

TOWN OF LEE, MASSACHUSETTS					
FINANCIAL PROJECTION (FY2019-FY2023)					
	PROPOSED	PROJECTED	PROJECTED	PROJECTED	PROJECTED
	FISCAL 2019	FISCAL 2020	FISCAL 2021	FISCAL 2022	FISCAL 2023
OPERATING BUDGET SUMMARY:					
GENERAL GOVERNMENT	938,817	957,593	976,745	996,280	1,016,206
PUBLIC SAFETY	2,275,981	2,321,500	2,367,930	2,415,289	2,463,595
EDUCATION	8,981,310	9,250,749	9,435,764	9,624,479	9,816,969
PUBLIC WORKS	1,199,221	1,223,205	1,247,669	1,272,623	1,298,075
HUMAN SERVICES	338,222	344,987	351,887	358,924	366,103
RECREATION AND CULTURE	327,398	333,946	340,625	347,437	354,386
DEBT SERVICE	1,143,500	1,166,370	1,189,697	1,213,491	1,237,761
INTERGOVERNMENTAL	4,621	4,713	4,807	4,904	5,002
MISCELLANEOUS - FIXED COSTS	4,266,439	4,351,768	4,438,803	4,527,579	4,618,131
SEWER DEPARTMENT	2,190,613	2,234,425	2,279,113	2,324,696	2,371,190
WATER DEPARTMENT	1,320,557	1,346,968	1,373,907	1,401,385	1,429,413
Total Operating Budget	22,986,677	23,536,224	24,006,948	24,487,087	24,976,829
Capital Outlay and Capital Plan	504,993	441,950	441,750	456,750	471,750
Miscellaneous Articles	768,021	668,021	668,021	668,021	668,021
Enterprise Articles from Free Cash	-	-	-	-	-
OTHER AMOUNTS TO BE RAISED:					
Amounts Certified Tax Title Purposes					
Unprovided Debt & Interest Charges					
Allow Abate & Exemp Deficits-Pr Yr					
Cherry Sheet Offsets-Res Dir Exp	789,923	789,923	789,923	789,923	789,923
Revenue Deficit-Prior Year					
Authorized deferral of teachers' pay					
Snow & Ice Deficit-Prior Year	-	-	-	-	-
Other, Severe Storm Deficit	-	-	-	-	-
Other Deficits and/or Revenues in Excess of Offsets (Recap Line 10)	-	-	-	-	-
Total Other Amounts to be Raised	789,923	789,923	789,923	789,923	789,923
State & County Charges(incl Tuition Assessments)	680,073	680,073	680,073	680,073	680,073
Supplemental Appropriation to Prior Year (to Recap Page 4)	-	-	-	-	-
Allowance Abatements & Exemptions (Overlay)	214,860	214,860	214,860	214,860	214,860
TOTAL AMOUNT TO BE RAISED	25,944,548	26,331,051	26,801,576	27,296,715	27,801,457
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	PROPOSED	PROJECTED	PROJECTED	PROJECTED	PROJECTED
	FISCAL 2019	FISCAL 2020	FISCAL 2021	FISCAL 2022	FISCAL 2023
TOTAL AMOUNT TO BE RAISED	25,944,548	26,331,051	26,801,576	27,296,715	27,801,457
LESS REVENUE/AVAILABLE FUNDS:					
Local Revenue	3,091,173	3,152,997	3,216,057	3,280,378	3,345,986
State Aid	3,655,629	3,655,629	3,655,629	3,655,629	3,655,629
MSBA School Construction Reimbursement	550,288	550,288	550,288	550,288	550,288
Free Cash-Appropriations from	693,514	1,109,971	1,109,771	1,124,771	1,139,771
Free Cash-Offset Tax Rate					
Available Funds (e.g. Stabilization, Unencumbered Funds, Receipts Reserved etc.)	579,500	-	-	-	-
Enterprise Revenue/Enterprise Free Cash	3,511,169	3,581,393	3,653,021	3,726,081	3,800,603
TOTAL REVENUE/AVAILABLE FUNDS	12,081,274	12,050,278	12,184,766	12,337,147	12,492,277
TAX LEVY (I.E. AMOUNT TO BE RAISED LESS REVENUE/AVAILABLE FUNDS)	13,863,274	14,280,773	14,616,810	14,959,567	15,309,180

TOWN OF LEE, MASSACHUSETTS							
CHIEF ADMINISTRATIVE OFFICER RECOMMENDED							
FISCAL YEAR 2019 BUDGET							
			APPROPRIATION	RECOMMENDED		\$ Change	% Change
			FISCAL 2018	FISCAL 2019		2018-19	2018-19
GENERAL GOVERNMENT							
	MODERATOR		150	150		-	0.0%
	SELECTMEN		53,510	53,510		-	0.0%
	TOWN ADMINISTRATOR		94,647	94,647		-	0.0%
	FINANCE COMMITTEE		500	500		-	0.0%
	RESERVE FUND		70,000	70,000		-	0.0%
	NEW APPROPRIATION - COMPENSATION RSV		-	150,000		150,000	#DIV/0!
	TOWN ACCOUNTANT		100,141	101,288		1,147	1.1%
	ASSESSORS		110,480	105,030		(5,450)	-4.9%
	TREASURER/COLLECTOR		153,853	154,787		934	0.6%
	TOWN COUNSEL		32,477	32,477		-	0.0%
	INFORMATION TECHNOLOGIES		43,273	43,273		-	0.0%
	LAND USE ASSISTANT		27,640	27,640		-	0.0%
	TOWN CLERK		49,394	49,394		-	0.0%
	ELECTIONS/REGISTRATIONS		12,230	12,230		-	0.0%
	CONSERVATION COMMISSION		3,135	3,135		-	0.0%
	PLANNING BOARD		7,581	7,581		-	0.0%
	ZONING BOARD		2,575	2,575		-	0.0%
	LEE CDC		15,000	10,000		(5,000)	-33.3%
	TOWN REPORTS		3,600	3,600		-	0.0%
	OFFICE EQUIPMENT MAINTENANCE		13,000	13,000		-	0.0%
	STAFF DEVELOPMENT		1,500	4,000		2,500	166.7%
	TOTAL GENERAL GOVERNMENT		794,686	938,817		144,131	18.1%

			APPROPRIATION	RECOMMENDED		\$ Change	% Change
			FISCAL 2018	FISCAL 2019		2018-19	2018-19
PUBLIC SAFETY							
	POLICE		1,001,461	1,180,159		178,698	17.8%
	FIRE		190,648	215,470		24,822	13.0%
	AMBULANCE		660,390	740,192		79,802	12.1%
	BUILDING DEPARTMENT		96,147	102,472		6,325	6.6%
	GAS INSPECTOR		5,605	5,605		-	0.0%
	SEALER/WEIGHTS & MEASURES		5,710	5,710		-	0.0%
	WIRING INSPECTOR		7,902	7,902		-	0.0%
	PLUMBING INSPECTOR		7,152	7,152		-	0.0%
	ANIMAL CONTROL		9,960	9,819		(141)	-1.4%
	COMMUNICATIONS		206,240	-		(206,240)	-100.0%
	EMERGENCY MANAGEMENT		1,500	1,500		-	0.0%
TOTAL PUBLIC SAFETY			2,192,715	2,275,981		83,266	3.8%

			APPROPRIATION	RECOMMENDED		\$ Change	% Change
			FISCAL 2018	FISCAL 2019		2018-19	2018-19
EDUCATION							
	LEE PUBLIC SCHOOLS		8,719,718	8,981,310		261,592	3.0%
TOTAL EDUCATION			8,719,718	8,981,310		261,592	3.0%

		APPROPRIATION	RECOMMENDED		\$ Change	% Change
		FISCAL 2018	FISCAL 2019		2018-19	2018-19
PUBLIC WORKS						
	ADMINISTRATION	42,920	42,920		-	0.0%
	HIGHWAY CONSTRUCTION & MAINTENANCE	364,036	366,827		2,791	0.8%
	SNOW AND ICE	451,841	451,841		-	0.0%
	STREET LIGHTING	86,518	86,518		-	0.0%
	FORESTRY	17,400	17,400		-	0.0%
	SANITARY LANDFILL	14,400	14,400		-	0.0%
	PARKS & PLAYGROUNDS	19,544	19,544		-	0.0%
	PUBLIC BUILDING - AIROLDI BUILDING	39,102	47,803		8,701	22.3%
	PUBLIC BUILDING - MEMORIAL (TOWN) HALL	60,277	68,978		8,701	14.4%
	CEMETERY	81,992	82,989		997	1.2%
TOTAL PUBLIC WORKS		1,178,030	1,199,221		21,191	1.8%

		APPROPRIATION	RECOMMENDED		\$ Change	% Change
		FISCAL 2018	FISCAL 2019		2018-19	2018-19
HEALTH & HUMAN SERVICES						
	BOARD OF HEALTH	765	765		-	0.0%
	TRI-TOWN HEALTH	107,642	116,781		9,139	8.5%
	PORCHLIGHT VNA	22,943	22,943		-	0.0%
	BRIEN CENTER FOR MENTAL HEALTH	2,867	2,867		-	0.0%
	COMMUNITY HEALTH PROGRAM	1,250	1,250		-	0.0%
	CABLE ADVISORY COMMITTEE	150	150		-	0.0%
	COUNCIL ON AGING	66,333	66,333		-	0.0%
	LEE YOUTH ASSOCIATION	50,447	51,456		1,009	2.0%
	VETERANS SERVICES	75,677	75,677		-	0.0%
TOTAL HEALTH & HUMAN SERVICES		328,074	338,222		10,148	3.1%

			APPROPRIATION	RECOMMENDED		\$ Change	% Change
			FISCAL 2018	FISCAL 2019		2018-19	2018-19
RECREATION AND CULTURE							
	LEE LIBRARY		276,807	280,985		4,178	1.5%
	SANDY BEACH		43,328	43,328		-	0.0%
	HISTORICAL COMMISSION		485	485		-	0.0%
	WAR MEMORIALS		2,600	2,600		-	0.0%
TOTAL RECREATION & CULTURE			323,220	327,398		4,178	1.3%

			APPROPRIATION	RECOMMENDED		\$ Change	% Change
			FISCAL 2018	FISCAL 2019		2018-19	2018-19
DEBT SERVICE							
	RETIREMENT OF DEBT		985,000	1,010,000		25,000	2.5%
	LONG TERM INTEREST		155,850	131,000		(24,850)	-15.9%
	SHORT TERM INTEREST		2,500	2,500		-	0.0%
	TOTAL DEBT SERVICE		1,143,350	1,143,500		150	0.0%

		APPROPRIATION	RECOMMENDED	\$ Change	% Change
		FISCAL 2018	FISCAL 2019	2018-19	2018-19
INTERGOVERNMENTAL					
	BERKSHIRE REG PLANNING COMMISSION	4,508	4,621	113	2.5%
	TOTAL INTERGOVERNMENTAL	4,508	4,621	113	2.5%
MISCELLANEOUS - (FIXED COSTS)					
	EMPLOYEE BENEFITS	4,011,998	4,098,449	86,451	2.2%
	LIABILITY INSURANCE	100,000	107,000	7,000	7.0%
	OTHER INSURANCE	57,000	60,990	3,990	7.0%
	TOTAL FIXED COSTS	4,168,998	4,266,439	97,441	2.3%
SEWER DEPARTMENT					
	PERSONNEL & EXPENSES	2,129,771	2,130,613	842	0.0%
	CAPITAL	150,000	60,000	(90,000)	-60.0%
	TOTAL SEWER	2,279,771	2,190,613	(89,158)	-3.9%
WATER DEPARTMENT					
	PERSONNEL & EXPENSES	1,076,236	1,082,577	6,341	0.6%
	CAPITAL	66,000	195,980	129,980	196.9%
	DEBT SERVICE	107,250	42,000	(65,250)	-60.8%
	TOTAL WATER DEPARTMENT	1,249,486	1,320,557	71,071	5.7%

TOWN OF LEE, MASSACHUSETTS TAX LEVY DASHBOARD	FISCAL 2018 FINAL	FISCAL 2019 PROJECTED	FISCAL 2020 PROJECTED	FISCAL 2021 PROJECTED
MAXIMUM ALLOWABLE TAX LEVY CALCULATION:				
Base	14,783,465	15,362,384	15,955,775	16,504,670
Maximum allowable tax levy increase (2 1/2%)	369,587	384,060	398,894	412,617
New Growth	209,332	209,332	150,000	150,000
Overrides				
Capital Outlay Exclusions	-	-	-	-
Debt Exclusions Current	586,731	590,712	601,187	431,562
Debt Exclusions Authorized/Unissued	-	-	-	-
MAXIMUM ALLOWABLE TAX LEVY	15,949,115	16,546,487	17,105,857	17,498,848
ACTUAL LEVY	13,538,543	13,863,274	14,280,773	14,616,810
EXCESS LEVY CAPACITY	2,410,572	2,683,214	2,825,083	2,882,038
Tax Levy % Increase		2.40%	3.01%	2.35%

