12,375.00 | \$12,375.00 | \$12,375.00 | \$12,375.00 | 1.0% | \$125.00 | | | | | | | | |

| DEPARTMENT | FY 2017 | | FY 2018 | | FY 2019 | | FY 2020 | | FY 2021 | | FY 2022 | | FY 22/FY21 | |
|---------------------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-------------|---------------------|-----------|-----------|----------|-------------|------------|--|
| | EXPENDED | EXPENDED | EXPENDED | EXPENDED | EXPENDED | EXPENDED | APPROVED | APPROVED | REQUESTED | REQUESTED | % CHANGE | \$ Variance | | |
| INSURANCE | | | | | | | | | | | | | | |
| 912 WORKERS COMPENSATION | 69,416.17 | 76,916.00 | 93,880.00 | 79,493.00 | 112,888.00 | 118,542.90 | 5.0% | 5,644.90 | | | | | | |
| 914 GROUP INSURANCE | 2,002,057.54 | 2,078,679.75 | 2,564,683.00 | 1,895,815.93 | 2,602,971.00 | 2,733,119.55 | 5.0% | 130,148.55 | | | | | | |
| 916 MEDICARE/FICA | 145,815.79 | 152,015.96 | 186,881.00 | 166,455.00 | 196,225.00 | 190,000.00 | -3.2% | -6,225.00 | | | | | | |
| 950 OTHER INSURANCE | 161,734.14 | 145,546.00 | 188,245.00 | 185,493.00 | 195,307.57 | 205,072.95 | 5.0% | 9,765.38 | | | | | | |
| INSURANCE-SUB-TOTAL | \$2,379,023.64 | \$2,453,157.71 | \$3,033,689.00 | \$2,327,259.93 | \$3,107,401.57 | \$3,246,735.40 | 4.5% | \$139,333.83 | | | | | | |
| PENSIONS | | | | | | | | | | | | | | |
| 911 NORFOLK COUNTY RETIREM | 1,129,266.00 | 1,210,468.00 | 1,325,669.00 | 1,421,027.00 | 1,522,061.00 | 1,476,817.00 | -3.0% | -45,244.00 | | | | | | |
| INSURANCE/PENSIONS TOTAL | \$3,508,289.64 | \$3,663,615.71 | \$4,359,358.00 | \$3,748,286.93 | \$4,629,462.57 | \$4,723,552.40 | 2.0% | \$34,089.83 | | | | | | |
| SCHOOLS | | | | | | | | | | | | | | |
| 600 DOVER SCHOOL OPERATING | 8,411,165.96 | 8,942,536.11 | 9,088,625.00 | 9,093,510.00 | 10,372,691.00 | 10,369,665.00 | 0.0% | -3,026.00 | | | | | | |
| 601 DOVER'S SHARE REGIONAL – OPERATING ASSESSMENT | 10,610,531.00 | 11,098,808.00 | 12,042,917.00 | 11,955,169.00 | 12,188,034.00 | 12,206,021.00 | 0.1% | 17,987.00 | | | | | | |
| DEBT ASSESSMENT TOTAL | 714,264.00 | 581,416.00 | 568,138.00 | 552,534.00 | 519,135.00 | 487,071.00 | -6.2% | -32,064.00 | | | | | | |
| | 11,324,785.00 | 11,690,224.00 | 12,611,055.00 | 12,507,703.00 | 12,707,169.00 | 12,693,092.00 | -0.1% | -14,077.00 | | | | | | |

| DEPARTMENT | FY 2017 EXPENDED | FY 2018 EXPENDED | FY 2019 EXPENDED | FY 2020 EXPENDED | FY 2021 APPROVED | FY 2022 REQUESTED | FY 2022 % CHANGE | FY 22/FY 21 \$ Variance |
|------------------------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------|----------------------------|
| 602 MINUTEMAN VOCATIONAL | 75,016.00 | 63,533.00 | 96,218.00 | 73,811.00 | 137,416.00 | 206,298.00 | 50.1% | 68,882.00 |
| 604 NORFOLK COUNTY AGRICULTURAL HIGH SCHOOL | 3,409.37 | 0.00 | | 0.00 | 6,000.00 | 6,000.00 | 0.0% | 0.00 |
| SCHOOLS TOTAL | \$19,814,386.33 | \$20,686,293.11 | \$21,795,888.00 | \$21,675,024.00 | \$23,223,276.00 | \$23,275,055.00 | 0.2% | \$51,779.00 |
| MATURING DEBT AND INTEREST | | | | | | | | |
| 710 MATURING DEBT PRINCIPAL | 1,125,400.00 | 1,115,400.00 | 1,186,400.00 | 1,005,400.00 | 995,200.00 | 820,000.00 | -17.6% | -175,200.00 |
| 751 MATURING DEBT INTEREST | 281,560.00 | 289,375.00 | 240,596.00 | 193,360.00 | 131,225.00 | 127,850.00 | -2.6% | -3,375.00 |
| 759 BANK CHARGES | 16,948.33 | 55,392.18 | 4,000.00 | 1,466.00 | 4,000.00 | 4,000.00 | 0.0% | 0.00 |
| DEBT & INTEREST TOTAL | \$1,423,888.33 | \$1,430,167.18 | \$1,430,996.00 | \$1,200,216.00 | \$1,130,425.00 | \$951,850.00 | -15.8% | -178,575.00 |
| TOWN BUDGET GRAND TOTAL | \$32,619,925.73 | \$34,097,228.88 | \$36,431,833.70 | \$34,927,555.93 | \$38,494,268.81 | \$39,076,793.40 | 1.5% | \$882,524.59 |

Article 5. (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. Cemetery Commission

| | | |
|-----|---------------|----------|
| (a) | Tractor/Mower | \$15,000 |
|-----|---------------|----------|

This request is to replace the Tractor/Mower, which will be more than 12 years old at the time of replacement with a new John Deere model Z920M Z Trac plus dump attachment. This tractor/mower is used for various cemetery functions. The age, time of use, condition, and increased maintenance costs have met the guidance levels established by the Capital Budget Committee for replacement. Most ancillary attachments will be transferred to the new vehicle.

The Capital Budget Committee recommends approval of \$15,000 for this request.

THE WARRANT COMMITTEE RECOMMENDS THAT THE SUM OF \$15,000 BE RAISED AND APPROPRIATED FOR THE PURCHASE OF A NEW TRACTOR/MOWER.

2. Fire Department

| | | |
|------|-----------------------|----------|
| (a.) | Extrication Equipment | \$19,156 |
|------|-----------------------|----------|

This request is to purchase new, enhanced extrication equipment. The portable battery-operated equipment gives the Fire Department more ability to perform more difficult extrications at the site of automobile accidents. This is a combination cutter/spreader tool giving the Fireman operator the ability to spread metal up to 18 inches and spread or cut with a force of several tons. These units are smaller, lighter, more mobile and require less set-up work,

having a battery power allows for quicker deployment and removes the external power source and hydraulic hoses.

The Capital Budget Committee recommends approval of \$19,156 for this request.

THE WARRANT COMMITTEE RECOMMENDS THAT THE SUM OF \$19,156 BE RAISED AND APPROPRIATED FOR THE PURCHASE OF NEW EXTRICATION EQUIPMENT.

(b.) Direct Diesel Exhaust Capture System \$88,935

This request is to purchase an exhaust capture system of connecting to each vehicle exhaust when in the building, venting the exhaust emissions to the outside. Currently the exhaust vents into the vehicle area, office space, meeting areas and throughout the building. National Fire Protection Association (NFPA), Occupational Safety and Health Administration (OSHA) and National Institute of Occupational Safety & Health (NIOSH) all recommend and advise that a direct capture exhaust system be installed to remove diesel engine emissions which contain known carcinogens. 16 stations in surrounding towns have installed this system.

The Capital Budget Committee recommends approval of \$88,935 for this request.

THE WARRANT COMMITTEE RECOMMENDS THAT THE SUM OF \$88,935 BE RAISED AND APPROPRIATED FOR THE PURCHASE OF A DIRECT DIESEL EXHAUST CAPTURE SYSTEM

3. Police Department

(a) Portable Radios \$75,000

This request is to replace the existing 25 portable radios, approximately 12 years old, which have reached the end of

their estimated useful lives in FY 22, based upon their current age, mechanical condition, and limited functionality. The current radios require substantial maintenance and cannot communicate with newer, digital radios in surrounding communities. The new radios will have enhanced reception and improved communicability.

The Capital Budget Committee recommends approval of \$75,000 for this request.

THE WARRANT COMMITTEE RECOMMENDS THAT THE SUM OF \$75,000 BE RAISED AND APPROPRIATED FOR THE PURCHASE AND REPLACEMENT OF POLICE DEPARTMENT PORTABLE RADIOS.

4. School Department Chickering School

| | | |
|-----|----------|----------|
| (a) | Flooring | \$80,000 |
|-----|----------|----------|

This request is to replace flooring, which has deteriorated in classrooms, hallways, and administrative areas of Chickering School. The new flooring will be a superior type of no wax tile requiring much lower maintenance.

The Capital Budget Committee recommends approval of \$80,000 for this request.

THE WARRANT COMMITTEE RECOMMENDS THAT THE SUM OF \$80,000 BE RAISED AND APPROPRIATED FOR REPLACING FLOORING AT CHICKERING SCHOOL.

| | | |
|-----|---------------------------|----------|
| (b) | Cold Water Booster System | \$15,500 |
|-----|---------------------------|----------|

This request is for the repair, purchase of parts and installation of a Cold Water Booster System, which will use a new variable frequency drive motor, requiring much lower electric power levels. The existing booster has reached the end of its useful life and requires extensive repairs. The

potential savings will possibly qualify for a grant from the Green Communities Program to offset all or partial cost.

The Capital Budget Committee recommends approval of \$15,500 for this request.

THE WARRANT COMMITTEE RECOMMENDS THAT THE SUM OF \$15,500 BE RAISED AND APPROPRIATED FOR REPAIRING AND REPLACING THE COLD WATER BOOSTER SYSTEM AT CHICKERING SCHOOL.

5. Selectmen

| | | |
|------|-----------------|-----------|
| (a.) | Town House Roof | \$700,000 |
|------|-----------------|-----------|

This request is to replace the Town House Roof, which was installed upon the original construction of the building in 1923, requires continuous extensive repairs and has reached the end of its useful life. The present sloped roof, primarily slate, has been restored, upgraded and partially replaced over many years. Other parts of the roof, consisting of rolled roofing materials and copper, also require replacement. Given its age and condition further delay may carry the risk of leakage, water damage, and further expense. The new recommended roof, highest quality architectural shingles, will be similar in look and color to the existing roof, resulting in a cost savings exceeding \$200,000 and have a 50-year warranty.

The Capital Budget Committee recommends approval of \$700,000 for this request.

THE WARRANT COMMITTEE RECOMMENDS THAT THE SUM OF \$700,000 BE RAISED AND APPROPRIATED FOR REPLACEMENT OF THE ROOF AT THE TOWN HOUSE.

| | | |
|------|------------------------------------------|----------|
| (b.) | Protective Services Building: Fire Alarm | \$38,000 |
|------|------------------------------------------|----------|

This request is to replace the existing Protective Service Building Alarm System, which is approximately 20 years old. The normal life of this system is 10 years, and has needed significant repairs. The system is technically obsolete and needs all new heat and smoke detectors.

The Capital Budget Committee recommends approval of \$38,000 for this request.

THE WARRANT COMMITTEE RECOMMENDS THAT THE SUM OF \$38,000 BE RAISED AND APPROPRIATED FOR REPLACEMENT OF THE PROTECTIVE SERVICE BUILDING FIRE ALARM SYSTEM.

Article 6. (Selectmen) To see if the Town will vote to raise and appropriate a sum of money for the purpose of funding an unemployment compensation fund as authorized by Chapter 40, Section 5E, of the Massachusetts General Laws; 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.

THE WARRANT COMMITTEE RECOMMENDS THAT THE SUM OF \$10,000 BE RAISED AND APPROPRIATED FOR THE PURPOSE OF THIS ARTICLE.

Article 7. (Selectmen) To see if the Town will vote to raise and appropriate a sum of money to provide for the payment of accumulated sick leave to retired police officers as authorized by Chapter 375 of the Acts of 1984; 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.

THE WARRANT COMMITTEE RECOMMENDS THAT THE SUM OF \$10,000 BE RAISED AND APPROPRIATED FOR THE PURPOSE OF THIS ARTICLE.

Article 8. (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.

Article 9. (Conservation Commission) To see if the Town will vote to raise and appropriate a sum of money for the Conservation Fund to be used by the Conservation Commission for any purpose authorized by Chapter 40, Section 8C of the Massachusetts General Laws; 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.

Due to the Covid restriction, the Annual Town Meeting in 2020 was minimized in content and the Town of Dover did not appropriate fund for the Conservation Fund for FY21.

The Town of Dover approved adding money to the Conservation Fund at Annual Town Meeting in each year for FY17 through FY20 for the amount of \$25,000. The Conservation Commission has approved using funds from the Conservation Fund for a variety of purposes as authorized by Massachusetts General Law. The Conservation Commission is asking the Town for \$25,000 in FY22 to continue replenishing the Conservation Fund.

THE WARRANT COMMITTEE RECOMMENDS THAT THE SUM OF \$25,000 BE RAISED AND APPROPRIATED FOR THE PURPOSE OF THIS ARTICLE.

Article 10. (Selectmen) To see if the Town will vote to create a Capital Stabilization Fund in accordance with Section 5B of Chapter 40 of the Massachusetts General Laws, for the purposes of funding capital projects or the debt service related to capital projects; and raise and appropriate a

sum of money to a Capital Stabilization Fund in accordance with Section 5B of Chapter 40 of the Massachusetts General Laws; 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.

The Town's capital assets consist primarily of buildings, vehicles, furniture and equipment. These long-lived assets wear out over time and require significant refurbishment (e.g., the Town House roof) or complete replacement (e.g., police cars, fire trucks) on a routine but not annual basis, and the cost of such items can be individually significant. To date, the Town has funded these expenditures from a combination of current year revenues, borrowing and free cash on an as-needed basis (see Article 5).

If adopted by the Town, this article would establish a Capital Stabilization Fund under which the Town would reserve cash to be used specifically for the purpose of funding capital projects (including debt service related to capital projects). This would allow amounts of cash to be set aside by the town on an annual basis in anticipation of the costly roof resurfacing, etc., that will inevitably occur in the future.

Note that the Capital Stabilization Fund is purely a funding mechanism, and the Capital Budget would continue to be voted on at Town Meeting as it is today.

Additional contributions to the Fund would be voted on at future Town Meetings. Likewise, use of the Capital Stabilization Fund to pay for approved capital expenditures would be voted on at Town Meeting and would require a 2/3 vote.

THE WARRANT COMMITTEE RECOMMENDS THAT \$600,000 BE RAISED AND APPROPRIATED FOR THE PURPOSE OF THIS ARTICLE.

Article 11. (Dover-Sherborn Regional School District) To see if the Town will vote to raise and appropriate a sum of money for the purpose of paying the costs of various items of capital equipment and/or improvements, including the payment of all costs incidental and related thereto, pursuant to an intergovernmental agreement with the Dover- Sherborn Regional School District and the Town of Sherborn to provide funding for such items; 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.

AS OF THE DATE OF THE PRINTING OF THE BLUE BOOK
THE WARRANT COMMITTEE ANTICIPATES THAT THIS
ARTICLE WILL BE WITHDRAWN.

Article 12. (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. Long-Range Water Resources Assessment \$100,000

, or take any other action relative thereto.

This article provides funding for the Board of Selectmen to engage a consultant to advise on water resources and their management. Significant work has been done over the past several years to understand Dover's water resources, and the guidance provided by the consultant will enable the town to manage this critical resource in accordance with established best practices.

THE WARRANT COMMITTEE RECOMMENDS THAT \$100,000 BE RAISED AND APPROPRIATED FOR LONG-RANGE WATER RESOURCES ASSESSMENT.

Article 13. (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 \$1,591.19. These bills were for payments to Cintas for services rendered to the Highway Department, and LHS Associates for services rendered to Elections and Registrations.

THE WARRANT COMMITTEE RECOMMENDS THAT \$1,591.19 BE RAISED AND APPROPRIATED FOR THE PURPOSE OF THIS ARTICLE.

Article 14. (Warrant Committee) To see if the Town will make supplemental appropriations to be used in conjunction with money appropriated under Article 3 of the Warrant for the 2020 Annual Town Meeting, to be expended during the current fiscal year, or make any other adjustments to the Fiscal Year 2021 budget that may be necessary, and determine whether the money shall be provided by transfer from available funds; or take any other action relative thereto.

AS OF THE DATE OF THE PRINTING OF THE BLUE BOOK THE WARRANT COMMITTEE ANTICIPATES THAT THIS ARTICLE WILL BE WITHDRAWN.

Article 15. (Planning Board) To see if the Town will vote to amend the Zoning Bylaw by deleting Section 185-43 entitled “Accessory Apartments” and replacing it with a new Section 185-43 entitled “Accessory Dwelling Units,” the complete text of which is on file in the Offices of the Town Clerk and the Planning Board; or take any other action relative thereto.

While Accessory Apartments are already permitted, this proposed article seeks to clarify and simplify the process for adding Accessory Dwelling Units (ADUs) to housing lots. This amendment will: (i) apply to all single-family homes in

Dover instead of just those built before 1986; (ii) explicitly allows the ADU to be in a separate structure such as a barn or free-standing building; (iii) increase the permitted area to 1200 square feet from 900 square feet; and (iv) clarify setback requirements. The amendment envisages that ADUs could accommodate a variety of residents, including adult children, in-laws, a property manager, etc. but explicitly excludes short term rentals such as VRBO or Airbnb.

THE WARRANT COMMITTEE RECOMMENDS THAT THIS ARTICLE BE APPROVED.

Article 16. (Board of Assessors) To see if the Town will vote to reduce the current rate of interest that accrues on property tax deferrals under Massachusetts General Laws Chapter 59, Section 5, Clause 41A from eight percent (8%) to four percent (4%) per year; or take any other action relative thereto.

The Town is allowed to grant deferrals on real estate taxes for elderly residents who qualify. This article allows the Town to lower the interest rate charged on such deferrals.

THE WARRANT COMMITTEE RECOMMENDS THAT THIS ARTICLE BE APPROVED

Article 17. (Board of Assessors) To see if the Town will vote to increase the current amounts for property tax exemptions under Massachusetts General Laws Chapter 59, Section 5, Clause 41C from a maximum of \$1,000 to a maximum of \$2,000; or take any other actions thereto.

The Town is allowed to grant reductions on real estate taxes for elderly residents who qualify. This article permits the Town to increase the amount of such exemptions.

THE WARRANT COMMITTEE RECOMMENDS THAT THIS ARTICLE BE APPROVED.

Article 18. (Selectmen) To see if the Town will vote to accept Massachusetts General Law Chapter 60, Section 3D; or take any other action relative hereto.

This article would allow the Town to place a checkbox or other option on tax bills that would allow taxpayers to make donations to a fund to provide real estate tax relief to elderly and disabled residents. The funds donated would be held in a special account dedicated to tax relief. A Taxation Aid Committee made up of the Chair of the Board of Assessors, the Town Treasurer, and three residents appointed by the Board of Selectmen would oversee applications and disbursements from the fund.

THE WARRANT COMMITTEE RECOMMENDS THAT THIS ARTICLE BE APPROVED.

Article 19. (Selectmen) To see if the Town will vote to:

- (1) accept the provisions of Chapter 32B, § 20 of the Massachusetts General Laws to reestablish its Other Post-Retirement Benefits Liability Trust Fund (“OPEB Trust Fund”), into which the Town may appropriate funds to offset the anticipated cost of premium payments for or direct payments to be made to retired employees, and eligible spouses or dependents of deceased employees of the Town;
- (2) designate the custodian of the OPEB Trust Fund to be the Town Treasurer; and
- (3) require the OPEB Trust Funds be invested by the custodian pursuant to the prudent investor rule established in M.G.L. c. 203C;

or take any action relative thereto.

This article reaccepts our OPEB trust fund to be compliant with newly issued standards. Dover created a trust fund for OPEB in 2009. In 2018 the Governmental Accounting Standards Board (GASB) required that all OPEB trust funds comply with the following criteria: (1) the funds contributions and earnings are irrevocably committed to OPEB use; (2) the OPEB plan’s assets are dedicated exclusively to

providing benefits to plan members; and (3) the OPEB plan's assets are legally protected against creditors. The DOR is advising all Massachusetts municipalities to "reaccept" their OPEB trust funds to be GASB-compliant as outlined above.

THE WARRANT COMMITTEE RECOMMENDS THAT THIS ARTICLE BE APPROVED.

Article 20. (Cemetery Commission) To see if the Town will vote to amend Chapter 92 of the General Bylaws of the Town of Dover in accordance with the proposed amendment language on file with the Town Clerk, or take any other action relative thereto.

This article amends cemetery bylaws in the following ways: Allow owners of the plot to determine who is buried within the plot, rather than only family members. Allow owners to have one cremation urn placed on top of a full burial. Permits one headstone for a lot of TWO graves or more rather than FOUR graves or more. Allows heads of households who are residents AND former residents of five years or more be entitled to a lot in the cemetery.

THE WARRANT COMMITTEE RECOMMENDS THAT THIS ARTICLE BE APPROVED.

Article 21. (Selectmen) To see if the Town will vote, pursuant to the provisions of Chapter 59, Section 38H of the Massachusetts General Laws, to authorize the Board of Selectmen and the Board of Assessors to negotiate and enter into a payment in lieu of tax (PILOT) agreement with the operator of the solar photovoltaic energy generating facility to be developed on the Town Garage located at 2 Dedham Street, upon such terms and conditions as the Board of Selectmen and the Board of Assessors shall deem to be in the best interest of the Town; or take any other action relative thereto.

This article authorizes the Board of Selectmen and the Board of Assessors to negotiate and enter into a PILOT agreement with Solect Energy. In August 2020, the Board of Selectmen signed a letter of intent with Solect Energy to install a roof-mounted solar installation on the Highway Garage. The

project is expected to generate renewable energy, save the town ~\$250,000 in electricity charges over a 20-year period, and provide for a payment in lieu of taxes (PILOT) to the town in exchange for Solect Energy utilizing the Highway Garage Roof for the solar roof array. The PILOT would be paid to the Town annually for a twenty-year period. The project is currently being finalized, and if the Board of Selectmen decide to move forward, the project requires Town Meeting approval to allow the Board of Selectmen and the Board of Assessors to negotiate and enter into a PILOT agreement with Solect Energy.

THE WARRANT COMMITTEE RECOMMENDS THAT THIS ARTICLE BE APPROVED.

Article 22. (Selectmen) To see if the Town will vote to amend Chapter 83 (Animals) of the General Bylaws of the Town of Dover for the purpose of updating the chapter and conforming to Massachusetts General Laws Chapter 140, with all changes as shown in a document on file in the Office of the Town Clerk, and further that non-substantive changes in the numbering of this bylaw be permitted in order that it be in compliance with the numbering format of the Dover Town Code; or take any other action relative thereto.

The Fines & Penalties section of the Town's Animal (Dog) Bylaw is outdated and no longer matches the Fines & Penalties section of the prevailing State Statute. This article brings the Town's Bylaw into conformance with the State Statute and amends the language so that the Town's Bylaw will always align with the State Statute if it is changed in the future. Additionally, this article amends the Town's Animal Bylaw to include the following provisions: requiring registered dog owners to notify the Town Clerk of change of ownership; explicitly requiring rabies vaccinations for registered dogs; and adding an exception for service dogs.

THE WARRANT COMMITTEE RECOMMENDS THAT THIS ARTICLE BE APPROVED.

Article 23. (Selectmen) To see if the Town will vote to authorize the Board of Selectmen to enter into leases, not to exceed thirty (30) years, with personal wireless service providers for the installation and operation of personal wireless service antennas, including associated equipment, on the Highway Garage cell tower located at 2 Dedham Street; or take any other action relative thereto.

This article is to authorize the Board of Selectmen to negotiate renewal leases with the Personal Wireless Service providers that use the Highway Garage cell tower. Current leases are reaching the end of their contractual term.

THE WARRANT COMMITTEE RECOMMENDS THAT THIS ARTICLE BE APPROVED.

Article 24. (Citizens' Petition) To see if the Town will vote to accept Stagecoach Lane as accepted public way as laid out by the Board of Selectmen, as shown on the plans on file in the Office of the Town Clerk; or take any other action relative thereto.

The Warrant Committee has received confirmation from Town officials that the development has met all the requirements for acceptance as a Town road.

THE WARRANT COMMITTEE RECOMMENDS THAT THIS ARTICLE BE APPROVED.

Article 25 (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.

The Town follows a conservative budgeting process that does not rely on expected but uncertain sources of funds to support the level of expenditures approved at Town Meeting each year. As actual amounts become known, revenues (e.g., special education aid from the Commonwealth that is budgeted at \$0 annually) typically exceed amounts budgeted by the Town, while budgeted expenditures (e.g., the Warrant Committee reserve fund) frequently are not fully expended.

The Town's budgeting process thus generates excess cash on an annual basis by design. The purpose of this Article is to return this excess cash to the taxpayers.

The Warrant Committee expects that the amount of Free Cash returned in this Article (if other Articles utilizing Free Cash are also approved by the Town) will result in a balance of unused Free Cash that is roughly the same as that for fiscal year 2020 in relation to total appropriations (~17%).

THE WARRANT COMMITTEE RECOMMENDS THAT \$1,900,000 OF FREE CASH BE USED FOR THE PURPOSES OF THIS ARTICLE.

And in the name of the Commonwealth of Massachusetts you are hereby further required to notify and warn the inhabitants of the Town of Dover, qualified as aforesaid, to assemble at the Town House on said Monday, the 17th of May, 2021 at seven o'clock in the forenoon, then and there to act on the following Article, to wit:

Article 26. To choose by ballot the following Town Offices:

| | |
|-------------------------------------------------------|-------------|
| Moderator | one year |
| One member of the Board of Selectmen | three years |
| One member of the Board of Assessors | three years |
| One member of the Dover School Committee | three years |
| One member of the Dover-Sherborn Regional | |
| School Committee | three years |
| Two members of the Board of Library Trustees | three years |
| One member of the Cemetery Commission | three years |
| One member of the Planning Board | five years |
| One associate member of the Planning Board | two years |
| One member of the Board of Health | three years |
| Two members of the Park & Recreation Commission | three years |

For these purposes the polls will be open at seven o'clock in the forenoon and will close at eight o'clock in the evening.

TOWN OF DOVER
RESERVE FUND TRANSFERS FOR FY20

| DEPARTMENT | Request Date | DESCRIPTION | Town Meeting Appropriation | Prior Notice | Transfer Date | Amount of Transfer | Actual Balance |
|----------------------|--------------|-------------------------------------------------|----------------------------|--------------|---------------|--------------------|-------------------|
| Reserve Fund | 07/01/19 | FY20 APPROPRIATION - ATM ARTICLE 18 | 250,000.00 | | 03/26/20 | | 14,695.31 |
| Water Department | 03/13/20 | Replace damaged hydrant on Center Street | | 2,500.00 | 03/26/20 | | 2,500.00 |
| Cemetery Committee | 03/23/20 | Burial Payroll | | | | | |
| Fire Department | 03/23/20 | PPV Fan | | | 03/26/20 | | 27,000.00 |
| Ambulance | 03/23/20 | COVID-19 Training Classes | | | 03/26/20 | | 25,000.00 |
| Parks & Recreation | 03/25/20 | Replace Oil Furnace/Burner at P&R Shop | | | 04/08/20 | | 8,540.00 |
| Ambulance | 04/07/20 | Medical Supplies & Other COVID-19 related items | | | 04/15/20 | | 23,000.00 |
| Ambulance | 04/21/20 | Medical Supplies & Other COVID-19 related items | | | 04/29/20 | | 26,000.00 |
| Fire Department | 04/21/20 | Decontamination of apparatus & supplies | | | 04/29/20 | | 18,000.00 |
| Building Maintenance | 06/10/20 | Increased water charges due to a leak | | | 06/10/20 | | 10,966.00 |
| TOTAL | | | 250,000.00 | | | 2,500.00 | 155,701.31 |
| | | | | | | | 94,298.69 |

Summary of Revolving Fund Balances FY2020 Actual (and first half of FY2021)

This chart shows beginning and ending balances for municipal Revolving Funds for FY2020 and the first half of FY2021. Beginning balances (as of July 1, 2019) 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 53E $\frac{1}{2}$.

| | 7/1/2019 Beginning Balance | FY2020 Revenue | FY2020 Expenditures | 6/30/2020 Ending Balance | July-Dec 2020 Revenue | July-Dec 2020 Expenditures | 12/31/2020 Ending Balance |
|--------------------------------------|----------------------------|----------------|---------------------|--------------------------|-----------------------|----------------------------|---------------------------|
| School Custodial | \$47,176 | \$0 | \$34,663 | \$12,714 | \$0 | \$0 | \$12,714 |
| Preschool at Chickering | \$68,440 | \$43,608 | \$26,147 | \$85,901 | \$7,268 | \$4,358 | \$88,811 |
| Lost Books - Chickering | \$604 | \$242 | \$0 | \$847 | \$40 | \$0 | \$887 |
| Parks & Recreation | \$487,408 | \$268,798 | \$283,000 | \$473,206 | \$44,800 | \$47,167 | \$470,839 |
| Perc/Deep Hole | \$0 | \$18,200 | \$17,750 | \$450 | \$3,033 | \$2,958 | \$525 |
| Septic Inspection | \$0 | \$39,925 | \$39,925 | \$0 | \$6,654 | \$6,654 | \$0 |
| Swimming Pool Inspection | \$0 | \$1,950 | \$1,950 | \$0 | \$325 | \$325 | \$0 |
| Well Inspection | \$0 | \$11,275 | \$11,275 | \$0 | \$1,879 | \$1,879 | \$0 |
| COA Activities/Transportation | \$15,424 | \$11,128 | \$11,597 | \$14,954 | \$1,855 | \$1,933 | \$14,876 |
| Gas Inspection | -\$215 | \$7,283 | \$5,454 | \$1,614 | \$1,214 | \$909 | \$1,919 |
| Plumbing Inspection | -\$86 | \$11,366 | \$8,826 | \$2,454 | \$1,894 | \$1,471 | \$2,877 |
| Material Sales | \$1,939 | \$865 | \$171 | \$2,633 | \$144 | \$28 | \$2,748 |
| Wiring Inspection | -\$225 | \$26,625 | \$21,825 | \$4,575 | \$4,438 | \$3,638 | \$5,375 |
| Library Material Replacement | \$2,627 | \$1,058 | \$0 | \$3,685 | \$176 | \$0 | \$3,861 |
| Total--Off-Duty--Details | \$20,203 | \$266,684 | \$344,448 | \$76,037 | \$44,447 | \$52,403 | \$94,894 |

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.

7/1/20 approximately \$10,200,000

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.

6/30/20 \$861,662.95

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.

| | | |
|---------|------------------------------------------|-------------|
| 6/30/20 | Dover Stabilization Fund | \$949,013 |
| 6/30/20 | Regional Schools OPEB Stabilization Fund | \$1,681,558 |

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:

| | |
|---------|----------|
| 6/30/20 | \$26,295 |
|---------|----------|

TOWN OF DOVER



MASSACHUSETTS

POSTAL PATRON

DOVER, MA 02030

IMPORTANT
TOWN BUSINESS

