

Greenfield

MASSACHUSETTS

Fiscal Year 2019

PROPOSED BUDGET

AND

CAPITAL PLAN 2019-2024

PRESENTED BY:

WILLIAM MARTIN, MAYOR





GREENFIELD, MASSACHUSETTS

FISCAL YEAR 2019

BUDGET BOOK

PRESENTED BY:
MAYOR WILLIAM MARTIN

PREPARED BY:
ELIZABETH BRACCIA, FINANCE DIRECTOR

WITH SPECIAL THANKS TO LINDSAY ROWE

CONTENTS

SECTION 1 – General Overview	7
Budget Message from the Mayor	7
Map of Greenfield.....	10
City Overview	11
History	11
Recent Awards	11
DLS - At-a-Glance Report for Greenfield.....	12
Demographics	14
Organizational Chart.....	16
Organizational Summary – Department Contacts.....	17
SECTION 2 – Budget Overview All Funds.....	18
The Budget Process.....	18
The Budget and Appropriation Process	18
Budget Amendments	19
Budget Goals	20
FY2018 Budget Overview and Timeline	21
Property Tax “101” – A Taxpayers Guide.....	22
Tax Rate Recapitalizations (RECAP) Sheet	25
Tax Rate Calculation.....	26
Levy Limit Calculation	26
Revenue Overview	27
Revenue Summary	28
General Fund Revenue Detail & Graphs	29
I. Real and Personal Property Tax	29
II. Local Receipts.....	31
III. Intergovernmental Revenue – Cherry Sheet.....	35
IV. School Building Authority (MSBA) Reimbursements	39
V. Intergovernmental & Interfund Transfers	40
VI. Other Financial Sources	40
FY 2019 Operating Budget Summary.....	41
State Assessment Estimates (Cherry Sheet)	47
FY2019 Local Aid Assessments.....	47
Other Budgeted Items Voted by Council	48
Unemployment Fund - Included in General Fund Budget	48
Revolving Funds – Separate Vote – Not in Budget	48

Revenue from Revolving Funds - M.G.L. Ch 44, Sec. 53E½	50
FY2019 Budget for Revolving Funds - M.G.L. Ch 44, Sec. 53E½	51
Revolving Fund - M.G.L. Ch 44, Sec. 53D	54
SECTION 3 – Departmental Budgets.....	56
DIVISION 1: Legislative and Executive	56
CITY Council.....	56
Mayor	58
Assistant to the Mayor for Economic Development.....	59
DIVISION 2: General Government.....	60
Assessing Department.....	60
Finance and Accounting Departments.....	62
Reserve Fund.....	64
City Audit.....	64
Treasurer/Collector Department	66
Legal Counsel.....	68
Tax Title	68
Human Resources	70
Technology.....	72
City Clerk	74
Board of Registrars & Elections.....	76
Licensing Commission	78
Planning Department	80
Conservation Commission.....	84
Planning Board	86
Zoning Board of Appeals	87
Central Services.....	88
Central Maintenance.....	90
Energy and Sustainability Department	92
DIVISION 3: PUBLIC SAFETY	96
Police.....	96
Fire.....	100
Emergency 911 Dispatch.....	102
Parking.....	104
Department of Inspections – Building, Electrical, Plumbing, Gas, and Weights & Measures	106
Animal Control Officer	109
EMERGENCY MANAGEMENT	110
DIVISION 4: Education.....	112

Greenfield Public Schools.....	112
Franklin County Technical School	122
FCTS - FY2019 – Budget Summary	125
DIVISION 5: Department of Public Works.....	128
DIVISION 6: Human Services.....	136
Health Department	136
Council on Aging.....	138
Veterans’ Services	140
Youth Commission	142
Human Rights Commission	142
Disability Access Commission	143
Mayor’s Task Force against Domestic Violence	143
DIVISION 7: Culture and Recreation	144
Library	144
Recreation	146
Historical Commission.....	148
DEBT SERVICE.....	149
Existing Long-Term Debt	149
Short Term Interest.....	150
Miscellaneous	151
FRCOG Assessments.....	151
Contributory Retirement.....	152
Workers Comp Insurance.....	152
Unemployment	152
Employee Health Insurance	153
Employee Life Insurance	153
Medicare Insurance.....	154
Non-Contributory Retirement.....	154
Other Post-employment Benefits (OPEB)	154
Liability Insurance	155
SECTION 4 – Debt, Stabilization Funds, and Plans.....	156
Debt Overview	156
Mayor’s Debt Plan.....	157
Financial Reserve Policies	158
Stabilization Funds	159
Compensated Absences Trust.....	162
Free Cash.....	162

Retained Earnings	163
SECTION 5 –Enterprise Funds	164
Enterprise Fund Overview	164
Enterprise Funds Summary	165
Enterprise Fund – 2018 Operating Budget	166
Sewer Enterprise Fund – FY18 Operating Budget.....	166
Water Enterprise Fund – FY18 Operating Budget.....	168
Enterprise Fund – Revenue and Expenses Historical Graphs	170
Enterprise Fund – Other Financial Uses (OFU) Indirect Costs	170
Water & Sewer Rate Comparisons	171
GCET Enterprise Fund	173
SECTION 6 – Capital Improvement	176
Capital Improvement Program (CIP) – Overview.....	176
Capital Improvement Policies	176
Capital Improvement Timeline.....	177
Capital Improvement – Fiscal Year 2019 Summary	178
Capital Improvement Planning Committee Bylaw.....	180
Capital Improvement Plan – 2019-2024	182
Capital Requests by Fund.....	186
SECTION 7 – Appendix.....	188
Budgeting & Accounting Practices.....	188
Basis of Accounting & Budgeting	188
Fund Accounting	188
Types of Funds	189
Governmental Accounting	190
Fund Balance & Fund Equity	190
Annual Audits	190
Measurement Focus, Basis of Accounting, and Financial Statement Presentation	192
Government-Wide Financial Statements.....	192
Fund Financial Statements.....	192
Budget Document Survey	194
City of Greenfield’s Open Checkbook Website Overview	195
Greenfield 311 - Website & App Overview.....	196
Public Records Request Website Overview	197

SECTION 1 – GENERAL OVERVIEW

BUDGET MESSAGE FROM THE MAYOR

Madame President, Councilors, Taxpayers, and Residents of Greenfield,

I am honored to present to you a balanced operating budget for the fiscal year 2019 for your review and comment. This is my 9th consecutive balanced budget.

The budget is a financial snapshot, based on the best information available in March. The state revenues and assessments cannot be verified until the State budget is signed by the Governor in late June. Our focus is primarily based on historical estimates of past revenues and expenditures; analysis of departmental requests reflective of actual current expenditures and growth; future sustainability; fixed costs and contractual obligations; and impact on the property tax bill. This process lays the foundation for constructing the operating budget. Overall, the total increase in the FY19 budget is \$646,300, wages represent 84% of the increase.

Since 2011, the city operating budget has increased approximately 2.54% annually, with a 1.34% proposed in this budget. During that time we have been fortunate to have created new growth to lessen the burden on taxpayers and to have maintained a professional and competent municipal employee force. We owe much of the strength of our current financial position to outstanding departmental leadership, dedicated employees, and cooperating collective bargaining units.

ECONOMIC DEVELOPMENT

I believe expanding the tax base through development incentives is the best way to stabilize and reduce taxes. Our most recent new growth figures of \$835,733 is a welcome sign to the strategies we've implemented. Not included in these figures are the opening of the Greenfield Center for Wellness at 102 Main Street, the renovations to the Abercrombie building to house the District Attorney's Office, and the future opening of several medical marijuana dispensaries.

In the coming months, we will learn about more expansion of the tax base with new construction in the Industrial Park, the Rotary area, and across town. Hopefully by late summer approximately \$30 M will be under construction.

I'm excited to see the completion of the parking garage, which will be completed in the Fall of 2018. This new garage is part of my economic development plan, providing additional parking downtown so more people can enjoy the restaurants, services, and vibrant entertainment venues. This will encourage more business and entrepreneurship, with coworking spaces for small businesses.

I've asked the state to create two Opportunity Zones (O-Zones) which will provide incentives for new development through federal tax incentives. Also, I've asked the Council to pass PACE, a new state betterment financing tool to help companies invest in energy efficiency. Combined with current programs, these incentives for growth, jobs and expanding the tax base create an attractive scenario for business to start and expand in Greenfield.

REVENUE PREDICTIONS

The City has successfully increased tax collections to over 98%, and the Treasurer/Collector has successfully reduced uncollected taxes from \$1.9 M to less than \$400,000. These outstanding collections were reflected in

the Tax Title line item, and provided additional “free cash” at the end of the year, allowing us to create stabilization funds for the cities needs. However, as there is less to collect, in FY2019, we will see fewer revenues from delinquent taxes.

Additional revenue is expected through the marijuana tax passed by the Council this March. However, revenue estimates are undetermined at this point. Therefore, this budget does not rely on these revenues.

We have observed decreased revenue in the Building, Plumbing, and Electrical fees. Each revenue stream is subject to review and reassessment and in future budgets may indicate a higher value due to costs and a stronger economy. But for FY2019 all of these particular values are estimated as best we can expect.

EXPENSE PREDICTIONS

In this 2019 budget, and future budgets, we must absorb about \$230,000 in Retirement expenses. We continue to have an unfunded liability with this pension account whereby 57% is funded. Reflecting over the past 8 years, Greenfield has absorbed over \$2.1 M of these costs representing nearly 25% of the total increase of our budgets during the same span. Our actuarial predictions are impacted by employee contracts and investments. The trend indicates an upward cost for future years. I have tasked the Finance Director to analyze all retirement expenses for compliance with regulations related to payments and support of the city.

Health insurance, as anyone might guess, is unpredictable but with costs attributable to the Affordable Care Act and recent legislation our 80% contribution is subject to increases and that will affect employees and future budgets as well. Greenfield stands as an outlier for insurance increases over the past 8 years with an average in the low single digits. Few municipalities can claim such a record. Our increase this year is at 0% by virtue of a direct appeal to our provider by the Mayor.

After two successful employee contract negotiations, most are now or will be soon entering bargaining sessions again and, we believe, open minds and open eyes will seek to find common ground in the best interests of the community to produce agreements that are affordable, fundable, honest and respectful.

Sludge disposal is a universal issue for all municipalities and the condition is expected to worsen as disposal sites close or limit their customers. This budget shows a Sewer Enterprise Fund Deficit of \$300,000. The solution is not yet confirmed or decided but one avenue we are researching is sharing an anaerobic digester project with several other communities.

SCHOOLS

The Greenfield Public School system is one of the best in the State. The great leaders, educators and administrators cooperate with a single goal to produce outstanding students from diverse families. Sure, there is room for improvement but to maintain quality, improvement is a continuing standard. I am confident that we can bridge the needs of the system with the assets of the community. However, providing \$1M increase today is not possible. Tantamount to learning is safety because today is different than our yesterdays.

School Choice Sending Tuition and Charter School Sending Tuition have increased. The tuitions calculated by the state are required payments by taxation. An unfortunate increasing trend of School Choice Sending is troublesome at \$2,540,698 up \$300,000 from a low of \$2.2 M from FY2014.

Our community commitment to the School Department is genuine and demonstrable as evidenced by over \$75M investment in school assets and \$120M in operating funds the past 8 years. As a community we should be proud of our effort as volunteers, employees and engaged citizens.

School districts are experiencing declining enrollments and increasing expenses. It has become increasingly apparent that a sharing of services between the district and the city is a path to sustainability. There are challenges and we must face them together.

Many factors contributed to presenting an \$18,175,000 school budget. The most influential is the estimate of fund balance for the Circuit Breaker and Choice in Tuition accounts of \$1.98M for June 30, 2019. Realizing the demands for operations, safety, state assessments, and contractual obligations across the city, I suggested that we utilize the departments reserve cash, refrain from funding all 17 vacant positions, and approach the City Council to use the Special Education Stabilization fund for urgent and critical situations.

We discovered that I have mistakenly over budgeted the SRO for the school system by \$101,000 after we submitted the budget to Council. The revised proposal is an increase in the Police Department of 7.4%, which includes approximately \$135,000 for 2 Student Resource Officers (SRO) to assist with safety and security across the scattered sites of our school system. Certainly, we all agree that safety is our primary mission for students and adults at school. But one SRO cannot satisfy the requirements for such a task. SRO's assist the entire student and adult population not a small portion. The national frenzied debate may raise its antennae here because of this proposal, however, for all of the communities that said "it couldn't happen here" who here will guarantee that?

I firmly believe that doing nothing is not a solution. Greenfield's SROs can build faithful and respectful relationships with students. Their training is specialized, not only to serve and protect, but to role model, provide another trusted adult in the school environment, calm a situation, and expand community.

FINAL NOTE

One final note, economic development is a key component for our community strength and prosperity. We will continue to seek strategies that build on our strengths and competitive advantages. We will strive to retain jobs by accommodation and facilitation. We will ensure we are the "place" for entrepreneurship and business expansion. We will do this with your help and the many volunteer boards that manage our Town so that revenues can be created to fund our community services.

Just let me say that the budget is only our guide. We will continue to look for savings and efficiencies and earnestly work for increased revenues. As always, we will report back to the Council and, of course, I am available to meet with any councilor anytime for any topic.

I thank you for your time as Councilors and for your attention.

Respectfully Submitted,



William Martin
Mayor

CITY OVERVIEW

Greenfield is the economic, entertainment, and employment center of life in the northern Pioneer Valley, and the county seat of Franklin County. The City's 22 square miles include a mix of small-city, suburban, and country life mixed for our 17,450 residents.

According to *Yankee Magazine*, Greenfield is "a scrappy combination of old-time New England and forward thinking."¹ Visitors to Greenfield's quintessential American Main Street can enjoy dining, shopping, entertainment, history, architecture, and recreation by simply taking a stroll. Greenfield also has a rich arts and culture scene with a variety of venues for music, performance art, and more. The rest of city is a mix of farms, modern industry, and quiet residential neighborhoods. Educational institutions include innovative public schools, the Commonwealth Virtual School (one of two in the state), distinguished private schools, and Greenfield Community College.

As a growing city, Greenfield has been chosen for tens of millions of dollars in new private and public investment. The Bank Row Urban Renewal Zone has turned historic downtown buildings into new storefronts and loft apartments. The John Olver Transit Center opened in 2012; it connects local, regional, and national buses and in 2014 began offering Amtrak train service along the Burlington-New York-Washington corridor. In 2017, the \$60 million renovation of the Franklin County Courthouse was completed. In 2018, the new Olive Street Parking Garage will be erected.

HISTORY

Pocumtuck Indians inhabited the Greenfield area; Native American artifacts found in the area are dated between 7,000 and 9,000 years BC. The area was colonized in 1686 and incorporated as a city in 1753, Greenfield's strategic location at the junction of the Connecticut and Green Rivers made it a natural crossroads.

The city was known in the 1800s for its thriving tool and cutlery industry, due in part to the invention of the thread-cutting die in the 1840s by a local resident, and home of the first cutlery factory, build in 1834 by John Russell (J. Russell Cutlery Co.) on the Green River. In the 20th century, car travel made Greenfield a stop for travelers of the Route 2 section of the Mohawk Trail and Interstate 91.

RECENT AWARDS

- 2018 - Healthy Start Award (HSA) Recipient – Greenfield Middle School
- 2018 - Urban Agenda Grant Award
- 2018 - Complete Streets Award
- 2017 - Upper Pioneer Valley Veterans' Services named Massachusetts' 2017 VSO District of the Year
- 2017 - Recognized as an EPA Green Power Community for purchasing green electricity
- 2017 - Achieved Criterion Three of Green Community Designation by reducing energy consumption 22%
- 2017 - Design of Facility Agency Award by the MA Recreation and Park Association for Green River Park
- 2017 - Sixth time being recognized as a "Playful City USA"
- 2016 - Officially designated a Crossroads Cultural District by the Massachusetts Cultural Council
- 2016 - Honored by American City & County magazine as a Crown Community for pioneering the purchase of locally generated renewable energy certificates into the Greenfield Light and Power Program
- 2016 - LEED Gold Certification awarded to the Greenfield High School

¹ <https://newengland.com/yankee-magazine/travel/massachusetts/greenfield-massachusetts/>

DLS - AT-A-GLANCE REPORT FOR GREENFIELD²

Socioeconomic	
County	FRANKLIN
School Structure	K-12
Form of Government	COUNCIL AND MAYOR
2015 Population	17,450
2016 Labor Force	9,218
2016 Unemployment Rate	2.40
2015 DOR Income Per Capita	21,865
2009 Housing Units per Sq Mile	781.80
2013 Road Miles	132.00
EQV Per Capita (2016 EQV/2015 Population)	81,144
Number of Registered Vehicles (2014)	11,853
2012 Number of Registered Voters	11,608

Bond Ratings	
Moody's Bond Ratings as of December 2017	A1
Standard and Poor's Bond Ratings as of December 2017	AA-

Fiscal Year 2018 Estimated Cherry Sheet Aid	
Education Aid	13,022,646
General Government	3,601,245
Total Receipts	16,623,891
Total Assessments	3,944,433
Net State Aid	12,679,458

Fiscal Year 2018 Tax Classification			
Tax Classification	Assessed Values	Tax Levy	Tax Rate
Residential	1,052,832,167	23,615,026	22.43
Open Space	0	0	0
Commercial	247,415,097	5,549,521	22.43
Industrial	36,788,060	825,156	22.43
Personal Property	88,407,732	1,982,985	22.43
Total	1,425,443,056	31,972,688	

Fiscal Year 2018 Revenue by Source		
Revenue Source	Amount	% of Total
Tax Levy	31,972,688	51.20
State Aid	17,548,651	28.10
Local Receipts	9,201,335	14.73
Other Available	3,728,849	5.97
Total	62,451,523	

² Compiled by the Department of Local Services (DLS) a division of the Department of Revenue (DOR)
 FY19 Mayor's Budget

Fiscal Year 2018 Proposition 2 1/2 Levy Capacity	
New Growth	835,733
Override	
Debt Exclusion	1,193,901
Levy Limit	34,368,920
Excess Capacity	2,396,232
Ceiling	35,636,076
Override Capacity	2,461,057

Other Available Funds		
FY2018 Free Cash	FY2017 Stabilization Fund	FY2018 Overlay Reserve
841,468	2,595,578	299,866

Fiscal Year 2018 Average Single Family Tax Bill	
Number of Single Family Parcels	3,868
Assessed Value of Single Family	183,082
Average Single Family Tax Bill	4,107*
State Average Family Tax Bill	
Fiscal Year 2015	5,214
Fiscal Year 2016	5,418
Fiscal Year 2017	5,616

Greenfield issues tax bills on a Quarterly basis

*in 2017, Greenfield's average single family tax bill ranked 234 out of 341 communities.
Note: average tax bills ranged from \$19,380 to \$703.

Fiscal Year 2016 Schedule A - Actual Revenues and Expenditures

	General Fund	Special Revenue	Capital Projects	Enterprise Funds	Trust Revenue	Total All Funds
Revenues	51,638,491	14,217,930	7,895,572	4,055,930	176,921	77,984,844
Expenditures	52,022,382	13,818,592			238,300	66,079,274
Police	3,093,667	0	0	0	0	3,093,667
Fire	2,260,237	0	0	0	0	2,260,237
Education	18,890,356	5,596,389		0	0	24,486,745
Public Works	2,478,164	0			0	2,478,164
Debt Service	4,055,919					4,055,919
Health Ins	6,371,701				0	6,371,701
Pension	3,368,058				0	3,368,058
All Other	11,504,280	8,222,203	0	0	238,300	19,964,783

Total Revenues and Expenditures per Capita

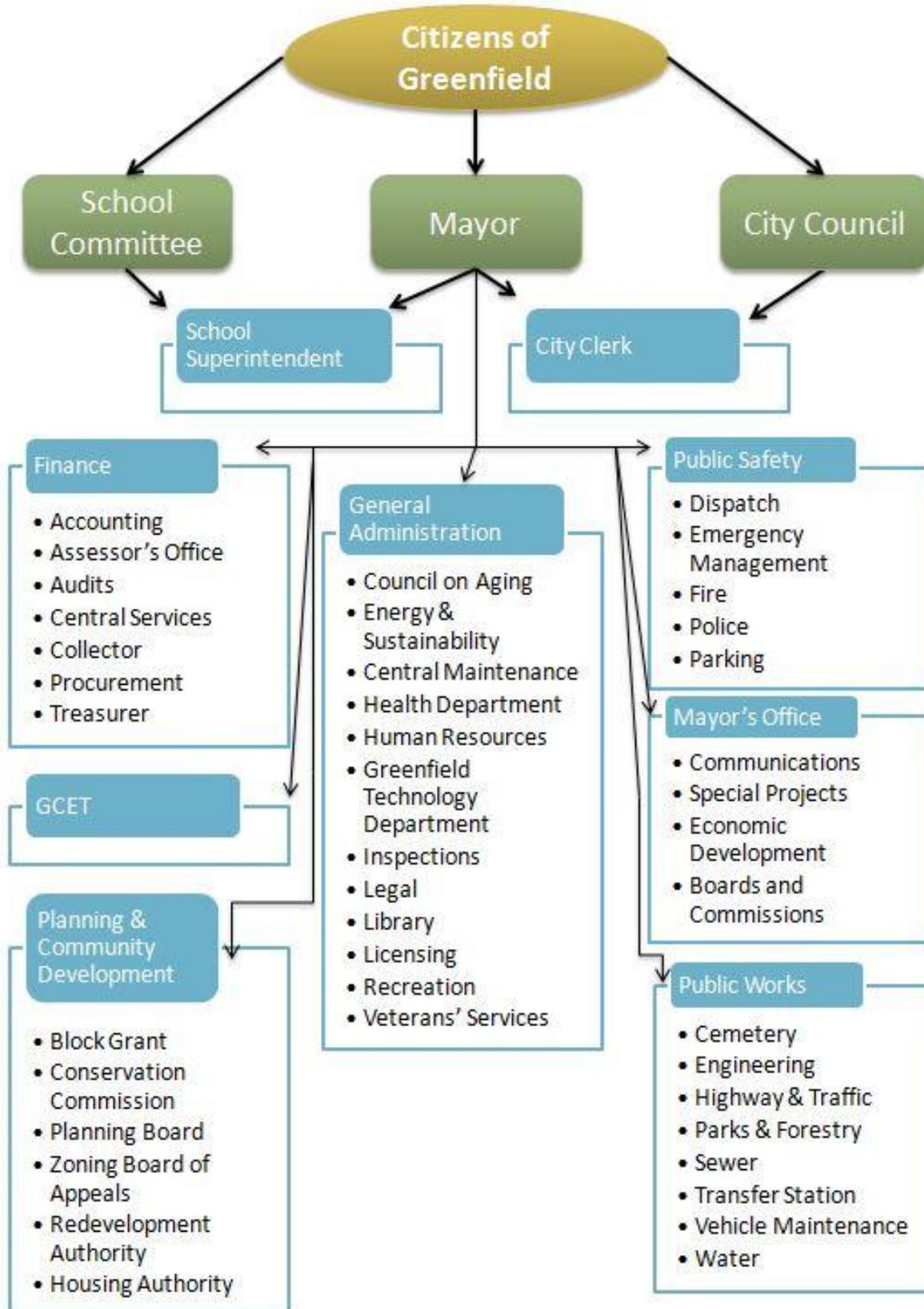
	General Fund	Special Revenue	Capital Projects	Enterprise Funds	Trust Revenue	Total All Funds
Revenues	2,959.2	814.8	452.5	232.4	10.1	4,469.0
Expenditures	2,981.2	791.9	0.0	0.0	13.7	3,786.8

DEMOGRAPHICS

	Greenfield	Massachusetts
Population		
Population estimates, July 1, 2015, (V2015)	17,450	6,794,422
Population, Census, April 1, 2010	17,456	6,547,629
Age and Sex		
Persons under 5 years, percent, April 1, 2010	5.8%	5.6%
Persons under 18 years, percent, April 1, 2010	19.7%	21.7%
Persons 65 years and over, percent, April 1, 2010	16.5%	13.8%
Female persons, percent, April 1, 2010	52.5%	51.6%
Race and Hispanic Origin		
White alone, percent, April 1, 2010 (a)	92.4%	80.4%
Black or African American alone, percent, April 1, 2010 (a)	1.7%	6.6%
American Indian and Alaska Native alone, percent, April 1, 2010 (a)	0.3%	0.3%
Asian alone, percent, April 1, 2010 (a)	1.4%	5.3%
Two or More Races, percent, April 1, 2010	2.6%	2.6%
Hispanic or Latino, percent, April 1, 2010 (b)	4.9%	9.6%
White alone, not Hispanic or Latino, percent, April 1, 2010	89.8%	76.1%
Population Characteristics		
Veterans, 2011-2015	1,323	355,083
Foreign born persons, percent, 2011-2015	6.9%	15.5%
Housing		
Housing units, April 1, 2010	8,377	2,808,254
Owner-occupied housing unit rate, 2011-2015	56.9%	62.1%
Median value of owner-occupied housing units, 2011-2015	183,800	333,100
Median selected monthly owner costs -with a mortgage, 2011-2015	1,447	2,063
Median selected monthly owner costs -without a mortgage, 2011-2015	615	717
Median gross rent, 2011-2015	831	1,102
Building permits, 2015	X	17,424
Families and Living Arrangements		
Households, 2011-2015	7,731	2,549,721
Persons per household, 2011-2015	2.18	2.53
Living in same house 1 year ago, percent of persons age 1 year+, 2011-2015	83.3%	87.1%
Language other than English spoken at home, percent of persons age 5 years+, 2011-2015	9.7%	22.5%
Education		
High school graduate or higher, percent of persons age 25 years+, 2011-2015	91.4%	89.8%
Bachelor's degree or higher, percent of persons age 25 years+, 2011-2015	30.9%	40.5%
Health		
With a disability, under age 65 years, percent, 2011-2015	11.5%	7.9%
Persons without health insurance, under age 65 years, percent	4.9%	3.3%

	Greenfield	Massachusetts
Economy		
In civilian labor force, total, percent of population age 16 years+, 2011-2015	64.9%	67.5%
In civilian labor force, female, percent of population age 16 years+, 2011-2015	60.8%	63.4%
Total accommodation and food services sales, 2012 (\$1,000) (c)	42,726	17,508,975
Total health care and social assistance receipts/revenue, 2012 (\$1,000) (c)	226,106	63,583,090
Total manufacturers shipments, 2012 (\$1,000) (c)	143,006	81,927,799
Total merchant wholesaler sales, 2012 (\$1,000) (c)	263,360	123,904,370
Total retail sales, 2012 (\$1,000) (c)	437,370	92,915,380
Total retail sales per capita, 2012 (c)	24,917	13,980
Transportation		
Mean travel time to work (minutes), workers age 16 years+, 2011-2015	21.5	28.7
Income and Poverty		
Median household income (in 2015 dollars), 2011-2015	49,612	68,563
Per capita income in past 12 months (in 2015 dollars), 2011-2015	28,095	36,895
Persons in poverty, percent	14.2%	11.5%
Businesses		
All firms, 2012	1,765	607,664
Men-owned firms, 2012	953	357,158
Women-owned firms, 2012	579	199,210
Minority-owned firms, 2012	200	89,967
Nonminority-owned firms, 2012	1,413	499,959
Veteran-owned firms, 2012	207	58,339
Nonveteran-owned firms, 2012	1,412	525,667
Geography		
Population per square mile, 2010	814.7	839.4
Land area in square miles, 2010	21.43	7,800.06

ORGANIZATIONAL CHART



ORGANIZATIONAL SUMMARY – DEPARTMENT CONTACTS

DEPARTMENT	NAME	TITLE	EMAIL*
Accounting/Finance Department	Elizabeth Braccia	Finance Director/City Auditor	Elizabeth.Braccia@
Assessors Department	<i>TBD</i>	<i>TBD</i>	
Building Inspections	Mark Snow	Inspector of Buildings	Mark.Snow@
Central Maintenance	George VanDelinder	Facilities Manager	George.VanDelinder@
Clerk's Office	<i>TBD</i>	City Clerk	
Council On Aging	Hope Macary	Council on Aging Director	Hope.Macary@
Department of Public Works	Don Ouellette	Director of Public Works	Donald.Ouellette@
Energy Department	Carole Collins	Energy and Sustainability Manager	Carole.Collins@
Fire Department	Robert Strahan	Fire Chief and Emergency Management Director	Robert.Strahan@
Health Department	<i>TBD</i>	<i>TBD</i>	
Human Resources	Diana Letourneau	Human Resources Director	Diana.Letourneau@
I.T. Department	Fernando Fleury	I.T. Manager	Fernando.Fleury@
Library	Ellen Boyer	Library Director	Ellen.Boyer@
Licensing	Lori Krikorian	DEC Licensing Coordinator	Lori.Krikorian@
Planning Department	Eric Twarog	Planning Director	Eric.Twarog@
Police Department	Robert Haigh	Police Chief	Robert.Haigh@
Recreation Department	Christy Moore	Recreation Director	Christy.Moore@
School Department	Jordana Harper	Superintendent	supergps@gpsk12.org
Treasurer/Collector's Office	Kelly Varner	Treasurer/Collector	Kelly.Varner@
Veterans Services Department	Timothy Niejadlik	Veterans Service District Director	Timothy.Niejadlik@

*All email addresses are @greenfield-ma.gov unless otherwise noted.

SECTION 2 – BUDGET OVERVIEW ALL FUNDS

THE BUDGET PROCESS

THE BUDGET AND APPROPRIATION PROCESS

The budget document is the instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body. The legalistic view is that a budget is a plan of financial operation embodying an estimate of proposed expenditures for a given period of time and the proposed means of financing them. In a much more general sense, budgets may be regarded as devised to aid management to operate an organization more effectively. In the general sense, budgets are the financial expression of plans prepared by managers for operating an organization during a time period and for changing its physical facilities and its capital structure.

The budget preparation process for all Cities is governed by Massachusetts General Law (MGL) Ch. 44. The General Laws require that the budget be supported by revenues earned during the year plus any saving from prior years. The General Laws also requires public involvement in the process including the requirement for a public hearing on the proposed budget.

The Mayor provides leadership in the budget process by developing budgetary policy and working closely with department heads and the City Council to assure that the process identifies community needs and priorities and develops a farsighted and well-crafted plan. The Mayor initiates the budget process that provides the policy context for identification of priorities and development of initiatives. The Charter dictates the process, including timeline.

The Water Fund was established under Chapter 41, § 69B January 2000, as a special revenue fund until 2008 when it was adopted as an Enterprise Fund. Commencing July 1, 1994, the City established the Sewer Enterprise Fund in accordance with Chapter 44, § 53F ½, of the General Laws. In March 2018, the City Council voted to establish the GCET Enterprise Fund.

The Finance Department prepares budget packages for each department in November. The Mayor holds a city wide meeting, attended by all department heads and finance personnel, concerning a general overview of the state of the economy, and to outline specific guidelines dictating the preparation of individual department budgets. In consultation with the Finance Department, each department then prepares an operating budget entering directly into the MUNIS accounting software and a mission statement outlining the projected goals for the future. These operating budgets are reviewed by the Finance Department and then prepared for the Mayor's review.

During the month of March, the Mayor finalizes the Annual Budget document for submission to the City Council. The proposed budget documentation is prepared by the Finance Department. The City Council accepts the budget and submits it to the subcommittee on Administration and Finance (Ways and Means). The City Council subcommittee then holds meetings with the Mayor, Finance Director, City Auditor and department heads to review each departmental budget. The budget must be approved by a majority vote of the City Council within 45 days of receipt of the budget, but no later than June 30th of each year.

The school department budgets are prepared by the Superintendent of Schools and the School Business Manager. The school budget is reviewed and approved by the School Committee and subsequently to the Mayor

and the City Finance Department for inclusion in the City Budget presentation to the City Council for approval and appropriation.

WHAT IS A BALANCED BUDGET?

A budget is considered in balance when revenues are equal to or greater than expenditures. This is a requirement of all Massachusetts communities.

THE BUDGET FORMAT

The budget summary contains summary totals from all operating segments. The revenue section details revenue sources with expected trends. Each departmental section contains a department mission statement and financial data relating to the entire department, including personnel detail. The enterprise section includes revenue and expenditure trends of the self-sustaining enterprise funds along with departmental goals. The CIP section details all expected capital program outlays in the current fiscal year, as well as a summary of the next following years.

BUDGET AMENDMENTS

BUDGET AMENDMENT INCREASES

Any increase to the budget must be submitted to the City Council by the Mayor for approval. Budget amendments usually occur from transfers from other special revenue funds (usually receipts reserved for appropriation funds), free cash appropriations in general fund, or retained earnings appropriations within the Enterprise Funds. They can also be voted as an additional appropriation to the budget to be offset by property taxes, local revenue, state aid, and reserves prior to the tax rate being set in December of each year.

BUDGET AMENDMENT TRANSFERS

Budget transfers within the school department are submitted to the School Committee for their approval, and are processed by the Finance Department once approved. Budget transfers for city (non-school) budgets, between departments must be submitted to City Council for their approval. Transfers between personnel to ordinary expenses for the same department require the Mayor's approval with a report to the City Council. This is due to the fact that the City Council votes the original budget as follows:

City Budgets – The City Council votes total personnel and total ordinary expense lines separately within each department.

School Budgets - The City Council votes the TOTAL for the school budget, not separate departments and/or organizational units as they for the City Budget.

Interdepartmental Transfers – The City Council can vote at any time of the year, but require a 2/3rds vote prior to May 1st and a majority vote from May 1 through July 15 of any given year.

The City of Greenfield adopted the Department of Revenue of Local Services Bulletin no. 06-209 from May 2006 Section C2. This section refers to the alternative year end procedure which allows budget transfer starting May 1 and ending July 15, upon recommendation of the Mayor, of any departmental appropriation to another department appropriation, not to exceed three percent of 5,000, whichever is greater, of the department's annual budget. The Municipal Modernization Act (MMA) revised this bulletin to lift this cap effective November 7, 2016. The Finance Department will provide the City Council Ways and Means Committee with a list of these budget transfers in addition to the regular transfers.

BUDGET GOALS

POLICY DRIVES PLANNING:

The budget is developed based upon community values and key city strategic financial and program policies. The City of Greenfield's Five Year Financial Forecast provides the nexus between the long-term financial plan and budgetary development. The plan includes a comprehensive multi-year projection of the financial position and budget projections, including documentation of revenue and cost assumptions and projections.

PROGRAM OF SERVICES FOR THE COMMUNITY:

The budget is designed to focus of financial information, missions and goals that have value added outcomes to the community through city services. The Mayor and the City Council will use the City's fundamental principles as a basis for allocation choices and policy discussions. It also provides a basis for measuring progress toward goals during the budget period.

FINANCIAL PLAN OF ALLOCATION AND RESOURCE MANAGEMENT:

The budget establishes the plan and legal appropriations to allow the City to operate during the fiscal year. The budget provides specific direction for departments and agencies for management of resources. It also provides broad goals related to the City's overall financial position and identifies business decisions required to keep the City financially viable and strong. It is developed using all available financial and planning reviews, including the Five Year Financial Forecast and the five-year rolling Capital Improvement Program.

COMMUNICATION TOOL:

The budget is intended to communicate to a broad range of readers, both locally and around the region, as well as the larger governmental and financial community. The budget expresses priorities and goals, assignments and plans, targets and hopes. It is a key statement of City priorities, and is meant to provide confidence in, and confirmation of, the Ordinance-mandated Mayor form of government.

FY2018 BUDGET OVERVIEW AND TIMELINE

The budget calendar is released to all departments and agencies as well as the City Council in August. Dates are adjusted as needed within the requirements of the Home Rule Charter.

On November 9, 2017, the Finance Department released the instructions for the FY19 Operating Budget to each non-school department requesting that they prepare the budget based on the following:

- The overall bottom line should be level funded.
- Salary and wages should be funded to reflect only increases, steps and longevity approved in current contracts. Contracts for the Management, Teamsters and Clerical personnel will expire June 30, 2017. Police Unit A and Fire will expire June 30, 2018. Police Unit B and Dispatch were not settled at the time instructions were released.
- Ordinary expenditures should be level funded or reduced to allow for contractual salary increases.
- The Mayor also asked the School Department for a level funded budget.

The FY2019 budgets were entered directly by the department heads into MUNIS, the new accounting software system for the second time. They were reviewed by the Finance Director and Director of Administration between late December and mid-January, when they were turned over to the Mayor with recommended changes or adjustments. The Mayor reviewed and made final changes to be implemented by the department heads.

The department heads were also asked to update mission statements, goals and objectives to be included in the budget book.

The Finance Director prepared a preliminary budget recap utilizing the Governor's estimates for Cherry Sheet receipts, estimated local revenue, real and personal property tax estimates, and the submitted departmental budgets. The Governor's revenue estimates reflected an overall increase of \$105,230 (+.66%) over last year. Local aid assessments reflect an increase of \$111,006 (3.5%) in non-school related assessments in the Governor's numbers. No estimates from the Legislature are available as of this writing.

The final vote of the School Committee on the School Department's budget was held on March 12, 2018 and forwarded to the Mayor.

The final FY2019 budget was submitted to the City Council on March 30, 2018 and will be voted by the Council no later than May 30, 2018.

September 1, 2017

- Capital Budget package out to departments and agencies

September 30, 2017

- Completed Capital Budgets due back to Finance Department

November 9, 2017

- Instructions for entry of operating budgets and Revolving Fund packages directly into MUNIS released to departments and agencies

December 23, 2017

- Completed Operating Budget and Revolving Fund packages to be completed in MUNIS

January 23, 2018

- Capital Improvement Committee made final recommendation to Mayor

January 30, 2018

- Mayor sends Capital Budget to Town Council (Charter 5-10a)

March 7, 2018

- School Department Budget submission to the Mayor (Charter 5-2b)

March 30, 2018

- Mayor presents Operating Budget to the Council (Charter 5-3)

May 30, 2018

- Deadline for action by Town Council (Charter 5-6c)

Introduction

This information about real estate taxation is designed to explain the process leading to a tax bill and attempts to dispel many of the common misconceptions associated with this often-misunderstood subject. Slightly over half the money needed to fund the City’s government must be raised through property taxation. The remainder of the revenue comes from other sources, such as state aid and local receipts.

Massachusetts’ municipal law permits two types of local property taxation – real estate and personal property. Since it affects the greatest number of residents, most public attention is focused on the real estate tax.

How is Property Value Determined?

The average residential dwelling in Greenfield gets its new assessment each year from the Assessing Department’s analysis of the property sales market. You could correctly say that the amount your “new neighbors” paid your “old neighbors” for the houses in your area provided the Assessors with the basis for your new assessment. The Assessors program the mass appraisal system with relevant sales information and it generates new values for similar property that did not sell.

It is important to understand that your fiscal year assessment is based on sales information that took place more than a year before the new assessment appears on your bill. For instance, the FY19 assessments are meant to reflect the value of your property on January 1st, 2018 and were derived from sales information obtained in calendar year 2017. They *do not* reflect the property’s current value. Unlike many “appraisals” that are meant to reflect current value, “assessments are retrospective and look back in time to ‘arms length sales’” that have already taken place.

Assessed Value & Tax Rate

Every year the Assessing Department adjusts all of the City’s taxable property according to a procedure outlined in Massachusetts General Law. The new “assessed value” is designed to reflect the property’s “full and fair cash value” on the first day of January prior to the December bill on which it first appears. It is important to note that your assessed value is a year old when it appears on your bill, and is not intended to be a reflection of the property’s current value. The assessors then “add up” the total assessed value of all of the City’s taxable property.

The City’s Finance Department provides the assessors with exactly how much revenue must be raised through property taxation. It is this revenue figure, divided into the total assessed value of the City’s taxable property that determines the basic “equalized” tax rate per \$1,000 of assessed value. Some communities, including Greenfield, use this rate to tax all classes of property.

Every five (5) years, subject to the dictates of the Commissioner of Revenue, the City is required to undergo a “recertification” procedure. This is commonly known as a “revaluation year.” In past years, it was at this time that property owners usually saw the greatest change in their property assessments. With the use of computerized mass appraisal systems, most communities, including Greenfield, now adjust their property assessments on a yearly basis. These assessments closely follow the fluctuations in the marketplace and reflect a property values on the 1st of January prior to the bill on which the new assessed value first appears.

What Makes a Tax Bill Go Up or Down?

Many factors can affect the total amount of your property tax bill and often many influences are at work at the same time. Historically, the yearly cost of funding a City increases each year, much in the same way the cost to maintain a household increases each year. If nothing else changed, this increase would more than likely cause your tax bill to go up.

These factors could contribute to an increase:

- Improvement to a property in the form of an addition, finished basement or attic or other alterations that would increase the property's market value.
- A disproportionate increase in the market value of a particular section of the City when compared to another section.
- The discovery by the assessors of incorrect property information, such as an additional apartment unit, bathroom, or finished basement, which was not recorded on the previous assessment.
- In the case of income producing property, the increase of income vs. the cost of doing business.
- Loss of taxable property to tax exempt status, thereby diminishing the tax base.

These factors could contribute to a decrease:

- A disproportionate decrease in the market value of a particular section of the City when compared to another section.
- The reduction in the value of the property as a result of an alteration made of the structure.
- The deterioration of the property as a result of neglect, disaster, or accident.
- In the case of income producing property, either loss of income or a change in the income expense ratio.
- Reduction of a form of revenue consuming municipal service(s).
- The addition to the tax base of taxable property.
- Other forms of budget reduction.

As you can see from above, there are many dynamics to each tax bill. Any single factor, but usually a combination of factors, will influence the amount of your bill. Although an "average" tax bill can be statistically produced, very few bills would actually reflect the statistical average.

What about Proposition 2 ½?

Simply stated, Proposition 2 ½ says that a community cannot collect any more than 2.5% more than the maximum amount it was legally allowed to collect through property taxation in the previous year. This refers to the "total" amount that the City collects from the community and not the amount it collects from an individual taxpayer.

What is Growth and Why is it Important?

"Growth," when referred to by municipal officials, means property eligible for taxation this year that was not there last year. The reason why so much importance is attributed to the "growth figures" is that the infusion of this new revenue assists in defraying the impact of budget increases on the tax bill.

Large capital building projects normally contribute to the bulk of the growth figures, but the simple addition of a deck to the back of a house is also part of the calculation. The cumulative effect of growth on the City's economy can often reduce a tax bill by a couple of percent over what it would have been had this "growth" not occurred.

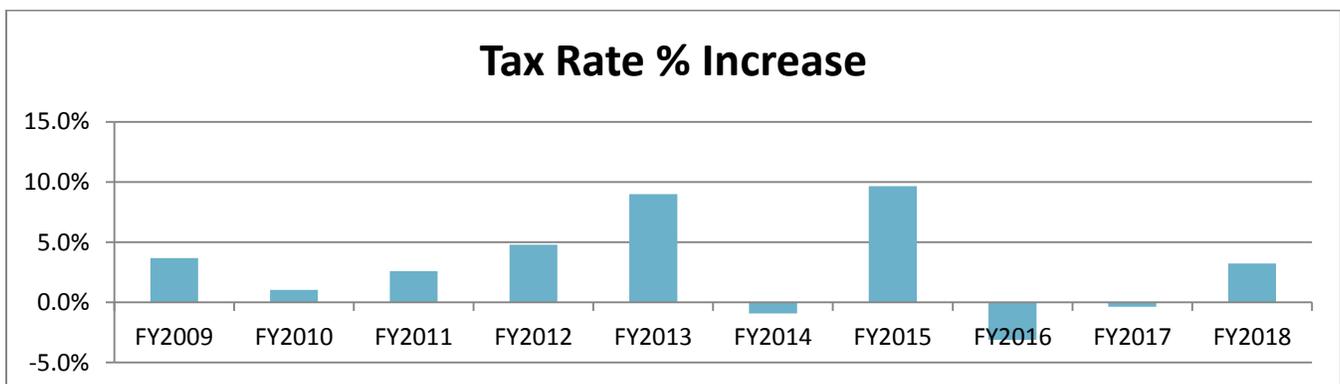
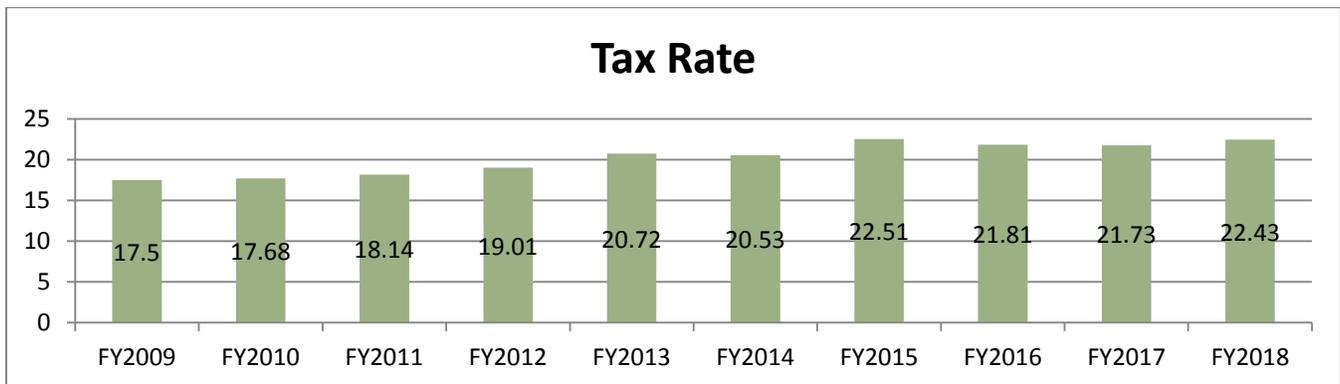
Summary

Although a community's tax rate or rates are often a measure of comparison by one city to another, your actual tax bill consists of not one, but two parts – the tax rate and the property's value assessment. The better comparison would be to compare a similar home, in a like neighborhood and the "bottom line" of an actual tax bill.

Remember, the city's budget and what part of those funds come from property taxation determine the amount property owners are asked to contribute in the form of their tax bills. The property assessment and tax rate are the mathematical way in which that sum is realized.

The City maintains a computerized mass appraisal system and periodically reviews, through various processes, all its taxable property. The resulting citywide adjustments made to the property database assure taxpayers the most equitable distribution of the tax burden Greenfield tax assessors can provide.

Internet access to this information offers Greenfield's citizens a clear look at the statistical component of their property assessment and a way to track any discrepancies that might warrant correction now and into the future. This is available at: <https://greenfield-ma.gov/opengovernment>.



TAX RATE RECAPITALIZATIONS (RECAP) SHEET

General Fund - Budget RECAP	Fiscal Year 2017 Tax RECAP	Fiscal Year 2018 Tax RECAP	Fiscal Year 2019 Proposed
Appropriations:			
Operating Budget	45,721,420	46,970,103	47,654,754
Prop 2 ½ Exempt Debt Service	1,363,550	1,193,901	1,155,550
Total Operating Budget	47,084,970	48,164,004	48,810,304
Special Orders			
Special Council Votes			
Total Appropriations To Be Raised	47,084,970	48,164,004	48,810,304
Other Amounts To Be Raised:			
Current Year Overlay	297,200	299,866	300,000
Overlay Deficit (Prior Years)	236	0	0
Snow & Ice Deficit	0	0	300,000
State Assessments	263,320	239,867	231,286
State Qualified Debt	2,080,593	2,058,794	2,025,544
School Choice Sending Tuition	2,448,418	2,540,698	2,585,097
Charter School Sending Tuition	1,139,626	1,163,868	1,343,074
Total Other Amounts To Be Raised	6,229,393	6,303,093	6,785,001
Total Amount To Be Raised	53,314,363	54,467,097	55,595,305
Estimated Revenues:			
Cherry Sheet Receipts	15,716,863	15,876,788	15,982,018
Mass School Building Authority	924,760	924,760	924,760
Sewer Enterprise Indirect Costs	352,158	328,935	207,943
Water Enterprise Indirect Costs	300,049	263,926	146,898
GCET Enterprise Fringe	0	0	100,000
Local Estimated Receipts	4,200,000	4,200,000	4,200,000
Pay As You Throw Fees	400,000	400,000	400,000
Parking Meter Receipts	300,000	500,000	600,000
Total Estimated Revenues (Receipts)	22,193,830	22,494,409	22,561,619
Other Available Funds:			
Transferred From Other Funds			
Overlay Surplus			
Stabilization Fund	750,000	0	0
Free Cash			
Total Other Available Funds	750,000	0	0
TOTAL REVENUES & AVAILABLE FUNDS	22,943,830	22,494,409	22,561,619
Total Amount to be Raised (Tax Levy)	30,370,533	31,972,688	33,033,686

TAX RATE CALCULATION

The tax rate calculated based on what will be taxed to property owners (Levy) and the valuation of the property in the city. Greenfield’s valuation has increased about 2% annually. We estimated FY2019 valuation based on this average.

Calculation:

$$(Tax Levy / Valuation) \times 1,000 = Tax Rate$$

$$(33,033,686 / 1,453,951,917) \times 1,000 = 22.72$$

	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019
Total Tax Levy	30,370,533	31,972,688	33,033,686
Total City Valuation	1,397,384,231	1,425,443,056	1,453,951,917
Tax Rate	21.73	22.43	22.72

LEVY LIMIT CALCULATION

The Levy Limit calculation takes the prior year Levy Limit and adds 2 ½ % plus any New Growth. We have estimated the New Growth for FY2019 at \$500,000, a conservative number. This number is Greenfields new Levy Limit for FY2019.

Then any Excluded Debt is added to the Levy Limit to calculate the Maximum Allowable Levy Limit. A municipality may not have a Tax Levy greater than this limit. (Greenfield’s current Excluded Debt is for the Middle School and the High School. The last payment for the Middle School is fiscal year 2019.)

The last row reflects the difference between the Maximum Allowable Levy Limit and the actual proposed Tax Levy. In FY2013 Greenfield had an excess Levy Capacity of \$ 21,073. Since FY2014 the Mayor made a commitment to set a budget without using the Prop 2 ½ increase. The Levy Capacity for FY2019 represents 4 years of Prop 2 ½.

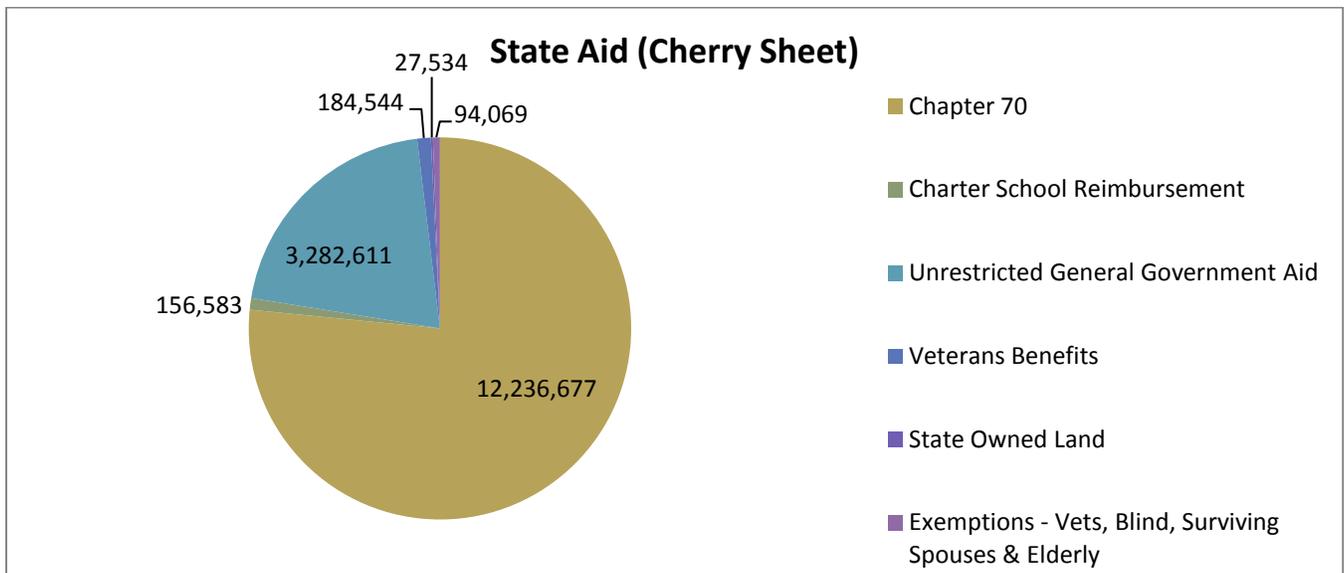
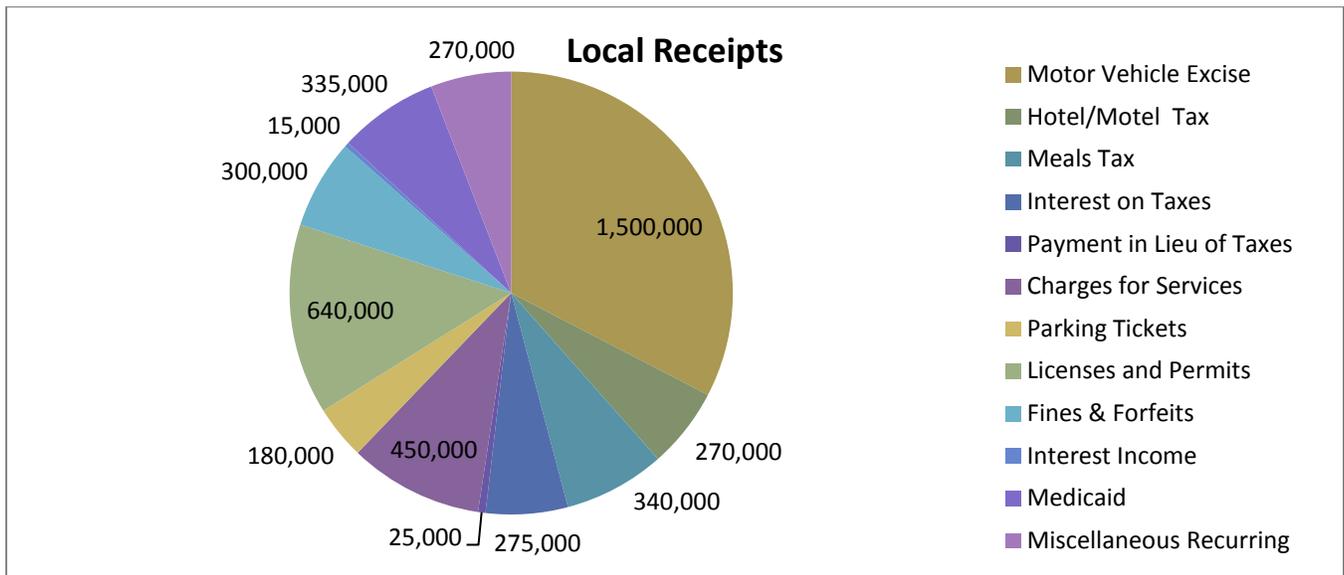
	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019
Levy Limit Calculation:			
Levy Allowed For Prior Fiscal Year	30,219,063	31,550,523	33,175,019
2 ½% Property Tax Increase	755,477	788,763	829,375
New Growth	575,983	835,733	500,000
Levy Limit	31,550,523	33,175,019	34,504,394
Debt Excludable From Prop 2 ½	1,363,550	1,193,901	1,155,550
Maximum Allowable Levy Limit	32,914,073	34,368,920	35,659,944
Levy Capacity (under/(over) levy limit)	2,543,539	2,396,232	2,626,258

REVENUE OVERVIEW

For a municipality, the budget process begins with estimating revenues and continues throughout the year with monitoring the revenues monthly. The revenue assumptions and projections give the Mayor choices in allocating resources. Estimating revenues is a balance of trying to reduce the impact of the cost of government on taxpayers, providing a stable portfolio of reserves, and equating the cost of services to the revenues received.

Revenues are updated monthly throughout the year and analyzed closely for fluctuations. This allows the City to react in a timely manner in the event of any shortfalls and in time to maintain fiscal stability.

Many of the revenue sources have formulas and rates that cannot be changed by the City. Property tax formulas, excise tax and certain fines are set by the State. The City does have the ability to set user fees, as well as permit and license fees.



REVENUE SUMMARY

	FY14	FY15	FY16	FY17	FY18E	FY19B
Real and Personal Property						
Total Real and Personal Property	26,919,611	29,715,846	29,738,370	30,294,072	31,972,688	32,043,931
Local Receipts						
Motor Vehicle Excise	1,440,343	1,482,541	1,632,363	1,565,332	1,500,000	1,500,000
Hotel/Motel Tax	305,369	296,804	271,008	281,592	270,000	270,000
Meals Tax	302,546	309,072	327,922	343,072	340,000	340,000
Interest on Taxes	302,078	412,923	260,351	299,197	275,000	275,000
Payment in Lieu of Taxes	17,737	28,707	48,886	44,928	40,000	25,000
Charges for Services	470,226	445,935	509,478	450,774	450,000	450,000
Parking Tickets	186,155	136,405	130,920	174,681	180,000	180,000
Licenses and Permits	666,294	714,400	777,664	555,885	640,000	640,000
Fines & Forfeits	210,175	187,165	158,061	332,368	300,000	300,000
Interest Income	19,010	59,674	19,295	24,012	15,000	15,000
Medicaid	235,091	350,503	351,516	397,200	335,000	335,000
Miscellaneous Recurring	163,613	101,106	306,211	279,619	255,000	270,000
Miscellaneous Non-Recurring	784,638	310,687	514,840	68,893	-	-
Total Local Receipts	5,103,275	4,835,922	5,308,515	4,817,553	4,600,000	4,600,000
Total Local Receipts/Tax Levy	32,022,886	34,551,768	35,046,884	35,111,625	36,572,688	36,643,931
State Aid (Cherry Sheet)						
Chapter 70	11,932,187	11,983,812	12,035,013	12,140,009	12,197,397	12,236,677
Charter School Reimbursement	191,556	86,755	76,171	103,647	113,408	156,583
Unrestricted General Government Aid	2,748,778	2,825,007	2,926,707	3,052,555	3,171,605	3,282,611
Veterans Benefits	472,168	466,748	368,598	296,905	272,485	184,544
State Owned Land	27,073	29,438	29,438	29,088	29,060	27,534
Exemptions - Vets, Blind, Surviving Spouses & Elderly	58,906	153,970	31,626	92,833	92,833	94,069
Total State Aid	15,430,668	15,545,730	15,467,553	15,715,037	15,876,788	15,982,018
Offsets						
School Choice Receiving Tuition	445,371	428,374	578,152	707,691	711,841	576,589
School Lunch Offset Receipts	12,301	12,991	0	0	0	0
Library Offset Receipts	30,670	28,511	35,439	35,433	35,262	34,136
Total Offsets	488,342	469,876	613,591	743,124	747,103	610,725
Total Cherry Sheet Revenue	15,919,010	16,015,606	16,081,144	16,458,162	16,623,891	16,592,743
School Building Authority Reimbursements						
MSBA	924,760	924,760	924,760	924,760	924,760	924,760
Intergovernmental Fund Transfers						
Indirect From Water Enterprise Funds	270,290	285,322	285,322	300,049	263,926	270,088
Indirect From Sewer Enterprise Funds	262,780	303,718	303,718	352,158	328,935	331,133
Indirect From GCET	0	0	0	0	0	100,000
Receipts Reserved						
Parking Meters and Permits	409,387	397,910	440,252	450,000	500,000	500,000
Grand Total GF Receipts	49,809,113	52,479,084	53,082,080	53,596,753	55,214,200	55,362,655

GENERAL FUND REVENUE DETAIL & GRAPHS

Municipalities recognize four (4) primary sources of revenue: Property Taxes, State Aid, Local Receipts, and Other Funds. Of the four, property taxes represent by far the largest percent of revenues which forces the government to constantly work to maintain a balance between the cost of superior services and the impact on the taxpayer. When estimating revenues we follow the best practices guidelines of the DOR:

“For forecasting revenues, a moderately conservative approach should be used. Upon review of historical information, conservative assumptions should be made about dollar or percentage adjustments to the current year’s revenues in order to arrive at projections for the forecast year. With this approach, if projected revenues increase (e.g., Governor’s budget, new growth, user fees, and free cash), then a corresponding expenditure increase may be made to the recommended operating or capital budget. Alternatively, the potential revenue gain could be diverted to reserves, or left unexpended and allowed to close at year-end to free cash.”

In addition, the DOR recommends that “under sound financial policies, conservative revenue projections and departmental appropriations would be orchestrated to produce excess income and departmental turn backs. Additionally, the DOR takes measures to prevent municipalities from manipulating their local estimated receipts in order to balance a budget. Annually the department sends out a bulletin outlining issues in the upcoming budget process. In that bulletin, invariably there is a paragraph on revenue budgeting that starts with the phrase:

“The Bureau will continue to require that any [fiscal year] estimated receipt above its [previous fiscal year] actual amount (except for rounding) be supported by reasonable documentation. Unreasonable estimates may be rejected by the Bureau for tax rate setting purposes.”

I. REAL AND PERSONAL PROPERTY TAX

The primary source of revenue in the Commonwealth is real and personal property taxes. Real property includes land, buildings, and improvements erected or affixed to the land. Personal property includes movable items not permanently affixed to or part of the real property. The Board of Assessors determines the value of taxable land which is revalued at fair market value every five (5) years with annual updates. The Assessors are also responsible for determining the value of personal property annually.

Factors influencing the tax levy and thus the amount of revenue generated by taxes:

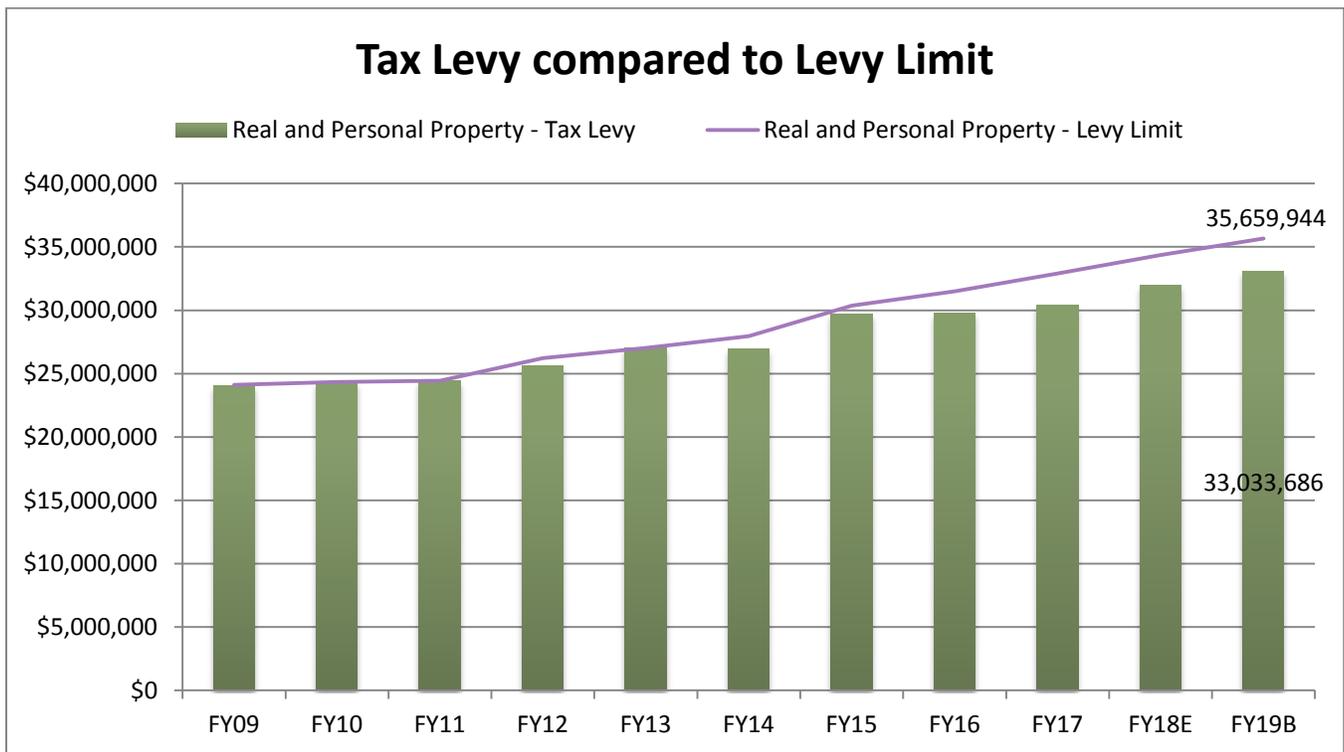
- **The Proposition 2 ½ Increase**- Each year a community’s levy limit can be increased by 2.5% over the previous year’s levy limit. The City has chosen not to utilize this tool in three of the past five years to mitigate increases in property taxes.
- **New Growth**- This is value added to the levy by new construction, renovations and increases in the property tax base during a calendar year. The tax revenue realized by the new growth is then incorporated into the following year’s levy limit.
- **Debt Exclusions**- Debt exclusions allow for an increase in the levy limit for the life of a project or its debt service with the approval of the registered voters in the municipality. In 2012, the voters authorized the exclusion of the cost of the new Greenfield High School. That debt service will be excluded from the Prop 2 ½% limit for twenty-five years until FY2039.

The property **Tax Levy** is the revenue a community raises through real and personal property taxes each fiscal year when it sets its tax rate.

The Maximum Allowable Levy The law established three types of annual levy limits: a levy limit, a levy ceiling and a maximum allowable levy. The levy limit is incremental and allows a permanent but controlled annual increase to the tax levy. The levy ceiling caps the levy limit for that fiscal year at 2.5 percent of the current fiscal year. The levy limit may be increased or decreased by locally adopted referenda, but may not exceed the levy ceiling. The levy ceiling may be increased temporarily by certain locally adopted exclusions. The maximum allowable levy is the maximum amount of property tax a community may raise in a fiscal year.

The Tax Levy and Excess Levy Capacity The levy cannot exceed the maximum allowable levy as calculated above. The dollar difference, or "excess levy capacity," is the amount by which the community may have legally levied, but chose not to do so.

The maximum allowable levy for Greenfield in FY2018 was \$34,368,920 but the City only needed to raise \$31,972,688 which is \$2.3 million under the limit. The maximum allowable levy limit for Greenfield for FY2019 is estimated to be \$35,659,944, which is \$2.6 million more than the proposed \$33 million levy.

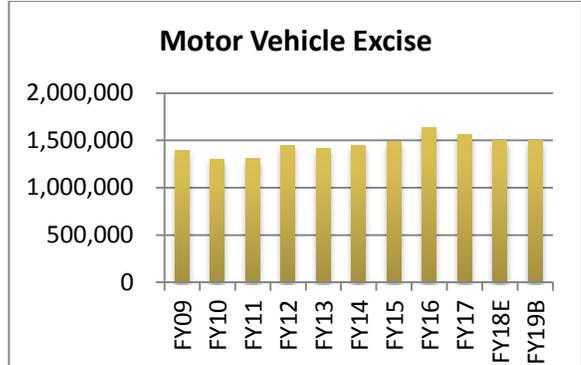


II. LOCAL RECEIPTS

Local receipts are revenues locally generated other than real and personal property taxes. They include excise taxes, payment in lieu of taxes (PILOT), fines and forfeits, licenses and permits, investment income as well as miscellaneous recurring and non-recurring revenues and parking fees. These are the revenues for which the City specifically tries to take a conservative approach. Based on current trends in FY17 and FY18 Year-To-Date receipts, we are not estimating an increase in local receipts overall.

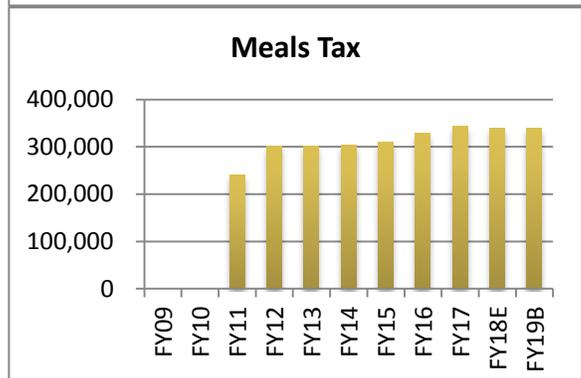
Motor Vehicle Excise

Motor vehicle excise represents about 30% of the locally generated revenues outside of property taxes. This tax is assessed annually to owners of motor vehicles registered in Greenfield. The rate is set at \$25 per \$1,000 of vehicle value. The value reflects depreciation for five years and then will not go down again. Greenfield sends out approximately 18,000 vehicle excise bills annually.



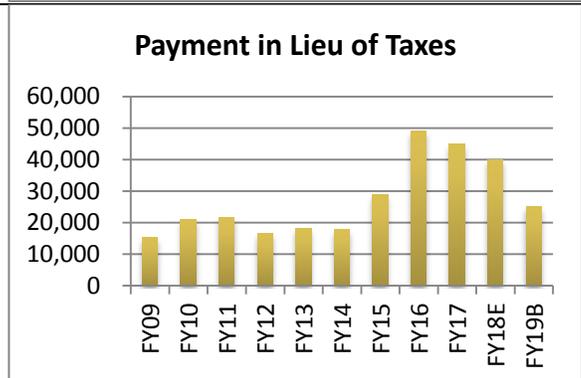
Other Excise

MGL Chapter 64G authorizes municipalities to collect taxes on Hotel/Motel accommodations and meals. These options took effect in 2009 and 2010 respectively. The taxes are collected by the local establishments and submitted to the State which returns them to the municipality quarterly.



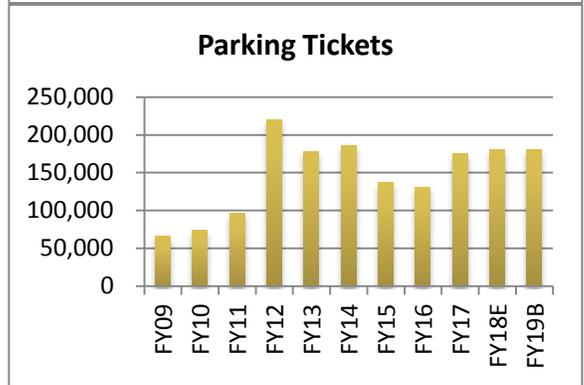
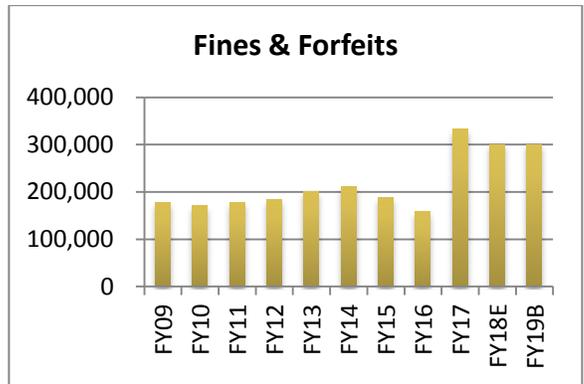
Payment in Lieu of Taxes (PILOT)

Some properties within the municipality are exempt from property taxes by the nature of their business. These include housing authorities, hospitals, churches, private schools, and other service organizations. In the past, agreements were negotiated with these organizations that provided some voluntary payment to offset some of the services rendered to them by the municipality. Most recently many non-profits have taken a harder stance, so the PILOT payments, while not robust, are expected to be reduced.



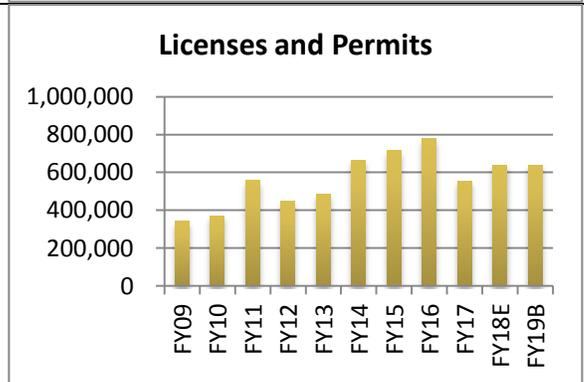
Fines and Forfeits

This includes the Assessor I/E penalty for non-reporting, parking tickets, and fines for moving violations.



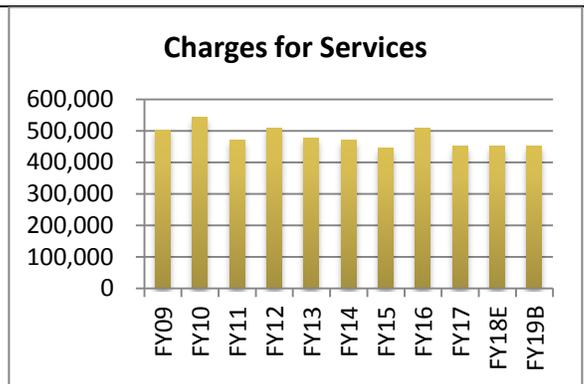
Licenses and Permits

These revenues are allowable for municipalities to use to offset the cost of certain services provided to the community. Departments and boards are authorized under MGL Chapter 40 §22F to set reasonable fees for licenses, permits or certificates. Greenfield has been fortunate to have experienced a period of new construction and renovation over the past few years which produced some healthy permit revenues in this caption.



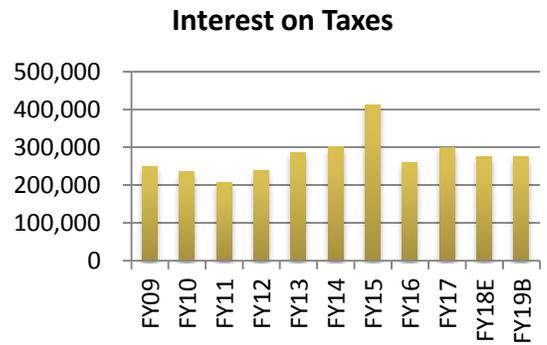
Charges for Services

This revenue is generated from the sale of Pay-as-You-Throw stickers and bag sales. The city sells the bags and stickers at city hall as well as many other locations throughout Greenfield (that list can be found on the City's website).



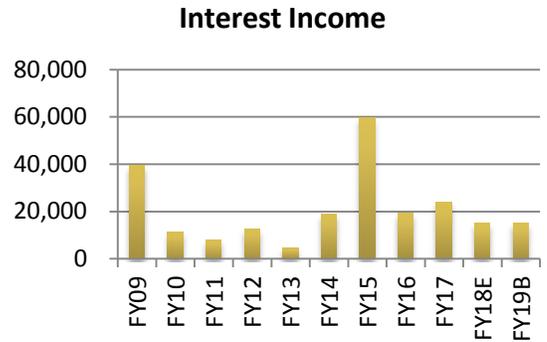
Interest on Taxes

This represents the interest collected on delinquent tax bills. Motor vehicle excise interest is calculated at 12% and all other bill at 14% per diem from the due date of the bill. In fiscal year 2015 there is a large increase because we collected a large sum of interest from a longtime delinquent property.



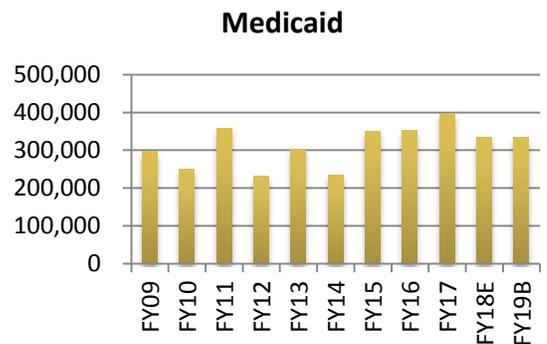
Interest Income

MGL Chapter 44 §55B instructs the Treasurer to invest all city money not required to be held liquid for purpose of distribution in accounts that will produce the highest possible rate of interest. The investment decision must take into account safety, liquidity and yield



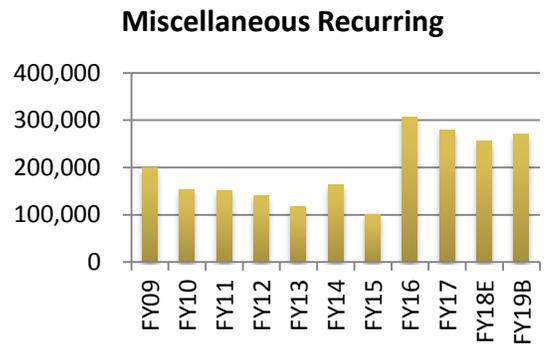
Medicaid

In accordance with the laws and regulations governing the Medicaid program, school systems are mandated through the Individuals with Disabilities Act (IDEA) to provide health related services to the special education population. The School can file claims for partial federal reimbursement for health services and some administrative support. If the Medicaid program does not change dramatically at the federal level, we anticipate level reimbursement.



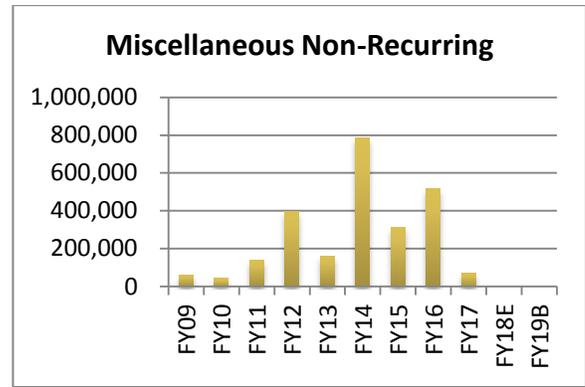
Miscellaneous Recurring Revenue

Receipts that can be counted on at some level every year. They include Sale of Publications, Veterans' Regional Services Assessment, as well as the close-out of revolving funds (See Revolving Funds Section).



Miscellaneous Non-Recurring Revenue³

Receipts that by their nature cannot be relied upon in future years. These one-time revenues are not budgeted. They include Energy Rebates, Reimbursement for Damage to City Property, Motor Vehicle Lessor Surcharge and a general category for Miscellaneous Revenue. In past years, Bond Premiums were included in this category, but accounting for them has now changed under the Municipal Modernization Act.



³ **Note:** Miscellaneous Non-Recurring revenues are not guaranteed and therefore should not be included in the calculation for estimating local receipts or as an offset to the levy.

III. INTERGOVERNMENTAL REVENUE – CHERRY SHEET

State Aid to municipalities is sent out annually via the “Cherry Sheet” so named because it used to be sent out on pink paper. The Cherry Sheet has two (2) parts, revenues and assessments. Cherry Sheet receipts are detailed below. Cherry Sheet revenue is the primary intergovernmental revenue received by the City. Over the past 5 years it has represented approximately 27%-32% of all revenues. The revenues on the Cherry Sheet are direct school aid through Ch. 70, general local aid through Unrestricted General Government Aid, and specific reimbursements and distributions such as veteran’s benefits, exemptions for the elderly, state owned land, aid to public libraries, and several school related items.

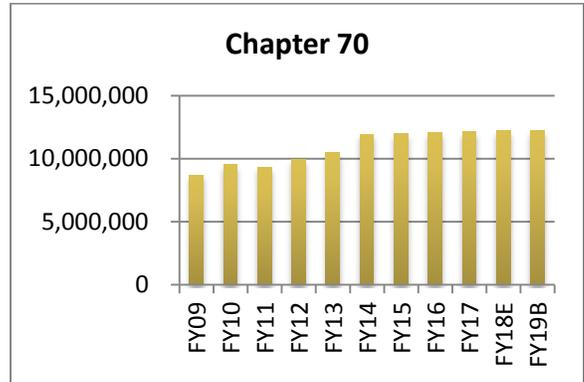
CHERRY SHEET SUMMARY

	FY2018 Cherry Sheet Estimate	FY2019 Governor's Budget Proposal	FY2019 House Budget Proposal	FY2019 Senate Budget Proposal	FY2019 Conference Committee
Education:					
Chapter 70	12,197,397	12,236,677			
Charter Tuition Reimbursement	113,408	156,583			
Offset Receipts:					
School Choice Receiving Tuition	711,841	576,589			
Sub-total:	13,022,646	12,969,849			
General Government:					
Unrestricted General Government Aid	3,171,605	3,282,611			
Veterans Benefits	272,485	184,544			
State Owned Land	29,060	27,534			
Exempt: VBS and Elderly	92,833	94,069			
Offset Receipts:					
Public Libraries	35,262	34,136			
Sub-Total:	3,601,245	3,622,894			
Total Estimated Receipts:	16,623,891	16,592,743			

SCHOOL AID CHAPTER 70

Ch. 70 aid is figured through a complex formula that takes into account multiple factors including statewide average cost per pupil, local district pupil counts weighted to allow for special education costs, and the municipality’s fiscal “ability to pay.”

Ch. 70 School Aid for FY2019 is currently estimated to increase by \$39,280 or .32%.

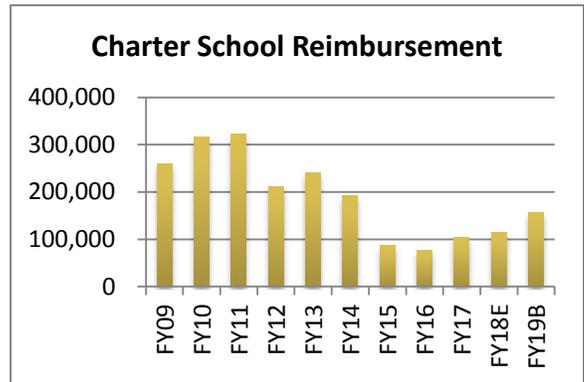


LOCAL AID

The primary state aid line items under this are Unrestricted General Government Aid (UGGA) and Charter School Reimbursement, another figure determined by a complex formula.

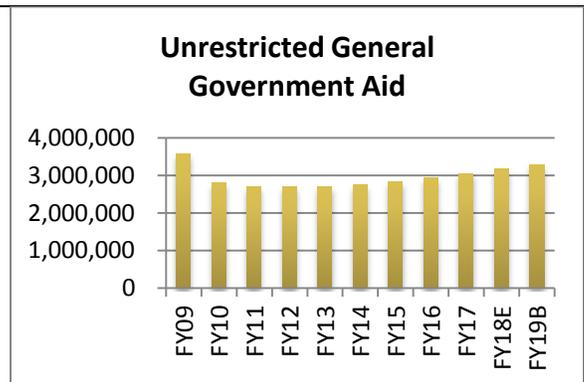
Charter Tuition Reimbursement

The State reimburses regional school districts and municipalities for the tuition they pay to Commonwealth charter schools. Sending districts are reimbursed a portion of costs associated with pupils attending charter schools beginning with the second quarter. The reimbursement has three (3) levels: 100% of the tuition increase in the first year, 60% of the tuition increase in the second year, and 40% of the increase in the third year. The reimbursement is subject to appropriation in the final state budget. The FY2019 reimbursement is estimated to be increased by \$43,175 or 38%.



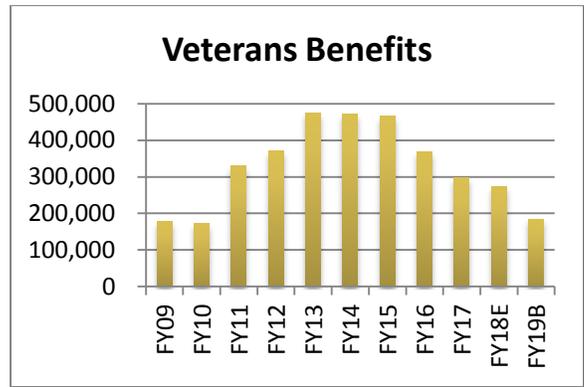
Unrestricted General Government Aid (UGGA)

In FY2010, the Commonwealth eliminated several revenue lines on the Cherry Sheet including Lottery Aid and Additional Assistance and replaced them with one line titled Unrestricted General Government Aid. Over the past five (5) years, UGGA has increased from 2%-4% annually. For FY2019, the estimate is an increase of \$111,006 or 3.4%.



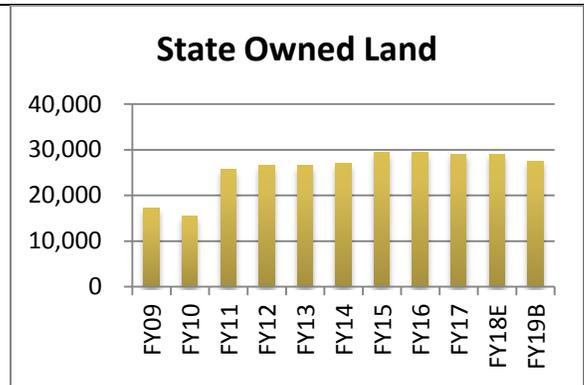
Veterans' Benefits

MGL Chapter 115 provides for 75% reimbursement on total expenditures made for veterans' for financial, medical and burial benefits. The estimate for FY2019 is a decrease of \$87,941 or 32%.



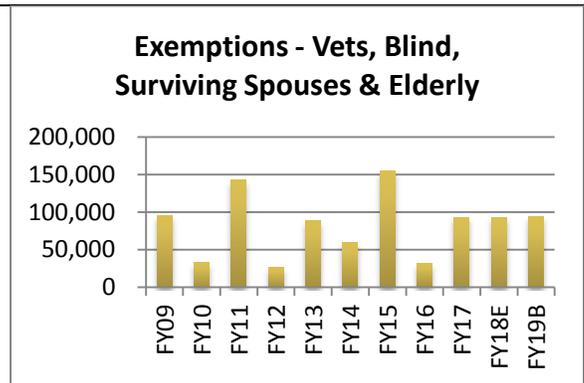
State Owned Land

MGL Chapter 58 authorizes the reimbursement to communities for forgoing tax revenues for tax exempt state-owned land. Payment is for land only, not for buildings or any other improvements erected on or affixed to the land.



Exemptions- Vets, Blind, Surviving Spouses and Elderly

The State reimburses the City for the reduction in tax revenue due to abatements and exemptions issued to more vulnerable taxpayers. The categories are authorized by the State, and the City cannot issue any other types of reductions. The reimbursement is authorized under MGL Chapter 59 which allows reimbursement for amounts abated in excess of \$175 of taxes or \$2,000 in valuation times the tax rate whichever is greater.

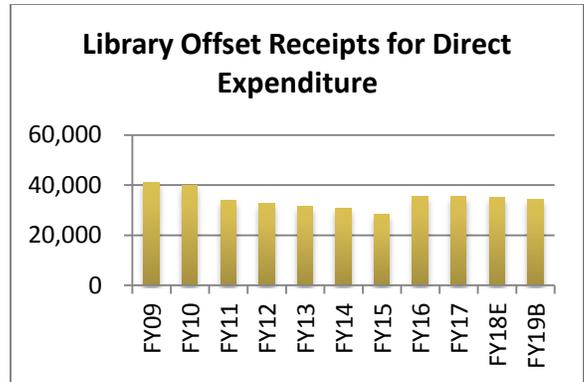


OFFSETS

There are some funds that the State pays through the Cherry Sheet but they are not included in the general local aid as they are authorized for specific departments. These are State Aid to Public Libraries and School Choice Receiving Tuition.

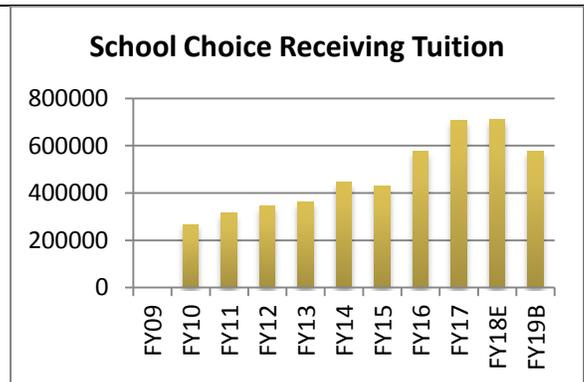
Library Offsets

Based on certain requirements that must be met by libraries, the Board of Library Commissioners issues an annual award to assist them in maintaining minimum library services and resources and to improve services.



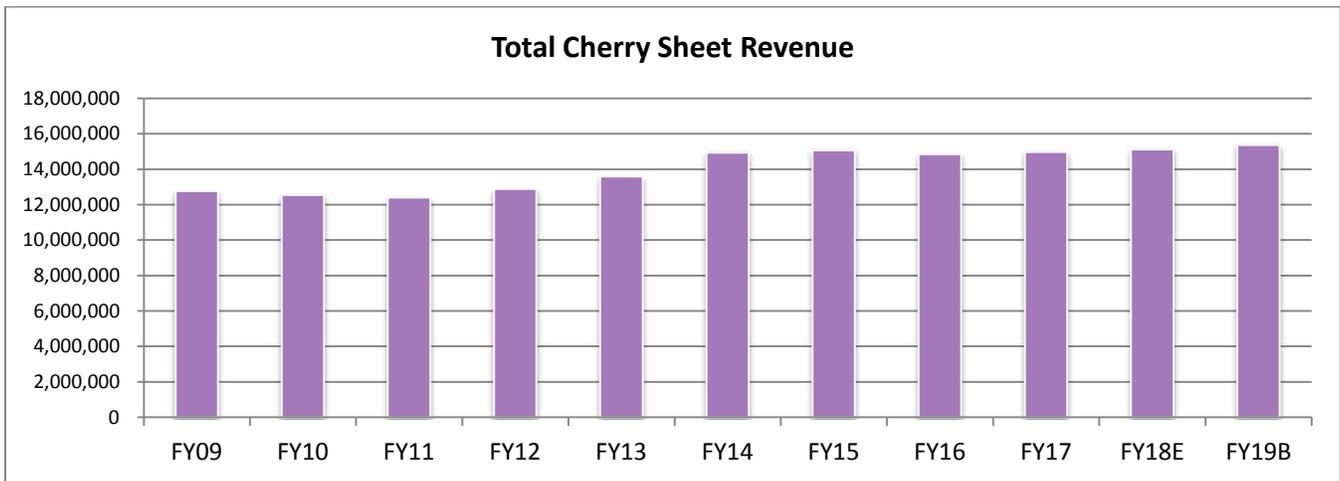
School Choice Receiving Tuition

School districts are reimbursed for the cost of educating students choosing to come into the district. Rates are capped at \$5,000 per student except for special education students, whose full cost is paid by the sending district. The reimbursement is based on October enrollment numbers and is balanced out at the end of the year.



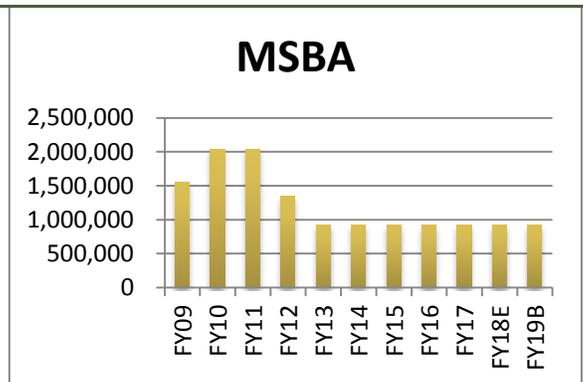
TOTAL CHERRY SHEET REVENUE

The offset accounts are deducted from the total Cherry Sheet Revenues to produce the net Cherry Sheet revenue figure that is on the budget recap.



IV. SCHOOL BUILDING AUTHORITY (MSBA) REIMBURSEMENTS

Over the past twenty-five years, the City has received more than \$70,000,000 in reimbursements through the Massachusetts School Building Authority for renovations to school buildings. In the mid-nineties, all five (5) elementary schools were renovated, followed by the Middle School in the late nineties. At that time, the MSBA reimbursed municipalities at the end of the project paying out the reimbursement over many years. The only remaining reimbursement coming to the City under that process is \$924,760 annually for the Middle School project, and the last payment is scheduled for FY2019.

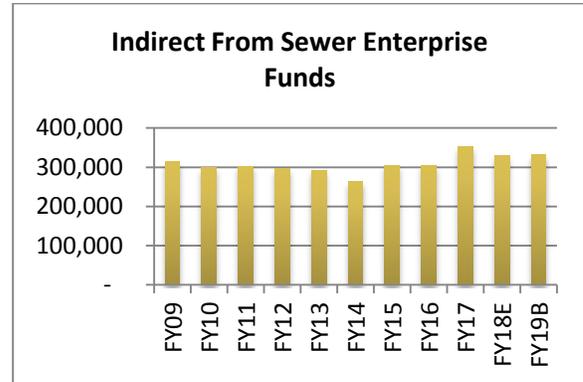
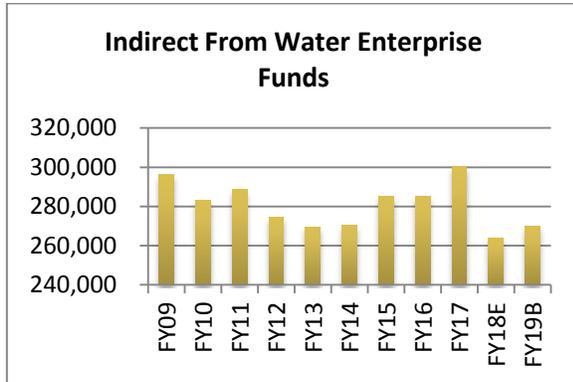


The process for reimbursement for projects approved by the MSBA after 2004 changed to a “pay-as-you-go” process whereby reimbursements are filed for and sent monthly to cut down on interest charges for the MSBA and municipalities. The following schools have participated in projects under this reimbursement process:

Year/School	Project	Total Cost	City's Investment
2011: Four Corners	Roof, windows, boiler	\$1,617,964	\$353,608
2012: Greenfield High School	New school	\$64,517,742	\$22,755,000
2015: Green River	Roof and windows	\$1,606,714	\$361,993
2016: Federal Street	Roof, windows, boiler	\$3,932,175(E)	\$1,384,327(E)

V. INTERGOVERNMENTAL & INTERFUND TRANSFERS

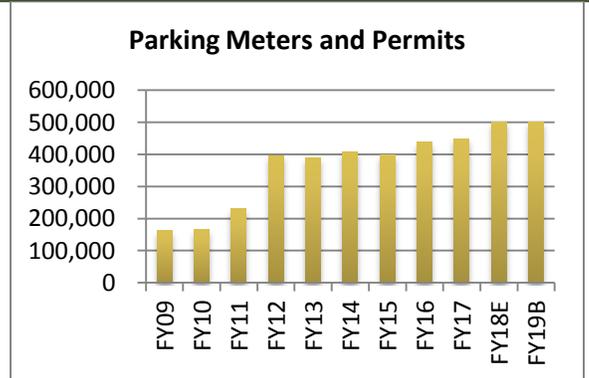
The Water and Sewer Enterprise Funds, financed by water and sewer usage charges, provide reimbursements for direct and indirect costs associated with a variety of City services, provided by Finance, Treasury, Human Resources, and other City Departments. Additionally, enterprise funds provide reimbursements to the general fund for all employee benefits (including fringe benefits) of those employees who work for the water and sewer departments, as well as costs for the Water and Sewer accounting and billing system. Finally, a portion of the City's assessments for property/liability insurance and worker's compensation are also captured in the indirect costs of the enterprise funds of the Water and Sewer departments. In fiscal year 2014, the Department of Revenue reviewed the indirect costs calculation of the City and made recommendations that have now been adopted to more accurately reflect the true costs of the enterprise funds.



VI. OTHER FINANCIAL SOURCES

Receipts Reserved for Appropriation

The City of Greenfield has a Parking Receipts Reserved for Appropriation Fund, where the revenue earned from parking meters and permits is credited to this fund. As part of the budget process, this money is appropriated to the General Fund to cover costs of the parking department. In case of unforeseen circumstances during the year, additional monies can be appropriated.



Other Receipts Reserved – Not Budgeted

The City has 3 other receipts reserved accounts – Sale of City Owned Land, Insurance Reimbursements and State Elections. The Sale of City Owned Land may be used for any purpose or purposes for which the City is authorized to incur debt for a period of five years or more or be applied to the payment of indebtedness incurred under clause (3) of section seven, except that the proceeds of a sale in excess of five hundred dollars of any park land by a city, town, or district shall be used only by said city, town, or district for acquisition of land for park purposes or for capital improvements to park land. Insurance Reimbursements are to offset the cost of repairing or replacing buildings, vehicles or equipment. State Elections is to offset the cost of extended polling hours required by state elections.

Other Sources of Revenue

The City of Greenfield has in the past used Free Cash and Stabilization to balance the budget.

FY 2019 OPERATING BUDGET SUMMARY

	2018 ADOPTED	2019 DEPT REQ	2019 MAYOR	2019 ADOPTED	%INC/DEC
Legislative					
City Council					
Salary & Wages	66,576	66,576	59,000		-11.38%
Expenditures	2,970	2,970	2,970		0.00%
Total City Council	69,546	69,546	61,970		-10.89%
Total Legislative	69,546	69,546	61,970		-10.89%
Executive					
Mayor					
Salary & Wages	180,546	261,640	143,562		-20.48%
Expenditures	7,800	7,800	7,800		0.00%
Total Mayor	188,346	269,440	151,362		-19.64%
Executive Administration					
Salary & Wages	-	-	116,902		100.00%
Expenditures	-	-	200		100.00%
Total Executive Administration	-	-	117,102		100.00%
Econ. Develop. & Market.					
Salary & Wages	48,263	40,000	40,000		-17.12%
Expenditures	11,335	11,135	9,785		-13.67%
Total Economic Development	59,598	51,135	49,785		-16.47%
Total Executive	247,944	320,575	318,249		28.36%
Financial Administration					
Reserve Fund	74,250	75,000	75,000		1.01%
Accounting					
Salary & Wages	208,157	207,100	207,100		-0.51%
Expenditures	128,259	136,554	136,554		6.47%
Total Accounting	336,416	343,654	343,654		2.15%
Independent City Audit	46,035	49,000	49,000		6.44%
Assessors					
Salary & Wages	96,759	98,155	102,400		5.83%
Expenditures	60,573	60,571	60,571		0.00%
Total Assessors	157,332	158,726	162,971		3.58%
Treasurer/Collector					
Salary & Wages	203,565	188,905	188,905		-7.20%
Expenditures	36,323	39,517	39,517		8.79%
Total Treasurer/Collector	239,888	228,422	228,422		-4.78%
Tax Title	49,500	49,500	41,500		-16.16%
Total Financial Admin	903,421	904,302	900,547		-0.32%

	2018 ADOPTED	2019 DEPT REQ	2019 MAYOR	2019 ADOPTED	%INC/DEC
Operations Support					
Legal					
Labor Legal Services	44,550	44,550	44,550		0.00%
City Attorney Services	74,250	74,250	74,250		0.00%
Total Legal	118,800	118,800	118,800		0.00%
Human Resources Office					
Salary & Wages	187,514	201,367	202,375		7.93%
Expenditures	23,528	23,528	23,528		0.00%
Total Human Resources	211,042	224,895	225,903		7.04%
Greenfield Technology Dept					
Salary & Wages	172,353	200,000	200,000		16.04%
Expenditures	247,945	229,350	229,350		-7.50%
Total Greenfield Technology	420,298	429,350	427,350		1.68%
Total Operations Support	750,140	773,045	772,053		2.92%

Licensing & Registration					
City Clerk					
Salary & Wages	138,252	152,863	138,393		0.10%
Expenditures	4,365	4,321	4,321		-1.01%
Total City Clerk	142,617	157,184	142,714		0.07%
Elections					
Salary & Wages	12,870	12,870	12,870		0.00%
Expenditures	11,395	11,281	11,281		-1.00%
Total Elections	24,265	24,151	24,151		-0.47%
Board Of Registrars					
Salary & Wages	3,465	3,465	3,465		0.00%
Expenditures	3,861	3,787	3,787		-1.92%
Total Board Of Registrars	7,326	7,252	7,252		-1.01%
Licensing Commission					
Salary & Wages	32,534	40,945	32,907		1.15%
Expenditures	1,230	1,100	1,100		-10.57%
Total Licensing Commission	33,764	42,045	34,007		0.72%
Total Licensing & Registration	207,972	230,632	208,124		0.07%

Land Use & Development					
Conservation Committee	495	495	495		0.00%
Planning Board	495	495	495		0.00%
Zoning Board Of Appeals	495	495	495		0.00%
Planning & Comm. Development					
Salary & Wages	105,948	88,489	88,834		-16.15%

	2018 ADOPTED	2019 DEPT REQ	2019 MAYOR	2019 ADOPTED	%INC/DEC
Expenditures	7,623	25,080	25,080		229.00%
Total Planning. & Community Development	113,571	113,569	113,914		0.30%
Total Land Use & Development	115,056	115,054	115,399		0.30%

Other General Government

Central Services					
Salary & Wages	108,219	112,866	102,310		
Expenditures	171,373	195,834	189,966		10.85%
Total Central Services	279,592	308,700	292,276		4.54%
Central Maintenance					
Salary & Wages	472,679	434,631	434,934		-7.99%
Expenditures	98,173	107,673	107,673		9.68%
Total Central Maintenance	570,852	542,304	542,607		-4.95%
Energy Dept					
Salary & Wages	131,157	85,219	85,521		-34.79%
Expenditures	680,105	701,725	701,725		3.18%
Total Energy	811,262	786,944	787,246		-2.96%
Total Other General Government	1,661,706	1,637,948	1,622,129		-2.38%

Public Safety

Police					
Salary & Wages	2,956,955	3,055,798	3,275,556		10.77%
Expenditures	235,521	279,047	283,347		20.31%
Total Police	3,192,476	3,334,845	3,558,903		11.48%
Parking Enforcement					
Salary & Wages	80,725	78,421	78,421		-2.85%
Expenditures	68,310	77,810	77,810		13.91%
	149,035	156,231	156,231		4.83%
Dispatch Center					
Salary & Wages	548,861	575,563	575,563		4.86%
Expenditures	3,960	3,960	3,960		0.00%
Total Dispatch Center	552,821	579,523	579,523		4.83%
Fire					
Salary & Wages	2,032,545	2,050,754	2,028,250		-0.21%
Expenditures	160,096	277,545	185,545		15.90%
Total Fire	2,192,641	2,328,299	2,213,795		0.96%
Building Inspector					
Salary & Wages	153,450	155,770	155,770		1.51%
Expenditures	3,767	3,767	3,767		0.00%
Total Building Inspector	157,217	159,537	159,537		1.48%
Plumbing & Wire Inspections	83,556	87,462	87,462		4.67%
Sealer Of Wghts & Msrs	10,890	10,000	10,000		-8.17%

	2018 ADOPTED	2019 DEPT REQ	2019 MAYOR	2019 ADOPTED	%INC/DEC
Animal Inspector	2,851	2,851	2,851		0.00%
Emergency Management					
Salary & Wages	9,405	9,405	9,405		0.00%
Expenditures	9,405	9,405	9,405		0.00%
Total Emergency Management	18,810	18,810	18,810		0.00%
Animal Control Office					
Salary & Wages	23,555	23,556	23,556		0.00%
Expenditures	1,237	1,237	1,237		0.00%
Total Animal Control	24,792	24,793	24,793		0.00%
Total Public Safety	6,385,089	6,702,351	6,811,905		6.68%
Education					
Greenfield Public Schools	18,004,820	19,003,956	18,175,000		0.95%
Franklin Tech	1,300,023	1,152,518	1,152,518		-11.35%
Smith Vocational	18,000	36,000	18,000		0.00%
Total Regional Schools	1,318,023	1,188,518	1,170,518		-11.19%
Total Education	19,322,843	20,192,474	19,345,518		0.12%
Public Works					
Operating Budget					
Salary & Wages	1,379,863	1,345,465	1,571,949		13.92%
Expenditures	574,852	574,852	605,852		5.39%
Total Operating Budget	1,954,715	1,920,317	2,177,801		11.41%
Snow & Ice Removal					
Salary & Wages	75,240	75,240	76,000		1.01%
Expenditures	142,560	142,560	149,000		4.52%
Total Snow Removal	217,800	217,800	225,000		3.31%
Total Public Works	2,172,515	2,138,117	2,402,801		10.60%
Other D. P. W. Related Expenses					
Street Cleaning	34,650	34,650	34,650		0.00%
Trash Disposal Fees	249,480	249,480	249,480		0.00%
Cemeteries					
Salary & Wages	-	4,950	4,950		25.00%
Expenditures	19,800	14,850	14,850		-25.00%
Total Cemeteries	19,800	19,800	19,800		-
Total Other D. P. W.	303,930	303,930	303,930		0.00%
Human Services					
Health Inspection Service					
Salary & Wages	173,614	196,301	197,086		13.52%

	2018 ADOPTED	2019 DEPT REQ	2019 MAYOR	2019 ADOPTED	%INC/DEC
Expenditures	5,148	5,148	5,148		0.00%
Total Health Inspection Service	178,762	201,449	202,234		13.13%
Council On Aging					
Salary & Wages	127,733	128,928	129,232		1.17%
Expenditures	9,934	4,500	4,500		-54.70%
Total Council On Aging	137,667	133,428	133,732		-2.86%
Veterans' Services					
Salary & Wages	160,717	163,438	163,438		1.69%
Expenditures	429,440	393,484	393,484		-8.37%
Total Veterans' Services	590,157	556,922	556,922		-5.63%
Domestic Violence Prevention	792	792	792		0.00%
Human Rights Commission	297	297	297		0.00%
Disability Access Commission	297	297	297		0.00%
Youth Commission	-	-	2,000		100.00%
Total Human Services	907,972	893,185	896,274		0.00%
Culture & Recreation					
Library					
Salary & Wages	555,512	541,676	542,014		-2.43%
Expenditures	101,970	115,770	115,770		13.53%
Total Library	657,482	657,446	657,784		0.05%
Recreation					
Salary & Wages	146,456	150,088	150,088		2.48%
Expenditures	-	-	-		
Total Recreation	146,456	150,088	150,088		2.48%
Historical Commission	1,188	1,188	1,188		0.00%
Total Culture & Recreation	805,126	808,722	809,060		0.49%
Debt Service					
Bonded Debt Principal	1,922,580	1,712,000	1,712,000		-10.95%
Bonded Debt Interest	343,366	207,192	207,192		-39.66%
Short Term Interest	34,650	34,650	34,650		0.00%
Total Debt Service	2,300,596	1,953,842	1,953,842		-15.07%
Miscellaneous					
FRCOG Core Assessments	93,800	94,885	94,885		1.16%
Contributory Retirement	3,685,488	4,162,966	3,913,188		6.18%

	2018 ADOPTED	2019 DEPT REQ	2019 MAYOR	2019 ADOPTED	%INC/DEC
Non-Contributory Retire	31,680	32,000	32,000		1.01%
Worker's Compensation	222,750	220,000	220,000		-1.23%
Unemployment Comp	99,000	100,000	120,000		21.21%
Employees' Health Ins	7,004,250	7,279,000	7,009,000		0.07%
Employees' Life Ins	69,300	84,630	84,630		22.12%
Medicare Match	386,100	400,000	400,000		3.60%
Liability Insurances	417,780	414,800	414,800		-0.71%
Total Miscellaneous	12,010,148	12,788,281	12,288,503		2.32%
Total Operating	48,164,004	49,832,003	48,810,304		1.34%

STATE ASSESSMENT ESTIMATES (CHERRY SHEET)

FY2019 LOCAL AID ASSESSMENTS

State Assessments and Charges:	FY2018 Cherry Sheet Estimate	FY2019 Governor's Budget Proposal	FY2019 House Budget Proposal	FY2019 Senate Budget Proposal	FY2019 Conference Committee
Air Pollution Districts	4,348	4,427			
RMV Non-Renewal Surcharge	35,180	35,180			
Sub-Total, State Assessments:	39,528	39,607			
Transportation Authorities:					
Regional Transit	174,307	170,949			
Sub-Total, Transportation Authorities:	174,307	170,949			
Annual Charges Against Receipts:					
Special Education	26,032	20,730			
Sub-Total, Annual Charges:	26,032	20,730			
Tuition Assessments:					
School Choice Sending Tuition	2,540,698	2,585,097			
Charter School Sending Tuition	1,163,868	1,343,074			
Sub-Total, Tuition Assessments:	3,704,566	3,928,171			
Total Estimated Charges:	3,944,433	4,159,457			

OTHER BUDGETED ITEMS VOTED BY COUNCIL

UNEMPLOYMENT FUND - INCLUDED IN GENERAL FUND BUDGET

The unemployment account is voted annually and then transferred to a special revenue account to pay for unemployment costs as they occur during the year. The balance of the special revenue account carries forward to the subsequent fiscal year.

REVOLVING FUNDS – SEPARATE VOTE – NOT IN BUDGET

The Revolving Funds are submitted to the City Council as a separate order as a supplemental part of the budget process. Revolving funds are voted pursuant to the provisions of Massachusetts General Law Chapter 44, Section 53E1/2. Expenditures from these funds shall not exceed the amount of the funds received in the respective funds or the budget amount voted by council. Under the Municipal Modernization Act of 2016, revolving funds will be established by an ordinance and the budget of expenses will be voted annually. A complete listing of all revolving accounts voted by council can be found in the following pages.

REVOLVING FUNDS

A departmental revolving fund is a place to set aside revenue received, through fees and charges, for providing a specific service or program. The revenue pool is, in turn, a source of funds available to use by a department without further appropriation to support the particular service or program.

REVOLVING FUNDS - UNDER M.G.L. CH 44, SEC. 53E½

The City has thirteen general departmental revolving funds created under M.G.L. Ch 44, Sec. 53E½ (see below). Formerly, the fund was created with an initial city council or town meeting authorization that identifies which department receipts are to be credited to the revolving fund and specifies the program or purposes for which the money may be spent. Under the Municipal Modernization Act of 2016, this process can be accomplished with a city ordinance. The ordinance will define the same uses as well as designate the department, board or official with authority to expend the funds and places. The limit on the total amount of the annual expenditures will be established at the meeting of the General Fund Budget vote. This annual limit may be increased at any time during the fiscal year by recommendation of the Mayor and approval of the City Council.

MASSACHUSETTS GENERAL LAWS, CHAPTER 44: SECTION 53E ½

REVOLVING FUNDS (EFFECTIVE NOVEMBER 7, 2016)

Section 53E 1/2. Notwithstanding section 53, a city or town may authorize by by-law or ordinance the use of 1 or more revolving funds by 1 or more municipal agencies, boards, departments or offices, which shall be accounted for separately from all other monies in the city or town and to which shall be credited any fees, charges or other receipts from the departmental programs or activities supported by the revolving fund. Expenditures may be made from such revolving fund without further appropriation, subject to the provisions of this section; provided, however, that expenditures shall not be made or liabilities incurred from any such revolving fund in excess of the balance of the fund or in excess of the total authorized expenditures from such fund, and no expenditures shall be made unless approved in accordance with sections 41, 42, 52 and 56 of chapter 41.

Interest earned on any revolving fund balance shall be treated as general fund revenue of the city or town. No revolving fund may be established under this section for receipts of a municipal

water or sewer department, a municipal hospital, a cable television access service or facility or for receipts reserved by law or as authorized by law for expenditure for a particular purpose. Revolving fund expenditures shall not be made to pay wages or salaries for full-time employees unless the revolving fund is also charged for the costs of fringe benefits associated with the wages or salaries so paid; provided, however, that such prohibition shall not apply to wages or salaries paid to full-time or part-time employees who are employed as drivers providing transportation for public school students; provided further, that only that portion of a revolving fund which is attributable to transportation fees may be used to pay the wages or salaries of those employees who are employed as drivers providing transportation for public school students; and provided further, that any such wages or salaries so paid shall be reported in the budget submitted for the next fiscal year.

A revolving fund shall be established pursuant to this section by by-law or ordinance. The by-law or ordinance shall specify for each fund: (1) the programs or activities for which the revolving fund may be expended; (2) the departmental receipts in connection with those programs or activities that shall be credited to the revolving fund; (3) the board, department or officer authorized to expend from such fund; and (4) any reporting or other requirements the city or town may impose. The establishment of any fund shall be made not later than the beginning of the fiscal year in which the fund shall begin. Notwithstanding this section, whenever, during the course of any fiscal year, any new revenue source becomes available for the establishment of a revolving fund under this section, such a fund may be established in accordance with this section upon certification by the city auditor, city accountant, or other officer having similar duties that the revenue source was not used in computing the most recent tax levy.

The city or town shall, on or before July 1 of each year, vote on the limit on the total amount that may be expended from each revolving fund established under this section. In any fiscal year, the limit on the amount that may be spent from a revolving fund may be increased with the approval of the city council and Mayor in a city or with the approval of the board of selectmen and finance committee in a city.

Upon termination of a revolving fund, the balance in the fund at the end of that fiscal year shall revert to surplus revenue at the close of the fiscal year.

The director of accounts may issue guidelines further regulating revolving funds established pursuant to this section.

REVENUE FROM REVOLVING FUNDS - M.G.L. CH 44, SEC. 53E½

Fund	REVOLVING FUND	AUTHORIZED TO SPEND	REVENUE SOURCE	USE OF FUND	FY19 SPENDING LIMIT	DISPOSITION OF FUND BALANCE
1550	Dog Licensing	City Clerk & Health Dept	Dog Licenses	Offset Expenses for the Care & Management of Dogs and animal control	7,500	\$5,000 Avail, Balance Closed to GF
1553	Building Permits	Building Department	Building Department Permit Fees	Building Department Expenses	20,000	Balance Closed to GF
1554	Rents/Tax Possessions	Finance	Rents collected from Foreclosed Properties	Maintenance and other costs associated with Foreclosed Properties	15,000	Balance Available for Expenditure
1555	Ordinance Enforcement	City Clerk	Fines Issued for Ordinance Violations	Enforcement of City Ordinances	1,500	Balance Closed to GF
1556	Library Fines	Library Director	Library Fines & Reimbursements for Lost Items, Fees	Purchase of Materials & Supplies	20,000	Balance Available for Expenditure
1558	Council on Aging/ Senior Center	Council on Aging & Director	Fees, Revenues & Donations Generated from Council on Aging Activities	Offset Expenses of Council on Aging Programs & Activities	15,000	Balance Available for Expenditure
1561	Burial Permits	Health Department, DPW Cemetery Commission	Burial Permits Fees, Cemetery Fees	Health Department Expenses, Cemetery Expenses	10,000	Balance Available for Expenditure
1562	Health Permits	Health Department	Health Department Permit Fees	Health Department Permit Expenses	25,000	Balance Closed to General Fund
1563	Nursing Services	Health Department	Fees, Revenues Generated by Nursing Services	Nursing Services Expenses	10,000	Balance Available for Expenditure
1571	Police Property Sales	Police Chief	Sales of Property Held, Confiscated or Forfeited to the Police Department	Police Department Expenses	1,000	Balance Available for Expenditure
1580	Fire Prevention	Fire Chief	Fire Department Non-General Fund Permits	Offset Expenses of Fire Prevention Activities & Emergency Response	35,000	Balance Available for Expenditure
1585	Ambulance Services	Fire Chief	Ambulance Transports	Offset Expenses of Ambulance Service	50,000	Balance Available for Expenditure
1590	Transfer Station	Public Works	Fees Generated from the Transfer Station Operation	Transfer Station Expenses & Waste Disposal	190,000	Balance Closed to GF

Aggregate Amount of All Revolving Funds Authorized for Expenditure

\$410,000

FY2019 BUDGET FOR REVOLVING FUNDS - M.G.L. CH 44, SEC. 53E½

		FY17 Actual	FY18 Adopted	FY18 Amended	FY19 Request	FY19 Mayor
1550.Dog Licensing						
15501610.5200	Purchase Of Services – City Clerk	2,174	2,500	2,500	2,500	2,500
15501610.5400	Supplies & Expenses - City Clerk	0	0	0	500	500
15501610.5402	Rabies Testing – City Clerk	3,405	5,000	5,000	4,500	4,500
15501610.5780	Close To General Fund	19,312	0	0	0	0
Total		24,891	7,500	7,500	7,500	7,500
1553.Building Permits						
15532410.5200	Purchased Services GEOTMS – Building Inspections	10,717	20,000	20,000	15,000	15,000
15532430.5200	Purchased Services GEOTMS – Plumbing Inspections	2,934	5,000	5,000	2,500	2,500
15532450.5200	Purchased Services GEOTMS – Electrical Inspections	2,252	5,000	5,000	2,500	2,500
15539500.5780	Close To General Fund	356,108	0	0	0	0
Total		372,011	30,000	30,000	20,000	20,000
1554.Rents and Tax Possession						
15541340.5200	Purchased Services - Finance	14,082	20,000	20,000	15,000	15,000
Total		14,082	20,000	20,000	15,000	15,000
1555.Ordinance Enforcement						
15551610.5200	Contracted Services – City Clerk	0	2,500	2,500	1,500	1,500
15551610.5780	Close to General Fund	1,525	0	0	0	0
Total		1,525	2,500	2,500	1,500	1,500
610.Library Fines						
15566100.5200	Purchased Services - Library	229	4,000	4,000	2,000	2,000
15566100.5515	Audio Visual Supplies - Library	10,112	11,000	11,000	9,000	9,000
15566100.5516	Books & Processing - Library	10,096	10,000	10,000	9,000	9,000
Total		20,438	25,000	25,000	20,000	20,000
1558.Council on Aging/Senior Center						
15585410.5200	Purchase of Services - COA	2,787	17,600	17,600	14,000	14,000
15585410.5400	Supplies - COA	8,215	2,400	2,400	1,000	1,000
Total		11,001	20,000	20,000	15,000	15,000
1561.Burial Permits						
15614910.5200	Contracted Services	0	10,000	10,000	10,000	10,000
Total		0	10,000	10,000	10,000	10,000

		FY17 Actual	FY18 Adopted	FY18 Amended	FY19 Request	FY19 Mayor
1562.Health Permits						
15625110.5200	Purchased Services GEOTMS – Health Department	11,915	19,000	19,000	25,000	25,000
15625110.5780	Close to General Fund	58,745	0	0	0	0
Total		70,660	19,000	19,000	25,000	25,000
1563.Nursing Services						
15635110.5112	Nursing Wages – Health Dept	2,080	0	0	2,000	2,000
15635110.5400	Nursing Expenses – Health Dept	5,587	10,000	10,000	8,000	8,000
Total		7,667	10,000	10,000	10,000	10,000
1571.Police Property Sales						
15712100.5400	Supplies & Materials - Police	6,904	5,000	5,000	5,000	5,000
Total		6,904	5,000	5,000	5,000	5,000
1580.Fire Prevention						
15802200.5130	Overtime-Fire Prevention - Fire	7,077	6,000	6,000	6,000	6,000
15802200.5400	Fire Prevention Supplies - Fire	4,953	7,000	7,000	7,000	7,000
15802200.5875	Fire Department Vehicle - Fire	0	22,000	22,000	22,000	22,000
Total		12,029	35,000	35,000	35,000	35,000
230.Ambulance Service						
15852300.5130	Overtime - Ambulance Services	8,070	10,000	10,000	10,000	10,000
15852300.5200	Billing Services	5,571	6,000	6,000	6,000	6,000
	Vehicles Maintenance					
15852300.5242	Ambulance	968	3,000	3,000	3,000	3,000
15852300.5319	Intercept ALS Services	6,975	6,000	6,000	6,000	6,000
15852300.5503	Medical Supplies	9,750	6,000	6,000	6,000	6,000
15852300.5715	EMS Training	300	6,000	6,000	6,000	6,000
15852300.5870	Ambulance Lease	12,158	13,000	13,000	13,000	13,000
Total		43,793	50,000	50,000	50,000	50,000
1590.Transfer Station						
15904350.5111	Salary Wages - Transfer Station	88,332	88,500	88,500	90,152	90,152
15904350.5129	Longevity Pay - Transfer Station	838	1,000	1,000	1,044	1,044
15904350.5130	Overtime - Transfer Station	14,224	20,000	20,000	18,000	18,000
15904350.5172	Life Insurance Fringe - Transfer Station	197	200	200	200	200
15904350.5177	Health Insurance Fringe - Transfer Station	12,247	13,500	13,500	13,500	13,500
15904350.5181	Medicare Town Match Fringe - Transfer Station	1,575	1,300	1,300	1,300	1,300
15904350.5200	Purchased Services - Transfer Station	(350)	0	0	0	0
15904350.5246	Disposal Costs - Transfer Station	35,914	65,200	65,200	65,504	65,504

		FY17 Actual	FY18 Adopted	FY18 Amended	FY19 Request	FY19 Mayor
15904350.5305	Medical Physicals - Transfer Station	0	300	300	300	300
15909500.5780	Close to General Fund	131,705	0	0	0	0
Total		284,681	190,000	190,000	190,000	190,000

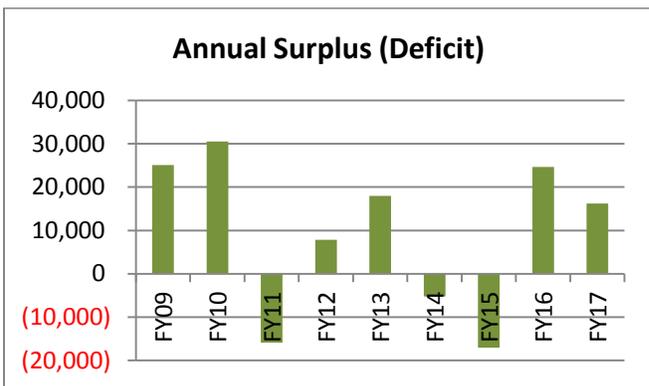
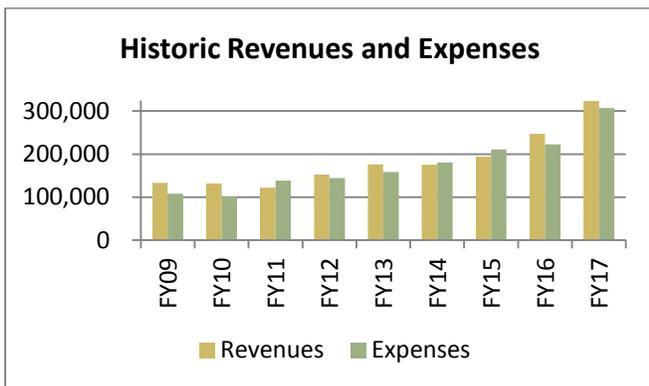
1595.Signage Revolving						
15954110.5200	Contracted Services – DPW Admin/Engineering	0	10,000	10,000	8,000	8,000
15954110.5400	Supplies & Materials – DPW Admin/Engineering	0	0	0	2,000	2,000
Total		0	10,000	10,000	10,000	10,000

REVOLVING FUND - M.G.L. CH 44, SEC. 53D

The Recreation Revolving Fund was established under M.G.L. Chapter 44, section 53D by the town on May 21, 1981. All revenues and expenses for programs sponsored by the Recreation Department are funneled through this revolving fund. Part time wages may be paid from this fund, but full time wages may not. The City budgets the full time wages in the General Fund but all other ordinary expenses are paid through the revolving fund.

The Recreation Department has doubled their revenue over the past five years by increasing programming. Some years break even, some come out slightly ahead, and others are run at a loss but overall the department has been able to maintain a healthy revolving fund.

	FY17 Actual	FY18 Adopted	FY18 Amended	FY19 Request	FY19 Mayor
1900.Recreation Fees					
19006300.5111 Perm Sal Wages Full Time - Recreation	1,310	0	0	0	0
19006300.5120 Temp Sal Wages Full Time - Recreation	38,767	44,000	44,000	44,000	44,000
19006300.5121 Temp Sal Wages Full Time - Recreation	20,945	24,500	24,500	24,500	24,500
19006300.5122 Temp Wages Part Time - Recreation	33,257	42,000	42,000	42,000	42,000
19006300.5123 Part Time Wages Afterschool - Recreation	52,627	71,250	71,250	71,250	71,250
19006300.5130 Overtime - Recreation	1,000	0	0	0	0
19006300.5200 Purchase of Services - Recreation	71,691	87,500	87,500	87,500	87,500
19006300.5341 Recreation Telephone - Recreation	2,861	3,240	3,240	3,240	3,240
19006300.5400 Supplies - Recreation	84,292	101,500	101,500	101,500	101,500
Total	306,750	373,990	373,990	373,990	373,990





SECTION 3 – DEPARTMENTAL BUDGETS

DIVISION 1: LEGISLATIVE AND EXECUTIVE

CITY COUNCIL

Mission Statement – Why we Exist

The Greenfield City Council consists of thirteen members. Nine members of the City Council are precinct councilors which are elected by the voters from each of the nine precincts. Four members of the City Council serve as Councilors-at-Large and are elected by the votes at large.

The City Council is empowered to act as the Legislative Branch of Government through the Massachusetts General Laws and the City Charter. The City Council adopts rules which regulate the procedure under which the City Council operates which are called City Council Rules of Procedure.

The City Charter gives the City Council authority to make investigations into certain affairs of the City; require a City Officer or agency to appear before them to give information related to certain municipal operations; summon the Mayor to provide information on any matter under the jurisdiction of the City Council; review appointments made by the Mayor to multiple member boards; appoint a City Auditor; and to appoint the City Clerk who serves as Clerk to the Council.

The City Council holds hearings on the City Budget, reviews proposed expenditures, and adopts the budget with or without amendments. The City Council is also responsible for adopting and amending City Ordinances and zoning amendments.

Accomplishments

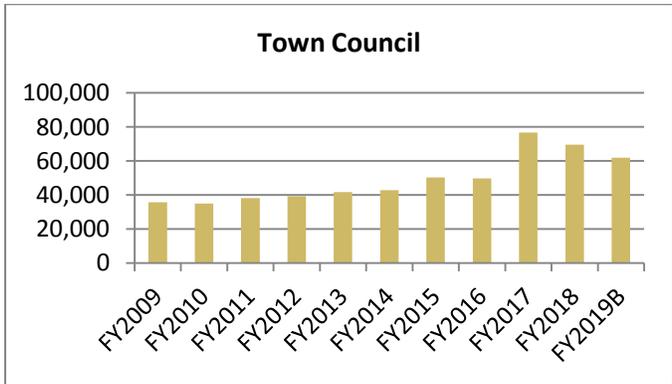
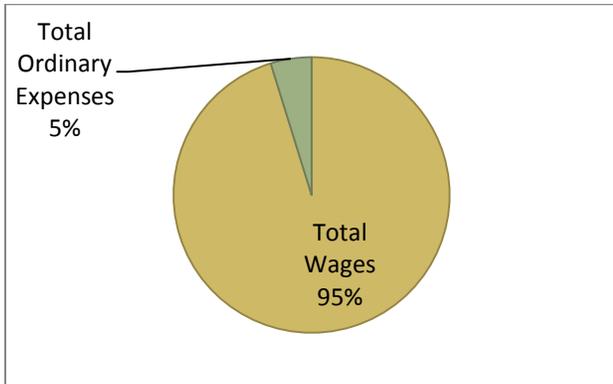
- Amended City Ordinances
- Amended Charter
- Approved TIF agreements
- Passed Resolutions

Goals

- To continue redefining the roles of City Government through ordinance amendments, charter changes, and zoning ordinances in order to encourage economic growth in Greenfield.

111. City Council

Account	Account Description	FY17 Actual	FY18 Adopted	FY18 Amended	FY19 Request	FY19 Mayor
01001110.5111	Sal & Wages -Full Time	40,299	40,208	40,208	40,208	33,000
01001110.5112	Stipends - City Council	26,000	25,328	25,328	26,000	26,000
01001110.5129	Longevity Pay	870	1,040	1,040	1,040	0
Total Wages		67,169	66,576	66,576	67,248	59,000
01001110.5345	Advertising	1,339	1,250	1,250	1,200	1,200
01001110.5421	Office Supplies - Various	1,390	1,250	1,250	1,200	1,200
01001110.5711	Meetings & Seminars	120	0	0	0	0
01001110.5712	Mileage Reimbursement	45	470	470	570	570
Total Expenses		2,895	2,970	2,970	2,970	2,970
Total City Council		70,064	69,546	69,546	70,218	61,970



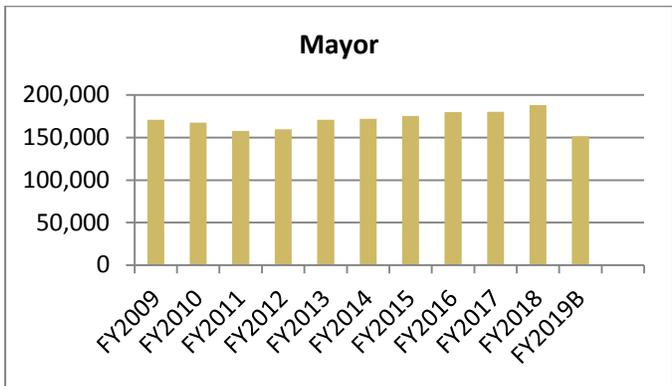
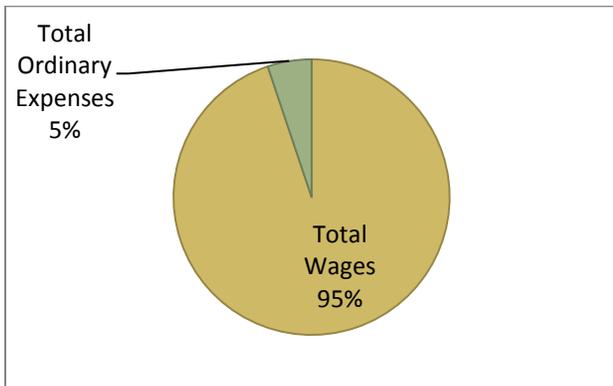
MAYOR

According to the Charter, the executive powers of the City are solely vested in the Mayor. The Mayor is responsible for supervision, direction, and efficient administration of all City activities and functions placed under the office's control by the general law, Charter, bylaw, or custom. This includes enforcement of City bylaws and all other functions logical to the office's mission.

By virtue of office, the Mayor is an ex-officio member of every multiple-member City body and a voting member of the Greenfield School Committee. The Mayor also makes appointments to all City boards/commissions and may declare states of emergency. Additionally, the Mayor may exercise review and veto authority over proposed legislation, subject to the Charter. The term of office is four years and is a non-partisan position.

120. Mayor

Account	Account Description	FY17 Actual	FY18 Adopted	FY18 Amended	FY19 Request	FY19 Mayor
01001200.5110	Salary - Mayor	76,115	95,000	95,000	95,000	95,000
01001200.5111	Salary & Wages Full Time	91,566	85,546	85,546	48,320	48,562
Total Wages		167,681	180,546	180,546	143,320	143,562
01001200.5200	Purchase Of Service	1,656	650	650	650	650
01001200.5345	Advertising	482	500	500	422	422
01001200.5421	Office Supplies	431	922	922	1,000	1,000
01001200.5711	Meetings & Seminars	2,454	1,788	1,788	1,788	1,788
01001200.5733	Dues & Memberships	4,127	3,940	3,940	3,940	3,940
Total Expenses		9,150	7,800	7,800	7,800	7,800
Total Mayor		176,830	188,346	188,346	151,120	151,362



123. Executive Administration

Account	Account Description	FY17 Actual	FY18 Adopted	FY18 Amended	FY19 Request	FY19 Mayor
01001230.5111	Sal & Wages -Full Time	0	0	0	116,320	116,902
Total Wages		0	0	0	116,320	116,902
01001230.5711	Meetings & Seminars		0	0	0	100
01001230.5712	Mileage Reimbursement	0	0	0	100	100
		0	0	0	200	200
Total Executive Administration		0	0	0	116,520	117,102

Mission

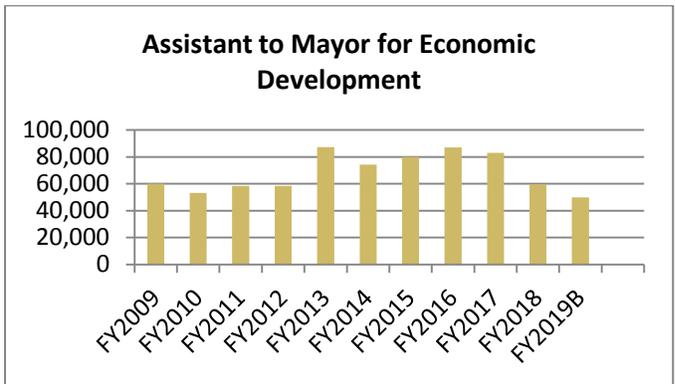
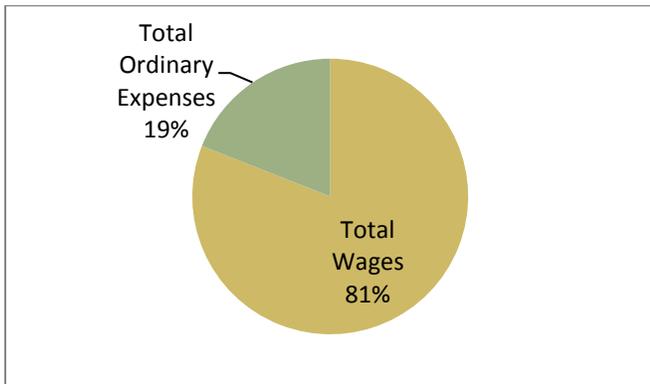
The City of Greenfield’s economic development department seeks to increase the wealth of our community and the prosperity of our citizens by encouraging capital investment and job creation.

FY 2018 Goals & Objectives

- Facilitate the expansion and retention of existing business.
- Market the assets of the City and the region to attract new investment and stimulate employment.
- Identify additional opportunities for industrial and commercial development.
- Revitalization of the City’s downtown business district.

125.Economic Development

Account	Account Description	FY17 Actual	FY18 Adopted	FY18 Amended	FY19 Request	FY19 Mayor
01001250.5111	Full Time Wages	59,050	48,263	48,263	40,000	40,000
	Total Wages	59,050	48,263	48,263	40,000	40,000
01001250.5200	Purchase Of Service	3,339	6,885	6,885	6,885	5,535
01001250.5343	Printing	0	2,450	2,450	2,000	2,000
01001250.5711	Meetings & Seminars	179	1,250	1,250	1,500	1,500
01001250.5712	Mileage Reimbursement	0	750	750	750	750
	Total Expenses	3,518	11,335	11,335	11,135	9,785
	Total Economic Development	62,568	59,598	59,598	51,135	49,785



DIVISION 2: GENERAL GOVERNMENT

ASSESSING DEPARTMENT

Mission Statement – Why We Exist

The primary responsibility of the Greenfield Assessing Department is to value and record all real and personal property within the community. According to Massachusetts Law, every three years the assessments of all properties must be reviewed and certified for fair market value, equitability and uniformity by the Department of Revenue. Assessors also maintain the values in years between certification. This includes the annual updating of records for properties that are subject to new construction or demolition. This is done to assure that property owners pay their fair share of the cost of local government in proportion to the amount of money the property is worth.

In addition, the Assessor's office is partially responsible for the motor vehicle excise tax bills originated by the State Registry of Motor Vehicles. They make corrections to reflect recent changes and then pass them on to the municipal Tax Collector for distribution.

In addition, the Assessing Department:

- Informs the public about their assessments and related concerns of the office.
- Defends real and personal property assessments.
- Addresses abatement applications and appeals.
- Updates property ownership and characteristics.
- Maintains maps of parcel boundaries.
- Determines exemption eligibility and processes statutory exemptions and other forms of tax relief such as chapter land for agricultural / horticultural, recreational and forest land use. Assess Farm animals and machinery for tax purposes.
- Processes information supplied by the State Department of Fisheries and Wildlife and issue Boat Excise Tax.
- Analyzes market trends and economic rents to estimate the value of all assessable property.

Accomplishments:

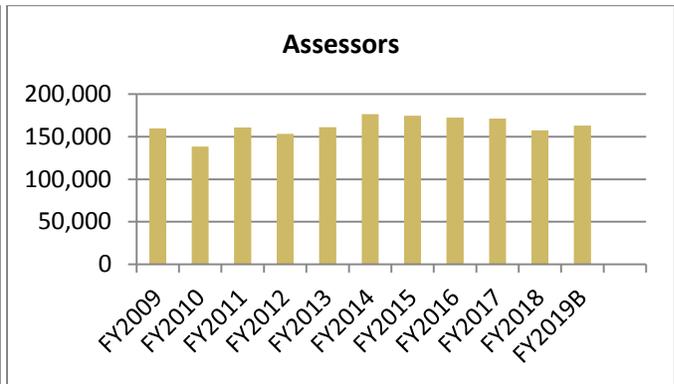
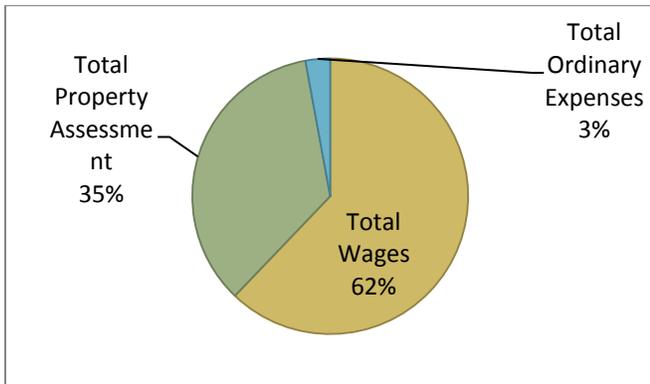
- FY2018 the Assessors performed the certification process with the highest recorded growth figures to date.

FY 2019 Goals & Objectives

- Begin inspections of exempt properties.
- Continue with inspections of permitted work, cyclical inspections and sales.
- Become more proficient in Munis software as it pertains to this office.

141.Assessors

Account	Account Description	FY17 Actual	FY18 Adopted	FY18 Amended	FY19 Request	FY19 Mayor
01001410.5111	Perm Sal Wages Full Time	90,888	90,067	90,067	92,755	97,000
01001410.5113	Elect Offs Sal & Wages	5,400	5,400	5,400	5,400	5,400
01001410.5129	Longevity Pay	1,098	1,292	1,292	0	0
Total Wages		97,386	96,759	96,759	98,155	102,400
01001410.5245	Software Lease & Support	13,858	0	0	0	0
01001410.5302	Legal	0	388	388	366	366
01001410.5312	Property Assessments	55,000	56,650	56,650	56,650	56,650
01001410.5318	Recording	1,195	1,200	1,200	1,200	1,200
01001410.5321	Tuition - Assessors School.	510	1,500	1,500	1,500	1,500
01001410.5341	Telephone	666	0	0	0	0
01001410.5345	Advertising	220	50	50	50	50
01001410.5421	Various Office Supplies	561	425	425	500	500
01001410.5556	Magazine & Newspaper Subs	187	55	55	55	55
01001410.5711	Meetings & Seminars	260	135	135	135	135
01001410.5712	Mileage Reimbursement	31	50	50	50	50
01001410.5733	Dues & Memberships	120	120	120	65	65
Total Expenses		72,609	60,573	60,573	60,571	60,571
Total Assessors		169,995	157,332	157,332	158,726	162,971



Mission Statement – Why We Exist

The Mission of the Finance Department is to present a complete and accurate statement of the City's financial condition. It is responsible for all financial and accounting activities in the City of Greenfield. Many of these activities are prescribed by Massachusetts General Laws to insure the fair assessment and collection of revenues and the proper disbursement of funds to meet approved expenditures. These activities are guided by the City Charter and Ordinances, sound financial and accounting business practices, and adherence to the Massachusetts General Laws.

The mission of the Accounting Department is to manage the City's accounting records to ensure conformity with generally accepted accounting principles and to issue reports that comply with State laws and regulations; process the City's bills for payment and provide reporting services to the other City departments.

Significant Budget & Staffing Changes for FY 2019

At the end of fiscal year 2017, the Accounting Department had significant change over in personnel which resulted in three new employees that all joined the team in the first three months of fiscal year 2018. The team is working together well with regular cross training that offers back up between positions and tasks.

Recent Accomplishments

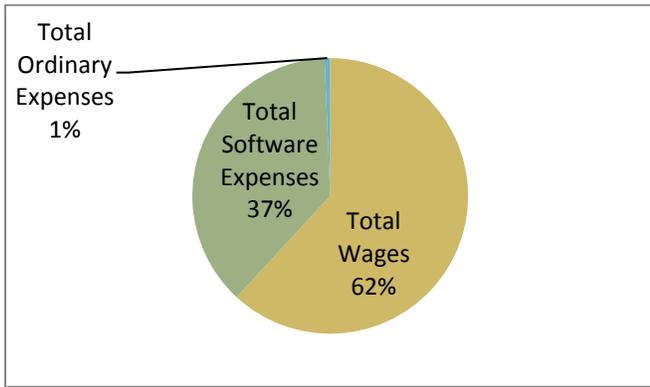
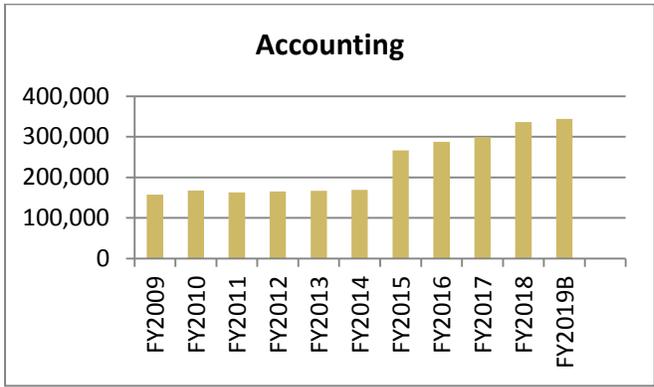
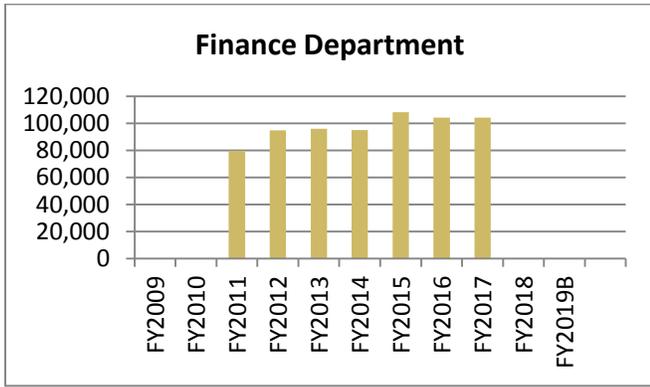
- Successfully converted the City's financial Utility Billing and Tax Billing
- Converting the City's payroll system to MUNIS in FY2018 in partnership with the school business office
- Created standardized forms for all bill submissions
- Created standardized Excel data entry sheets for payroll submissions
- Created and implemented standardized revenue Turnover sheets to the Treasurer's office
- Implemented cross training for Payroll and Accounts Payable entry

FY 2019 Goals & Objectives

- Completion of the MUNIS software conversions:
 - Employee Self Service through payroll which will give employees access to their own payroll records, complete open enrollment, request time off and complete payroll timesheets online.
 - Implement the Fixed Assets, Project and HR modules.
- Address all recommendations of the auditors in the management letter.
- Continue to improve on Financial Policies and Procedures to ensure a positive bond rating.
- Work with the Treasurer, Assessor and DPW departments to write new software procedures and user manuals.
- Roll out the Requisition module in MUNIS with departments to automate the Purchase Order process.
- Work with DPW to implement time clocks that will automate payroll process.
- Work with the Police department to automate payroll process with IMC.
- Work with the Police department to automate the Outside Detail billing process and integrate with MUNIS.
- Streamline the year end process to ensure on time completion of required state reporting.

135.Accounting

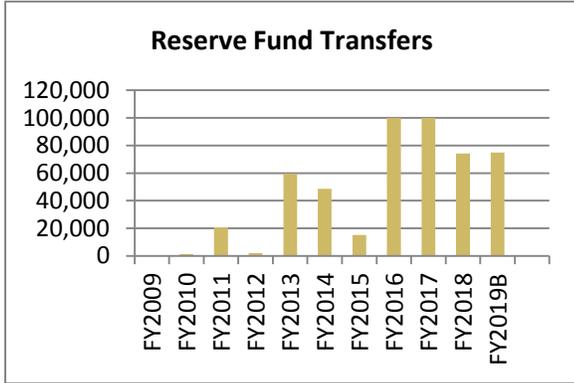
Account	Account Description	FY17 Actual	FY18 Adopted	FY18 Amended	FY19 Request	FY19 Mayor
01001350.5111	Perm Sal Wages Full Time	145,944	208,157	208,157	207,100	207,100
01001350.5112	Sal & Wages - Part Time	10,904	0	0	0	0
01001350.5122	Temp Wages Part Time	5,480	0	0	0	0
01001350.5130	Overtime	3,392	0	0	0	0
Total Wages		165,720	208,157	208,157	207,100	207,100
01001350.5313	Software Assessment	154,140	126,039	126,039	134,334	134,334
01001350.5321	School - Accounting	290	600	600	600	600
01001350.5421	Various Office Supplies	415	900	900	900	900
01001350.5711	Meetings & Seminars	65	200	200	200	200
01001350.5712	Mileage Reimbursement	0	50	50	50	50
01001350.5733	Dues & Memberships	90	470	470	470	470
Total Expenses		155,000	128,259	128,259	136,554	136,554
Total Accounting		320,720	336,416	336,416	343,654	343,654



RESERVE FUND

132.Reserve Fund

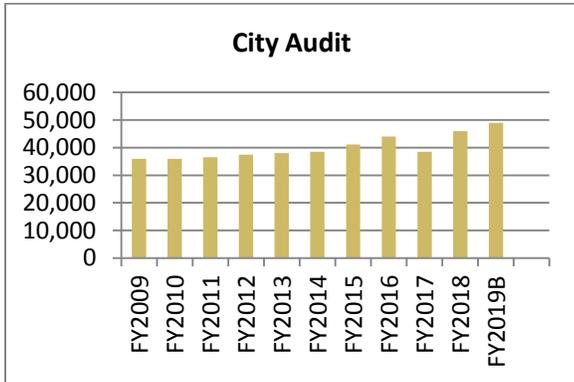
Account	Account Description	FY17 Actual	FY18 Adopted	FY18 Amended	FY19 Request	FY19 Mayor
01001320.5781	Reserve Fund Transfers	0	74,250	62,250	75,000	75,000



CITY AUDIT

136.City Audit

Account	Account Description	FY17 Actual	FY18 Adopted	FY18 Amended	FY19 Request	FY19 Mayor
01001360.5301	Auditing	35,500	46,035	46,035	49,000	49,000



The Collectors Office serves as the central location for all collection of City monies. All bills for Real Estate, Personal Property, and Excise are billed and collected out of our office. We also collect money for Water/Sewer bills, Parking Tickets, Parking Permits as well as trash stickers and bags. We also research and produce Municipal Lien Certificates (MLC's) upon written request and payment.

Mission Statement

Our mission is to collect on the various bills issued by the City as timely as possible, while at the same time giving the best service possible to the citizens of Greenfield.

Accomplishments

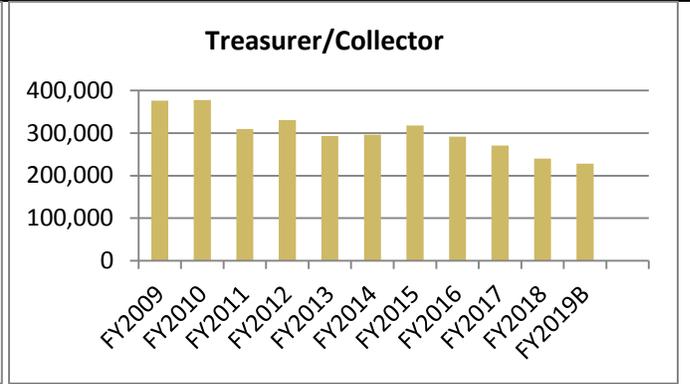
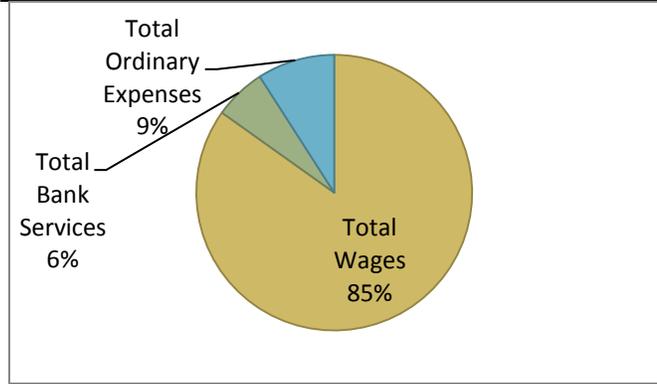
- We reduced staff from 4 full time employees and 1 part time employee to 4 full time employees. We are still doing the same amount of work, with fewer resources due to efficiencies developed within the department.
- The Collector is working towards certification in August of 2018 and is continuing to attend school annually.
- We have been trying to find more efficiency within Munis and are still trying to work out some of the "bugs" in the system. It has been a long process with sporadic help from the Munis support team, but we hope to be able to close out the year more smoothly for FY18.

Goals

- Maintain a high rate of collection
- More effectively promote online payment options to citizens
- Update the procedures manual for the continuing process changes
- Find new cost saving measures to stay under budget
- Become more proficient in Munis so that we may serve the citizens in the City better and become ever more efficient

145.Treasurer

Account	Account Description	FY17 Actual	FY18 Adopted	FY18 Amended	FY19 Request	FY19 Mayor
01001450.5111	Perm Sal Wages Full Time	153,760	148,726	148,726	188,905	188,905
01001450.5112	Perm Sal Wages Part Time	55,814	53,809	53,809	0	0
01001450.5129	Longevity Pay	871	1,030	1,030	0	0
Total Wages		210,445	203,565	203,565	188,905	188,905
01001450.5243	Off. Equip. & Furnishings	6,744	6,900	6,900	7,000	7,000
01001450.5254	Software-Repairs/Maintenance	14,091	0	0	0	0
01001450.5309	Bank Services	18,103	14,333	14,333	17,132	17,132
01001450.5318	Reg. Of Motor Vehicle Fee	152	100	100	0	0
01001450.5319	Bond Issue Expense	3,330	500	500	4,000	4,000
01001450.5321	Schooling	136	90	90	95	95
01001450.5343	Printing	6,362	9,500	9,500	7,000	7,000
01001450.5421	Paper & Stationery	1,257	4,500	4,500	4,000	4,000
01001450.5711	Meetings & Seminars	50	90	90	100	100
01001450.5712	Mileage Reimbursements.	65	200	200	80	80
01001450.5733	Dues & Memberships	110	110	110	110	110
Total Expenses		50,401	36,323	36,323	39,517	39,517
Total Treasurer		260,846	239,888	239,888	228,422	228,422



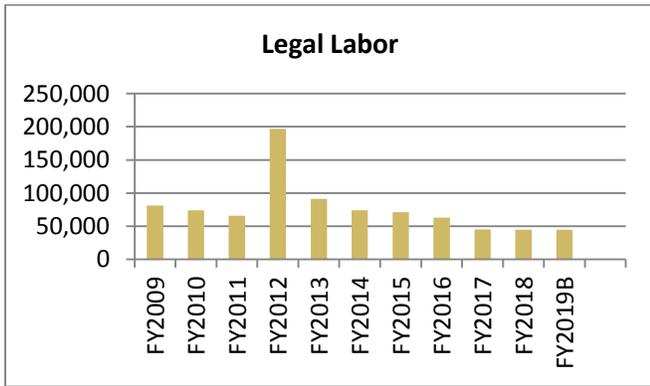
LEGAL COUNSEL

150. Legal Labor

Account	Account Description	FY17 Actual	FY18 Adopted	FY18 Amended	FY19 Request	FY19 Mayor
01001500.5200	Labor Relations & Barging	28,439	15,000	15,000	15,000	15,000
01001500.5305	Labor Special Litigation	65,090	29,550	29,550	29,550	29,550
Total Legal Labor		93,529	44,550	44,550	44,550	44,550

151. Legal City

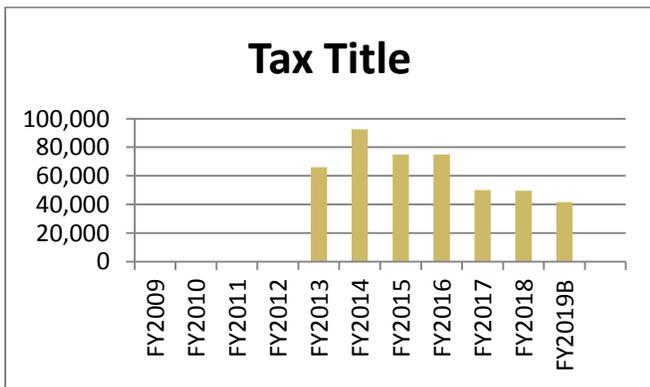
Account	Account Description	FY17 Actual	FY18 Adopted	FY18 Amended	FY19 Request	FY19 Mayor
01001510.5302	City Attorney Services	73,098	74,250	74,250	74,250	74,250



TAX TITLE

158. Tax Title Expenses

Account	Account Description	FY17 Actual	FY18 Adopted	FY18 Amended	FY19 Request	FY19 Mayor
01001580.5317	Tax Title Legal Expenses	25,502	38,000	38,000	38,000	30,000
01001580.5318	Tax Title Filing Expenses	15,919	11,500	11,500	11,500	11,500
Total Tax Title Expenses		41,421	49,500	49,500	49,500	41,500



Mission Statement – Why We Exist

The mission of the Human Resources Department is to contribute to the achievement of City objectives by establishing and maintaining an equitable personnel system that promotes efficiency and economy of government and provides ethical, efficient, consistent and professional customer-responsive service to applicants, employees and City departments.

The main function of the Human Resources Department is to ensure that the City has a competent and diverse workforce that can work well to meet the City's business goals. Personnel staff serves the public and City employees by providing information about city employment opportunities, implementing policies and procedures, ensuring that labor practices are followed, and fostering positive relations to create an environment where employees can work productively and develop their skills.

What We Do

The Human Resources Department provides generalist personnel / labor relations services to the Mayor, City Departments, and individual employees.

Staffing

The Human Resources Benefits specialist was moved from the Treasurer's Office into the HR office.

FY18 Accomplishments

Services accomplished include:

- Successfully implemented the health insurance plan year to again coincide with the fiscal year as agreed upon for a sixteen (16) month and transition contract with Health New England.
- Completed transfer of Retiree Health Insurance and Benefit Administration duties for the 500+ retirees from Collector/Treasurer Office to HR.
- Added .80 FTE Benefits Specialist staff to Administer Retired and Active employee benefits.

FY19 Goals and Objectives

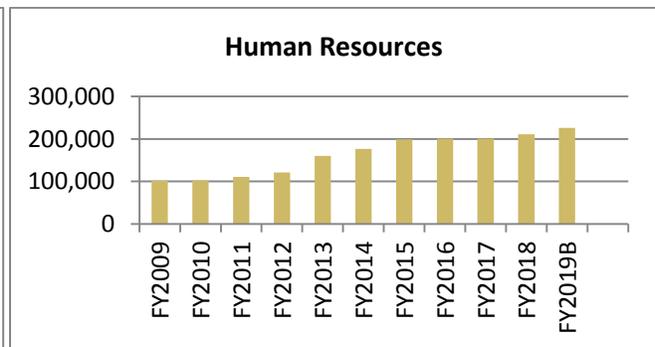
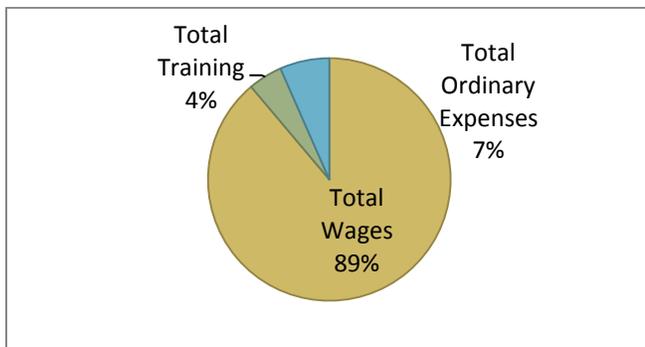
To continue to perform "What we Do" in the most efficient, effective and productive manner so as all areas of responsibilities and tasks remain accomplishments for the department and the city, including:

- Implement interdepartmental cross training
- Organize and plan an annual in-house retirement planning seminar, i.e., an understanding of the retirement process
- Employee education on benefits (i.e. understanding what's covered under their plan, accessing insurance portals, how to be more consumer-driven and get healthcare services for the best possible out-of-pocket price, etc.)
- Look at overall health, dental, and life plan cost control and additional supplemental benefits not currently being offered
- Supervisor training, e.g., Family Medical; Workers Compensation; Injured on Duty policy and interpretation; Probationary period details for positions within their department and their role
- Massachusetts Equal Pay Act ("MEPA") compliance audit
- Review and update/revise policies older than 5 years if applicable
- Review and update/revise job descriptions older than 5 years pursuant to update plan and departmental reorganizations

- Successfully negotiate successor collective bargaining agreements with the S Schedule Salaried Employees Association; UE Local 274 City Hall Clerical and Library Employees; and Teamsters Local 404 Department of Public Works
- Successfully finalize the successor collective bargaining agreement with Local 469 International Brotherhood of Police Officers Supervisor Unit (Unit B)
- Expand HR Department website to enhance E-government goals

152.Human Resources

Account	Account Description	FY17 Actual	FY18 Adopted	FY18 Amended	FY19 Request	FY19 Mayor
01001520.5111	Full Time Salary	177,177	187,514	187,514	201,367	202,375
Total Wages		177,177	187,514	187,514	201,367	202,375
01001520.5200	Purchase Of Service	7,541	9,718	9,718	9,718	9,718
01001520.5345	Advertising & Printing	5,711	9,762	9,762	9,762	9,762
01001520.5421	Office Supplies	3,074	2,250	2,250	2,250	2,250
01001520.5425	Office Equipment	0	500	500	500	500
01001520.5711	Meetings & Seminars	100	350	350	350	350
01001520.5712	Mileage Reimbursement	165	300	300	300	300
01001520.5733	Dues & Memberships	1,083	648	648	648	648
Total Expenses		17,674	23,528	23,528	23,528	23,528
Total Human Resources Depart		194,851	211,042	211,042	224,895	225,903



Mission Statement

The Greenfield Technology Department provides and supports resources which facilitate the flow of information within and between municipal departments, and expands the reach and usefulness of technology to staff and residents.

Recent Accomplishments

This year was challenging as the IT department was understaffed for most of the year, yet we were still able to reach most of our goals.

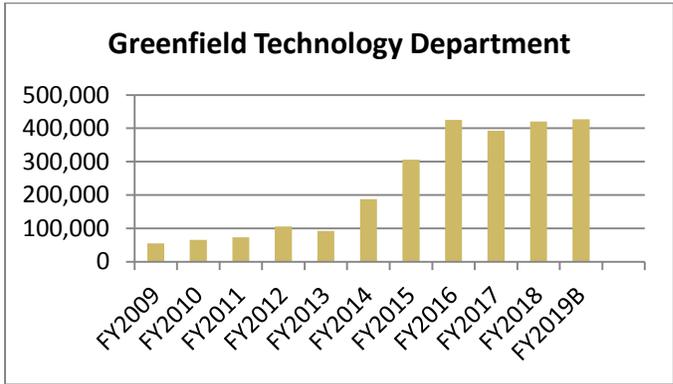
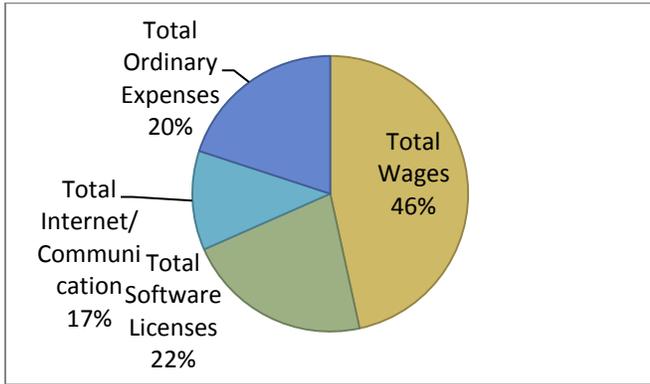
- Awarded the Community Compact Cabinet's (CCC) Information Technology Grant for Innovation and Transformation at the local level. The award was for \$39,651.
- Utilized the CCC Grant award to rebuild the Public Safety Datacenter from legacy stand alone server/virtualized infrastructure to a modern Hyperconverged infrastructure.
- Replaced Dispatch and Police legacy workstations.
- Migrated to G Suite from legacy Exchange 2007 email system.
- Migrated and designed the network subnets, vlans, switches and firewall at the new JZCC building.
- Built the JZCC TV Broadcast studio.
- Migrated JZCC from a legacy PBX phone system to a VoIP phone system.
- Designed the Hope Street Parking Lot Surveillance system.
- Assisted the City Clerk Department with the modernization of their Voter mobile devices.
- Part of the team that assisted with stabilizing GCET.
- Deployed the City's new Active Directory, DNS and printer servers.
- Rebuilt the Assessors Database Server.
- Rebuilt Central Maintenance's Building Automation Server (Siemens).
- Deployed Connectwise helpdesk, remote monitoring and management system.
- Configure and deploy the database and network for the 2020 Local Update of Census Addresses Operation.
- Migrated to GCET broadband services. This will result in approximately \$30K/year savings.

FY 2019 Goals and Objectives

- Design, Configure and Implement a document management system (using Google docs) in order to provide better collaboration between departments and City Government.
- Complete the implementation of Muncicity, an inclusive online permitting platform for the Building, Fire, Health, and City Clerk departments.
- Upgrade the City Clerk's Vitals and Dog licensing databases.
- Purchase, Configure, and Deploy Chromebooks for the City Council and Commissions.
- Deploy Hope Street Parking Lot Video Surveillance System.
- Research and if possible, deploy a modern content management system in order to digitize and archive our paper records.
- Streamline the City's GIS systems.
- Streamline and audit all Telecommunication services.
- Revamp the City's Data Disaster Recovery System
- Design, Configure and Deploy the New DPW Building network and VoIP system.
- Revamp the DPW Yard telephone system.
- Move the City's datacenter to a different location.

155.Greenfield Technology Department

Account	Account Description	FY17 Actual	FY18 Adopted	FY18 Amended	FY19 Request	FY19 Mayor
01001550.5111	Perm Sal/Wages-Full Time	160,610	172,353	172,353	200,000	200,000
	Total Wages	160,610	172,353	172,353	200,000	200,000
01001550.5244	Equipment Repairs & Maint	2,020	5,000	5,000	5,000	5,000
01001550.5254	Software Maintenance	29,905	94,700	94,700	93,600	93,600
01001550.5313	Management Consulting	1,855	10,000	10,000	10,000	10,000
01001550.5314	Website	4,640	5,000	5,000	5,000	5,000
01001550.5319	Training	0	3,000	3,000	3,000	3,000
01001550.5342	Internet/Communication Lines	77,331	72,000	72,000	52,000	50,000
01001550.5421	Office Supplies	670	750	750	750	750
01001550.5423	AWS	9,041	10,000	10,000	10,000	10,000
01001550.5858	Purchase Computer Hardware	36,121	17,495	17,495	20,000	20,000
01001550.5859	Computer Software	17,101	30,000	30,000	30,000	30,000
	Total Expenses	178,684	247,945	247,945	229,350	227,350
	Total Greenfield Technology	339,294	420,298	420,298	429,350	427,350



CITY CLERK

The City Clerk's Office is often considered the first stop in local government. We serve as the central information point for other departments, and citizens of the City. The City Clerk is empowered under MGL to carry out specific duties of the City. Those include recording City votes, administering and recording oaths of office, transmitting election results to the Secretary of the State, and certifying money appropriation to City Departments. Other functions are prescribed by Ordinance, the City Charter along with other responsibilities imposed by custom and tradition.

The City Clerk serves as the custodian of all City records, supervises the acceptance, recording and reporting of all birth, death and marriage records. The Clerk certifies copies of records, votes, minutes and ordinances. The following permits and licenses are issued by the Clerk's Office: marriage intentions and licenses; dog licenses; raffle permits; under/above ground storage licenses; business certificates; filing and collection of fees for non-criminal fines; yearly census; jury and school lists; file cash receipts to Treasurer and is the keeper of the City seal. It is the mission of the City Clerk's Office to be a primary provider of information with quality services to the community as well as working cooperatively and in coordination with City Officials, and State and Federal agencies all while performing a large variety of tasks to achieve established goals as well as to comply with state and local statutes.

Accomplishments

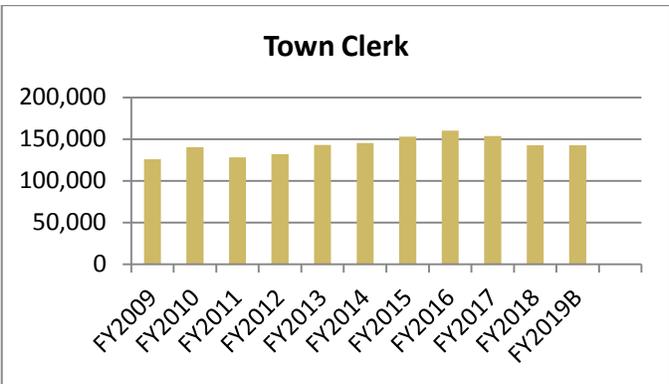
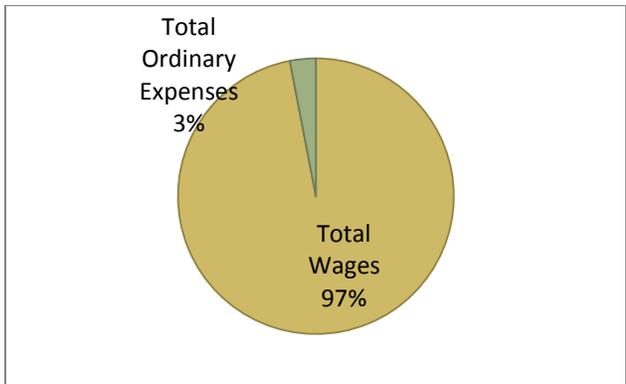
- Successfully prepared and carried out two city elections using the newly purchased voting equipment.
- Successfully mailed and updated 10,000 census forms which create voting lists, jury lists and the school list.
- Licensed 1,250 dogs in city in a timely manner.
- Purged the city business certificate list and renewed business not in compliance.

FY19 Goal and Objectives

- To maintain and continue a high level of customer and quality services.
- Construct and implement a program for easier collection of unpaid non criminal fines.

161.City Clerk

Account	Account Description	FY17 Actual	FY18 Adopted	FY18 Amended	FY19 Request	FY19 Mayor
01001610.5111	Perm Sal Wages Full Time	116,137	116,074	116,074	152,863	138,393
01001610.5112	Permanent Part-Time Wages	18,310	22,178	22,178	0	0
Total Wages		134,448	138,252	138,252	152,863	138,393
01001610.5243	Office Equip & Furnishing	51	0	0	0	0
01001610.5307	Book Binding	1,095	1,000	1,000	1,000	1,000
01001610.5421	Office Supplies	705	1,365	1,365	1,365	1,365
01001610.5711	Meetings & Seminars	1,578	1,275	1,275	1,231	1,231
01001610.5712	Mile Reimbursement	319	200	200	200	200
01001610.5733	Dues & Memberships	535	525	525	525	525
Total Expenses		4,283	4,365	4,365	4,321	4,321
Total City Clerk		138,731	142,617	142,617	157,184	142,714



BOARD OF REGISTRARS & ELECTIONS

The Board of Registrar of voters consists of three members appointed by the Mayor. The City Clerk serves as the fourth member and chair of the board and serves as the Chief Election Officer. The Clerk's office enters, maintains and purges all voter registrations as well as notifications to voters; prepares, mails, and updates the annual city census; creates a yearly jury list for the State. Creates and maintains a school list; prepares and creates an annual city street list book for publication.

Registrars are responsible for certifying voter signatures on nomination papers, ballot question petition, initiative petition for laws, and citizen referendum petitions for federal, State, and local elections. The City Clerk is responsible for creating local candidate nomination papers.

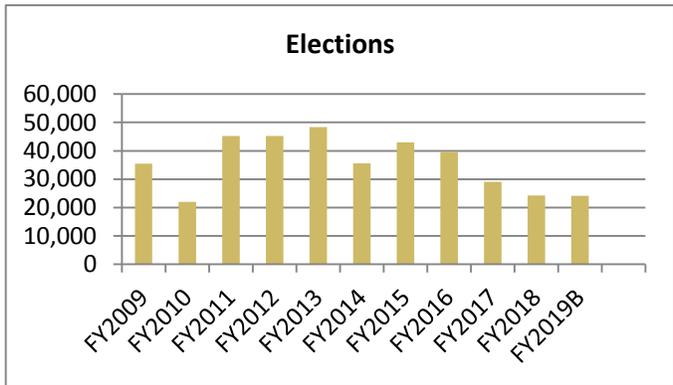
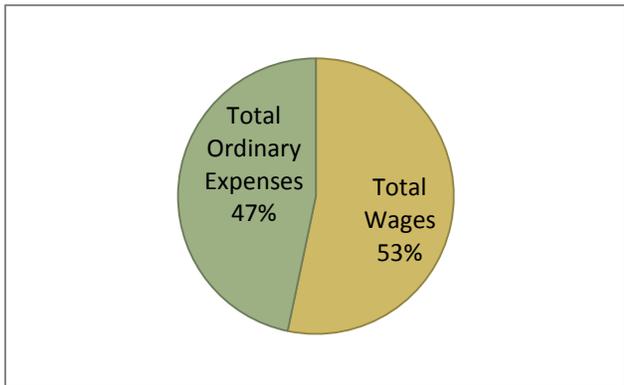
The City Clerk prepares an election calendar and schedule for all city and special elections which contain filing schedules, deadlines, and campaign finance requirements. The Clerk keeps local candidates informed on campaign finance laws. The City Clerk prepares the election ballot and submits to the printer and programmer and also prepares the Election Warrant; maintains and prepares voting lists; maintains a list of active poll workers who work under the direction of the City Clerk on Election Day; organizes the set up/take down of voting equipment.

FY19 Accomplishments

- Successfully conducted the 2018 annual town census and will print the 2018 Street Listing as required by Massachusetts General Law.
- Certified thousands of voter signatures for state nomination papers.
- Daily certification, entering, and mailing new voter information.
- Purged the town voter registrations
- Prepared the 2018 jury and school lists.
- Successfully conducted two town elections using the newly purchased voting machines.

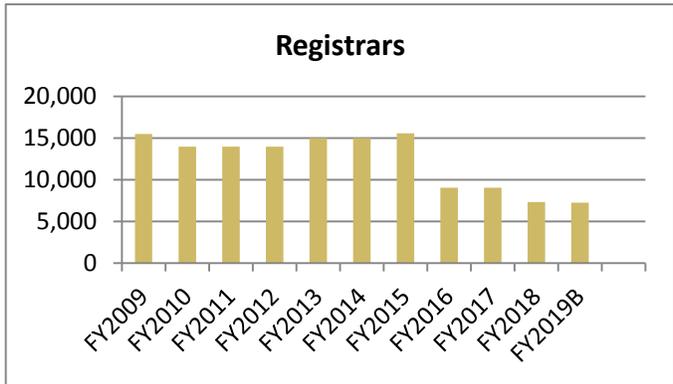
162.Elections

Account	Account Description	FY17 Actual	FY18 Adopted	FY18 Amended	FY19 Request	FY19 Mayor
01001620.5122	Temp Wages Part Time	11,578	11,870	11,870	11,870	11,870
01001620.5130	Overtime	1,293	1,000	1,000	1,000	1,000
Total Wages		12,871	12,870	12,870	12,870	12,870
01001620.5200	Purchase Of Service	4,176	5,000	5,000	5,000	5,000
01001620.5230	Transportation	0	0	0	0	0
01001620.5291	Contracted Services	2,099	2,100	2,100	2,100	2,100
01001620.5343	Printing	2,710	3,000	3,000	3,000	3,000
01001620.5421	Office Supplies	2,969	1,295	1,295	1,181	1,181
Total Expenses		11,953	11,395	11,395	11,281	11,281
Total Elections		24,824	24,265	24,265	24,151	24,151



163.Registrars

Account	Account Description	FY17 Actual	FY18 Adopted	FY18 Amended	FY19 Request	FY19 Mayor
01001630.5112	Perm Sal Wages Part Time	2,800	3,465	3,465	3,465	3,465
Total Wages		2,800	3,465	3,465	3,465	3,465
01001630.5319	Street Lists	5,685	3,461	3,461	3,387	3,387
01001630.5421	Office Supplies	466	400	400	400	400
01001630.5711	Meetings & Seminars	0	0	0	0	0
01001630.5712	Mileage Reimb.	0	0	0	0	0
Total Expenses		6,151	3,861	3,861	3,787	3,787
Total Registrars		8,951	7,326	7,326	7,252	7,252

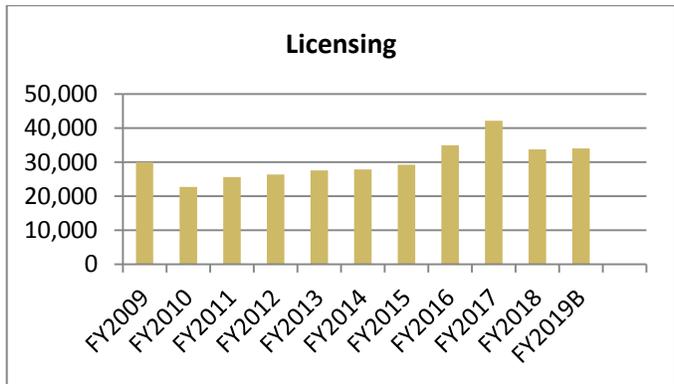
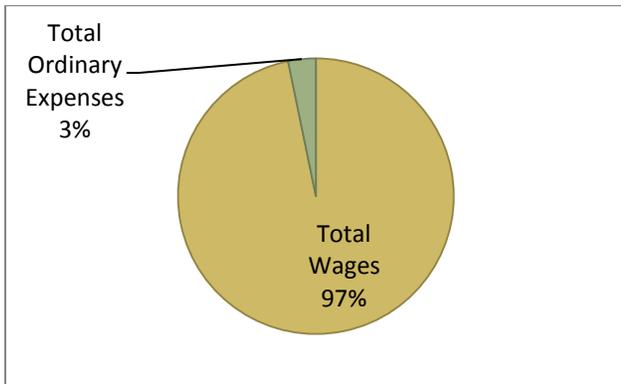


LICENSING COMMISSION

Section 6-9 of the Home rule Charter authorizes a Board of License Commissioners which shall have the power to issue licenses for inn-holders or common victuallers, have the powers of a Licensing Board appointed under MGL c. 138, § 4, and to be the licensing authority for the purposes of Chapter 138 and Chapter 140 of the General Laws and which shall have all of the other powers with respect to licenses which prior to the adoption of the Home Rule Charter were exercised by the Board of Selectmen. The Board of License Commissioners may grant licenses relating to alcoholic beverages under Chapter 138 of the General Laws and those licenses under Chapter 140 of the General Laws which are not, by the provisions of said chapter, placed within the jurisdiction of another municipal officer or agency, and it shall have all the powers and duties of a licensing authority under said chapters.

The Board is made up of 5 members appointed by the Mayor for three year terms. No person while a member of the Board of License Commissioners shall have any connection, directly or indirectly, with the sale or distribution of alcoholic beverages in any form.

165.Licensing						
Account	Account Description	FY17 Actual	FY18 Adopted	FY18 Amended	FY19 Request	FY19 Mayor
01001650.5111	Perm Sal/wages-Full Time	40,259	31,829	31,829	40,188	32,150
01001650.5129	Longevity Pay	578	705	705	757	757
Total Wages		40,837	32,534	32,534	40,945	32,907
01001650.5345	Advertising	0	280	280	150	150
01001650.5421	Office Supplies	348	750	750	750	750
01001650.5712	Mileage	0	150	150	150	150
01001650.5733	Dues & Memberships	0	50	50	50	50
Total Expenses		348	1,230	1,230	1,100	1,100
Total Licensing		41,185	33,764	33,764	42,045	34,007



Mission Statement – Why We Exist

To provide a strong comprehensive approach for the future development of the city through a wide range of activities including economic development, land use planning, housing policy, transportation projects, historic preservation, open space conservation, and neighborhood improvement efforts.

Budget and Staffing Changes for FY2019

There is one staffing change for FY2019. The following existing supporting staffing will be replaced in FY2019:

- Existing Staffing: Permits Manager/Conservation Agent (30 hours/week - General Fund) to be replaced by a new Part-time Conservation Agent (15 hours/week – General Fund).

The following existing staffing will remain for FY2019:

- Director of Planning & Development (General Fund);
- Community Development Administrator (CDGB funded); and
- Rehabilitation Specialist (CDGB funded).

There is a minor increase to the salary line item due to COLA increases required by contractual agreements.

With the reductions in wages, Planning took the opportunity to fund a one-time purchase of a plotter which is under the amount for capital budgeting.

Recent Accomplishments

- The Massachusetts Downtown Initiative program awarded Greenfield through the Department of Planning & Development a technical assistance grant to design Court Square as an open pedestrian plaza area as recommended in the 2003 Downtown Master Plan.
- Completion of a Complete Streets Prioritization Plan (May 2017).
- Awarded a Complete Streets Program grant for construction funding to fund 4 projects identified in Greenfield's Complete Streets Prioritization Plan.
- Submitted an application and was awarded technical assistance funding under the MassGIS Parcel Enhancement (PE) Program to update and develop Greenfield's Parcel Database to L3 Parcel Layer standardization.
- Completed Façade improvements under the CDBG Façade Improvement Program at 14 Main Street (Swift Cleaners), 278 Main Street, 308-310 Main Street (Baker Office Supply), 8-16 Federal Street, 229 Main Street (the Rooney bldg).
- For calendar year 2017, processed 6 Notices of Intent, 2 Requests for Determination of Applicability, 1 emergency permit, and 8 reported violations.
- For calendar year 2017, processed 16 Special Permit applications for the ZBA, 1 Special Permit application for the Planning Board, 11 Site Plan review applications for the Planning Board, and 6 Approval Not Required (ANR) plans for the Planning Board.
- Greenfield Local Cultural Council – Processed all correspondence with grant awardees and reimbursements; provided a PowerPoint presentation about grant cycle and marketed grant cycle; and provided assistance for seeking an artist to design and paint a mural in city.

FY2019 Goals and Objectives

1. Goal – To Improve General Government:
 - To maintain a high level of responsiveness and accessibility to the Department of Planning and Development.
 - To look for ways to deliver services more efficiently and effectively through the use of technology.
 - To keep the community informed and to share information on major projects coming before the City through full utilization of the City’s website.
 - To continue to provide high quality technical assistance to the various land use boards and commissions.
 - To continue the City’s commitment to Green Communities designation and energy efficiency and sustainability goals.
 - To continue to work with IT, Health, and Inspections/Enforcement on the switch from GeoTMS automated permit tracking software to a new platform to increase efficiency.

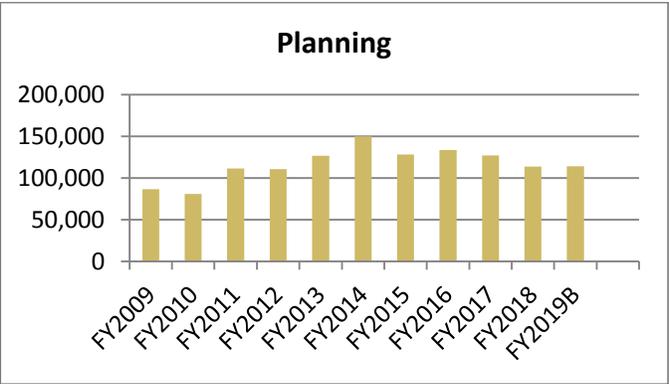
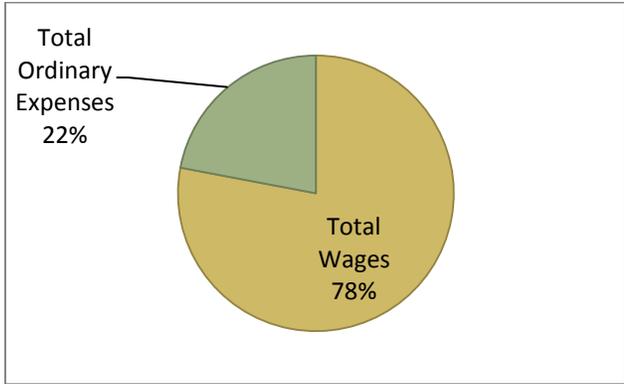
2. Goal – To Encourage Appropriate Economic Development:
 - To support the growth of new and existing private businesses.
 - To continue to sit on the Regional Brownfields Steering Committee of the Franklin Regional Council of Governments.
 - To complete the redevelopment of the former Bendix/Besley property at 180 Laurel Street to include Brownfields closeout under the Massachusetts Contingency Plan.
 - To continue reviewing and amending the Greenfield Zoning Ordinance to encourage the types of development recommended by Sustainable Greenfield, Greenfield’s 2014 Comprehensive Sustainable Master Plan.

3. Goal – To Work with City Departments on City Projects:
 - To support the Public Safety Commission on the design/construction of a new public safety complex.
 - To support the Library Trustees on the design/construction of a new public library.
 - To support the management team on the completion of the construction of the Olive Street parking Garage.

4. Goal – To Continue Implementation of Sustainable Greenfield:
 - Continue to represent the Department on the Sustainable Greenfield Implementation Committee.
 - Amend the Parking Regulations of the Zoning Ordinance.
 - Amend the Schedule of Uses of the Zoning Ordinance.
 - Revise Greenfield’s land use regulations (Subdivision Regulations, Zoning ordinance and Chapter 695, Stormwater Regulations) by incorporating Low Impact Development (LID) techniques.
 - Complete the Deerfield Street Housing Project (7 dwelling units of alternative housing constructed through Wright Builders at 98-106 Deerfield Street).

177.Planning

Account	Account Description	FY17 Actual	FY18 Adopted	FY18 Amended	FY19 Request	FY19 Mayor
01001770.5111	Perm Sal Wages Full Time	115,767	105,948	105,948	88,489	88,834
Total Wages		115,767	105,948	105,948	88,489	88,834
01001770.5200	Purchase Of Services	96	0	0	0	0
01001770.5243	Repairs/maint Off. Equip.	344	0	0	15,000	15,000
01001770.5245	Computer Maintenance	3,250	0	0	0	0
01001770.5270	Rent	4,463	5,200	5,200	5,200	5,200
01001770.5313	Planning--Consulting Serv	0	0	0	2,000	2,000
01001770.5341	Telephone Service	85	0	0	0	0
01001770.5343	Printing	0	200	200	330	330
01001770.5344	Postage	0	250	250	400	400
01001770.5345	Advertising	277	223	223	400	400
01001770.5711	Meetings & Seminars	458	600	600	800	800
01001770.5712	Mile Reimb.	399	500	500	500	500
01001770.5733	Dues & Memberships	415	650	650	450	450
Total Expenses		9,786	7,623	7,623	25,080	25,080
Total Planning		125,554	113,571	113,571	113,569	113,914



Mission Statement – Why We Exist

The Greenfield Conservation Commission was established to protect the City's natural resources. The Commission is responsible for environmental planning, accepting gifts of land and money for conservation purposes, acquiring grant money for city acquisition of open space, advising other City boards on environmental concerns, and administering the Massachusetts Wetlands Protection Act and the Greenfield Wetlands Protection Ordinance.

Budget and Staffing Changes for FY2019

There is one staffing change for FY2019. The following existing supporting staffing will be replaced in FY2019:

- Permits Manager/Conservation Agent (30 hours/week - General Fund) to be replaced by a new Part-time Conservation Agent (15 hours/week – General Fund).

Recent Accomplishments

In accordance with the Commission's mission, the Commission:

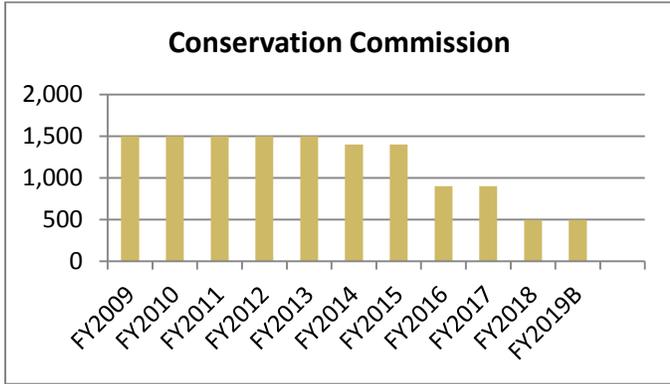
- For calendar year 2017, processed 6 Notices of Intent, 2 Requests for Determination of Applicability, 1 emergency permit, and 8 reported violations.
- Performed weekly monitoring of on-going active permitted projects.
- Hired outside vendors to provide on-going trail maintenance.
- Created new, formal trails at the Green River Conservation Land (property abutting the Swim Area and Murphy Park).

FY2019 Goals and Objectives

- To continue to review applications and deliver decisions in a timely manner.
- To continue to inspect and resolve reported violations in a timely manner.
- To look for ways to deliver services more efficiently and effectively through the use of technology.
- To maintain expertise of Conservation Commission membership.
- To maintain the expertise of the Conservation Agent by supporting attendance at appropriate workshops, seminars, certification courses, etc.
- To provide information to the public regarding the City's open spaces and land managed by the Conservation Commission, including but not limited to trail maps, open space maps, etc.
- To continue to work with City departments to incrementally implement the goals and objectives of the 2012 Open Space and Recreation Plan.
- To continue the City's commitment to Green Communities designation and energy efficiency and sustainability goals.
- Revise Greenfield's land use regulations (Subdivision Regulations, Zoning ordinance and Chapter 695, Stormwater Regulations) by incorporating Low Impact Development (LID) techniques.

171.Conservation Commission

Account	Account Description	FY17 Actual	FY18 Adopted	FY18 Amended	FY19 Request	FY19 Mayor
01001710.5200	Purchase Of Service	32	0	0	0	0
01001710.5711	Meetings & Seminars	233	295	295	295	295
01001710.5733	Dues & Memberships	202	200	200	200	200
Total Conservation Commission		185	467	495	495	495



PLANNING BOARD

Mission Statement – Why We Exist

To make careful studies; To prepare plans of the resources, possibilities and needs of the City; To report annually to the City Council regarding the condition of the City; To make a master plan of growth and development, natural resources, transportation, housing, etc.; To have an official map prepared if authorized by City Council; To review and make recommendations regarding the layout, alteration, relocation or discontinuance of public ways; To draft, hold hearings, and make recommendations to the City Council on the adoption of Zoning Ordinances; To review and issue special permits under the Zoning Ordinance; To adopt and administer local subdivision regulations; To review and approve subdivisions of land and project site plans.

Recent Accomplishments

In accordance with the Planning Board’s mission, the Board:

- For calendar year 2017, processed 1 Special Permit application, 11 Site Plan review applications, and 6 Approval Not Required (ANR) plans

FY2019 Goals and Objectives

- To continue to review applications and deliver decisions in a timely manner
- To continue to inspect and resolve reported violations in a timely manner
- To look for ways to deliver services more efficiently and effectively through the use of technology
- To maintain expertise of Planning Board membership
- To continue the City’s commitment to Green Communities designation and energy efficiency and sustainability goals
- Revise Greenfield’s land use regulations (Subdivision Regulations, Zoning ordinance and Chapter 695, Stormwater Regulations) by incorporating Low Impact Development (LID) techniques
- To continue reviewing and amending the Greenfield Zoning Ordinance to encourage the types of development recommended by Sustainable Greenfield, Greenfield’s 2014 Comprehensive Sustainable Master Plan
- Amend the Parking Regulations of the Zoning Ordinance
- Amend the Schedule of Uses of the Zoning Ordinance

175.Planning Board

Account	Account Description	FY17 Actual	FY18 Adopted	FY18 Amended	FY19 Request	FY19 Mayor
01001750.5345	Advertising	568	150	150	150	150
01001750.5711	Meetings & Seminars	146	200	200	200	200
01001750.5712	Mileage Reimbursement	0	145	145	145	145
01001750.5733	Dues &Memberships	0	0	0	0	0
Total Planning Board		714	495	495	495	495



ZONING BOARD OF APPEALS

Mission Statement – Why We Exist

The Zoning Board of Appeals issues special permits, special permits for signage and variances under the Zoning Ordinance. It also hears petitions for administrative appeals from decisions made by the Building Inspector and Planning Board.

Recent Accomplishments

In accordance with the Zoning Board’s mission, the Board:

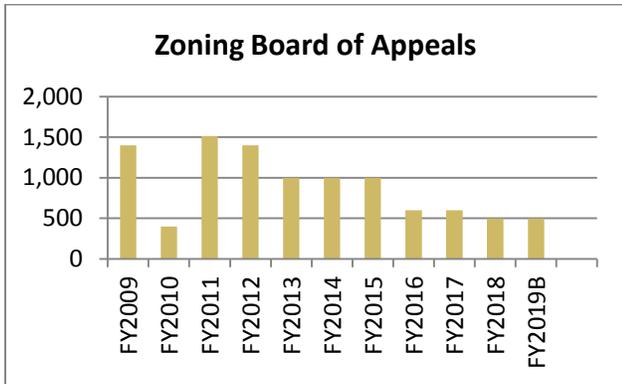
- For calendar year 2017, processed 16 Special Permit applications.

FY2019 Goals and Objectives

- To continue to review applications and deliver decisions in a timely manner.
- To continue to inspect and resolve reported violations in a timely manner.
- To look for ways to deliver services more efficiently and effectively through the use of technology.
- To maintain expertise of Zoning Board membership.
- To continue the City’s commitment to Green Communities designation and energy efficiency and sustainability goals.
- Revise Greenfield’s land use regulations (Subdivision Regulations, Zoning ordinance and Chapter 695, Stormwater Regulations) by incorporating Low Impact Development (LID) techniques.
- To continue reviewing and amending the Greenfield Zoning Ordinance to encourage the types of development recommended by Sustainable Greenfield, Greenfield’s 2014 Comprehensive Sustainable Master Plan.

176.Zoning Board

Account	Account Description	FY17 Actual	FY18 Adopted	FY18 Amended	FY19 Request	FY19 Mayor
01001760.5345	Advertising	337	495	495	495	495



Mission Statement – Why We Exist

Central Services was created 3 years ago with the mission of centralizing expenses and services that are used by all departments. The City determined that we no longer needed to reflect these costs in each individual department. In fiscal year 2018 central purchasing was added to this department. It is responsible for researching historical spending for supplies and materials used across all departments and identify savings and efficiencies. In addition, it coordinates/process all Requests for Quotations (RFQ), Invitations for Bids (IFB) and Requests for Proposals (RFP) greater than \$10,000 in accordance with Massachusetts General Laws.

Significant Budget & Staffing Changes for FY 2018

The Central Services/Purchasing department is staffed with two full time employees that were moved from other departments; one from the Police department and the other from the Mayor's office. One is currently MCPPO (MA Certified Public Purchasing Official) Certified and the other will be by the end of FY2018.

FY 2018 Accomplishments

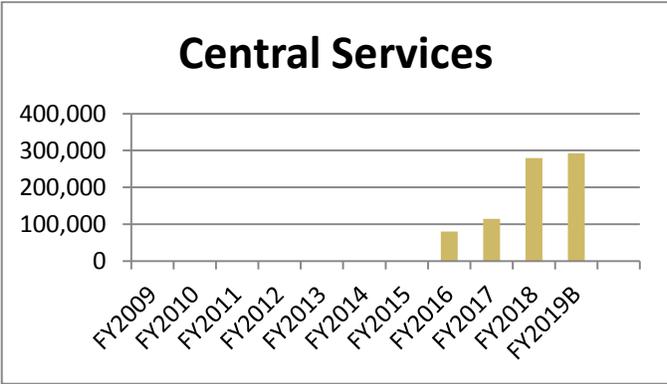
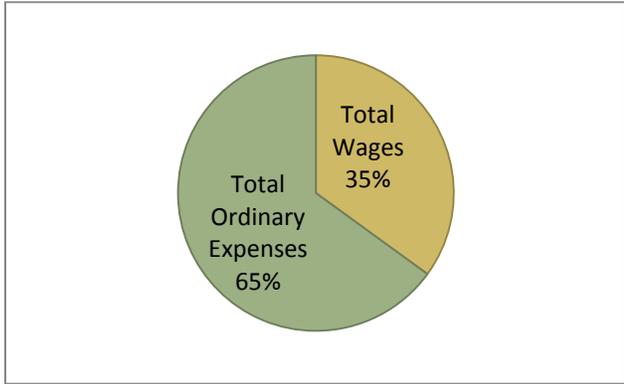
- Coordinated/processed 21 RFQ/IFB/RFPs
- Attended MCPPO classes to become MCPPO Certified
- Attended MAPPO (Massachusetts Association of Public Purchasing Officials) monthly meetings to become acquainted with other Procurement Officials throughout the state enabling us to take advantage of their collective knowledge, processes and experience
- Completed a city-wide study of departmental inventory procedures in place
- Completed the creation of a city-wide Amazon Prime purchasing account
- Researched/reviewed historical purchases and identify savings and efficiencies
- Began writing Standard Operating Procedures for each level of purchasing in accordance with MGLs

FY 2019 Goals & Objectives

- Meet with City Department Heads to educate on how navigate the MA bidding processes and how to best take advantage of the services provided by the Procurement Office
- Work with Finance and Accounting to utilize the existing P-Card functionality in MUNIS
- Complete written Standard Operating Procedures
- Continue to work with all City Departments to coordinate/process purchases >\$10,000
- Continue to work with department heads to identify purchasing needs and other expenses that can be centralized.
- Work with Finance and Accounting to utilize the existing Contract and Project functionality in MUNIS.
- Work with Finance and Accounting to help roll out the existing Requisition functionality in MUNIS.
- Research and apply for grant opportunities.

191. Central Services

Account	Account Description	FY17 Actual	FY18 Adopted	FY18 Amended	FY19 Request	FY19 Mayor
01001910.5111	Sal & Wages -Full Time	0	97,407	97,407	101,800	102,310
01001910.5112	Sal & Wages - Part Time	0	10,812	10,812	11,066	0
Total Wages		0	108,219	108,219	112,866	102,310
01001910.5246	Contracted Services	0	1,500	1,500	1,500	1,500
01001910.5274	Copy Machines	28,996	29,224	29,224	39,440	39,356
01001910.5341	Telephone/Communications	56,890	56,307	56,307	63,372	63,372
01001910.534102	Cell Phones	0	25,380	25,380	31,080	31,080
01001910.5344	Postage Machine	45,074	48,000	48,000	42,216	42,216
01001910.5421	Office Supplies	1,898	3,546	3,546	2,832	2,832
01001910.5438	Copy Machine Paper Supplies	0	7,000	7,000	7,000	7,000
01001910.5556	Magazine & Newspaper Subs	0	416	416	410	410
01001910.5711	Meetings		0	0	2,000	2,000
01001910.5712	Mileage Reimbursement	0	0	0	200	200
Total Expenses		132,857	171,373	171,373	190,050	189,966
Total Central Services		132,857	279,592	279,592	302,916	292,276



Mission Statement

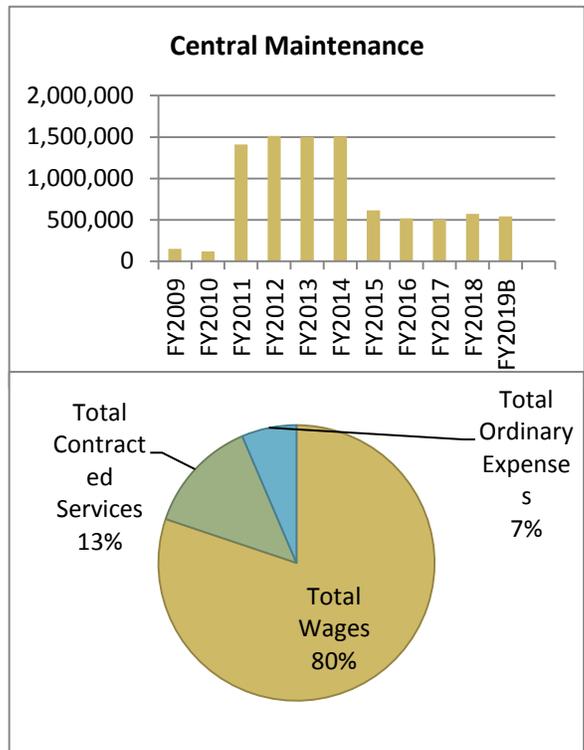
The Department of Central Maintenance serves as the steward to maintain the built environment of Greenfield’s city buildings, traffic, and street lights. Our mission is to collaborate with city tax payers, department directors, and superintendents to insure that this built environment is maintained to best serve the City of Greenfield.

Recent Accomplishments

By the end of fiscal year 2018 we anticipate handling over 1,000 work orders involving city buildings and schools. All but one of the CM technicians are licensed professionals. These individuals work on a daily basis to insure the comfort and safety of our city employees, school children, and citizens. Their work is of the highest quality and is intimately familiar with all City buildings, which is a definite advantage over using outside contractors. Based on man-hours expended for the first half of this fiscal year the Central Maintenance Department has already saved the City over \$63,000 in labor costs over outside contractors. The Central Maintenance budget continues to be level funded and is therefore carefully managed to insure sufficient funds are available for building repairs that threaten life, safety, and health. Repairs and renovations for cosmetic enhancement or convenience are deferred until year-end to determine if funding is available

Most of the work requested of Central Maintenance is oriented toward repairs to existing equipment and building structure. However, accomplishments where Central Maintenance played an instrumental role in providing a high level of quality work while saving the City significant money included:

- Installation of all communication wiring for TV studio at the Jon Zon Community Center
- Installation of new emergency generator at City Hall and relocation of existing generator to the DPW Yard.
- Winterization of Veterans Field House and bathrooms, Splash Pad at Hillside Park, Dog Park at Green River Park, and City Pool facility to save fuel and protect assets from freezing. In Addition, CM shut down and winterized Green River School.
- Continue to convert many outdoor parking and building lights from conventional bulbs to LED.
- Worked with outside consultant to develop a solution to the poor lighting situation in the Middle School auditorium.
- Will act as project lead and provide electrical power to heat pump system slated for installation in the City Hall
- Repaired boiler at Fire Station



FY2019 Goals and Objectives

- Maintain current level of service to City within present budget constraints
- Work with the Energy & Sustainability Department to replace aging roof top units at the Middle and Four Corner schools
- Develop a plan for heating system upgrade at Green River School
- Install heat pump system in City Hall
- Replace roof on City Hall
- Continue documentation efforts of all HVAC, electrical, and plumbing assets in City buildings and schools.

192. Central Maintenance

Account	Account Description	FY17 Actual	FY18 Adopted	FY18 Amended	FY19 Request	FY19 Mayor
01001920.5110	Wages - Administration	59,616	109,656	109,656	60,530	60,833
01001920.5111	Wages - Skilled Labor Electric	114,638	115,550	115,550	115,550	115,550
01001920.5112	Wages - Skilled Labor Mechanic	98,579	101,822	101,822	105,131	105,131
01001920.5113	Wages - Custodian	142,408	143,631	143,631	150,848	150,848
01001920.5129	Longevity Pay	260	520	520	572	572
01001920.5130	Overtime	1,193	1,500	1,500	2,000	2,000
Total Wages		416,694	472,679	472,679	434,631	434,934
01001920.5241	Street Lights - Cont Service	6,348	1,500	1,500	1,500	1,500
01001920.524221	Police Dept - Cont Services	176	500	500	500	500
01001920.524222	Fire Dept - Cont Services	152	0	12,000	0	0
01001920.524233	School Bldgs - Cont Services	10,805	16,003	16,003	18,503	18,503
01001920.524254	JZCC - Cont Services	0	0	0	2,000	2,000
01001920.524256	20 Sanderson St - Cont Service	4,845	500	500	1,976	1,976
01001920.524261	Library - Cont Services	275	500	500	2,560	2,560
01001920.524290	Cont services/Equip Rental	26,087	36,592	36,592	27,000	27,000
01001920.524292	Traffic Signals - Cont Service	4,260	7,880	7,880	2,400	2,400
01001920.524293	114 Main St - Cont Services	943	0	0	943	943
01001920.524294	Misc City Bldgs - Cont Service	274	500	500	500	500
01001920.524295	Generators - Cont Services	6,190	6,500	6,500	10,787	10,787
01001920.5246	City Hall - Cont Services	6,497	1,500	1,500	4,119	4,119
01001920.534190	Telephone/ Communications	3,804	0	0	0	0
01001920.5400	Other Department Transfers	0	0	0	0	0
01001920.5421	Office Supplies	0	200	200	200	200
01001920.543746	Street Lights - Materials	699	500	500	500	500
01001920.543754	JZCC - Materials	0	0	0	2,000	2,000
01001920.543756	20 Sanderson St - Materials	592	500	500	500	500
01001920.543792	City Hall - Materials	1,842	800	800	1,800	1,800
01001920.543793	114 Main St - Materials	0	0	0	0	0
01001920.543794	Misc City Bldgs - Materials	3,534	800	800	800	800
01001920.5440	Traffic Signals - Materials	305	1,000	1,000	1,000	1,000
01001920.5451	City Hall - Cleaning Supplies	1,589	1,500	1,500	1,500	1,500
01001920.545121	Police Dept - Cleaning Supplie	563	4,500	4,500	2,000	2,000
01001920.545154	JZCC - Cleaning Supplies	428	600	600	2,500	2,500
01001920.545156	20 Sanderson St - Cleaning Sup	578	600	600	3,800	3,800
01001920.545161	Library - Cleaning Supplies	950	1,000	1,000	1,000	1,000
01001920.545165	GCET Cleaning Supplies	0	0	0	485	485
01001920.5482	Vehicles - Fuel	2,490	2,000	2,000	3,500	3,500
01001920.5485	Vehicle Maintenance - Parts/Lu	3,565	500	500	2,000	2,000
01001920.5532	CM - Materials/tools/equipment	9,102	5,008	5,008	5,008	5,008
01001920.5710	Personnel Services - Clothing	3,933	4,800	4,800	4,800	4,800
01001920.5711	Personnel Services - Tuition	395	900	900	900	900
01001920.5712	Personnel Services - Licenses	446	140	140	140	140
01001920.5713	Travel/Mileage Reimbursement	211	850	850	452	452
Total Expenses		101,877	98,173	110,173	107,673	107,673
Total Central Maintenance		518,571	570,852	582,852	542,304	542,607

ENERGY AND SUSTAINABILITY DEPARTMENT

The Energy and Sustainability Department continues to implement projects that save the City money while collaborating with other Departments to reduce the City's dependence on fossil fuels and further drive down energy costs. Despite several changes that will impact energy consumption, the overall trend is that energy consumption will continue to decrease as more energy upgrades are implemented and new buildings are built as efficiently as possible, saving the City money for decades to come.

FY 2018 News and Projects

- Greenfield was awarded a 2017 Green Communities Competitive Grant in the amount of \$224,610 to implement three important energy saving projects that will accomplish several goals including replacing failing equipment, improving air quality and student comfort, reusing a 1-year old extremely energy efficient heating and cooling system, and continuing on the City's path to reduce energy consumption. These include:
 - Installing a highly efficient mini-split heat pump system in City Hall. This project will reuse the equipment installed in the decommissioned Davis Street Administration building.
 - Replacing aging rooftop units at the Middle School and Four Corners School.
- The whole City of Greenfield is now nationally recognized as an EPA Green Power Community and joins communities, colleges and universities, and corporations from across the country who have committed to purchasing green electricity.
- The Energy Department has supported a number of projects that will have a significant impact on reducing the City's overall energy consumption and resultant costs. These include:
 - The new extremely energy efficient community center that is expected to have minimal operating costs.
 - The planned DPW Office Building will also be extremely energy efficient and will cost very little to operate.
 - The heating system at the Green River School will be replaced with the most cost and energy efficient heating system appropriate for the building, resulting in a substantial reduction in heating costs and a significant increase in student and staff comfort.
- Governor Baker and the Commonwealth of Massachusetts recognized the City of Greenfield for its outstanding leadership as a designated Green Community by reducing its municipal energy consumption by 22%, thereby fulfilling Criterion Three of Green Community Designation and making the City eligible for additional funding in future grant cycles.
- Greenfield Light & Power Municipal Aggregation Program continues to provide 100% green electricity to the community at a savings over Eversource's basic service rate. For the duration of 2018, residential customers will pay 9.902 cents/kWh and commercial accounts will be billed at 10.601 cents/kWh.
- Greenfield Light and Power continues to include the purchase of locally generated renewable energy certificates into the community aggregation at no cost to the City. This unique feature of Greenfield's aggregation guarantees an income stream to local residents and businesses that have solar projects.
- Building Management Services and Demand Management – All six school buildings were assessed for opportunities to reduce energy consumption and increase building comfort through temperature setback and scheduling adjustments, and several dozen improvements were made. Additional measures are currently being pursued that will save the City a minimum of \$18,000 per year.

Continuing Projects

- The Millbrook Well Field Solar Project with Community Solar is expected to be built under the new SMART solar program. In addition to providing roughly 25% of the municipal electricity load, over 700 kW will be made available to community members at a discount for no upfront cost.

- The High School Solar and Battery Storage Project is moving forward after some necessary modifications to the original proposal and is now planned as a City owned rooftop solar array that will be partnered with 250 kW/500 kWh battery storage. Greenfield was awarded a \$367,310 grant as part of DOER's Community Clean Energy Resiliency Initiative that will help Greenfield be more resilient and better prepared to provide critical community services during extended power outages.

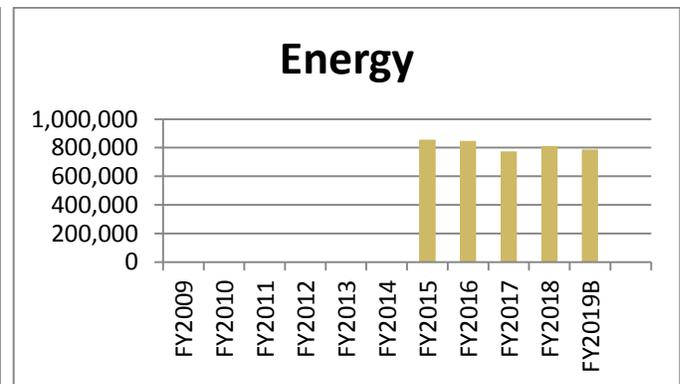
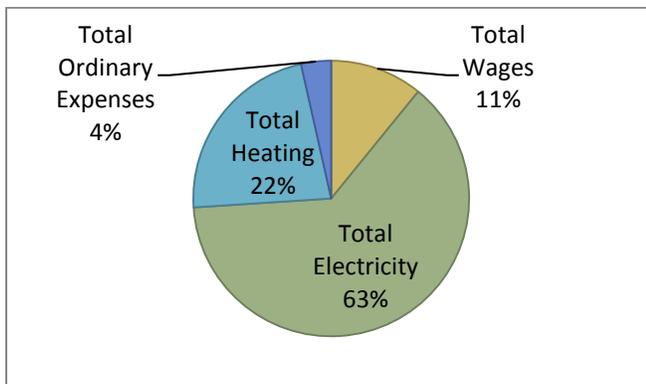
Fiscal Year 2019 Plans

- Greenfield, along with a handful of western Massachusetts municipalities, continues to participate in the Ener-G-Save program that provides additional support to residents to participate in the Mass Save program, bringing energy efficiency to more Greenfield residences!
- The Energy Department hopes to develop proposals that are advantageous to the City for additional solar installations, including the roofs of the following City owned properties:
 - Jon Zon Community Center
 - City Yard
 - Middle School
 - Federal Street School
 - Parking Garage

197.Energy

Account	Account Description	FY17 Actual	FY18 Adopted	FY18 Amended	FY19 Request	FY19 Mayor
01001970.5111	Perm Sal & Wages Full Time	103,022	106,307	106,307	60,369	60,671
01001970.5112	Perm Sal & Wages Part Time	32,218	24,850	24,850	24,850	24,850
	Total Wages	135,240	131,157	131,157	85,219	85,521
01001970.5200	Consultant Services	3,656	12,500	12,500	12,500	12,500
01001970.521101	Elec - No Parish School	15,402	16,000	16,000	16,500	16,500
01001970.521102	Elec - Fed St School	14,180	18,000	18,000	18,000	18,000
01001970.521103	Elec - Green River School	16,040	21,000	21,000	21,000	21,000
01001970.521104	Elec - Four Corners School	32,386	36,000	36,000	36,000	36,000
01001970.521105	Elec - Newton School & Modules	18,448	18,000	18,000	20,000	20,000
01001970.521111	Elec - Middle School	11,475	18,750	18,750	20,000	20,000
01001970.521112	Elec - High School/PSS	84,130	45,000	45,000	125,000	125,000
01001970.521117	Elec - Vets Field House	16,195	2,000	2,000	2,500	2,500
01001970.521121	Elec - Police Station	15,605	19,000	19,000	19,000	19,000
01001970.521122	Elec - Fire Station	15,585	19,000	19,000	19,000	19,000
01001970.521139	Elec - School Admin Bldg	5,841	0	0	0	0
01001970.521141	Elec - Senior Center	10,870	12,000	12,000	15,000	15,000
01001970.521142	Elec - City Yard	15,479	19,000	19,000	18,500	18,500
01001970.521143	Elec - Transfer Station & Biof	11,140	13,000	13,000	13,000	13,000
01001970.521150	Elec - Solar Room	25,930	28,000	28,000	26,000	26,000
01001970.521154	Elec - Veterans Center	2,360	2,750	2,750	2,750	2,750
01001970.521156	Elec - 20 Sanderson St	7,580	9,000	9,000	9,500	9,500
01001970.521161	Elec - Library	17,206	19,000	19,000	20,000	20,000
01001970.521163	Elec - Nash Mill Rd/Pool	3,675	3,750	3,750	3,750	3,750
01001970.521164	Elec - Street Lights	19,768	38,130	38,130	27,750	27,750
01001970.521165	Elec - Traffic Signals	18,752	21,500	21,500	8,500	8,500
01001970.521166	Elec - DL (Decorative Lights)	10,522	14,000	14,000	20,000	20,000
01001970.521167	Elec - OSL (Other Space Lights)	4,874	5,750	5,750	5,000	5,000
01001970.521168	Elec - Petty Plain/Dog Park	70	0	0	0	0
01001970.521169	Elec - Beacon Field	0	0	0	0	0

01001970.521192	Elec - City Hall/Petty Plain R	18,130	20,000	20,000	30,000	30,000
01001970.521193	Elec - 114 Main St	5,697	6,500	6,500	0	0
01001970.521212	Oil - Generators	636	500	500	2,500	2,500
01001970.521222	Oil - Fire Station	4,275	5,000	5,000	4,500	4,500
01001970.521301	NG - No Parish School	9,642	12,000	12,000	10,250	10,250
01001970.521302	NG - Federal St School	20,374	30,000	30,000	22,500	22,500
01001970.521303	NG - Green River School	17,755	25,000	25,000	1,000	1,000
01001970.521304	NG - Four Corners School	14,407	18,000	18,000	16,500	16,500
01001970.521305	NG - Newton School	10,351	11,000	11,000	11,000	11,000
01001970.521311	NG - Middle School	44,450	45,000	45,000	47,000	47,000
01001970.521312	NG - High School	31,624	40,000	40,000	33,000	33,000
01001970.521321	NG - Police Station	6,107	7,500	7,500	6,500	6,500
01001970.521322	NG - Fire Station	886	2,000	2,000	1,000	1,000
01001970.521342	NG - DPW Yard	10,181	10,000	10,000	11,000	11,000
01001970.521343	NG Transfer Station	13,952	10,000	10,000	4,000	4,000
01001970.521354	NG - 20 Sanderson St	5,289	6,000	6,000	6,000	6,000
01001970.521361	NG - Library	5,677	7,500	7,500	6,500	6,500
01001970.521392	NG - City Hall/Petty Place	6,428	6,500	6,500	1,000	1,000
01001970.5214	Wood Pellets - Fire Station	4,503	2,500	2,500	5,000	5,000
01001970.5421	Various Office Supplies	1,134	1,500	1,500	750	750
01001970.5640	LPVEC Contract	150	150	150	150	150
01001970.5711	Meetings & Seminars	533	1,500	1,500	1,500	1,500
01001970.5712	Mileage Reimbursement	604	400	400	400	400
01001970.5733	Dues & Memberships	425	425	425	425	425
Total Expenses		630,383	680,105	680,105	701,725	701,725
Total Energy		765,623	811,262	811,262	786,944	787,246



POLICE

Mission Statement

The Greenfield Police Department is committed to providing the highest level of service to the entire community, with integrity, pride, respect and professionalism at all times. We will work diligently to reduce crime and the fear of crime through enforcement of laws, to protect life, property, and the rights of all. We pledge to work positively with the public through open and honest communication, enhancing and creating partnerships, with an emphasis on community policing.

Significant Budget & Staffing Changes for FY 2019

- Currently our staffing is at the same physical level as it was in FY 2018. During FY18 we had a significant absence due to injury, and needed to supplement this position with a Reserve Officer that we did not budget for. As FY18 was a very bare bones budget, there was little funding to account for this unexpected vacancy, however it was necessary to fill the position to maintain the level of services the City deserves. A couple of the most noticeable adjustments made to our staffing structure have been a more visible downtown presence by use of a bike officer, and having a specific traffic officer who has been able to focus their efforts on areas of the City that have had repeated vehicle safety concerns.
- Coming into FY 2019, a major concern is the state of our vehicle fleet and vehicle maintenance. Over the past several fiscal years we have kept our maintenance at a very low level with the continued purchasing/leasing of three vehicles each budget year. Should the funding for this line be reduced due to cuts to other areas of the budget, we will miss a year for the first time in over four years, which will set back the progress we have made to have a strong and safe emergency response fleet. The department did suffer the loss of one marked vehicle in FY18, and until that vehicle is replaced the remainder of the fleet will see more road time, which will result in additional wear and tear concerns.
- The FY19 budget is shaping up to be a challenging one as well. Several adjustments that were made to the FY18 budget to reduce costs were not necessarily desirable, or attainable. There have been adjustments made to the FY19 budget to attempt to fix those categories that were unintentionally over expended, however will once again leave little room for movement on the expense side. There is zero funding for building maintenance, radio equipment repairs, or replacement of technology. In FY18, all of those categories were utilized in some fashion, and are shown currently as a negative in the budget.
- On the wages side, the 1% reduction was a large figure, and adjustments were made to attempt to remain within budget. Officers and staff should be commended for their efforts, as these cuts affected them in the most substantial of ways. There was certainly no padding of any shifts, and the workload was handled professionally and with understanding. Certainly we will continue to serve the community in the best manner we can, however reduction of funding may ultimately impact the manner in which the public may view our department. The Greenfield Police Department is determined to prevent anything from happening that would reduce public confidence in the women and men who dedicate their service to you and our City.

FY 2019 Goals & Objectives

- **Staffing:** Our continued goal is to increase staffing to bring more specialized support to the City of Greenfield, and to participate in more community oriented policing. However, maintaining the force we currently have is the primary goal for FY19. The patrol division includes a Patrol Lieutenant, sergeants, uniformed patrol officers, and a downtown officer, with the detective bureau includes a full time School Resource Officer, a full time member of the Anti-Crime Task Force, a Juvenile Investigator, two general detectives and a sergeant supervisor. The Administrative Staff consists of the Chief, Deputy Chief and

Administrative Lieutenant. Civilian staff includes a civilian attorney court administrator, senior account clerk, and records/firearms clerk. Reaching Massachusetts Accreditation is a strong goal of the Greenfield Police Department to put a stamp on the professional police department our City has, and deserves to be recognized for. As your police chief, I am confident as we continue our efforts we **will** achieve this accomplishment for ourselves and our community.

- **Police Station Replacement:** With policing moving so rapidly forward with technology, safety consideration, and ever increasing accountability and services, the current police station has reached its peak. Modern public safety service has been proven to be more efficient and effective with more updated and consolidated services under one roof. Continuing toward the construction of a multi-departmental public safety complex, that would put us in a location to respond to the majority of calls while also being in the downtown area, remains a priority and major goal for FY 19.
- **Equipment Replenishment:** Radios have once again come to the forefront of discussion, and with a failing county wide radio system, new radios and equipment may need to be obtained as they fail. At the present time, it is unknown where the County is going with the overall system or where the funding source will come from. Additional concerns would be with the functionality of the current police station, and the updated that would be needed if we were to remain at the current location for the long term. The current building will not be adequate for long term modern police and dispatch operations.

How do FY 2019 Departmental Goals Relate to the City’s Overall Long & Short Term Goals?

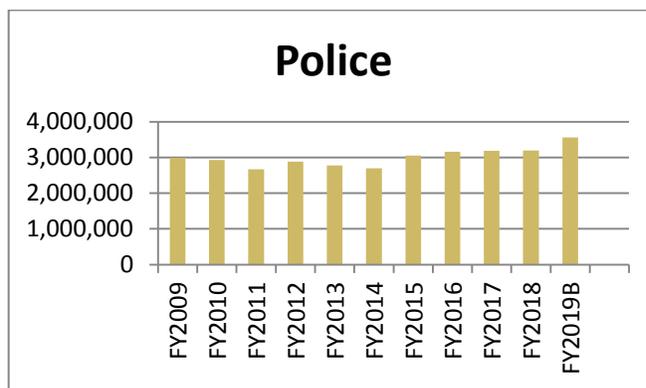
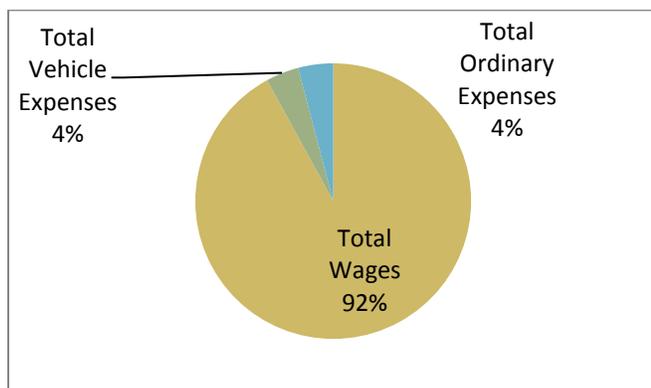
As stated in the Master Plan, we continue working with all interested parties in moving toward construction of a combined public safety complex. A major goal would be to move forward in the planning and development of this much needed resource.

For the past several years, we have worked to eliminate as much paper consumption as possible though the use of electronic storage and more efficient processing of data and services utilizing electronic requests and submissions. Additionally through cooperation with the IT department, we continue to move to more efficient and less expensive options. Utilizing on line companies has additionally assisted with the ability to effectively purchase at far lower rates, then single vendor options that were only available in the recent past. We will continue to consolidate and upgrade the technical needs of the department.

210.Police

Account	Account Description	FY17 Actual	FY18 Adopted	FY18 Amended	FY19 Request	FY19 Mayor
01002100.5111	Perm Sal Wages Full Time	2,325,207	2,387,296	2,387,296	2,429,908	2,632,746
01002100.5122	Temp Wages Part Time	12,242	14,000	14,000	38,000	38,000
01002100.5129	Longevity Pay	20,569	22,102	22,102	23,820	23,820
01002100.5130	Overtime	72,900	55,132	55,132	55,132	55,132
01002100.5132	Court Overtime	9,507	20,000	20,000	20,000	20,000
01002100.5136	Training Overtime	30,755	40,000	40,000	40,000	40,000
01002100.5140	Differential	23,334	25,811	25,811	26,935	26,935
01002100.5141	Officer in Charge Pay	4,318	2,000	2,000	4,500	4,500
01002100.5142	Detective Stipends	8,886	12,600	12,600	12,600	12,600
01002100.5143	F.T.O. Pay	550	3,000	3,000	3,000	3,000
01002100.5152	Holiday	89,128	94,651	94,651	97,950	102,210
01002100.5161	Career Incentive	281,721	280,363	280,363	303,953	316,613
	Total Wages	2,879,116	2,956,955	2,956,955	3,055,798	3,275,556
01002100.5242	Vehicle Repairs Maintenance	16,002	12,500	12,500	12,500	12,500
01002100.5243	Repairs Maint Off Equipment	5,903	10,000	10,000	10,000	10,000

01002100.5244	Rprs Maint Voice Comm	0	1,000	1,000	1,000	1,000
01002100.5245	Repairs Maint Radio Equip	5,075	7,800	7,800	7,800	7,800
01002100.5247	Rprs Maint Computers	3,032	5,000	5,000	5,000	5,000
01002100.5321	Schooling Tuition	12,913	15,000	15,000	15,000	15,000
01002100.5322	Academy Training	0	4,000	4,000	4,000	6,000
01002100.5325	Academy Physicals	0	2,000	2,000	2,000	2,000
01002100.5341	Telephone	12,089	13,000	13,000	13,000	13,000
01002100.5348	CJIS System	0	2,500	2,500	2,500	2,500
01002100.5385	Range Allowance - Wages	4,800	4,800	4,800	4,800	5,100
01002100.5421	Office Supplies	7,065	6,000	6,000	6,000	6,000
01002100.5423	Bldg. & Maint. Supplies	2,022	3,000	3,000	3,000	3,000
01002100.5482	No Lead Gasoline	36,469	42,621	42,621	42,621	42,621
01002100.5554	Clothing Allowance	34,251	37,000	37,000	37,000	39,000
01002100.5556	Uniform Expenses	2,311	12,000	12,000	12,000	12,000
01002100.5557	Vehicle Accessories	3,831	2,500	2,500	2,500	2,500
01002100.5558	Policing Accessories	5,948	9,500	9,500	9,500	9,500
01002100.5711	Meetings & Seminars	430	2,000	2,000	2,000	2,000
01002100.5712	Mileage Reimb.	428	300	300	300	300
01002100.5733	Dues & Memberships	4,150	3,000	3,000	4,500	4,500
01002100.5870	Cruiser Leases	80,573	40,000	40,000	82,026	82,026
Total Expenses		237,293	235,521	235,521	279,047	283,347
Total Police		3,116,409	3,192,476	3,192,476	3,334,845	3,558,903



FIRE

This budget reflects an increase in the operating budget that includes an additional lease for two new vehicles and contractual step increases. The Fire Department is requesting an increase of \$135,657.89 over the bottom line budget from this fiscal year. The break down is the following:

- Contractual step increase is \$31,128.23
- The vehicle plan is \$92,000.00 for the lease of two vehicles.
- \$12,529.66 increase to cover identified shortages within the operating budget.

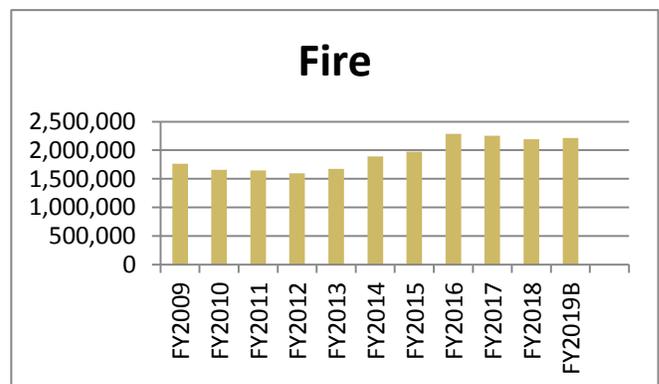
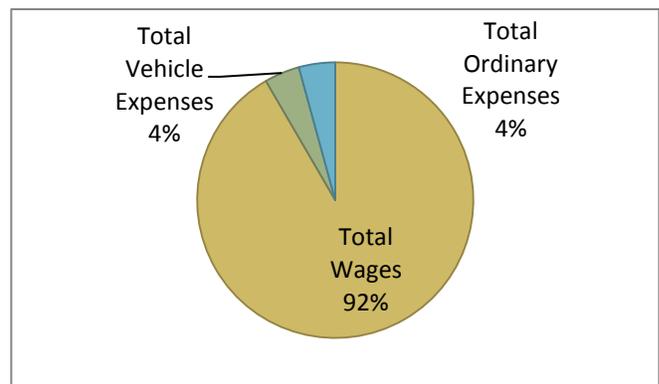
This budget is a reduction of one Captain that was approved for FY 2018 that was removed to allow the Department to stay within the FY 18 budget limitations. This position also was critical for the smooth day to day operations and daytime response. The remaining day staff position has been augmented by adding a clerical position and changing the rank of Fire Prevention from a Captain to a Deputy Chief.

The requested funding is imperative to our mission as a fire department. It will allow us to maintain the 4 firefighter's minimum on duty 24 hours a day. It has been my goal as Fire Chief to raise the minimum firefighters on duty to 5 24/7; however we will again fall short of that goal. Any staffing that drops below five members on duty poses very difficult challenges to the on duty staff. The department is now down six sworn positions. Continued reductions will jeopardize the staffing levels that provide the ability to respond safely to emergencies. This department has an ever increasing difficulty maintaining an adequate 2nd call response when crews are handling the initial emergency call.

Multiple budget lines were adjusted to levels that represent the averages of what has been spent in previous years. The operating side of the budget continues to face multiple reductions in many line items and in some circumstances have been removed or cut by half of what was previously funded. The following is a small breakdown of the changes:

- Restore overtime to a level below what is spent annually.
- Increase to Repair and maintenance to vehicles, software, building and equipment based on annual costs and fixed costs.
- Increase in outside training funds to be able to cover contractual services.
- Minor increases to Dues, meetings, and mileage.

The Largest increase to the operating budget is the addition of the 2016 vehicle plan. The plan calls for replacing three large vehicles with a single pumper/rescue and a mini-attack pumper. This is a dramatic change to our operational capabilities by allowing our response capabilities to be more efficient at the same time saving the City over \$800,000 in replacement costs. In 2020-2025 major replacements of equipment will be needed. The most expensive replacement will be the Tower truck at an estimate of \$1.5 million dollars alone. The plan represented in this budget will help ease the financial burden of the replacement vehicles in the future by limiting the number of large purchases needed very soon.



This budget it is extremely conservative and has little room for reductions without having an impact on daily services. The Department is committed to continue to be cost effective, efficient, and make the best of resources we have. This is done through identifying how every dollar is spent and decisions made based on safety. It is the members of this department that helps Greenfield maintain a state of the art, well trained, equipped, professional department that every citizen in The City can be proud of. These members have met every challenge that it has faced with commitment, dedication, and bravery.

220.Fire

Account	Account Description	FY17 Actual	FY18 Adopted	FY18 Amended	FY19 Request	FY19 Mayor
01002200.5111	Perm Sal Wages Full Time	1,685,097	1,717,539	1,717,539	1,714,456	1,691,952
01002200.5112	Perm Sal Wages Part Time	8,911	18,000	18,000	14,000	14,000
01002200.5129	Longevity Pay	15,248	17,805	17,805	14,408	14,408
01002200.5130	Overtime Fire Dept	119,124	74,707	74,707	115,000	115,000
01002200.5136	Training Overtime	8,698	16,325	16,325	16,325	16,325
01002200.5141	O.I.C. Pay	18	1,500	1,500	0	0
01002200.5152	Holiday Pay	78,604	82,786	82,786	80,515	80,515
01002200.5157	Standby Pay	3,325	3,600	3,600	2,500	2,500
01002200.5161	Incentive Pay	69,472	78,433	78,433	73,300	73,300
01002200.5163	Clothing Allowance Payroll	20,272	21,850	21,850	20,250	20,250
Total Wages		2,008,769	2,032,545	2,032,545	2,050,754	2,028,250
01002200.5240	Rpr & Maint to personal eq	1,143	1,000	1,000	1,100	1,100
01002200.5241	Buildings Grounds Maint	8,894	4,300	7,500	9,300	9,300
01002200.5242	Repair & Maint Vehicles	27,284	15,000	15,000	20,000	20,000
01002200.5243	Office Equipment	5,285	300	300	1,500	1,500
01002200.5244	Annual Equip Testing	9,844	12,000	12,000	13,000	13,000
01002200.5245	Software Maintenance	8,200	3,500	3,500	11,100	11,100
01002200.5251	Maintenance Pagers Radios	286	1,000	1,000	1,000	1,000
01002200.5321	School Training Fire Academy	10,265	2,400	2,400	5,400	5,400
01002200.5341	Telephone/IT Connections	7,188	1,000	1,000	0	0
01002200.5344	Postage	157	200	200	200	200
01002200.5350	Health and Wellness	4,204	1,800	1,800	2,000	2,000
01002200.5421	Office Supplies Fire Dept	1,874	1,813	1,813	1,813	1,813
01002200.5422	Haz-Mat Supplies	1,307	1,500	1,500	1,500	1,500
01002200.5444	Building Supplies	4,266	3,000	3,000	3,000	3,000
01002200.5482	Veh. Reg Gas & Diesel	11,106	13,383	13,383	13,382	13,382
01002200.5487	Batteries	1,260	2,500	2,500	2,500	2,500
01002200.5491	Multi-Alarm Expenses	1,097	500	500	500	500
01002200.5503	Medical Supplies	4,566	2,000	2,000	4,000	4,000
01002200.5551	Firefighting Equipment	24,096	13,000	13,000	13,000	13,000
01002200.5554	Uniforms Clothing Reimb	1,330	1,500	1,500	1,500	1,500
01002200.5555	Fire Prevention	276	250	250	250	250
01002200.5557	Radio Purchases	7,359	2,500	2,500	2,500	2,500
01002200.5558	Personal Fire Equipment	18,226	14,000	14,000	14,000	14,000
01002200.5711	Meetings Seminars Conferences	235	500	500	1,000	1,000
01002200.5712	Mileage Reimbursement.	288	250	250	400	400
01002200.5715	EMT Certification	1,465	1,800	1,800	1,900	1,900
01002200.5733	Dues & Memberships	1,324	1,100	1,100	1,700	1,700
01002200.5874	Fire Truck Lease	57,989	58,000	58,000	150,000	58,000
Total Expenses		220,812	160,096	163,296	277,545	185,545
Total Fire		2,229,581	2,192,641	2,195,841	2,328,299	2,213,795

Mission Statement

The Greenfield Emergency 911 Dispatch Department is dedicated to the community as the first step in emergency call response, and will deliver a professional service to all in need. The department's objective is to deliver adequate and appropriate emergency resources, in a timely manner, with an emphasis on safety for first responders, and the community as a whole.

Significant Budget & Staffing Changes for FY 2019

A significant change in the budget will be the reduction in the overtime line item. This line is essential to keep two E911 call takers on 24 hours a day 7 days a week, filling openings due to vacation or sick time. FY19's number is in place just to fulfill the overall budget number being kept at near level funded figure. Turnover rate can be high in the field of Emergency Dispatching, and our department is no different. We are now going through a transition period where we need to fill an opening, and will have to rely on more overtime to accomplish filling the position temporarily. With other agencies going through similar issues, the ability to have out of department part time employees to assist our agency is at a minimal. This will be a staffing challenge going into FY19.

FY 2019 Goals & Objectives

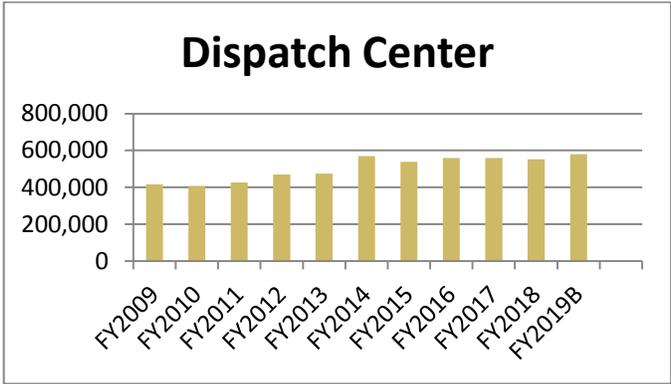
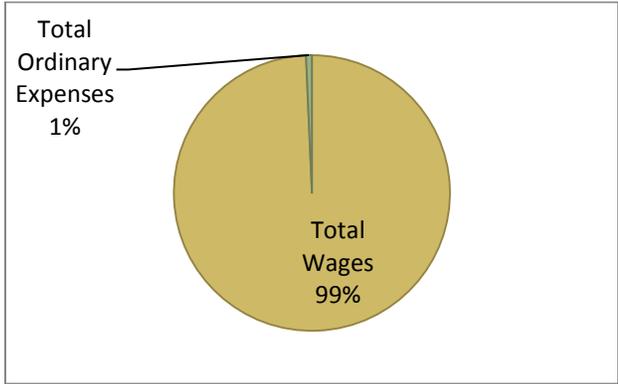
- **Staffing:** The first goal for FY 19 will be to train a tenth full time dispatcher and then to retain employment of all ten dispatchers that are needed to support minimum staffing for the community. The staffing is crucial to maintain a level of service that is deserving of the City of Greenfield. Additionally, with full staffing in place allows dispatchers to not be consistently overworked in job that is often stressful and extremely demanding, and with little additions available from per diem dispatchers, the ten positions are necessary.
- **Equipment:** The NexGen 911 system is now on line, and is a huge upgrade from the old system. In addition to the NexGen 911 system being activated, our dispatch center is now taking Cellular 911 calls for all of Greenfield including Route 91, which was a FY18 goal that has been met. This results in an increase in 911 calls being taken in by our communication center, but also creates opportunity for more funding from through State 911 in the form of support and training. Greenfield has already been awarded a third dispatch 911 console provided by the State to move forward with the department's needs, and will be crucial for expansion as we would like to increase our area coverage in taking cellular 911 calls for other cities. A secondary goal that was met from FY18 was to replace equipment within the department such as chairs that are adjustable, to better serve the physical stressors that an individual is subjected when movement can be limited. This was done through State 911 grant opportunities, at no cost to the City. Computer upgrades, back up battery replacements, and improvements to the phone system are all additional goals for FY 19. It is important to understand these valuable employees do not just answer phone calls, but are required to be attentive and professional at all times, in all situations.

How do FY 2019 Departmental Goals Relate to the City's Overall Long & Short Term Goals?

The FY19 goals relating to the City's long and short term goals remain the same as FY 18. While we have made some strides in many areas, there are still some major physical concerns moving forward. As stated in the Master Plan the dispatch department is part of the larger public safety umbrella, and will be incorporated into the public safety complex. The current state of the room used as a dispatch center is small, dark, without natural light, and with inadequate equipment. A professional service requires professional accommodations which will be taken into account with the planning of the public safety complex. Additionally, with the move to answering cell phone 911 calls it will be essential to maintain the minimum staffing of ten dispatchers as call volumes will increase with many more 911 requests.

213.Dispatch

Account	Account Description	FY17 Actual	FY18 Adopted	FY18 Amended	FY19 Request	FY19 Mayor
01002130.5111	Dispatch Salary & Wages	424,091	459,315	459,315	486,080	486,080
01002130.5112	Dispatcher Part Time Wages	24,962	29,000	29,000	25,000	25,000
01002130.5129	Dispatch Longevity	979	1,507	1,507	2,269	2,269
01002130.5130	Dispatch Overtime	8,521	30,703	30,703	29,159	29,159
01002130.5140	Shift Differential-Dispatch	9,789	9,292	9,292	10,035	10,035
01002130.5152	Holiday-Dispatch Ctr	20,950	19,044	19,044	23,020	23,020
Total Wages		489,292	548,861	548,861	575,563	575,563
01002130.5243	Routine Equip. Replacement	0	0	0	0	0
01002130.5421	Office Supplies	0	0	0	0	0
01002130.5554	Dispatch Clothing Allowance	2,175	3,000	3,000	3,000	3,000
01002130.5556	Dispatch Uniforms	649	0	0	0	0
01002130.5712	Mileage Reimbursement	616	960	960	960	960
Total Expenses		3,440	3,960	3,960	3,960	3,960
Total Dispatch		492,731	552,821	552,821	579,523	579,523



Mission Statement

The City of Greenfield Parking Enforcement mission is to support the City through a professional service with the goal of enforcing the parking needs of the community. To reduce parking violations through equal enforcement of the overall plan of the City, and support the Parking Commission's direction and vision.

Significant Budget & Staffing Changes for FY 2019

The overall budget for the parking enforcement department remains healthy; however there may be a slight reduction in revenue, as for most of FY18 there was a reduction in staff through attrition from five to three. Staffing will need to be restored, and is in the process to return to four employees. The opening of the Franklin County Courthouse, the soon to be parking garage, and the re-signage of parking lots to go along with the new passport software service are all going to create the need for longer term employees to support these positive efforts. We have already begun experiencing several concerns involving parking, as the volume of traffic needing parking centering on the courthouse has increased with jury trials, additional county wide services being offered in Greenfield, and additional downtown construction projects in progress. With that being said, there is a lot of ground to cover, and with high turnover, and constant learning on all parts from all facets of the City, the challenges have been great, but accepted by all who work in our department.

FY 2019 Goals & Objectives

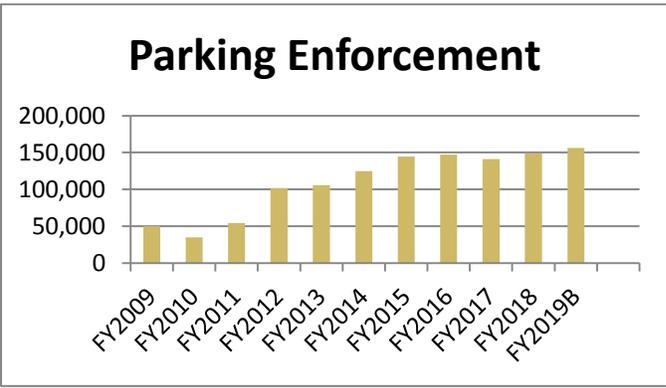
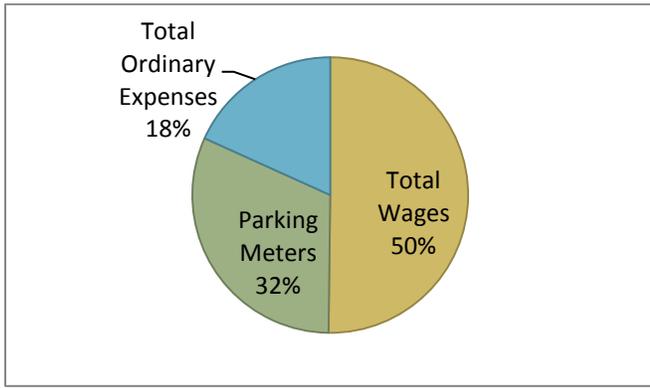
- **Staffing:** To increase the level of staffing that supports the City's needs for parking enforcement, and to reduce the amount of violations in the City through diligent enforcement. With a goal in mind to have fewer violations, through the encouragement of our employees to assist those in adhering to the guidelines set forth by the Parking Commission. Despite what some may think, our goal is to reduce the amount of violations handed out by educating the community on the City's codes, while enforcing the violations found in a respectful manner. We can't be everywhere, however with adequate staffing; we certainly can continue to respond to the public's needs.
- **Equipment:** To continue the process for upgrading the department through modern tools, more electronically communicated processes through software and hardware approved by the Parking Commission. The new kiosks placed in the City Hall and the Police Department that are used for various community needs, which include parking violation appeals and records requests, have drastically reduced the paper appeals filed, and allowed for less time for data entry to enhance the services to the community.

How do FY 2019 Departmental Goals Relate to the City's Overall Long & Short Term Goals

As stated in the Master Plan, the approval for the construction of the parking garage will be a benefit to the overall parking plan for the City, and will be enrolled into the production of revenue which is ongoing through adequate staffing of the department. Additionally, the new technology that is being employed assists in the reduction of paper usage as well as providing more efficiency for the City.

212.Parking

Account	Account Description	FY17 Actual	FY18 Adopted	FY18 Amended	FY19 Request	FY19 Mayor
01002120.5111	Sal.& Wages Perm. Full Time	24,301	30,090	30,090	30,870	30,870
01002120.5112	Parking Perm Part Time Wages	46,365	50,635	50,635	47,551	47,551
Total Wages		70,666	80,725	80,725	78,421	78,421
01002120.5247	Parking Meters - Contracted Se	22,495	24,500	24,500	34,000	34,000
01002120.5339	Parking Tickets	36,380	26,500	26,500	26,500	26,500
01002120.5534	Parking Meters - Materials	3,144	15,310	15,310	15,310	15,310
01002120.5554	Uniform & Other Clothing	1,141	2,000	2,000	2,000	2,000
Total Expenses		63,160	68,310	68,310	77,810	77,810
Total Parking		133,826	149,035	149,035	156,231	156,231



Mission Statement

Department of Inspections is responsible for administering General Laws of Massachusetts, Massachusetts State Building, Mechanical, Electrical, Plumbing and Gas Codes, Architectural Access Board regulations, and local ordinances as they relate to land use, construction, occupancy, and demolition of buildings and structures. The primary goal of the Inspections Department is to protect life, health, safety and welfare as they relate to construction and occupancy of buildings. Inspections Department staff reviews construction plans and applications, issue permits, conduct inspections at different phases of construction to ensure work related to construction, reconstruction, alterations, and repairs of buildings conform to Mass General Laws, requirements of Massachusetts State Building, Electrical, Plumbing, Gas codes, City of Greenfield’s zoning and other local ordinances, and at completion of new construction projects issue Certificate of Occupancy certificates.

Massachusetts State Building Code requires local Inspections Department to conduct periodic inspections of specified use group classification in existing buildings. Inspections Department handles complaints related to housing, zoning, and other local ordinances such as vacant & foreclosing properties. Inspections Department is often called by other city departments during regular work day hours as well as nights and weekends to assist handling complaints and emergency situations as they pertain to State Building Code.

Recent Accomplishments

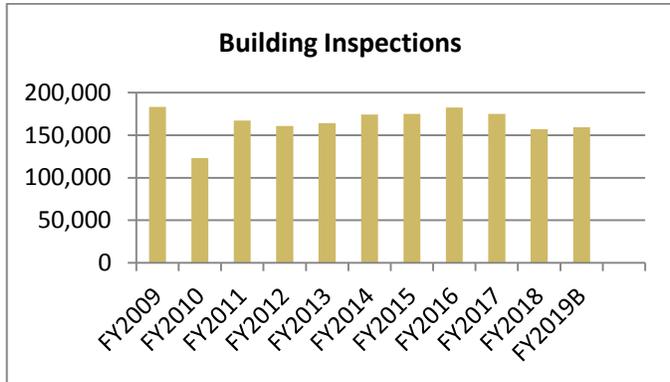
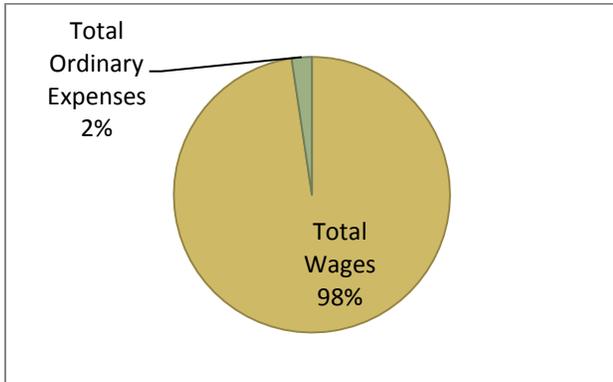
- 1,132 Permits processed from July 1, 2017 to December 31, 2017. This number includes, building, mechanical, demolition, zoning, electrical, plumbing & gas permits.
 - Estimated construction cost - \$22,339,539
- Inspect existing buildings as required by Massachusetts State Building Code:
 - 146 existing buildings inspected, July 1, 2017 thru December 31, 2017; 146 (Periodic inspection)
- 59 Complaints registered from July 1, 2017 thru December 31, 2017; complaints related to State Building Code regulations and Zoning ordinance.
- 40 Business certificates processed from July 1, 2017 thru Dec 31, 2017
- Commonwealth of Massachusetts recently adopted the 9th edition of the State Building Code. As of January 1, 2018, the 9th edition of Massachusetts State Building Code became in full effect.
- With an additional person working part time in our office to assist with data entry, progress was made to enter and process the back log of electrical, plumbing, & gas permits along with the Inspectors inspections.
- A new permitting software program has been chosen. IT Department anticipates beginning the changeover process from our current permit program to our new online permit program sometime in early spring 2018.
- Completed a master list for construction plans in our filing system. We continue to explore the possibility of having all construction plans and permits on file electronically scanned for long term storing.
- Administer and enforce Greenfield’s vacant & foreclosing property ordinance. Vacant Properties:
 - 138 vacant properties listed
 - \$59,400 - Civil violations issued with fines related to vacant properties
- Progress has been made to inspect common spaces within residential apartment buildings.

FY2019 Goals & Objectives

- Continue to maintain current services and provide professional customer service.
- Work with personnel from our IT department and others to switch from our current permitting program to the city's new online permitting & inspections software program.
- Continue our efforts to administer and enforce Greenfield's vacant & foreclosing property ordinance.

241. Building Inspections

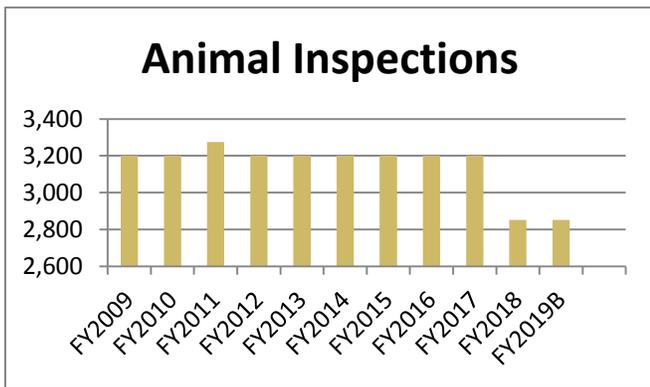
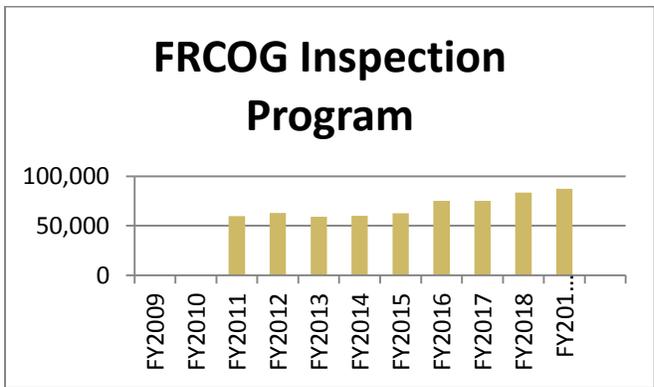
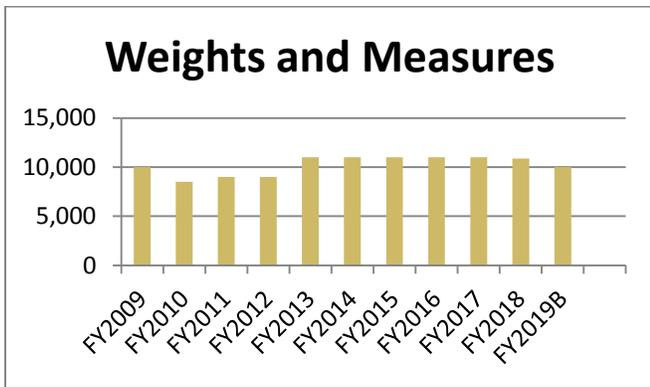
Account	Account Description	FY17 Actual	FY18 Adopted	FY18 Amended	FY19 Request	FY19 Mayor
01002410.5111	Perm Sal Wages Full Time	153,873	153,450	153,450	155,000	155,000
01002410.5112	Perm Sal Wages Part Time	0	0	0	0	0
01002410.5129	Longevity Pay	150	0	0	770	770
Total Wages		154,023	153,450	153,450	155,770	155,770
01002410.5200	Purchase of Service	0	200	200	200	200
01002410.5341	Telephone	744	0	0	0	0
01002410.5343	Printing	0	200	200	200	200
01002410.5421	Office Supplies	966	1,200	1,200	1,200	1,200
01002410.5554	Uniforms & Other Clothing	510	600	600	600	600
01002410.5711	Meetings & Seminars	450	967	967	967	967
01002410.5733	Dues & Memberships	550	600	600	600	600
Total Expenses		3,220	3,767	3,767	3,767	3,767
Total Building Inspections		178,588	157,242	157,217	157,217	159,537



244.Weights and Measures		FY17	FY18	FY18	FY19	FY19
Account	Account Description	Actual	Adopted	Amended	Request	Mayor
01002440.5200	Purchase Of Service	9,000	10,890	10,890	10,000	10,000

246.FRCOG Inspection Program		FY17	FY18	FY18	FY19	FY19
Account	Account Description	Actual	Adopted	Amended	Request	Mayor
01002460.5200	FCCOG Inspection Prog	85,041	83,556	83,556	87,462	87,462

249.Animal Inspection		FY17	FY18	FY18	FY19	FY19
Account	Account Description	Actual	Adopted	Amended	Request	Mayor
01002490.5112	Animal Inspection Stipend	3,200	2,851	2,851	2,851	2,851



ANIMAL CONTROL OFFICER

Mission Statement

The mission of the Animal Control Officer is to protect the health and safety of city residents; to protect animals and promote their humane treatment; and to provide a protective barrier for the prevention of rabies between the citizens of Greenfield, Montague and Deerfield. The Animal Control Officer will protect our citizens by active enforcement of state and local laws. The primary objective of Animal Control Officer is to provide quality service to the citizens, while being dedicated to improving the co-existence of animals and humans.

Budget and Staffing for FY19

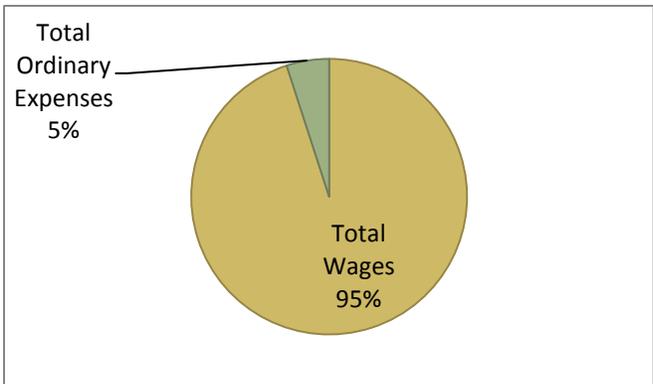
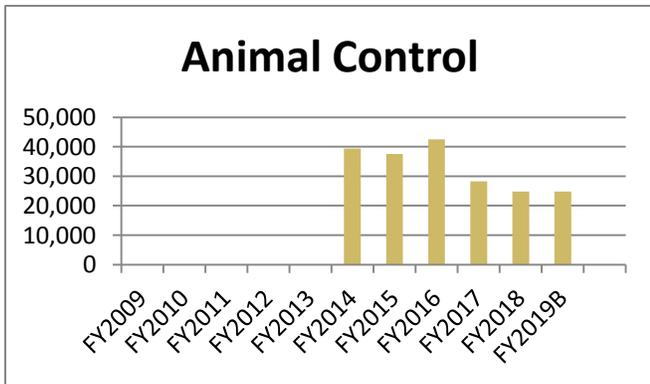
The FY 19 budget is being level funded from FY 18, and continues to have one employee, which is shared with three communities. The City of Greenfield has 50% of the overall budget responsibility, with the Citys of Montague and Deerfield each contributing 25%.

FY19 Goals and Objectives

- Continue regional efforts between our neighboring communities and the Franklin County House of Correction Regional Animal Shelter
- Continue to have a quality service to the City of Greenfield
- To keep our ACO trained and educated on the newest and best practices in the field
- To reduce the suffering of those animals in need
- To assist those in the community who may need services not readily available them through outreach and cooperation

292.Animal Control

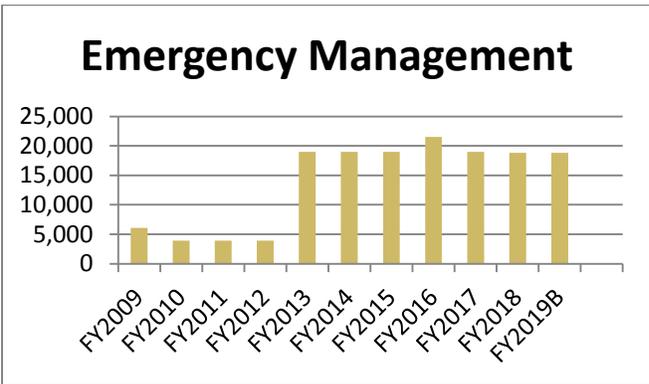
Account	Account Description	FY17 Actual	FY18 Adopted	FY18 Amended	FY19 Request	FY19 Mayor
01002920.5111	Animal Control Officer	23,418	22,540	22,540	22,541	22,541
01002920.5129	Longevity Pay	644	390	390	390	390
01002920.5140	Call out Stipend	0	625	625	625	625
Total Wages		24,062	23,555	23,555	23,556	23,556
01002920.5341	Cell Phone	1,288	287	287	287	287
01002920.5421	Supplies	(985)	950	950	950	950
Total Expenses		303	1,237	1,237	1,237	1,237
Total Animal Control		23,628	24,365	24,792	24,792	24,793



EMERGENCY MANAGEMENT

291. Emergency Management

Account	Account Description	FY17 Actual	FY18 Adopted	FY18 Amended	FY19 Request	FY19 Mayor
01002910.5112	Perm Sal Wages Part Time	5,220	9,405	9,405	9,405	9,405
01002910.5200	Purch of Service Emergency Management	9,569	9,405	9,405	9,405	9,405
Total Emergency Management		14,789	18,810	18,810	18,810	18,810



DIVISION 4: EDUCATION

GREENFIELD PUBLIC SCHOOLS

MISSION STATEMENT AND CORE PRINCIPLES

VISION - We believe that:

The vision for Greenfield Public Schools is that all students have access to an academically rigorous, enriching and well-rounded education that affords them opportunities to be well-connected scholars and contributing members of the broader society in which they live. To that end, Greenfield Public Schools strives to create a partnership between educators, students and families to serve as a collaborative team and ensure the best possible outcomes for our students.

MISSION – In order to accomplish this:

- Pre-school opportunities prepare students for later success through a range of developmentally appropriate social, cognitive and motor opportunities in a safe, enriching environment
- Elementary school students engage in a broad and inter-disciplinary curriculum with opportunities for differentiated supports in order to master literacy and mathematics skills on grade-level, serving as a foundation for lives as productive, self-enabling citizens
- Middle School students engage in extensive community service, project-based learning, and thematic activities, connected to a rigorous and meaningful academic program of studies
- High School students participate in a wide range of accelerated and AP courses, take full advantage of college counseling, enjoy physical and emotional well-being through clubs, sports, and activities, and have access to preparation for college or career in their chosen field
- Teachers and faculty have access to high quality Professional Development, are experts in their content and instructional approaches, and have an active voice in key instructional decisions

SUPERINTENDENT’S MESSAGE

Fiscal Year 2019

Both the Superintendent’s Budget and the School Committee Budget Fiscal Year 2019 call for a reinstatement of the 1% cut to the Education Budget from the Mayor’s Budget. These budgets account for an expected increase in student enrollment and respond to the Coordinated Program Review’s mandate for additional services to a growing population of English Language Learners. The School Committee Budget exceeded the Superintendent’s Budget in several areas, noting impact to library services, textbooks, and other key areas of school district operations.

The 2017-2018 school year has seen a comprehensive review of school district safety protocols, in cooperation with the State Police and Greenfield Police and Fire. The School Committee has expressed a commitment to reviewing and updating all safety policies as needed, while the Administration has initiated additional training, extensive internal review, and enhanced protocols. In March, 2018 a district-wide Day of Kindness, Day of Action, and Day of Dialogue were organized at all levels to explore ways in which we can come together as a community and strengthen our school environments. Additional security upgrades have included a systematic, pro-active improvement plan over the last four years resulting in safety enhancements at key locations.

Additional security measures will continue to strengthen our buildings to keep our students and teachers safe, and to keep the focus on teaching and learning.

FY19 Goals & Objectives

The FY19 budget planning process was guided by a set of guiding priorities that included:

- Adequate staffing to meet rising enrollment
- Need for increased mental health services to meet the needs of our student population
- Fixed costs increases due to contractual obligations (\$371,388)
- Absorbing high costs of unfunded mandates (Over \$750,000/year in unreimbursed tuitions for DCF-involved students alone) while maintaining quality of services
- Modest investments to maintain in-district programming

Facilities and Enrollment

Greenfield Public Schools includes students at the Academy of Early Learning (pre-K); three (3) Kindergarten-4 neighborhood Elementary Schools (Newton School, Discovery School at Four Corners, and Federal Street School); Greenfield Middle School and Math & Science Academy, serving students in Grades 5-7; and Greenfield High School serving students in Grade 8-12. Enrollment trends continue to be positive, with Greenfield Public Schools remaining a choice-in destination for many families, and parents taking advantage of both neighborhood schools and intra-district choice offerings. A shifting enrollment towards English Language Learner students necessitates additional, state-mandated services to prepare for and serve the needs of students new to our district.

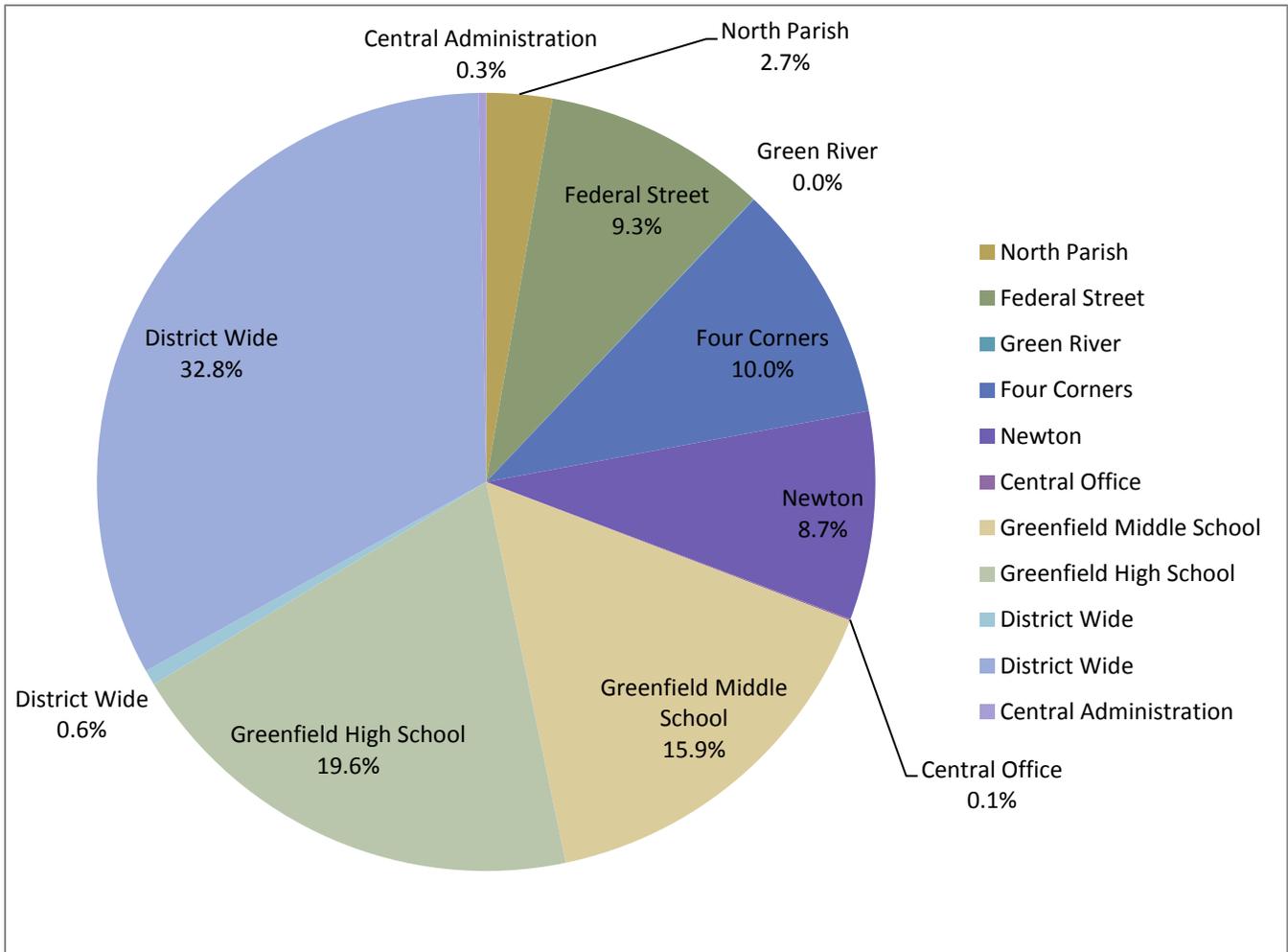
Public School Enrollment

	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019*
PreK	111	105	110	122	122	123
Elementary K-4	779	778	714	707	746	751
Middle 5-7	354	370	363	385	382	423
High School 8-12	483	492	450	446	457	506
SPED Out of District	41	44	36	35	35	32
Charter Schools	109	101	89	100	111	n/a
School Choice Out	330	331	320	308	331	n/a

*Projected FY19 is based on current enrollment as of March 21, 2018, rolled into FY19 grade levels

SCHOOL BUDGET SUMMARY

		FY2017 Actual	FY2018 Adopted	FY2019 Request	FY2019 School Committee	FY2019 Mayor
301	North Parish	426,283	528,967	512,631	518,406	
302	Federal Street	1,673,990	1,676,191	1,766,904	1,771,904	
303	Green River	193,891	0	5,000	5,000	
304	Four Corners	1,522,260	1,797,303	1,878,103	1,900,233	
305	Newton School	1,526,034	1,509,403	1,639,590	1,645,999	
309	Central Office	8,802	12,000	10,800	10,800	
311	Greenfield Middle School	2,524,275	2,769,586	3,052,670	3,026,157	
312	Greenfield High School	3,408,623	3,565,334	3,780,490	3,718,846	
325	District Wide	18,552	127,421	109,198	121,807	
339	District Wide	6,984,468	5,958,615	6,068,070	6,224,804	
341	Central Administration	45,997	60,000	60,000	60,000	
TOTAL GENERAL FUND		18,333,176	18,004,820	18,883,456	19,003,956	18,175,000



FY 2018 SCHOOL BUDGET BY COST CENTER

		FY2017 Actual	FY2018 Adopted	FY2019 Request	FY2019 School Committee
301	North Parish				
301	Personnel Services	380,042	472,724	451,020	456,795
301	Supplies & Services	5,234	13,000	12,000	12,000
301	Total North Parish	385,277	485,724	463,020	468,795
302	Federal Street				
302	Personnel Services	1,582,207	1,563,801	1,650,555	1,650,555
302	Supplies & Services	5,838	17,100	20,100	25,100
302	Total Federal Street	1,588,044	1,580,901	1,670,655	1,675,655
303	Green River				
303	Personnel Services	186,906	0	0	0
303	Supplies & Services	0	0	0	0
303	Total Green River	186,906	0	0	0
304	Four Corners				
304	Personnel Services	1,391,463	1,657,819	1,725,735	1,742,865
304	Supplies & Services	12,058	17,400	20,400	25,400
304	Total Four Corners	1,403,522	1,675,219	1,746,135	1,768,265
305	Newton School				
305	Personnel Services	1,396,161	1,377,226	1,492,184	1,493,593
305	Supplies & Services	11,929	16,550	13,000	18,000
305	Total Newton School	1,408,089	1,393,776	1,505,184	1,511,593
311	Middle School				
311	Personnel Services	2,299,549	2,552,223	2,852,024	2,825,511
311	Supplies & Services	27,329	55,650	40,200	40,200
311	Total Middle School	2,326,878	2,607,873	2,892,224	2,865,711
312	High School				
312	Personnel Services	3,100,213	3,269,770	3,480,539	3,418,895
312	Supplies & Services	148,184	131,050	131,500	131,500
312	Total High School	3,248,396	3,400,820	3,612,039	3,550,395
318	English Language Learners				
318	Personnel Services	348,505	215,256	264,735	264,735
318	Supplies & Services	19,735	13,200	37,500	37,500
318	Total English Language Learners	368,239	228,456	302,235	302,235

		FY2017 Actual	FY2018 Adopted	FY2019 Request	FY2019 School Committee
322	Athletics				
322	Personnel Services	0	0	0	0
322	Supplies & Services	62,103	55,000	60,000	60,000
322	Total Athletics	62,103	55,000	60,000	60,000
325	Substitutes				
325	Personnel Services	130,560	193,000	193,000	193,000
325	Supplies & Services	0	0	0	0
325	Total Substitutes	130,560	193,000	193,000	193,000
326	Nursing				
326	Personnel Services	292,387	302,715	294,977	294,977
326	Supplies & Services	8,870	20,000	20,000	28,000
326	Total Nursing	301,257	322,715	314,977	322,977
327	Superintendent's Office				
327	Personnel Services	347,669	257,509	255,716	315,716
327	Supplies & Services	7,028	11,250	12,250	12,250
327	Total Superintendent's Office	354,697	268,759	267,966	327,966
328	Technology				
328	Personnel Services	364,772	370,592	388,322	388,322
328	Supplies & Services	173,901	216,011	280,580	280,580
328	Total Technology	538,673	586,603	668,902	668,902
329	Curriculum and Instruction				
329	Personnel Services	36,050	145,298	110,904	115,719
329	Supplies & Services	2,123	76,600	38,500	58,500
329	Total Curriculum and Instruction	38,173	221,898	149,404	174,219
331	System-Wide Non-Instructional				
331	Personnel Services	30,000	30,000	30,600	30,600
331	Supplies & Services	72,376	113,035	111,300	96,300
331	Total System-Wide Non-Instructional	102,376	143,035	141,900	126,900
332	Special Education				
332	Personnel Services	1,121,861	1,067,460	1,070,474	1,109,389
332	Supplies & Services	2,287,570	1,192,032	1,442,876	1,437,876
332	Total Special Education	3,409,431	2,259,492	2,513,350	2,547,266
333	Section 504				
333	Personnel Services	0	0	0	0
333	Supplies & Services	5,109	14,100	14,100	14,100
333	Total Section 504	5,109	14,100	14,100	14,100

		FY2017 Actual	FY2018 Adopted	FY2019 Request	FY2019 School Committee
334	Custodial/ Maintenance				
334	Personnel Services	198,896	152,631	149,067	149,067
334	Supplies & Services	236,233	260,750	290,000	290,000
334	Total Custodial/ Maintenance	435,129	413,381	439,067	439,067
335	Transportation				
335	Personnel Services	221,691	339,405	282,783	282,783
335	Supplies & Services	1,130,867	1,166,780	1,225,558	1,225,558
335	Total Transportation	1,352,558	1,506,185	1,508,341	1,508,341
336	Contract Obligations				
336	Personnel Services	232,932	254,015	18,000	74,613
336	Supplies & Services	45,842	52,250	53,250	53,250
336	Total Contract Obligations	278,774	306,265	71,250	127,863
340	School Committee				
340	Personnel Services	12,700	15,000	15,000	3,000
340	Supplies & Services	82,137	59,500	64,000	77,000
340	Total School Committee	94,837	74,500	79,000	80,000
341	Business Administration				
341	Personnel Services	305,233	254,718	258,307	258,307
341	Supplies & Services	8,918	12,400	12,400	12,400
341	Total Business Administration	314,151	267,118	270,707	270,707
TOTAL GENERAL FUND BUDGET		18,333,176	18,004,820	18,883,456	19,003,956

**Massachusetts Department of Elementary and Secondary Education
FY19 Chapter 70 Summary**

Aid Calculation FY19

Prior Year Aid

1 Chapter 70 FY18 **12,197,397**

Foundation Aid

2 Foundation budget FY19 21,921,338

3 Required district contribution FY19 9,897,267

4 Foundation aid (2 -3) 12,024,071

5 Increase over FY18 (4 - 1) **0**

Minimum Aid

6 Minimum \$20 per pupil increase **39,280**

Non-Operating District Reduction to Foundation

7 Reduction to foundation **0**

FY19 Chapter 70 Aid

9 sum of line 1, 5 minus 7 **12,236,677**

COMPARISON TO FY18

	FY18	FY19	Change	Pct Chg
Enrollment	1,913	1,964	51	2.67%
Foundation budget	20,807,903	21,921,338	1,113,435	5.35%
Required district contribution	9,604,767	9,897,267	292,500	3.05%
Chapter 70 aid	12,197,397	12,236,677	39,280	0.32%
Required net school spending (NSS)	21,802,164	22,133,944	331,780	1.52%
Target aid share	54.16%	55.06%		
C70 % of foundation	58.62%	55.82%		
Required NSS % of foundation	104.78%	100.97%		

**Massachusetts Department of Elementary and Secondary Education - Office of School Finance
FY19 Chapter 70 Foundation Budget**

	Pre - School	K Half-Day	K Full-Day	Jr High/ Elementary	High Middle	ELL School	ELL PK	ELL K Half	KF - 12	Vocational	Special Ed In District	Special Ed Out of District	Economically Disadvantaged	TOTAL*
Foundation Enrollment	69	0	171	742	445	476	0	0	94	1	72	19	921	1,964
Administration	13,033	0	64,597	280,298	168,103	179,814	0	0	35,509	378	187,719	49,537	0	978,989
Instructional Leadership	23,539	0	116,668	506,244	303,610	324,761	0	0	64,133	682	0	0	0	1,339,637
Classroom and Specialist Teachers	107,931	0	534,963	2,321,273	1,225,089	1,927,096	0	0	442,882	6,883	619,425	0	2,830,104	10,015,646
Other Teaching Services	27,681	0	137,207	595,366	257,028	228,885	0	0	60,309	481	578,349	757	0	1,886,062
Professional Development	4,268	0	21,166	91,860	59,723	61,942	0	0	15,752	215	29,881	0	72,566	357,373
Instructional Equipment & Tech	15,622	0	77,429	335,978	201,496	344,852	0	0	42,563	1,268	26,081	0	0	1,045,289
Guidance and Psychological	7,853	0	38,928	168,916	134,844	180,809	0	0	28,484	380	0	0	0	560,214
Pupil Services	3,123	0	15,487	100,793	98,741	243,550	0	0	12,769	512	0	0	0	474,976
Operations and Maintenance	29,972	0	148,551	644,590	419,105	434,678	0	0	110,550	1,709	209,691	0	435,403	2,434,250
Employee Benefits/Fixed Charges	32,384	0	160,506	696,493	422,034	413,216	0	0	101,089	1,306	241,279	0	290,272	2,358,577
Special Ed Tuition	0	0	0	0	0	0	0	0	0	0	0	470,328	0	470,328
Total	265,406	0	1,315,503	5,741,811	3,289,774	4,339,602	0	0	914,039	13,813	1,892,426	520,621	3,628,344	21,921,338
Foundation Budget per Pupil													11,162	

Wage Adjustment Factor 100.0%
Economically Disadvantaged Decile 9

Total foundation enrollment does not include columns 11 through 13, because those columns represent increments above the base. The pupils are already counted in columns 1 to 10.
Total foundation enrollment assigns pupils in pre-kindergarten and half-time kindergarten an enrollment count of .5.
Special education in-district headcount is an assumed percentage, representing 3.75 percent of K to 12 non-vocational enrollment and 4.75 percent of vocational enrollment.
Special education out-of-district headcount is also an assumed percentage, representing 1 percent of non-vocational K-12 enrollment.
Economically disadvantaged headcounts are the number of pupils in columns 1 through 10 who are directly certified as eligible for the Supplemental Nutrition Assistance Program (SNAP); the Transitional Assistance for Families with Dependent Children (TAFDC); and MassHealth (Medicaid).
Each component of the foundation budget represents the enrollment on line 1 multiplied by the appropriate state-wide foundation allotment.
The wage adjustment factor is applied to underlying rates in all functions except instructional equipment, benefits and special education tuition.
The foundation budget shown on this page may differ from the final number used in the formula, due to rounding error.

**Massachusetts Department of Elementary and Secondary Education
FY19 Determination of City and Town Total Required Contribution**

Effort Goal

1)	2016 equalized valuation	1,421,720,500
2)	Property percentage	0.36%
3)	Local effort from property wealth	5,178,183
4)	2015 income	381,541,000
5)	Income percentage	1.42%
6)	Local effort from income	5,408,003
7)	Combined effort yield (row 3+ row 6)	10,586,186
8)	Foundation budget FY19	23,557,700
9)	Maximum local contribution (82.5% * row 8)	19,435,102
10)	Target local contribution (lesser of row 7 or row 9)	10,586,186
11)	Target local share (row 10 as % of row 8)	44.94%
12)	Target aid share (100% minus row 11)	55.06%

FY18 Increments Toward Goal

13)	Required local contribution FY17	10,438,560
14)	Municipal revenue growth factor (DOR)	4.60%
15)	FY18 preliminary contribution (13 x 14)	10,918,734
16)	Preliminary contribution pct of foundation (15/8)	46.35%

If preliminary contribution is above the target share:

17)	Excess local effort (15 - 10)	332,548
18)	85% reduction toward target (17 x 85%)	282,666
19)	FY18 required local contribution (15 - 18), capped at 90% of foundation	10,636,068
20)	Contribution as percentage of foundation (19 / 8)	45.15%

FRANKLIN COUNTY TECHNICAL SCHOOL

FISCAL YEAR 2019 BUDGET HIGHLIGHTS:

For the upcoming fiscal year the Franklin County Technical School presents a total operating budget of \$10,992,500; a 4.85 percent increase from fiscal year 2018's voted budget. The school committee and administrative team realize financial reserves used to balance past budgets are no longer available as State Aid (Chapter 70) funding remains stagnant. We are forced to rely more heavily on squeezing efficiencies from our educational structure and asking for financial help from our member towns. Despite these challenges, we are committed to providing an educationally responsible and financially sustainable spending plan.

Budget Impact:

The total amount to be assessed to our 19 member towns in fiscal year 2019 is \$5,999,100 which represents a 3% increase or \$174,700 over the prior year's assessments.

FCTW Poised for Future Growth:

The following budget for fiscal year 2019 represents a stable institution continuing to search for more efficient ways to enhance the student educational experience.

County-wide high school populations continue to decline while Franklin County Technical School has maintained its fair share of students interested in career and technical education.

This budget adds more student support in the Special Education department with the addition of a behavior specialist.

FRANKLIN COUNTY TECHNICAL SCHOOL

82 Industrial Boulevard
Turners Falls, Massachusetts 01376
TEL: 413-863-9561 FAX: 413-863-2816



Richard J. Martin
Superintendent

2017 Annual Report to Towns

We submit this annual report for 2017 on behalf of the Franklin County Technical School District and its administration, faculty, staff and students.

Enrollment for member towns as of October 1, 2017 was 446 students.

Franklin County Technical School awarded 112 diplomas to our seniors in June of 2017. Massachusetts students are required to pass the MCAS in order to receive a high school diploma and once again our students were very successful in meeting this high academic standard. FCTS has maintained Level 2 Accountability status for the last four years. Our overall Progress and Performance Index (PPI) moved from 17% in 2012 (Level III) to 31% in 2014 (Level II) and have maintained Level II status ever since, with nearly 30% growth each year. Additionally, the district met the goals set by the Department of Education for passing rates of students of high risk with disabilities.

Franklin County Technical School has distributed high school diplomas to more than 97% of its students with nearly 70% joining the regional workforce and 30% moving on to post-secondary education or armed services. The FCTS dropout rate is significantly below the state average.

On June 23, 2015 Franklin County Technical School District was fortunate to have received approval from all nineteen member towns to participate in a bond authorization which allowed FCTS to fund the MSBA 73.89% reimbursed Window and Door Replacement Project, as well as afford FCTS the opportunity to repair its twenty year-old roof and ensure paving upgrades of its forty year old driveway, track, parking lot and associated areas, which were original to the school in 1976. Payment for the bond will begin to impact member towns in FY19. FCTS now has state-of-the-art exterior energy efficient doors and windows, new parking lot paving and lights, track, basketball courts and a new silicone roof coating. In addition, FCTS has added new interior doors and handles to bring us into ADA compliance. FCTS administration and teachers were instrumental in utilizing vocational students to support electrical, plumbing, and landscaping associated with the projects. Students were digging trenches to lay conduit for lighting, running heavy equipment to support installation of parking lot lights, providing landscaping for courtyards, removing shrubs, trees, and replanting vegetation, which have saved the district an estimated \$100,000.

Franklin County Technical School's technical programs have been busy with community-based projects that are used as learning opportunities. Every year the shop programs, with instructors and students, embrace the authentic work that is done in the communities. These activities engage students in a way that builds skills and pride on work sites. Project work is treated as an immersive activity, with guidance and professional direction by instructors. Due to the instructional nature of the work, duration of a project may increase, but costs associated with a project to our cities and towns are significantly decreased. Students from Electrical, Plumbing, Carpentry, Landscaping/Horticulture, Auto Technology, Welding and Collision Repair are involved in repair and upgrading activities on campus that save FCTS money as compared to associated costs with hiring contractors.

What follows are some examples of the ways in which we serve our communities: Annually, FCTS faculty, staff and students donate to food drives for needy families and organizations throughout Franklin County. This year, responding to the immense needs as a result of the Hurricane that damaged Puerto Rico, students and staff participated in money drives and supplies for the island residents. Our Culinary Arts program again participated in the "senior Safety Expo" at the Sheutzen Verien in Gill. This event, run by the Franklin County Sheriff's Office, focused on safety for our senior citizens. Seniors

throughout Franklin County, and beyond, attend the event. Culinary also prepares soups for the Hope & Olive “Soup and Games” night that benefits various local organizations.

Our Pre-Employment or (PEP) program provides specialized instruction and training for students with disabilities, donates to the Dakin Animal Shelter and Ronald McDonald House.

In Greenfield, Carpentry students continue to build cabins at Camp Keewanee. They also built the new athletic storage building for Greenfield High School. The Electrical program continues to annually provide electrical and other setup activities for the Relay for Life, and they are assisting Habitat for Humanity with the electrical wiring for the house being built on Smith Street. The Landscaping/Horticulture program has worked on the Greenfield Veterans’ Memorial Field, provided irrigation consultation for Lunt’s Field, and the students and instructors have been going to Adult Day Health Services to work on floral design with the clients. Health Technology is very active in Greenfield, with students conducting clinical and community service work at GVNA Adult Day Health, Arbors Assisted Living Facility, NELCWIT/GVNA, Recovery Project, and Buckley Nursing Facility.

In Turners Falls & Millers Falls, the Landscaping/Horticulture program has worked on the Newt Guilbault fields to rework infields, conducted streetscape planting refurbishing and is now growing naturalized plants for the airport. Students also participate in the Source to Sea cleanup. The tree nursery is doing well, with the trees developing until their eventual planting in Turners/Montague and Greenfield.

In Shelburne, Landscaping/Horticulture does an annual clean-up of Hill Cemetery. Plumbing/Heating students install AC units into St. Josephs; and in a joint project, the Landscaping program, Collision & Repair Program and Welding Program are all working on the removal, repair, refurbishing and reinstallation of the Bridge of Flowers ornate collection boxes.

In Erving, Landscaping/Horticulture has an outgoing landscaping project for the Riverfront Park. The FCTS house building project is taking place on Central Street in Erving. This project is building skills for carpentry, electrical, plumbing and landscaping students, and is adding a nice home to the community.

An assortment of activities in other communities took place that included the rebuilding of a sign for the Pine Notch Cemetery in Deerfield, building winserts for the Sunderland Town Energy Committee, greenhouse help for Charlemont-Hawlemont School, installing drip edge for the Charlemont town halls cleanup and pruning for the North Cemetery in Leyden, along with replacing their wishing well.

Our partnership with our communities are important for our programs, and we thank those who allow our students the opportunity to practice their trades out in the field.

Respectfully,



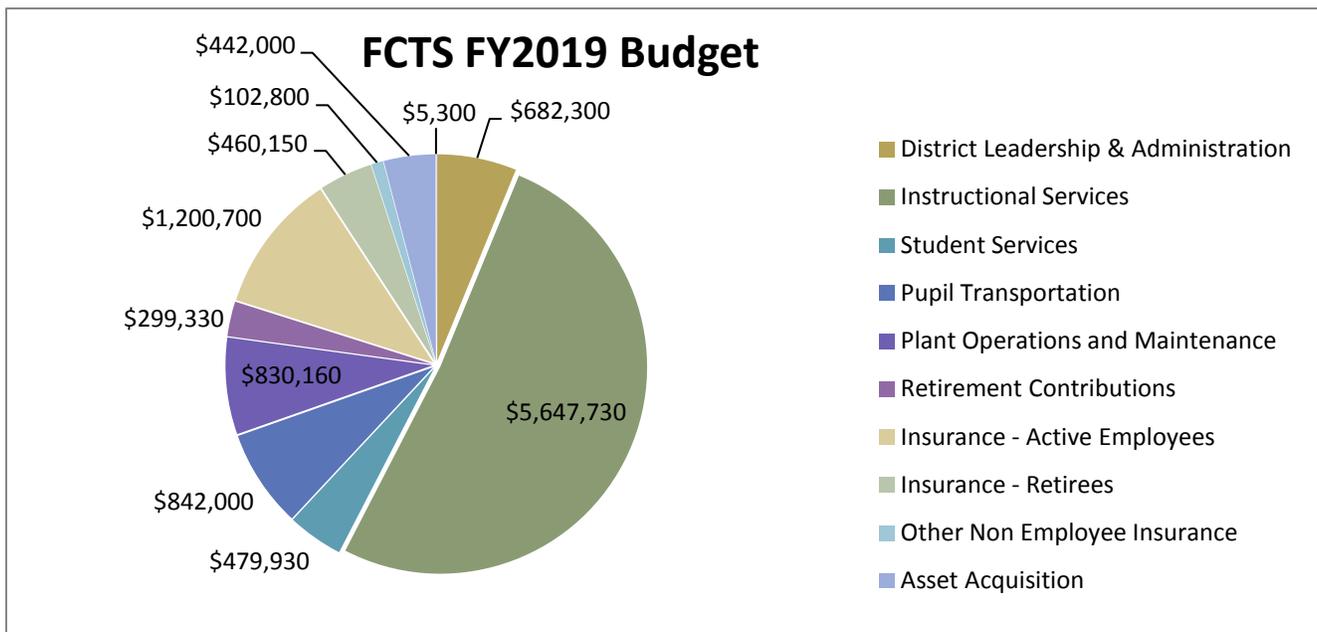
Mr. Richard J. Kuklewicz
School Committee Chairman



Mr. Richard J. Martin
Superintendent-Director

FCTS - FY2019 – BUDGET SUMMARY

	FY 2016 Operating Budget	FY 2017 Operating Budget	FY 2018 Operating Budget	FY 2019 Projected Budget
Sources of Funding				
Town Assessments-From Taxation	\$5,490,000	\$5,654,700	\$5,824,400	\$5,999,100
State Aid - Chapter 70	3,437,000	3,458,000	3,473,000	3,497,000
State Aid - Transportation	412,000	532,000	532,000	561,300
Tuition from Non-member Towns	615,000	500,000	500,000	600,000
Tuition from Pre-employment Program	150,000	150,000	100,000	75,000
Other Revenues (Interest, Reimb., Medicaid, Sale of Surplus Equipment, Etc.)	5,000	5,000	5,000	10,000
Appropriation of E&D	50,000	50,000	50,000	250,000
Total Sources of Funding	\$10,159,000	\$10,349,700	\$10,484,400	\$10,992,400
Uses of Funding				
District Leadership & Administration	\$630,448	\$625,780	\$636,980	682,300
Instructional Services	5,309,426	5,322,491	5,379,433	5,647,730
Student Services	476,857	455,868	480,822	479,930
Pupil Transportation	822,770	826,000	826,000	842,000
Plant Operations and Maintenance	813,030	823,085	824,025	830,160
Retirement Contributions	273,000	290,000	285,640	299,330
Insurance - Active Employees	930,294	1,046,176	1,045,300	1,200,700
Insurance - Retirees	405,000	420,000	450,000	460,150
Other Non Employee Insurance	90,175	113,300	108,600	102,800
School Choice Tuition	15,000	15,000	15,000	5,300
Asset Acquisition	393,000	412,000	432,600	442,000
Total Uses of Funding	\$10,159,000	\$10,349,700	\$10,484,400	\$10,992,400



FCTS - FY2019 ANNUAL ASSESSMENTS

Town	Oct 1, 2017 Enrollment	FY 2019 Rate	Minimum Contribution	Transportation (Net of State Aid)	Above Net Spending	E & D Credit	Local Assessment	Assessment Per Pupil
Bernardston	27	6.1%	255,571	16,992	110,274	(12,108)	370,729	13,731
Buckland	7	1.6%	73,726	4,405	28,590	(3,139)	103,582	14,797
Colrain	17	3.8%	174,219	10,699	69,432	(7,623)	246,726	14,513
Conway	9	2.0%	125,904	5,664	36,758	(4,036)	164,290	18,254
Deerfield	14	3.1%	195,739	8,811	57,179	(6,278)	255,451	18,247
Erving	29	6.5%	405,140	18,251	118,442	(13,004)	528,828	18,235
Gill	10	2.2%	103,893	6,293	40,842	(4,484)	146,544	14,654
Greenfield	97	21.7%	738,801	61,045	396,169	(43,498)	1,152,518	11,882
Heath	13	2.9%	101,984	8,181	53,094	(5,830)	157,431	12,110
Leyden	7	1.6%	97,508	4,405	28,590	(3,139)	127,364	18,195
Montague	76	17.0%	627,356	47,829	310,400	(34,081)	951,505	12,520
New Salem	3	0.7%	28,296	1,888	12,253	(1,345)	41,091	13,697
Northfield	30	6.7%	372,080	18,880	122,526	(13,453)	500,034	16,668
Orange	63	14.1%	292,480	39,648	257,306	(28,251)	561,182	8,908
Shelburne	6	1.3%	78,400	3,776	24,505	(2,691)	103,991	17,332
Sunderland	10	2.2%	128,299	6,293	40,842	(4,484)	170,950	17,095
Warwick	10	2.2%	95,296	6,293	40,842	(4,484)	137,947	13,795
Wendell	9	2.0%	78,470	5,664	36,758	(4,036)	116,856	12,984
Whately	9	2.0%	123,727	5,664	36,758	(4,036)	162,113	18,013
Total	446	100.0%	4,096,889	280,681	1,821,560	(200,000)	5,999,132	13,451

FCTS - ENROLLMENT – 4 YEAR TREND

Town	Oct-14	Oct-15	Oct-16	Oct-17	FY 16	FY 17	FY 18	FY 19
Bernardston	21	20	21	27	4.4%	4.3%	4.8%	6.1%
Buckland	10	10	9	7	2.1%	2.2%	2.1%	1.6%
Colrain	23	24	21	17	4.8%	5.2%	4.8%	3.8%
Conway	5	8	7	9	1.1%	1.7%	1.6%	2.0%
Deerfield	16	14	16	14	3.4%	3.0%	3.7%	3.1%
Erving	31	32	33	29	6.5%	6.9%	7.6%	6.5%
Gill	5	10	10	10	1.1%	2.2%	2.3%	2.2%
Greenfield	113	115	109	97	23.6%	24.8%	24.9%	21.8%
Heath	7	11	12	13	1.5%	2.4%	2.8%	2.9%
Leyden	12	9	7	7	2.5%	1.9%	1.6%	1.6%
Montague	70	56	59	76	14.6%	12.1%	13.5%	17.0%
New Salem	8	3	3	3	1.7%	0.7%	0.7%	0.7%
Northfield	39	42	35	30	8.2%	9.1%	8.0%	6.7%
Orange	79	76	61	63	16.5%	16.4%	14.0%	14.1%
Shelburne	5	7	3	6	1.1%	1.5%	0.7%	1.4%
Sunderland	10	6	6	10	2.1%	1.3%	1.4%	2.2%
Warwick	7	4	9	10	1.5%	0.9%	2.1%	2.2%
Wendell	9	9	7	9	1.9%	1.9%	1.6%	2.0%
Whately	8	7	9	9	1.7%	1.5%	2.1%	2.0%
Total	478	463	437	446	100%	100%	100%	100%

ANNUAL OPERATING ASSESSMENTS - 4 YEAR TREND

Town	FY 16 Assessment	FY 17 Assessment	FY 18 Assessment	FY 19 Assessment	Assessment Change	Enrollment Change
Bernardston	248,089	250,690	271,979	370,729	36.3%	28.6%
Buckland	144,801	140,001	132,515	103,582	-21.8%	-22.2%
Colrain	290,738	309,414	282,776	246,726	-12.8%	-19.1%
Conway	80,642	132,076	122,619	164,290	34.0%	28.6%
Deerfield	258,291	238,156	288,464	255,451	-11.4%	-12.5%
Erving	496,351	544,652	596,850	528,828	-11.4%	-12.1%
Gill	62,411	126,096	142,934	146,544	2.5%	0.0%
Greenfield	1,136,417	1,257,537	1,300,023	1,152,518	-11.4%	-11.0%
Heath	73,037	108,142	136,257	157,431	15.5%	8.3%
Leyden	193,108	152,521	126,886	127,364	0.4%	0.0%
Montague	760,615	659,356	747,340	951,505	27.3%	28.8%
New Salem	88,148	35,648	40,121	41,091	2.4%	0.0%
Northfield	507,555	607,938	569,124	500,034	-12.1%	-14.3%
Orange	577,194	606,729	543,103	561,182	3.3%	3.3%
Shelburne	74,295	103,713	51,056	103,991	103.7%	100.0%
Sunderland	158,406	97,748	101,400	170,950	68.6%	66.7%
Warwick	96,735	60,417	120,898	137,947	14.1%	11.1%
Wendell	113,257	104,729	87,937	116,856	32.9%	28.6%
Whately	129,910	119,136	162,118	162,113	0.0%	0.0%
Total	5,490,000	5,654,699	5,824,400	5,999,132		

Mission Statement – Why We Exist

The purpose of this department is to maintain city streets, vehicles and infrastructure including water, drainage, sewer systems and other physical assets to ensure the quality of life, public safety and manage the condition of the city assets to the best of our ability at all times. This department strives to manage at a high level all green space areas assigned to it, including but not limited to all municipal cemeteries trees parks and benches. In addition, we provide responsible service to the public in a responsible manner and interface with all city departments to improve overall team performance within budget constraints and available staffing.

FY2018 Accomplishments

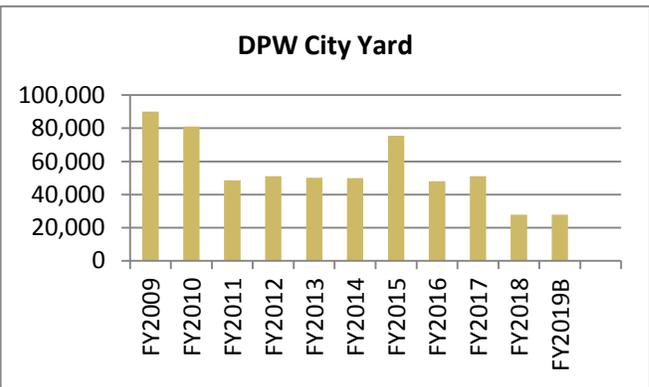
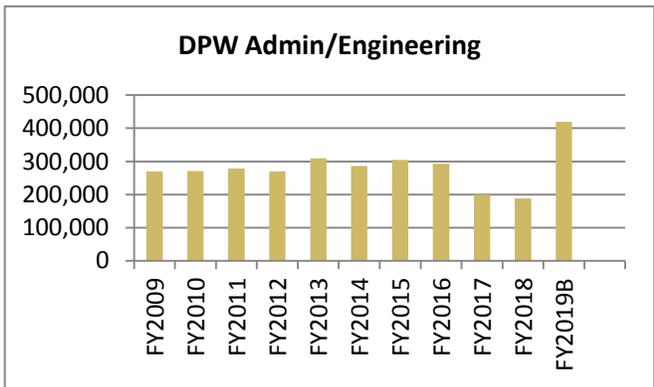
- In FY18 we replaced the Sewer Pump Stations. These stations were installed in the 1960's and needed to be replaced
- We have completed the 100% design on Nash's Mill Bridge and this project has been approved by the State as a Transportation Improvement Project (TIP) and is now scheduled for replacement starting in FY19
- I/I has been reduced by approximately 50% as we continue to work with the general public to remove sump pumps and roof drains and completing several significant infrastructure repairs.
- We completed Silver Street in the fall of 2017. This project required the replacement of the drainage, some sewer pipe, and the sidewalks
- At the D.P.W. Yard we replaced the roof, removed old fuel tanks, installed a new storage building, painted three sides of the building, and installed a new generator

FY2019 Goals

- Upgrade the DPW Facilities by constructing a new modular DPW Office Building
- Upgrade the electrical wiring at the City Yard
- Dredge the Glen Reservoir to reduce turbidity in our raw water supply. We also plan on replacing the supervisory control and data acquisition systems for both the water and sewer (SCADA). This should significantly improve our management of both treatment facilities
- Continue to work on our I/I Program by utilizing the recent I/I Study and focusing on the Cherry Rum Brook area

411.DPW Admin & Engineering

Account	Account Description	FY17 Actual	FY18 Adopted	FY18 Amended	FY19 Request	FY19 Mayor
01004110.5111	Perm Sal Wages Full Time	158,420	165,370	165,370	169,144	395,628
01004110.5129	Longevity Pay	1,335	1,566	1,566	2,548	2,548
01004110.5130	Overtime	0	0	0	0	0
Total Wages		159,755	166,936	166,936	171,692	398,176
01004110.5243	Office Contracted Services	0	0	0	0	0
01004110.5303	Engineering Contracted Services	6,655	3,000	3,000	3,000	3,000
01004110.5321	Tuition	1,161	2,000	2,000	2,000	2,000
01004110.5341	Telephone	6,372	0	0	0	0
01004110.5345	Advertising	0	3,000	3,000	3,000	3,000
01004110.5532	Engineering-Materials	9,292	3,000	3,000	3,000	3,000
01004110.5533	Materials DPW Office	9,825	8,820	8,820	8,820	8,820
01004110.5559	Personnel Licenses	0	350	350	350	350
01004110.5712	Travel and Mileage Reimbursement	2,716	500	500	500	500
01004110.5733	Dues & Memberships	313	465	465	465	465
Total Expenses		36,333	21,135	21,135	21,135	21,135
Total DPW Admin & Engineering		196,088	188,071	188,071	192,827	419,311

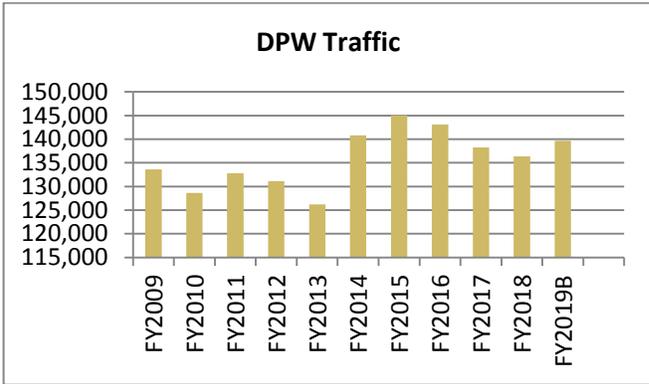
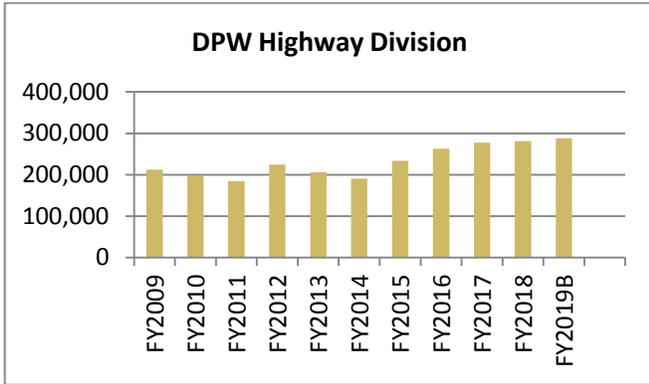


421.DPW City Yard

Account	Account Description	FY17 Actual	FY18 Adopted	FY18 Amended	FY19 Request	FY19 Mayor
01004210.5241	Yard Bldg-Ctrct Services	4,700	3,900	3,900	3,900	3,900
01004210.5308	Drug Testing	4,703	3,000	3,000	3,000	3,000
01004210.5341	Yard Communications	2,901	948	948	948	948
01004210.5439	Yard Materials	28,956	20,000	20,000	20,000	20,000
Total Expenses		41,260	27,848	27,848	27,848	27,848
Total DPW City Yard		41,260	27,848	27,848	27,848	27,848

422.DPW Highway Division

Account	Account Description	FY17 Actual	FY18 Adopted	FY18 Amended	FY19 Request	FY19 Mayor
01004220.5111	Perm Sal Wages Full Time	212,472	214,468	214,468	221,054	221,054
01004220.5120	Temp Sal Wages Full Time	4,351	7,200	7,200	7,200	7,200
01004220.5129	Longevity Pay	841	1,514	1,514	1,618	1,618
01004220.5130	Overtime	4,786	2,000	2,000	2,000	2,000
Total Wages		222,450	225,182	225,182	231,872	231,872
01004220.5246	Highways-Contracted Services	7,734	5,000	5,000	5,000	5,000
01004220.5305	Medical Physicals	0	675	675	675	675
01004220.5321	Tuition	754	500	500	500	500
01004220.5532	Highway-Materials	53,246	40,000	40,000	40,000	40,000
01004220.5533	Materials Sidewalks	3,555	3,500	3,500	3,500	3,500
01004220.5554	Clothing Allowance	2,400	3,000	3,000	3,000	3,000
01004220.5559	Personnel Licenses	197	3,375	3,375	3,375	3,375
Total Expenses		67,886	56,050	56,050	56,050	56,050
Total DPW Highway Division		290,337	281,232	281,232	287,922	287,922

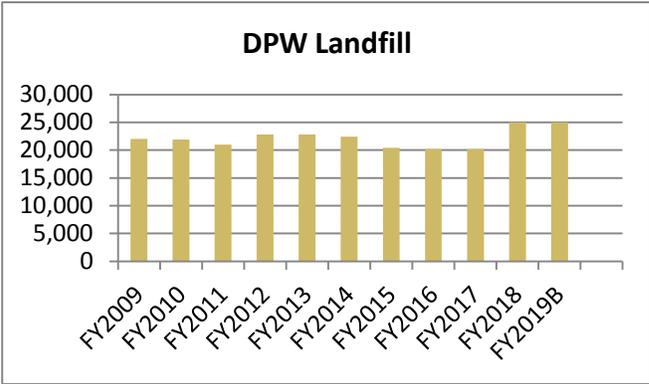
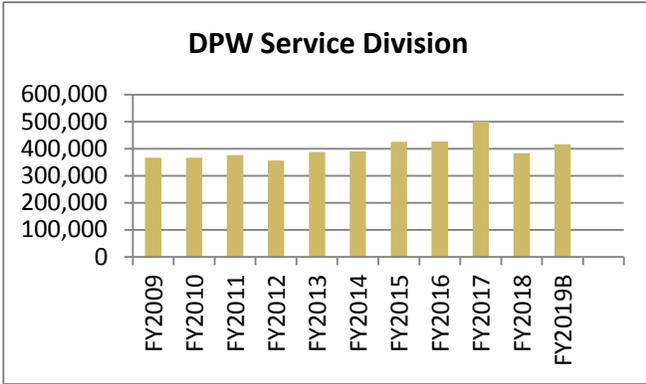


425.DPW Traffic Division

Account	Account Description	FY17 Actual	FY18 Adopted	FY18 Amended	FY19 Request	FY19 Mayor
01004250.5111	Perm Sal Wages Full Time	73,632	81,805	81,805	85,051	85,051
01004250.5120	Temp Sal Wages Full Time	2,830	7,200	7,200	7,200	7,200
01004250.5129	Longevity Pay	761	887	887	940	940
01004250.5130	Overtime	2,539	4,000	4,000	4,000	4,000
Total Wages		79,762	93,892	93,892	97,191	97,191
01004250.5248	Traffic Marking-Contract Srvcs	18,104	20,000	20,000	20,000	20,000
01004250.5305	Medical Physicals	0	270	270	270	270
01004250.5532	Traffic Marking-Materials	13,003	12,000	12,000	12,000	12,000
01004250.5533	Materials Traffic Signs	16,458	9,000	9,000	9,000	9,000
01004250.5554	Clothing Allowance	1,245	1,200	1,200	1,200	1,200
Total Expenses		48,810	42,470	42,470	42,470	42,470
Total DPW Traffic Division		128,572	136,362	136,362	139,661	139,661

429.DPW Service Division

Account	Account Description	FY17 Actual	FY18 Adopted	FY18 Amended	FY19 Request	FY19 Mayor
01004290.5111	Perm Sal Wages Full Time	205,083	205,003	205,003	207,858	207,858
01004290.5129	Longevity Pay	1,280	2,558	2,558	2,192	2,192
01004290.5130	Overtime	2,086	4,000	4,000	4,000	4,000
Total Wages		208,448	211,561	211,561	214,050	214,050
01004290.5242	Vehicle Maint Contract Service	(6,460)	7,000	7,000	7,000	7,000
01004290.5305	Medical Physicals	0	675	675	675	675
01004290.5321	Tuition	807	2,000	2,000	2,000	2,000
01004290.5482	Gasoline- DPW/Hi/Bldg/Insp/Asse	10,506	50,000	50,000	50,000	50,000
01004290.5483	Diesel- DPW/Hwy/Parks/Traf/Eng/	19,790	20,000	20,000	20,000	20,000
01004290.5484	Vehicle Maint-Lubricants	10,865	15,000	15,000	15,000	15,000
01004290.5485	Vehicle Parts	80,896	70,000	70,000	70,000	70,000
01004290.5554	Clothing Allowance	11,243	1,125	1,125	1,125	1,125
01004290.5559	Personnel Licenses	1,165	3,000	3,000	3,000	3,000
01004290.5561	Tool Allowance	2,700	2,250	2,250	2,250	2,250
01004290.5870	Vehicle Lease	0	0	0	0	31,000
Total Expenses		131,511	171,050	171,050	171,050	202,050
Total DPW Service Division		339,959	382,611	382,611	385,100	416,100

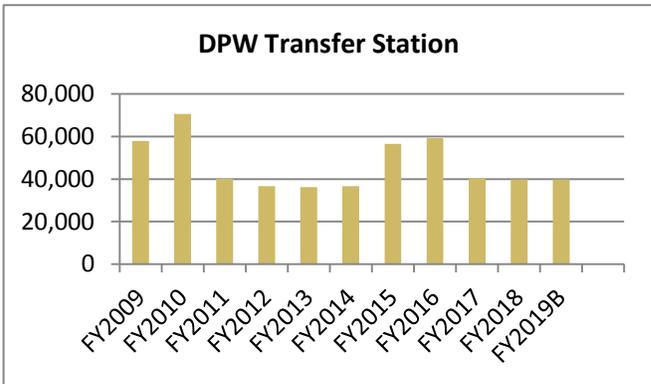
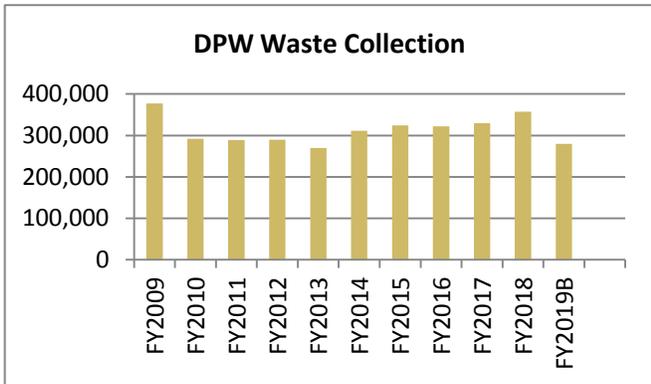


431.DPW Landfill

Account	Account Description	FY17 Actual	FY18 Adopted	FY18 Amended	FY19 Request	FY19 Mayor
01004310.5246	Landfill-Contracted Services	19,988	25,000	25,000	25,000	25,000
01004310.5532	Landfill-Materials	0	0	0	0	0
Total Expenses		19,988	25,000	25,000	25,000	25,000
Total DPW Landfill		19,988	25,000	25,000	25,000	25,000

433.DPW Waste Collection

Account	Account Description	FY17 Actual	FY18 Adopted	FY18 Amended	FY19 Request	FY19 Mayor
01004330.5111	Perm Sal Wages Full Time	202,384	243,195	243,195	165,758	165,758
01004330.5120	Temp Sal Wages Full Time	4,567	7,200	7,200	7,200	7,200
01004330.5129	Longevity Pay	493	574	574	626	626
01004330.5130	Overtime	17,780	20,000	20,000	20,000	20,000
Total Wages		225,223	270,969	270,969	193,584	193,584
01004330.5305	Medical Physicals	0	810	810	810	810
01004330.5321	Tuition	929	1,000	1,000	1,000	1,000
01004330.5482	Gas Fuel Waste Collection	5,147	4,000	4,000	4,000	4,000
01004330.5483	Diesel Fuel Waste Collection	36,749	72,000	72,000	72,000	72,000
01004330.5532	Waste/Recycle/compost-Material	3,226	1,500	1,500	1,500	1,500
01004330.5533	Materials Composting	359	2,500	2,500	2,500	2,500
01004330.5554	Clothing Allowance	5,400	3,600	3,600	3,600	3,600
01004330.5559	Personnel Licenses	635	810	810	810	810
Total Expenses		52,444	86,220	86,220	86,220	86,220
Total DPW Waste Collection		277,667	357,189	357,189	279,804	279,804

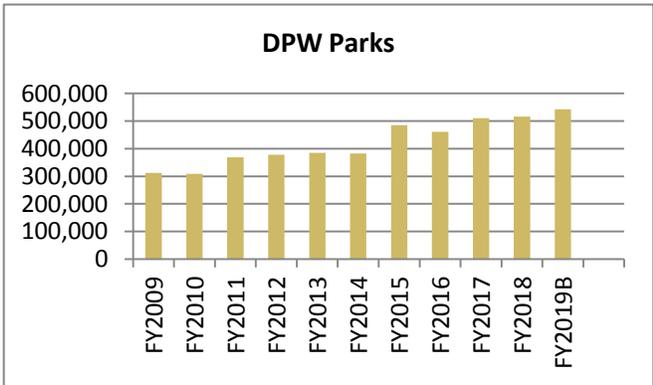


435.DPW Transfer Station

Account	Account Description	FY17 Actual	FY18 Adopted	FY18 Amended	FY19 Request	FY19 Mayor
01004350.5246	Transfer Station Cont Serv	13,899	15,000	15,000	15,000	15,000
01004350.5297	Trans Sta Hazard Waste Cont Serv	7,553	8,000	8,000	8,000	8,000
01004350.5341	Transfer Station Communication	629	1,000	1,000	1,000	1,000
01004350.5535	Transfer Station Haz Mat	1,177	1,000	1,000	1,000	1,000
01004350.5538	Transfer Station Materials	14,115	14,856	14,856	14,856	14,856
Total Expenses		37,373	39,856	39,856	39,856	39,856
Total DPW Transfer Station		37,373	39,856	39,856	39,856	39,856

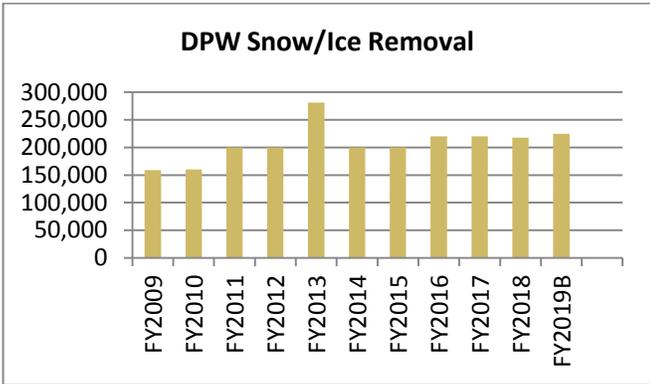
438.DPW Parks Division

Account	Account Description	FY17 Actual	FY18 Adopted	FY18 Amended	FY19 Request	FY19 Mayor
01004380.5111	Perm Sal Wages Full Time	368,321	384,634	384,634	410,231	410,231
01004380.5120	Temp Sal Wages Full Time	6,629	14,400	14,400	14,400	14,400
01004380.5129	Longevity Pay	2,781	3,289	3,289	3,445	3,445
01004380.5130	Overtime	5,544	9,000	9,000	9,000	9,000
Total Wages		383,275	411,323	411,323	437,076	437,076
01004380.5242	Swim Area-Contracted Services	3,666	1,200	1,200	1,200	1,200
01004380.5243	Trees-Contracted Services	13,891	12,000	12,000	12,000	12,000
01004380.5244	Parks/public lands/bldgs-Cont	3,315	5,000	5,000	5,000	5,000
01004380.5245	School Grounds/Vets field-Cont	43,095	33,193	33,193	33,193	33,193
01004380.5246	Grounds - Lunt Fields	0	300	300	300	300
01004380.5305	Medical Physicals	0	1,080	1,080	1,080	1,080
01004380.5321	Tuition - Parks/Forestry	3,011	2,250	2,250	2,250	2,250
01004380.5433	Swim Area Materials	4,035	6,800	6,800	6,800	6,800
01004380.5434	School Grounds/Vets field-Mate	8,013	9,000	9,000	9,000	9,000
01004380.5435	City Parks/Property-Materials	35,304	20,000	20,000	20,000	20,000
01004380.5436	Public Lands-Materials	2,845	600	600	600	600
01004380.5437	Trees-Materials	5,432	5,000	5,000	5,000	5,000
01004380.5438	Tennis Court-Materials	1,503	3,000	3,000	3,000	3,000
01004380.5554	Clothing Allowance Parks/Forestry	5,400	4,800	4,800	4,800	4,800
01004380.5559	Personnel Licenses - Parks/For	710	1,000	1,000	1,000	1,000
Total Expenses		130,222	105,223	105,223	105,223	105,223
Total DPW Parks Division		513,497	516,546	516,546	542,299	542,299



460.DPW Snow & Ice Removal

Account	Account Description	FY17 Actual	FY18 Adopted	FY18 Amended	FY19 Request	FY19 Mayor
01004600.5130	Overtime - Snow & Ice	85,734	66,240	66,240	67,000	67,000
01004600.5157	Standby-Snow & Ice	3,900	9,000	9,000	9,000	9,000
Total Wages		89,634	75,240	75,240	76,000	76,000
01004600.5482	Fuel - gasoline - Snow & Ice	0	3,000	3,000	3,000	3,000
01004600.5483	Fuel - diesel - Snow & Ice	0	12,000	12,000	12,000	12,000
01004600.5485	Veh Main parts - Snow & Ice	42,327	35,000	35,000	35,000	35,000
01004600.5531	Chemicals - Ice band	0	0	0	0	0
01004600.5532	Materials - Snow & Ice	1,401	6,000	6,000	6,000	6,000
01004600.5533	Materials - Salt	145,055	78,560	78,560	80,000	85,000
01004600.5534	Materials - Sand	3,469	8,000	8,000	8,000	8,000
Total Expenses		192,252	142,560	142,560	144,000	149,000
Total DPW Snow & Ice Removal		281,886	217,800	217,800	220,000	225,000



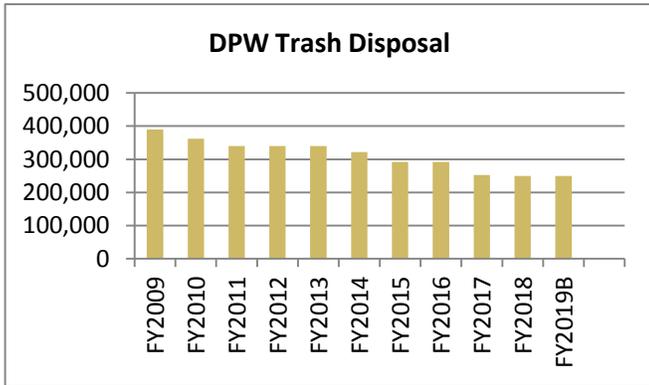
467.Street Cleaning

Account	Account Description	FY17 Actual	FY18 Adopted	FY18 Amended	FY19 Request	FY19 Mayor
01004670.5295	Street Cleaning-Contract Serv	28,721	34,650	34,650	34,650	34,650



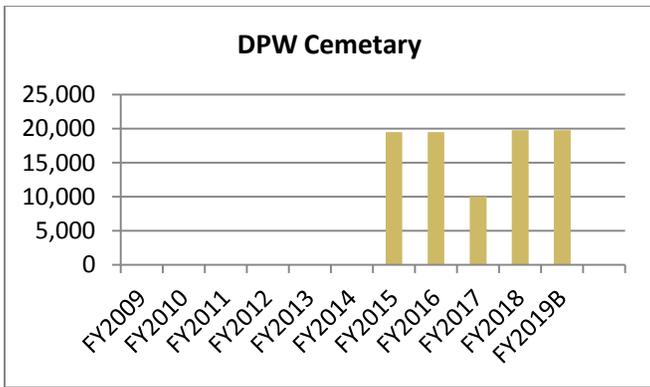
470.DPW Trash Disposal

Account	Account Description	FY17 Actual	FY18 Adopted	FY18 Amended	FY19 Request	FY19 Mayor
01004700.5296	Trash Disposal Fees	214,007	237,480	237,480	237,480	237,480
01004700.5400	Trash Disposal-Supplies	18,217	12,000	12,000	12,000	12,000
Total Expenses		232,223	249,480	249,480	249,480	249,480
Total DPW Trash Disposal		232,223	249,480	249,480	249,480	249,480



491.DPW Cemetery

Account	Account Description	FY17 Actual	FY18 Adopted	FY18 Amended	FY19 Request	FY19 Mayor
01004910.5120	Temp Sal Wages Full Time	0	4,950	4,950	4,950	4,950
Total Wages		0	4,950	4,950	4,950	4,950
01004910.5240	Grounds - Cemetery	5,240	9,850	9,850	9,850	9,850
01004910.5460	Materials & Supplies	0	5,000	5,000	5,000	5,000
Total Expenses		5,240	14,850	14,850	14,850	14,850
Total DPW Cemetery		16,043	5,240	19,800	19,800	19,800



DIVISION 6: HUMAN SERVICES

HEALTH DEPARTMENT

Mission Statement

The Greenfield Board of Health seeks to preserve and protect the health and well-being of the residents of Greenfield through health assessment, assurance, and policy development. The Board ensures sanitary living conditions and protects the environment from potential hazards. To this end the Board of Health promulgates, interprets and enforces regulations of local businesses. The Health Department staff represents and works on behalf of the Board of Health delivering public health services to residents, businesses and visitors to benefit the diverse population of the City of Greenfield. This mission is accomplished through the core values of public health which are to promote, prevent, and protect.

Budget and Staffing for FY19

The Health Department will see a decrease in its FY19 budget. Following are changes to staff:

- Public Health Nurse Leader (additional 8hrs to normal 20hrs/wk as health nurse)
- Full Time Health Inspectors(2)
- Full Time Health Clerk
- No Health Director

The changes in staffing will accommodate for the growth of the Health Department inclusive of the required duties and responsibilities of both the inspector and health clerk positions, respectively. An increase of hours for the public health nurse will ensure that the daily operations and management of the health department will continue to operate without issue. Additionally, the extra hours will allow for overseeing monthly BOH meetings.

Recent Accomplishments

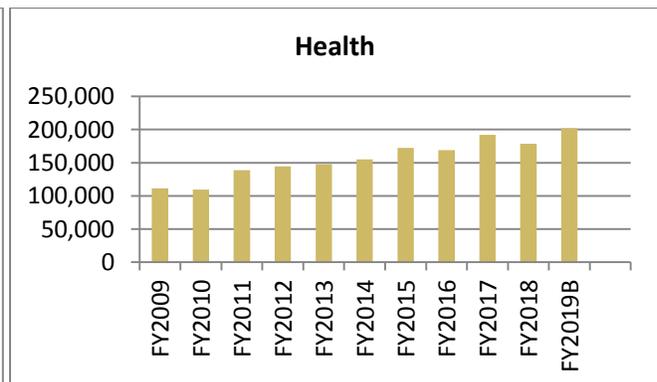
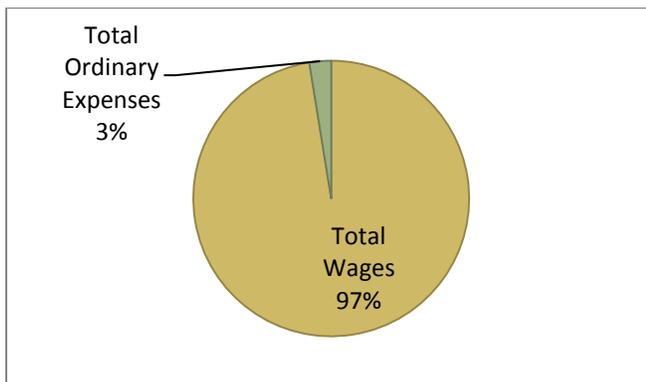
- Board of Health approval to make available to Greenfield residents a state funded Needle Exchange Program that will be run by Tapestry Health at a Greenfield location
- Continuation of the Employee Immunization Program sustainable via insurance reimbursement
- Continuation of Influenza Clinics for Greenfield residents, and public and private schools in Franklin County
- Maintain current contracts with Town of Montague and Town of Sunderland to provide integrated surveillance, investigation, and follow up for certain reportable infectious diseases by means of the MDPH MAVEN Reporting System
- Continuation as a designated drop-off site for disposal of sharps in collaboration with the Franklin County Solid Waste District
 - FY17: 245 sharps containers received
- Completed inspections
 - FY15: 1,025 inspections completed (*health inspector on leave for 4-months)
 - FY16: 1,583 inspections completed
 - FY17: 1,403 inspections completed
- Timely response to registered complaints with the Health Department
 - FY15: 198 complaints registered
 - FY16: 242 complaints registered
 - FY17: 241 complaints registered

FY18 Goals and Objectives

- Retain a streamlined quantitative approach for qualitative measurable outcomes for current services/programs
- Provide exceptional customer service
- Sustain responsiveness to the Opioid Health Crisis; potential for safe injections sites
- Research, craft, and assist the BOH with the implementation of regulations for recreational cannabis use which officiates, July 1, 2018
- Restructure the Massachusetts Tobacco Control Program to oversee the surveillance and enforcement of established BOH regulations to be executed on July 1, 2018
- Increase public health awareness and education to the community about the following:
 - Arboviruses
 - Hand hygiene
 - Vaccine preventable diseases
 - Foodborne related illnesses
- Expand the offering of contracted nursing services to Franklin county towns per request
- Maintain rabies surveillance, animal quarantines, collection and disposal of animal carcasses, and collaborates with Franklin County Sheriff's Office Animal Shelter
- Seek training opportunities for senior inspector to acquire a Title 5 System/Soil Evaluator's credential
- Transition to a more inclusive permitting and inspections software program that will allow for implementation of informatics services to improve overall efficiency

511.Health

Account	Account Description	FY17 Actual	FY18 Adopted	FY18 Amended	FY19 Request	FY19 Mayor
01005110.5111	Perm Sal Wages Full Time	113,953	103,001	103,001	112,920	137,145
01005110.5112	Perm Sal Wages Part Time	68,437	70,032	70,032	32,800	59,360
01005110.5129	Longevity Pay	522	581	581	581	581
Total Wages		182,913	173,614	173,614	146,301	197,086
01005110.5200	Purchase Of Service	113	200	200	200	200
01005110.5341	Pagers/telephone	235	0	0	0	0
01005110.5421	Office Supplies	1,405	1,948	1,948	1,948	1,948
01005110.5503	Nursing Medical Supplies	794	1,000	1,000	1,000	1,000
01005110.5711	Meetings & Seminars	1,008	1,500	1,500	1,500	1,500
01005110.5733	Dues & Memberships	525	500	500	500	500
Total Expenses		4,080	5,148	5,148	5,148	5,148
Total Health		186,993	178,762	178,762	151,449	202,234



Mission Statement

The mission of the Greenfield Council on Aging is to provide meaningful educational, social, recreational, cultural, volunteer opportunities, and healthy lifestyle support to promote independence and encourage community engagement for people age 55+ at the Greenfield Senior Center.

Changes for FY19

The Council on Aging moved into the John A. Zon Community Center in March 2018. The new location will accommodate all existing COA programs, allow for expansion in the number of people we serve, increase the range of programs and services offered, and provide a space more conducive to intergenerational programming.

Recent Accomplishments

- More than 1,600 people were served by the Greenfield COA last year with 1,800 programs offered.
- Program Advisory meetings with various groups of seniors provide guidance to ensure our offerings remain relevant to the changing service population (many baby boomers).
- With an eye towards the new Community Center, we increased the number of intergenerational programs and volunteer opportunities. Community partnerships: GHS, Four Rivers Charter School, Federal Street and Newton Schools, other Town departments, healthcare agencies and providers, several non-profits, and private sector agencies.
- Senior Tax Work Off Program finished its fourth year.
- Seniority Dance Company -- mixed age dance performance group -- begins its third year.
- Center is open Wednesday evenings until 7:00 p.m. during Daylight Saving Time.

FY19 Goals & Objectives

- Identify new programming opportunities for the new larger space, further expand intergenerational programming.
- Increase the number and type of meals we serve. Provide healthy snack opportunities.
- Recruit 20 new volunteers to work in the new Center: tour guides, front desk, benefits counselors, program leaders, kitchen, and more.
- Implement Community Wellness Project which will include culinary literacy, kitchen safety, food prep and preservation, raised bed gardening, and other related programs.

Sustainable Master Plan Alignment

The new Community Center will help the COA align with multiple Master Plan goals.

- Reduce energy use by moving to a highly energy efficient building.
- Gardening Project will increase access to local produce, provide an outdoor fresh-air program, and improve nutritional status.
- Planning a food program which focuses on principles of sustainability, such as using local food, composting food waste and reduce/eliminate use of disposable goods.
- Encourage people who use the Center to walk, bike, carpool, or use public transit to reduce traffic, fuel consumption, and emissions.

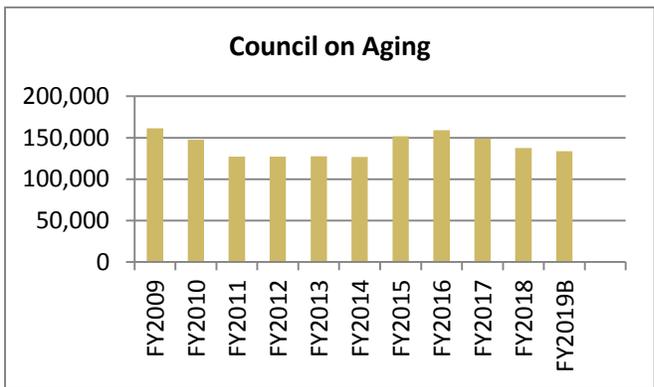
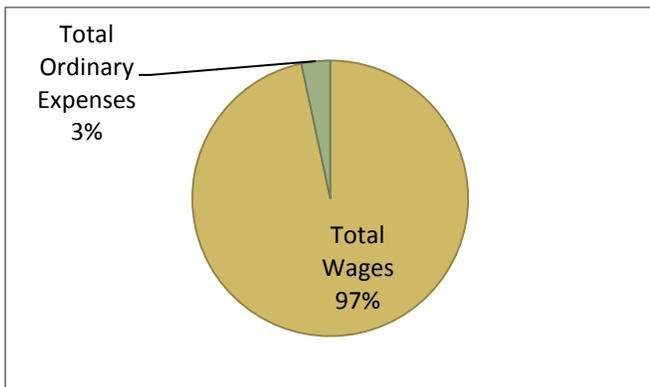
"A senior center that is healthy and located near the town center."

"...improve Senior Services by moving to a larger/healthier space with adequate staffing and increased programs."

- Upgraded sidewalks at new Center, along with benches and attractive grounds, will enhance walkability of the Pleasant Street neighborhood.
- Promote increased physical activity through our expanded free fitness program, including our new intergenerational walking group planned for GHS track
- Attract visitors to Greenfield from all over the region.

541. Council on Aging

Account	Account Description	FY17 Actual	FY18 Adopted	FY18 Amended	FY19 Request	FY19 Mayor
01005410.5111	Perm Sal Wages Full Time	60,139	126,008	126,008	60,639	60,943
01005410.5112	Perm Sal Wages Part Time	66,469	0	0	66,409	66,409
01005410.5129	Longevity Pay	1,482	1,725	1,725	1,880	1,880
Total Wages		128,090	127,733	127,733	128,928	129,232
01005410.5241	Repairs/maint Bldgs & Bld	708	399	399	0	0
01005410.5243	Repair/maint Office Equip	377	500	500	500	500
01005410.5271	Rent - Weldon Center	6,000	5,500	5,500	0	0
01005410.5319	Fire Inspections	140	600	600	600	600
01005410.5341	Telephone	0	0	0	0	0
01005410.5343	Printing	178	185	185	150	150
01005410.5344	Postage	478	400	400	200	200
01005410.5421	Office Supplies	351	300	300	500	500
01005410.5425	Computer Supplies	344	150	150	500	500
01005410.5451	Cleaning Supplies	163	300	300	300	300
01005410.5453	Various Paper Products	91	300	300	100	100
01005410.5552	Rec Program Supplies	485	600	600	600	600
01005410.5711	Meetings & Seminars	50	150	150	500	500
01005410.5712	Mileage Reimb.	309	300	300	300	300
01005410.5733	Dues & Memberships	0	250	250	250	250
Total Expenses		9,674	9,934	9,934	4,500	4,500
Total Council on Aging		137,764	137,667	137,667	133,428	133,732



Mission Statement

To advocate for veterans, their spouses, dependants, widows or widowers for Veterans' Benefits on the Local, State and Federal levels for all municipalities in the Upper Pioneer Valley Veterans' District. These include but are not limited to the following: VA Healthcare, VA Pension & Compensation, Housing Assistance, Employment Assistance, and programs for the indigent veteran population.

Significant Budget Changes for FY19

FY19 will be the 5th year of a budget reduction for Veterans' Services for Greenfield. In addition, FY19 will be the 4th year Greenfield has been a member of the Upper Pioneer Valley District. Greenfield has not only seen a budget reduction from FY15 (\$747,800) to FY19 (\$556,894 requested), but Greenfield is reimbursed approximately \$95,000.00 each year it has been in the district by member towns as part of the inter-municipal assessment. Finally, a large portion of our M.G.L. Ch115 benefit expenditures are reimbursed at 75% by the state on Greenfield's Cherry sheet.

Recent Accomplishments

- District filed over \$423,000 in VA claims this past year (claims that have been awarded to date), since district was formed we have over \$1,923,000 in VA awards flowing into our communities on an annual basis, helping to reduce member towns M.G.L. Ch 115 outlays
- Named "Veterans' Services District of the Year" by Massachusetts Department of Veterans' Services CY2017
- Staff and volunteers finished a complete purge of all veterans files in district, and is scanning them for electronic storage
- Replaced or issued over 350 veterans flag holders for Green River, Cavalry, and Mater Dolorosa cemeteries - all cemeteries are now complete
- Staff completed inventory of all district cemeteries for veterans gravesites and those needing markers and maintenance
- Staff conducted over 340 hours of satellite office hours in the district, and sponsored or attended over 10 outreach events this past year (fairs, presentations, old home days, nursing homes, etc)
- Facilitated passage of the Voluntary Tax donation program for Greenfield residents.

FY2019 Goals & Objectives

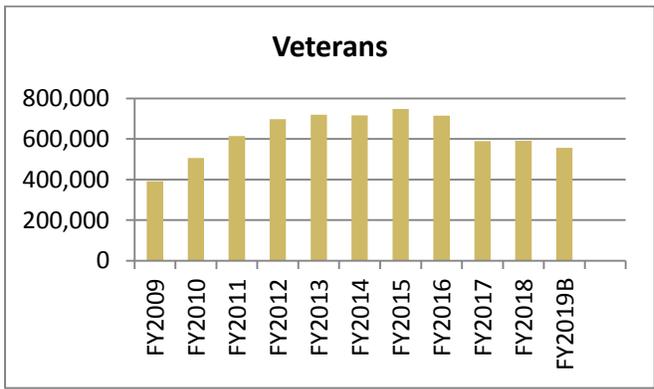
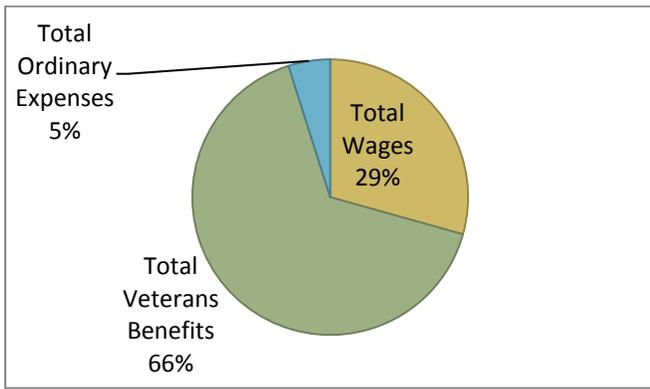
- Continue to conduct outreach events, with emphasis on our most rural veterans and their dependents
- Expand efforts to file for VA claims with the elderly (notably Aid & Attendance Pensions)
- Continue to submit Ch115 reimbursements to state with zero disallowed (5th year in a row)
- Facilitate the use of more non-profit groups and their funding to minimize the impact on our budget
- Establish Veterans' Graves officer for each town in district as point of contact for burials/markers/flags

How FY2019 Departmental Goals Relate to Greenfield's Overall Long & Short Term Goals

- Our budget addresses the need for public services in Greenfield and in the district while reducing public outlay and increasing visibility in the community
- Our current location increases foot traffic in downtown as clients visit for services they often shop and dine before and after visiting us
- City has a 5-year lease for this location, ensuring stability for our clients in this storefront location

543.Veterans

Account	Account Description	FY17 Actual	FY18 Adopted	FY18 Amended	FY19 Request	FY19 Mayor
01005430.5111	Perm Sal Wages Full Time	127,228	139,224	139,224	141,663	141,663
01005430.5112	Perm Wages - Part Time	30,900	21,493	21,493	21,775	21,775
Total Wages		158,128	160,717	160,717	163,438	163,438
01005430.5243	Repairs/maint Off Equip.	1,086	300	300	300	300
01005430.5270	Rent - 294 Main Street	16,350	18,600	18,600	18,600	18,600
01005430.5341	Telephone	392	600	600	600	600
01005430.5343	Printing	0	150	150	150	150
01005430.5344	Postage-Veterans	0	0	0	0	0
01005430.5453	Various Paper Products	1,965	400	400	900	900
01005430.5531	Police Outside Detail	810	1,462	1,462	1,656	1,656
01005430.5562	Veterans Grave Markings	7,795	4,400	4,400	4,400	4,400
01005430.5711	Meetings Seminars Conf Vets	114	150	150	150	150
01005430.5712	Mileage Reimb Vets	200	300	300	300	300
01005430.5733	Dues & Memberships	145	200	200	200	200
01005430.5771	Vets Bene: Ordinary Allow	198,830	250,662	250,662	235,008	235,008
01005430.5772	Vets Bene: Fuel Allowance	75,773	94,008	94,008	82,008	82,008
01005430.5773	Vets Bene: Medical Benefits	10,437	14,004	14,004	10,008	10,008
01005430.5774	Vets Bene: Burial Allowance	1,965	5,000	5,000	6,000	6,000
01005430.5775	Vets Benefits: Dental	1,340	1,200	1,200	1,200	1,200
01005430.5776	Vets Benefits: Misc	29,675	38,004	38,004	32,004	32,004
Total Expenses		346,877	429,440	429,440	393,484	393,484
Total Veterans		505,005	590,157	590,157	556,922	556,922

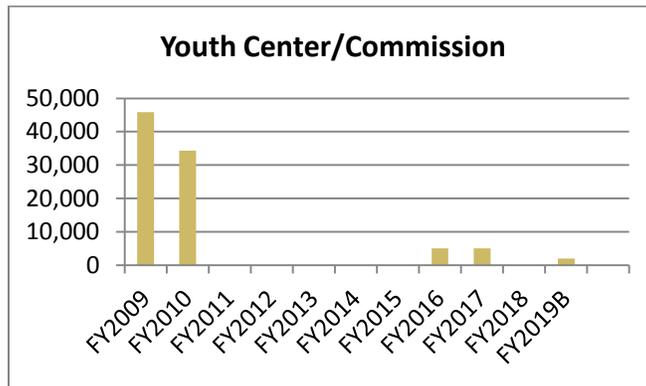


YOUTH COMMISSION

The Youth Commission budget was merged with the Recreation Department’s budget for FY2018, however for FY2019 it has been restored as its own line.

542.Youth Commission

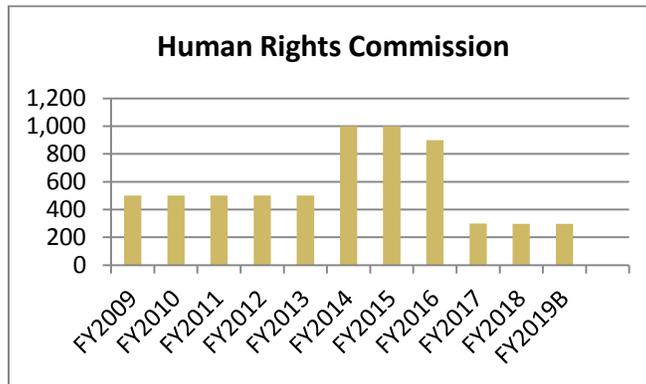
Account	Account Description	FY17 Actual	FY18 Adopted	FY18 Amended	FY19 Request	FY19 Mayor
01005420.5111	Sal & Wages -Full Time		0	0	0	0
01005420.5200	Purchase Of Service		0	0	0	1,500
01005420.5400	Supplies & Materials		0	0	0	500
Total Youth Commission		5,000	0	0	0	2,000



HUMAN RIGHTS COMMISSION

544.Human Rights Commission

Account	Account Description	FY17 Actual	FY18 Adopted	FY18 Amended	FY19 Request	FY19 Mayor
01005440.5200	Purchase of Service	138	297	297	297	297

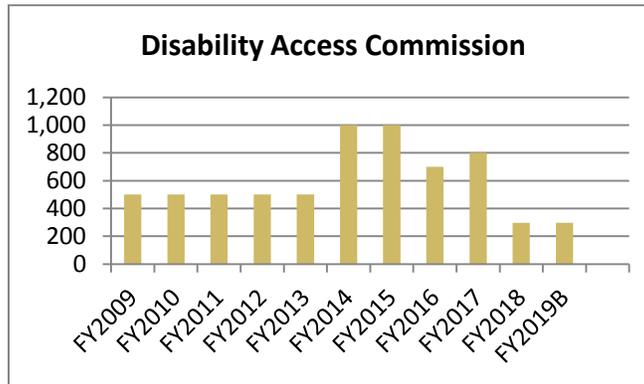


DISABILITY ACCESS COMMISSION

In 1994, the City Council accepted MGL Chapter 40 §8J authorizing the establishment of a Disability Access Commission to advise the municipality in ensuring compliance with state and federal laws and regulations that affect people with disabilities. The Mayor appoints members, the majority of whom must have a disability or have an immediate family member who is disabled.

545. Disability Access Commission

Account	Account Description	FY17 Actual	FY18 Adopted	FY18 Amended	FY19 Request	FY19 Mayor
01005450.5421	Office Supplies	0	172	172	172	172
01005450.5711	Meetings Disability Access Com	0	125	125	125	125
Total Disability Access Commission		0	297	297	297	297

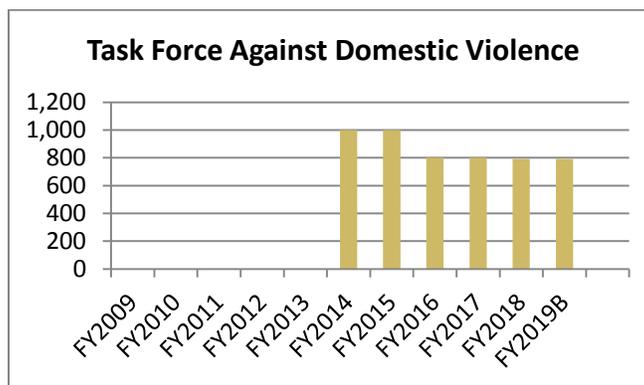


MAYOR'S TASK FORCE AGAINST DOMESTIC VIOLENCE

Section 6-24 of the Home Rule Charter provides for the Mayor's Task Force Against Domestic Violence. The task force consists of seven (7) members whose background and/or skill set is proscribed by the Charter.

546. Task Force Against Domestic Violence

Account	Account Description	FY17 Actual	FY18 Adopted	FY18 Amended	FY19 Request	FY19 Mayor
01005460.5200	Domestic Violence Prevention	377	500	500	500	500
01005460.5400	Supplies-Domestic Violence	54	200	200	200	200
01005460.5421	DVFG Office Supplies	0	92	92	92	92
Total Domestic Violence Commission		431	792	792	792	792



LIBRARY

Mission Statement

The Greenfield Public Library serves as a public center for enrichment, entertainment, access to technology, self-directed learning, and the exploration of ideas. The library serves all member of the community, regardless of age, income, education, religious, or political beliefs and makes no judgment on the nature of individual inquiry.

Significant Budget Changes for FY2019

In FY2018, all city departments received a 1% budget reduction. In FY2019, the library's budget has been level-funded. Consequently, for the second year in a row the library must apply for a waiver in order to be certified by the Massachusetts Board of Library Commissioners (MBLC). Certification enables the library to receive State Aid (\$35,000 in FY2018) and apply for state grants, like the Construction Grant. It also allows the library to participate in the Central and Western Massachusetts Automated Resource Sharing network (C/W MARS).

Recent Accomplishments

- Placed 1st on the waiting list for an MBLC Construction Grant of \$9,378,183. Grant funds will be awarded no sooner than July 2018.
- Collaborated with Greenfield High School library to create the Library Club and submit a successful grant application to the Greenfield Cultural Council.
- Provided service to over 160,000 people who walked through the library doors last year.
- Circulated nearly 300,000 items from the library's collections.
- Increased the library's digital offerings to include a new streaming video service while also maintaining an up-to- date collection of physical materials.

FY2019 Goals and Objectives

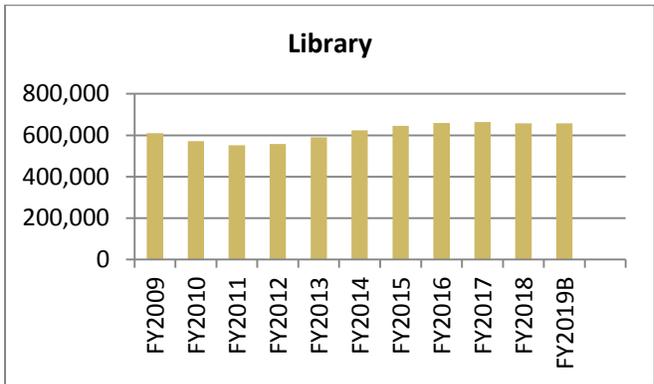
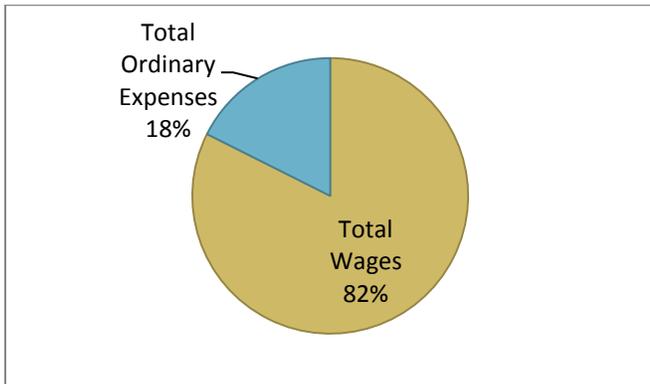
- Allocate sufficient resources to library staff working with teens to make a positive impact on the city's youth.
- Continue collaboration with local social service agencies to share information with residents about services and programs offered in Greenfield.

How FY2019 Departmental Goals Relate to City's Overall Long and Short Term Goals

- Administering the library's Construction Grant acts in accordance with Strategy 5 of the city's Sustainable Master Plan to "improve Greenfield's Public Library facilities to include adequate parking, accessibility, and community gathering space."
- The downtown location proposed for the new library will reinforce Greenfield's designation as a Crossroads Cultural District.
- Green and low impact design strategies implemented in the proposed new library will continue the current trend of activities that sets Greenfield apart as a regional leader in renewable and sustainable energy practices.

610.Library

Account	Account Description	FY17 Actual	FY18 Adopted	FY18 Amended	FY19 Request	FY19 Mayor
01006100.5111	Perm Sal Wages Full Time	430,775	457,066	457,066	440,938	441,276
01006100.5112	Perm Sal Wages Part Time	83,671	86,688	86,688	88,718	88,718
01006100.5122	Temp Wages Part Time	11,085	4,000	4,000	4,000	4,000
01006100.5129	Longevity Pay	4,310	4,698	4,698	4,960	4,960
01006100.5130	Overtime	3,655	1,500	1,500	1,500	1,500
01006100.5140	Differential	1,496	1,560	1,560	1,560	1,560
Total Wages		534,991	555,512	555,512	541,676	542,014
01006100.5241	Repairs/maint Building/grnds	6,731	2,500	2,500	7,000	7,000
01006100.5342	C/W MARS	36,456	36,000	36,000	37,800	37,800
01006100.5421	Library Supplies	14,065	8,000	8,000	10,000	10,000
01006100.5451	Cleaning Supplies	0	0	0	0	0
01006100.5515	Audio Visual Materials	23,759	19,000	19,000	20,000	20,000
01006100.5516	Books And Processing	37,249	27,000	27,000	29,000	29,000
01006100.5556	Magazine & Newspapers Subs	9,734	9,470	9,470	11,970	11,970
Total Expenses		127,993	101,970	101,970	115,770	115,770
Total Library		662,984	657,482	657,482	657,446	657,784



Mission Statement- Why We Exist

The mission of the Greenfield Recreation Department is to enrich the lives of the residents of Greenfield by providing safe, welcoming parks and recreation facilities and affordable, diverse recreation and cultural opportunities for people of all ages to play, learn, and build community. Community is created through people, parks, and programs. It is the vision of the Greenfield Recreation Department to create a happy and healthy community where residents can live, learn, work, and play.

Significant Budget & Staffing Changes for FY2019

Slight increase in the budget due to contractual agreements and longevity expenses. No staffing changes.

Recent Accomplishments

- Summer Camp for the 2017 season was filled to capacity for all eight sessions
- For the 2017-2018 school year, the Recreation Department continues to manage two EEC Licensed after school programs at Federal Street School and Four Corners School serving close to 75 families
- Hired approximately 40 swim area and program staff throughout the year
- Assisted in the organized the Greenfield Criterium, as part of New England's Crit Week
- Organized a successful Independence Day Celebration
- Coordinated summer concert series at the Energy Park
- Movies in the Park Series presented five outdoor movies throughout the summer
- In conjunction with the Movies in the Park Series the Swim Area held three special theme days
- Hosted annual Hillside Block Party
- Over 300 athletes participated in the Greenfield Lightlife Triathlon
- The Downtown Halloween Event served 1000+ children and their families
- The 7th Annual Riverside Blues, Brews, & BBQ Festival at its new location at the Fairgrounds
- Hosted the first National Dog Day at the Paws Park
- Hosted a Teen Open Mic Night at the Energy Park
- Hosted another successful Winter Carnival: 96 Years!

FY 2019 Goals & Objectives

- To increase participation in youth sports programming.
- To increase facility rentals and mobile stage rentals.
- To offer new programming that utilizes the recently created Dog Park.
- To increase attendees and professional BBQ teams at the BBQ Festival.
- To partner with the Kiwanis Club to assist with our Bike Rodeo in conjunction with the Safe Routes to School Program where students receive bike safety information and free helmets.
- To expand public art opportunities and development within our community.
- To maintain the high level of participation and quality to our special events as our numbers of participants continue to grow each year.
- To continue to collaborate with Greenfield Public Schools and Safe Schools Safe Streets.
- To continue to partner with the Crossroads Cultural District and the Franklin County Chamber of Commerce to increase community involvement and tourism.
- To continue to increase family involvement at the Green River Swim Area.
- To replace bleachers and enhance ADA Accessibility at Lunt Fields.
- To replace the playgrounds at the Middle School and Four Corners School.

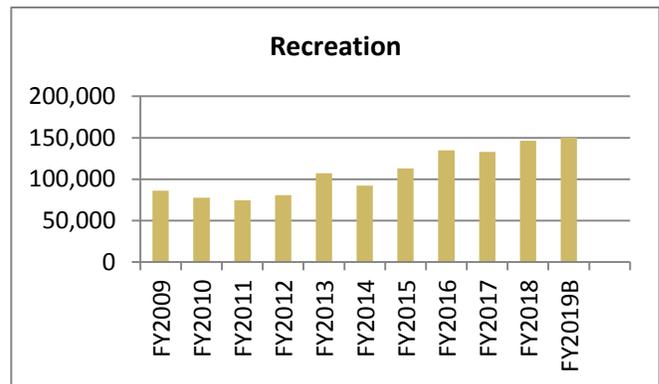
- To develop new relationships with local businesses to donate to, volunteer for, or sponsor special events and programs.
- To continue to enable volunteer groups to participate in the enhancement of our parks and facilities.
- To continue to improve our relationships with the general public and provide excellent customer service.

FY 2019 Departmental Goals Relate to City’s Overall Long & Short Term Goals

- 2012 Open Space & Recreation Plan Goal A: To Preserve, Protect, and Enhance Greenfield’s Open Space and Objective A1: Create & Enhance Recreation Facilities.
 - **Recreation Goal:** To replace bleachers and enhance ADA Accessibility at Lunt Fields. Replacing the current bleachers at Lunt Field in addition to creating ADA Accessibility will be a significant enhancement, improving aesthetics and usability to these community ball fields. The replacement of park signage throughout the city will enhance park identities.

Greenfield Sustainable Master Plan Accomplishments

- Beautification of Down [Chapter 3 - Economic Development - Strategy 5, ALSO Chapter 1 – Land Use – Strategy 7]
 - Light Pole Banners installed
 - Bioswale built at Green River Park Renovation
 - New murals and painted meters
- Greenfield Sustainable Master Plan Accomplishment: Recreation Department Accomplishments [Chapter 5 – Resources and Recreation – Strategy 2]
 - Hillside Park upgrade
 - Playground upgrades at Middle School and Newton St School
 - Tennis court improvements and portable stage acquisition
 - Green River Park Renovation
 - Installation of Kids Train at Energy Park
- Safe Routes to School Program expanded/ Bike Safety For Students Program Implemented [Chap 7 – Education – Strategy 7]
 - Recreation department implemented Bike Rodeo program
 - Students receive free bike helmets

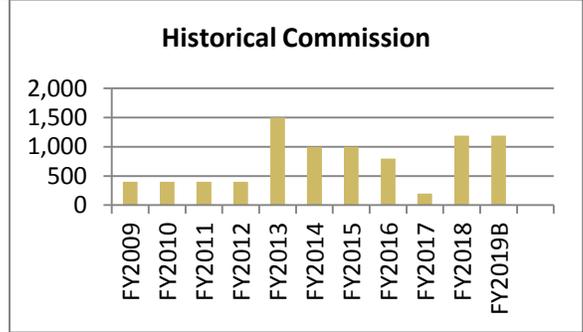


630.Recreation

Account	Account Description	FY17 Actual	FY18 Adopted	FY18 Amended	FY19 Request	FY19 Mayor
01006300.5111	Perm Sal Wages Full Time	132,810	145,918	145,918	149,471	149,471
01006300.5129	Longevity Pay	190	538	538	617	617
Total Recreation		133,000	146,456	146,456	150,088	150,088

HISTORICAL COMMISSION

In March of 1973, MGL Ch. 40D §8D was accepted by Town Meeting authorizing the establishment of a Historical Commission. In the law, the Commission is charged with the preservation, protection and development of the historical or archeological assets of the city.

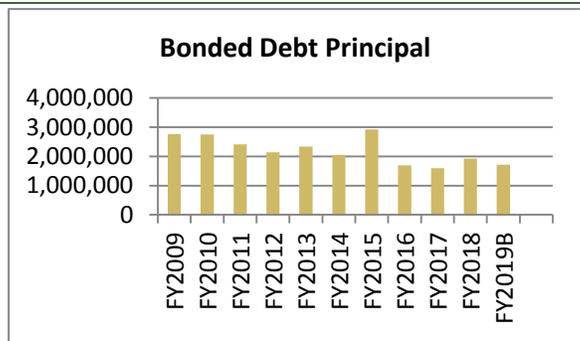


660. Historical Commission

Account	Account Description	FY17 Actual	FY18 Adopted	FY18 Amended	FY19 Request	FY19 Mayor
01006600.5200	Purchase of Service	0	988	988	988	988
01006600.5421	Office Supplies	0	200	200	200	200
Total Historical Commission		0	1,188	1,188	1,188	1,188

DEBT SERVICE

Chapter 44 of the Massachusetts General Laws describes the limitations and restrictions on municipalities incurring any and all debt. A city is allowed to borrow up to 5% of its equalized valuation (EQV) which is its debt limit. Based on the latest EQV of \$1,361,745,600, the debt limit for Greenfield is \$68,087,280. As of March 2016, there are bond issues outstanding from 1999, 2000, 2005, 2009, 2012, and 2014. The issues from 2000 and 2014 include school building debt which was exempted from Proposition 2 ½ by the voters.



EXISTING LONG-TERM DEBT

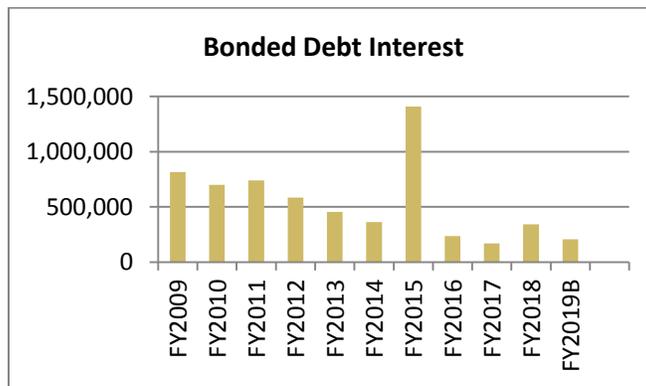
DEBT SERVICE

710. Debt Service						
Account	Account Description	FY17 Actual	FY18 Adopted	FY18 Amended	FY19 Request	FY19 Mayor
01007100.5900	Multi Purpose Loan of 2000	18,000	18,000	18,000	9,000	9,000
01007100.59002	Middle School Project MPL 00	710,000	707,000	707,000	703,000	703,000
01007100.5905	Multi-Purpose Loan of 2005	103,000	73,000	73,000	55,000	55,000
01007100.5909	Multi-Purpose Loan of 2009	199,000	193,000	193,000	157,000	157,000
01007100.5912	Multi-Purpose Loan of 2012	340,000	245,000	245,000	235,000	235,000
01007100.5916	Multi Purpose Loan of 2016	0	458,580	458,580	425,000	425,000
01007100.5999	Multi-Purpose Loan of 1999	155,000	100,000	100,000	0	0
01007100.59991	Principal Pay down	67,302	128,000	128,000	128,000	128,000
Total Debt Service		1,592,302	1,922,580	1,922,580	1,712,000	1,712,000

DEBT INTEREST

751. Debt Interest

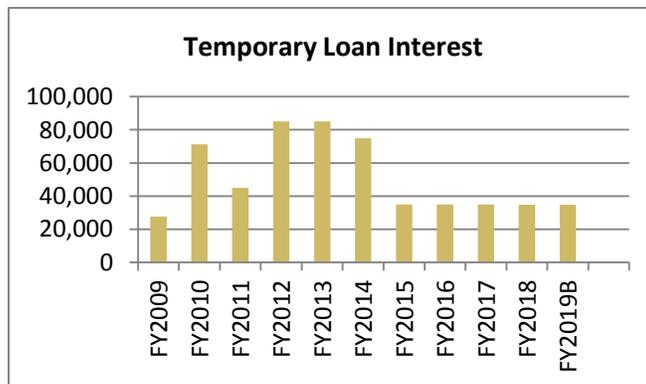
Account	Account Description	FY17 Actual	FY18 Adopted	FY18 Amended	FY19 Request	FY19 Mayor
01007510.5900	Multi-Purpose Loan of 2000	1,665	788	788	180	180
01007510.59002	Middle School Project MPL 00	79,453	44,911	44,911	14,060	14,060
01007510.5905	Interest Multi-Purpose 2005	12,043	7,734	7,734	4,900	4,900
01007510.5909	Multi-Purpose Loan of 2009	23,220	24,815	24,815	19,369	19,369
01007510.5912	Multi-Purpose Loan of 2012	42,733	35,933	35,933	31,033	31,033
01007510.5916	Multi Purpose Loan of 2016	0	226,910	226,910	137,650	137,650
01007510.5999	Multi-Purpose Loan of 1999	2,275	2,275	2,275	0	0
Total Debt Interest		161,388	343,366	343,366	207,192	207,192



SHORT TERM INTEREST

752. Short Term Interest

Account	Account Description	FY17 Actual	FY18 Adopted	FY18 Amended	FY19 Request	FY19 Mayor
01007520.5925	Interest On Notes Payable	47,926	34,650	34,650	35,000	34,650



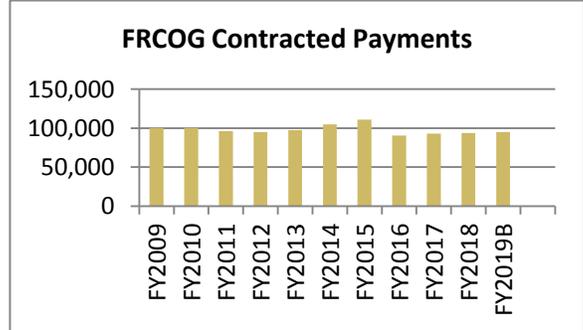
MISCELLANEOUS

Other than the annual assessment from the Franklin Regional Council of Governments, the accounts herein are related to employee benefits and liability insurances. Employee benefits include Contributory and Non-contributory Retirement, Employee Health and Life Insurance, Medicare Insurance, Unemployment Insurance, and Workers' Compensation. Employee benefits, including retirement costs represent 23% of the operating budget. Liability insurances include public official and school committee liability, employee bonds, equipment and vehicle coverage, law enforcement liability, police and fire indemnification, and commercial liability.

FRCOG ASSESSMENTS

The Franklin Regional Council of Government (FRCOG) serves the 26 member towns of Franklin County, is the former county government and is the designated Regional Planning Agency for Franklin County. FRCOG provides municipal and regional support services to the communities of Franklin County and Western MA.

FRCOG provides service to the City of Greenfield in plumbing and electrical inspections, which is included in the Building Inspections budget. The City also pays an annual assessment for membership that is a combination of Regional Services and Statutory.

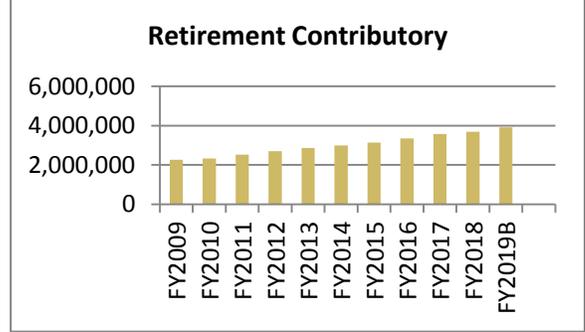


820.FRCOG Assessments

Account	Account Description	FY17 Actual	FY18 Adopted	FY18 Amended	FY19 Request	FY19 Mayor
01008200.5621	FRCOG Regional Serv Assess	86,363	86,835	86,835	88,866	88,866
01008200.5622	FRCOG Statutory Assessment	6,284	6,965	6,965	6,019	6,019
Total FRCOG Assessments		92,647	93,800	93,800	94,885	94,885

CONTRIBUTORY RETIREMENT

The Greenfield Contributory Retirement System includes of the City of Greenfield, Greenfield Housing Authority, Franklin County Tech School and GCET employees.

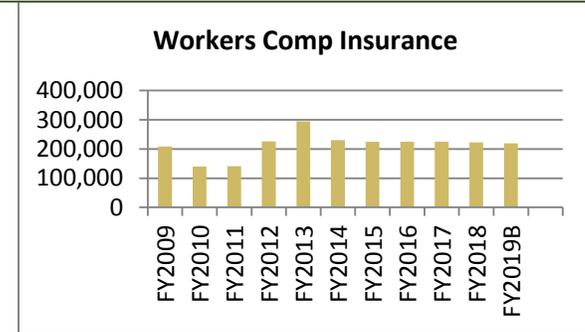


911. Contributory Retirement

Account	Account Description	FY17 Actual	FY18 Adopted	FY18 Amended	FY19 Request	FY19 Mayor
01009110.5185	Contributory Retirement	3,532,707	3,685,488	3,685,488	4,162,966	3,913,188

WORKERS COMP INSURANCE

The City's Workers Compensation Insurance is currently with Massachusetts Inter-local Insurance Association (MIIA). MIIA monitors the City's loss ratio and supplies the City with comprehensive reports and provides free training to city employees to minimize accidents and injuries.

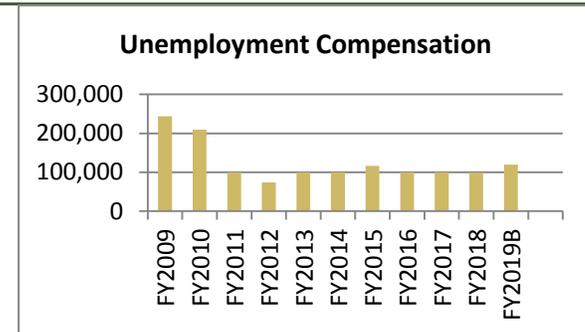


912. Workers Comp Insurance

Account	Account Description	FY17 Actual	FY18 Adopted	FY18 Amended	FY19 Request	FY19 Mayor
01009120.5740	Workers Comp Insurance	221,584	222,750	222,750	220,000	220,000

UNEMPLOYMENT

The City of Greenfield is self funded for unemployment claims. The Unemployment budget is voted annually and then transferred to a special revenue account to pay for unemployment costs as they occur during the year. The balance of the special revenue account carries forward to the subsequent fiscal year.



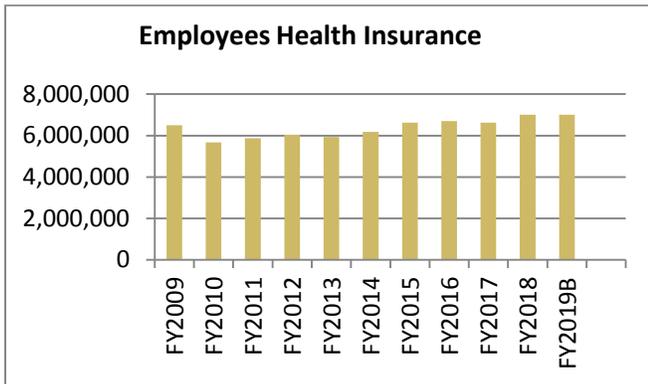
913. Unemployment Fund

Account	Account Description	FY17 Actual	FY18 Adopted	FY18 Amended	FY19 Request	FY19 Mayor
01009130.5964	Unemployment Fund Budget Transfer	100,000	99,000	99,000	100,000	120,000

EMPLOYEE HEALTH INSURANCE

914. Employees Health Insurance

Account	Account Description	FY17 Actual	FY18 Adopted	FY18 Amended	FY19 Request	FY19 Mayor
01009140.5171	PPO Health Insurance	158,286	165,000	165,000	172,730	159,000
01009140.5177	HMO Health New England	5,324,553	5,494,250	5,494,250	6,012,300	5,430,000
01009140.5179	Medicare Health Insurance	291,987	290,000	290,000	305,000	305,000
01009140.5181	Retiree Supplemental Health Ins	970,369	1,040,000	1,040,000	1,110,000	1,110,000
01009140.5184	Administrative Fee	2,678	15,000	15,000	5,000	5,000
Total Employees Health Insurance		6,747,873	7,004,250	7,004,250	7,605,030	7,009,000

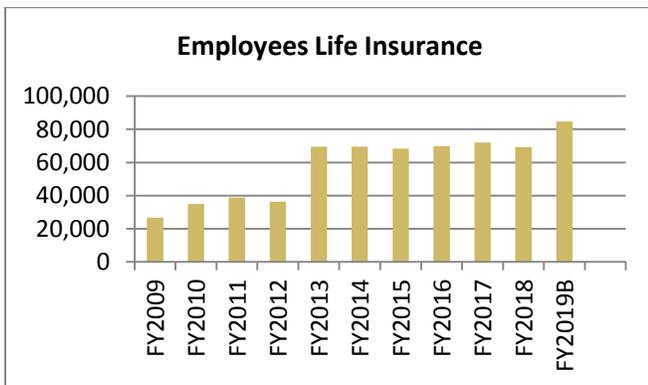


EMPLOYEE LIFE INSURANCE

Employee life insurance covers the premium for a \$10,000 policy for each employee. This was established in a 3-year contract in 2016, which will expire at the end of 2018.

915. Employees Life Insurance

Account	Account Description	FY17 Actual	FY18 Adopted	FY18 Amended	FY19 Request	FY19 Mayor
01009150.5172	Life Insurance Boston Mutual	69,178	69,300	69,300	84,630	84,630

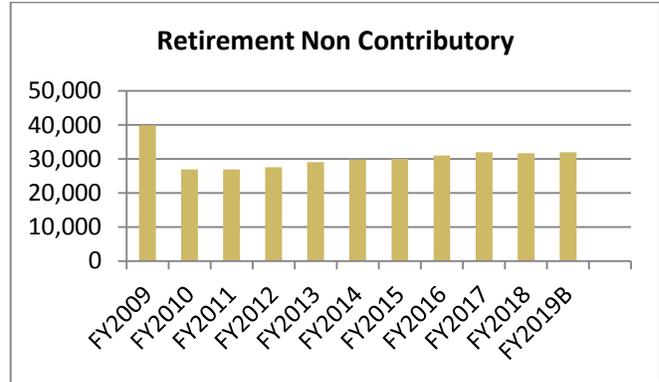
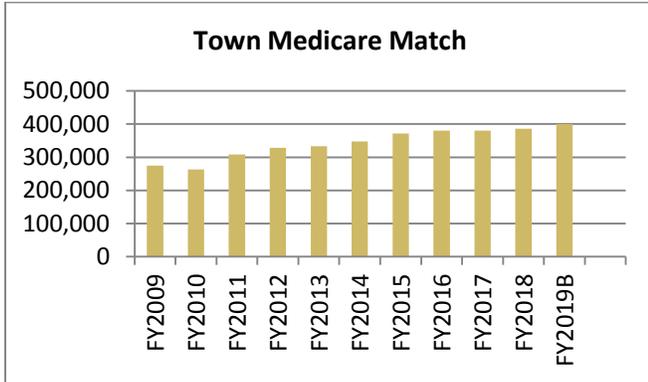


MEDICARE INSURANCE

The Medicare budget calculation is based on prior year number of employees and is adjusted for inflation.

916.Medicare City Match

Account	Account Description	FY17 Actual	FY18 Adopted	FY18 Amended	FY19 Request	FY19 Mayor
01009160.5181	Medicare City Match	411,285	386,100	386,100	400,000	400,000



NON-CONTRIBUTORY RETIREMENT

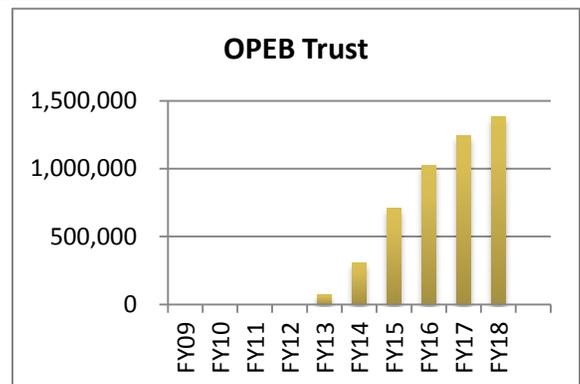
The City provides pension benefits for a limited group of non-contributory retirees. This includes two pension recipients paid monthly.

917.Non Contributory Retirement

Account	Account Description	FY17 Actual	FY18 Adopted	FY18 Amended	FY19 Request	FY19 Mayor
01009170.5189	Non Contributory Pension - School	31,733	31,680	31,680	32,000	32,000

OTHER POST-EMPLOYMENT BENEFITS (OPEB)

Other Post-employment Benefits (OPEB) are post-employment benefits other than pensions. OPEB generally takes the form of health insurance and dental, vision, prescription, or other healthcare benefits provided to eligible retirees, including in some cases their beneficiaries. It may also include some types of life insurance, legal services, and other benefits.



920.Other Post Employment Benefits

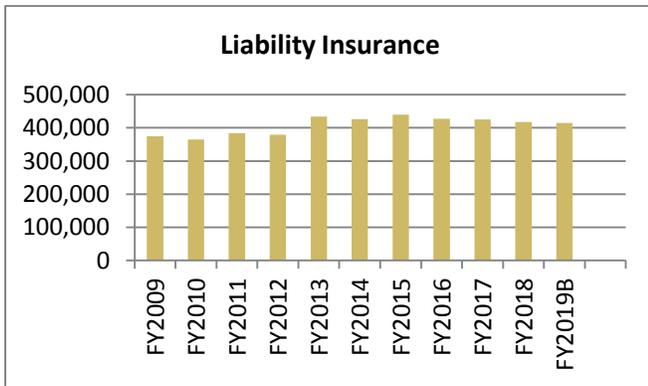
Account	Account Description	FY17 Actual	FY18 Adopted	FY18 Amended	FY19 Request	FY19 Mayor
01009200.5966	OPEB – Other Post Employment Benefits	100,000	0	0	0	0

LIABILITY INSURANCE

The City's Liability Insurances are currently with Massachusetts Inter-local Insurance Association (MIIA).

940.Liability Insurance

Account	Account Description	FY17 Actual	FY18 Adopted	FY18 Amended	FY19 Request	FY19 Mayor
01009400.5741	Public Officials & Employees	38,955	41,000	41,000	41,000	41,000
01009400.5742	Police & Fire Indemnification	111,603	115,000	115,000	115,000	115,000
01009400.5743	Comp General Liability Ins	30,887	50,000	50,000	50,200	50,200
01009400.5744	Business Auto Liability Ins	65,594	68,780	68,780	70,000	70,000
01009400.5745	School Board Liability Ins	8,453	8,700	8,700	9,000	9,000
01009400.5746	Excess Liability Coverage	9,587	10,000	10,000	10,300	10,300
01009400.5747	Boiler & Machinery Coverage	6,879	7,500	7,500	7,500	7,500
01009400.5748	Commercial Property Liab Ins	69,176	74,000	74,000	72,000	72,000
01009400.5749	Law Enforcement Liability Ins	16,517	17,000	17,000	17,600	17,600
01009400.5750	Employee Bonds	1,753	2,200	2,200	2,200	2,200
01009400.5751	Inland Marine Liability Ins	22,880	23,600	23,600	20,000	20,000
Total Liability Insurance		382,284	417,780	417,780	414,800	414,800



SECTION 4 – DEBT, STABILIZATION FUNDS, AND PLANS

DEBT OVERVIEW

Bond Ratings

In March of 2014, at the time of the issuance of the bonds for the new Greenfield High School, Standard and Poor's gave the City's a long term bond rating of AA and upgraded the underlying rating from A to AA-.

"In our opinion, the town's budgetary flexibility has improved, with available reserves above 8% of expenditures as per the draft fiscal 2013 audit, and Greenfield has no plans to significantly spend down the reserves. Supporting Greenfield's finances is what we consider to be very strong liquidity, with total government available cash as a percent of total governmental fund expenditures at 12% and as a percent of debt service at more than 300%. We believe the town has strong access to external liquidity. We view the town's management conditions as strong with good financial practices and policies."

-Standard and Poor's

The increased bond rating has helped decrease the City's borrowing costs and is looked at as a positive message with regard to the City's approach to budgeting both operational and capital needs.

The City has made a concerted effort to ensure upward movement in the rating. In March of 2014, the City had increased its reserves to nearly \$3.0 million and was under its tax levy by nearly \$1.0 million. Most recently, we have maintained reserves at that mark and have been as much as \$2.0 million under the levy limit.

A positive bond rating, higher reserves and more reasonable borrowing costs are all important as we craft the long term debt going forward to allow for several large projects.

Long-Term Debt

Long term debt is generally issued every two to three years by the City.

There are currently seven (7) outstanding long-term bond issues dating from 1999 to 2016.

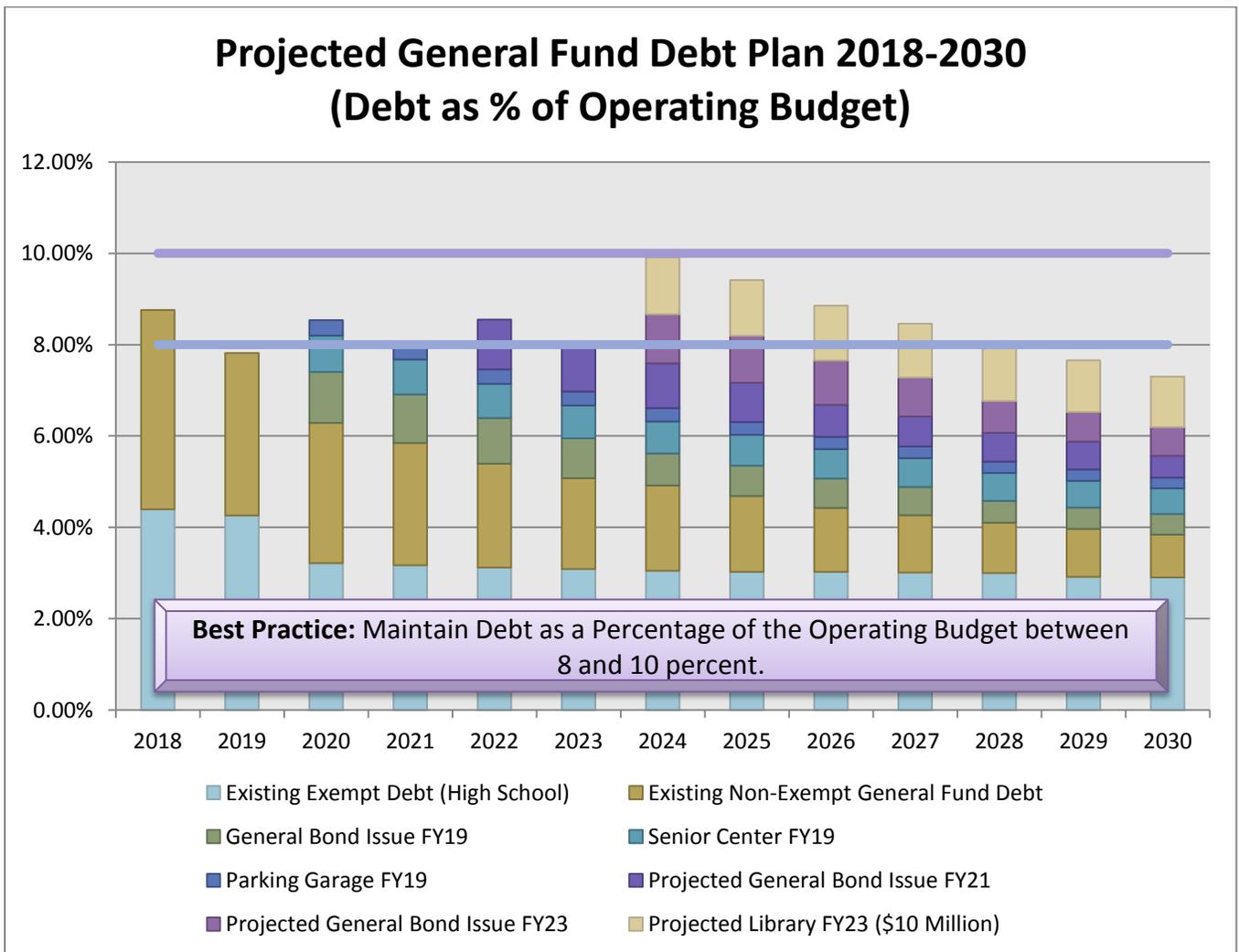
Issued	General Fund Outstanding	Sewer Fund Outstanding	Water Fund Outstanding	Retirement Date
1999	0.00			May 2018
2000	\$726,240		\$267,760	March 2020
2005	\$158,680	\$718,024	\$426,159	March 2022
2009	\$693,383	\$210,258	\$40,123	June 2025
2012	\$1,338,825	\$322,363	\$143,350	February 2027
2014	\$34,235,094	\$303,425	\$200,913	March 2039
2016	\$5,857,063	\$856,325	\$1,927,188	June 2042
Totals	\$43,009,285	\$2,410,394	\$3,005,491	

The 2014 issue included the new Greenfield High School bonding of \$22,000,000 which was excluded from Proposition 2 ½ by a vote of the citizens. All other issues are "non-excluded" debt which means the annual debt service payments are included in the General and Enterprise budgets. Care has to be taken in planning projects to ensure that new annual debt service is scheduled as part of the whole debt picture. That avoids peaks and valleys and maintains a level debt picture.

MAYOR'S DEBT PLAN

Capital investment in maintaining and improving city property is extremely important to protect our assets and provide employees with the tools they need to deliver exceptional service to the community. As part of this process, we develop a capital plan. In order to manage the impact of the capital projects on future budgets, we develop a debt plan with projected borrowing, aiming to maintain debt between 8 and 10 percent of the Operating Budget.

We have taken a fiscally conservative approach to forecasting the debt. This model assumes very low growth in operating budget (1% for 5 years and then a .5% for the following years), and a higher interest rate than the current market (4.5% interest rate). The Library project is currently projected at approximately \$20 Million with a reimbursement grant from the state of approximately 10 Million. Citizens are currently working to raise private dollars to offset the cost of the library, therefore we expect the city will not borrow for the full \$10 Million, however for planning purposes we've assumed borrowing of the entire \$10 Million.



FINANCIAL RESERVE POLICIES

The credit rating of a municipality is a measure of its overall fiscal health. It is regarded by taxpayers, investors, and the media as an independent judgment of the government's financial performance. Multiple factors contribute to the credit rating, and among the most important is the establishment and maintenance of adequate reserves to reduce the dependency on borrowing and to hedge against reduction of services in leaner economic times. In recognition of the critical importance of reserves, the following formal policy is instituted for the Stabilization Fund, Use of Free Cash, and the Reserve Fund for the City of Greenfield.

STABILIZATION

- The City will adhere to all of the requirements of MGL Ch.40, S.5B in the administration of the Stabilization Fund
- At least \$300,000 shall be appropriated annually until the fund reaches \$1.5M. The goal of the City will be to maintain at least 5% of the operating budget in the Stabilization Fund primarily through appropriation from free cash
- Use of stabilization funds will be limited to non-recurring expenditures
- Funds withdrawn from stabilization in a given fiscal year must be replaced dollar for dollar in the next fiscal year in addition to any appropriation required to maintain the targeted balance

FREE CASH

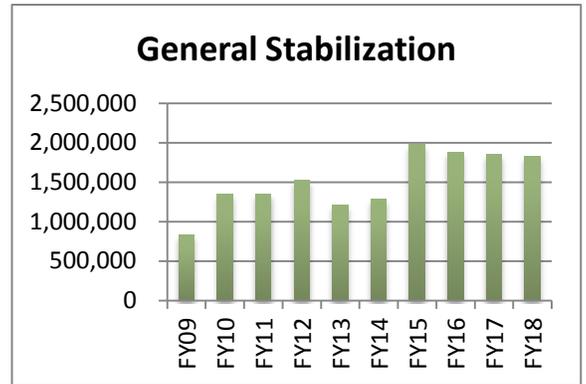
- The City will maintain a free cash balance to provide a cushion against unforeseen expenditures and to avoid sharp fluctuations in the tax rate.
- Free cash will not be depleted in any given year so that there is a positive balance to begin the next fiscal year.
- Free cash will in fact be "budgeted" through the practice of conservative revenue projections to produce excess income. Departmental appropriations will be managed to produce departmental turn backs where and whenever possible.
- The ultimate goal for the City is to generate 3%-5% of the operating budget in free cash.
- Free cash will be available to supplement current year operations only in the most extreme situations. Should such a situation arise, the available amount will be restricted to 1.5% of available free cash.

RESERVE FUND

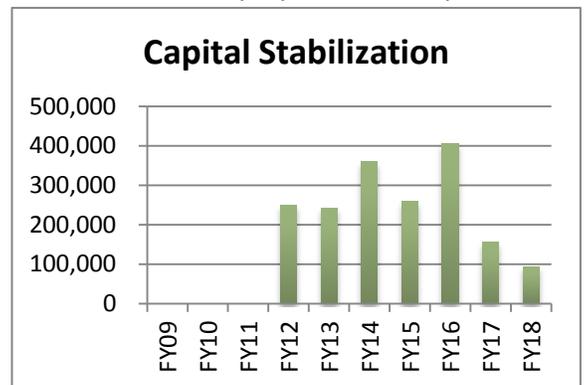
- The City will budget an amount for unforeseen and extraordinary expenses not to exceed 3% of the previous year's tax levy for a reserve fund as allowed in MGL Ch40, S.5.
- The actual amount appropriated will depend on the financial strength of the City. During difficult economic periods, the recommended reserve budget may be higher as departments struggle with tight budgets. During periods of revenue growth, a lower reserve balance may be justified as slightly more spending latitude may be given to departments.
- In all cases, reserve fund transfers will not be requested until a deficit actually exists in the departmental bottom line.

STABILIZATION FUNDS

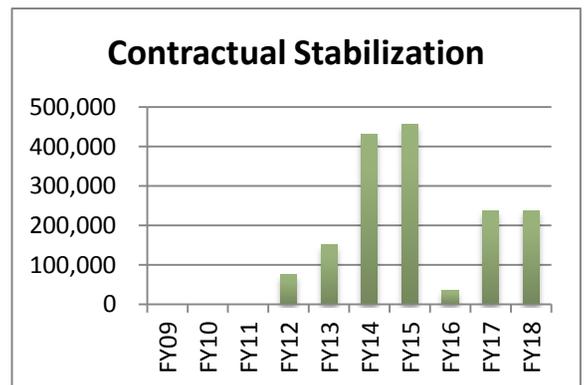
Stabilization Funds are authorized Under MGL Ch. 40 §5B for any lawful purpose, but special stabilization accounts are useful tools for set asides for capital purchases, contractual agreements, and other issues that can cause negative stress on budgets. The City has five (5) stabilization funds: General Stabilization, Capital Stabilization, Building Maintenance Stabilization, and Special Education Stabilization. Over the past five (5) years, expenditures from these accounts have kept stress off the operating budget, helped in planning, and helped with debt management.



A stabilization fund is a fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose (MGL Ch. 40 § 5B). Communities may establish one or more stabilization funds for different purposes and may appropriate any amount into them annually (the Municipal Modernization Act of 2016 eliminated the annual cap). All interest earnings stay with the Stabilization Fund.



The treasurer shall be the custodian of all stabilization funds and may deposit the proceeds in a trust company, co-operative bank or savings bank, if the trust company or bank is organized or exists pursuant to the laws of the commonwealth or any other state or may transact business in the commonwealth and has its main office or a branch office in the commonwealth; a national bank, federal savings bank or federal savings and loan association, if the bank or association may transact business and has its main office or a branch office in the commonwealth; provided, however, that a state-chartered or federally-chartered bank shall be insured by the Federal Deposit Insurance Corporation or its successor; or may invest the funds in participation units in a combined investment fund pursuant to section 38A of chapter 29 or in securities that are legal investments for savings banks.



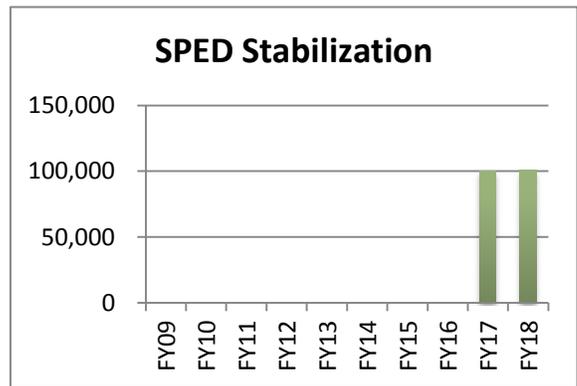
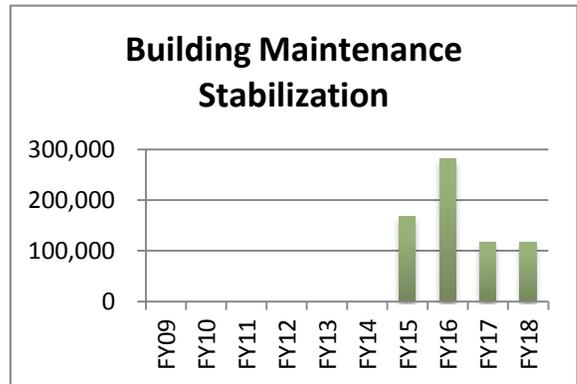
For cities and towns subjected to criticism for operating in perpetual crisis mode, allowing municipal assets to deteriorate, or general shortsightedness, special purpose stabilization funds can provide an effective planning tool. Under M.G.L. c. 40 §5B, municipalities can create multiple stabilization funds, assign a different purpose to each, and take advantage of a unique funding option.

For instance, a community could establish a fund to pay solely for the maintenance and repair of municipal buildings. A separate fund might be created to supplement the state highway funds received under Chapter 90 to cover the cost of an ongoing street improvement program. Another stabilization fund might be set up to finance a vehicle replacement program. In this example, a community anticipating the need to purchase a \$400,000 fire truck in five years could reserve \$80,000 a year in a special purpose stabilization fund and retain

the interest earned. In the past, municipalities would need state approval of special legislation to set up such a reserve.

A special purpose stabilization fund:

- Encourages a community to think long term. Programs to replace vehicles, maintain buildings, and improve roads require an evaluation of all assets, the formulation of a replacement or repair schedule, and a calculation of long-term projected costs.
- Helps a community save money. If the \$400,000 purchase price of a fire truck were borrowed over 15 years instead of paying cash in full, interest payments could add about \$150,000 to the total cost, depending on interest rates. Even if this additional cost would have a nominal tax rate impact, it can instead be a savings or expended elsewhere.
- Helps a community manage debt. A plan to accumulate cash over time and pay outright for a moderate-range capital expenditure helps preserve debt capacity for major, high-dollar purchases or projects. An approach that balances debt with pay-as-you-go practices and that protects against unforeseen costs is viewed in a positive light by credit rating agencies.
- Builds resident confidence in government. Special purpose stabilization funds directly address resident concerns and provide assurance that money appropriated for a particular purpose will be used for that purpose and not be diverted.



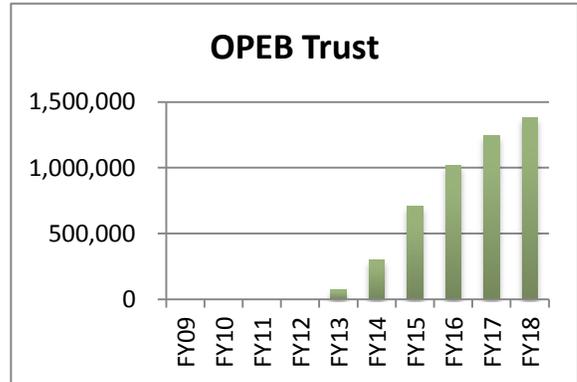
Both the creation of a special purpose stabilization fund and appropriation to the fund was changed from a 2/3 vote of City Council, effective November 7, 2016, with the enactment of the Municipal Modernization Act to a majority vote. A two-thirds vote of a city council is still required to appropriate out of special stabilization funds.

There are two options for building up balances in special purpose stabilization funds. One is as a traditional appropriation, presented as a budget line item or in a separate article, sourced from within the levy or from other general fund revenues, including potentially a transfer of funds from another existing account.

OTHER POST-EMPLOYMENT BENEFITS (OPEB)

Employees of state and local governments may be compensated in a variety of forms in exchange for their services. In addition to a salary, many employees earn benefits over their years of service that will not be received until after their employment with the government ends through retirement or other reason for separation. The most common type of these postemployment benefits is a pension. As the name suggests, other post-employment benefits (OPEB) are post-employment benefits other than pensions. OPEB generally takes the form of health insurance and dental, vision, prescription, or other healthcare benefits provided to eligible retirees, including in some cases their beneficiaries. It may also include some types of life insurance, legal services, and other benefits.

The process of determining how much should be set aside now in order to provide for future benefits in a defined benefit plan utilizes actuarial methods and assumptions. An actuary's estimate or "valuation" is the product of many assumptions, based on historical experience, regarding the factors that determine the level of resources that will be needed in the future to finance benefits.

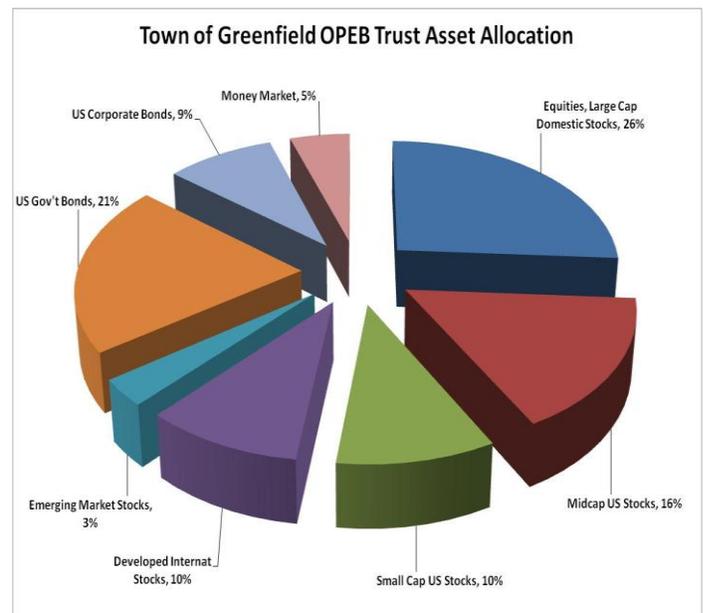


History of Annual Required Contribution (AOC)

Year Ended June 30	Annual Required Contribution (ARC)	Actual Contribution	% of AOC Contributed	Net OPEB Obligation (NOO)
2011	7,236,298	2,372,700	33%	14,212,172
2012	7,259,588	2,185,723	30%	19,286,037
2013	6,463,389	2,929,377	45%	22,820,049
2014	6,503,570	2,565,803	39%	26,757,816
2015	5,873,177	2,919,008	50%	29,711,985

The OPEB Trust Fund is invested with the investment firm Pershing/Abbey Capital LLC. The funds are invested with adherence to the Prudent Investor Rule. Asset Allocation is based on a proven strategy to keep the funds safe, while still achieving a competitive return on the investments.

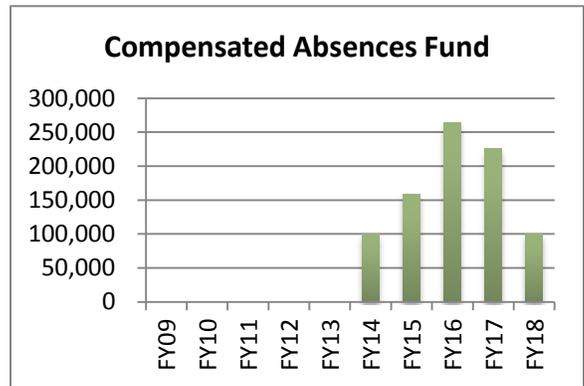
Fiscal Year	Funding Type	Amount
2012	Town Appropriation	25,000
2012	Free Cash Funding	25,000
2013	Town Appropriation	25,000
2014	Town Appropriation	75,000
2014	Free Cash Funding	150,000
2015	Free Cash Funding	350,000
2016	Free Cash Funding	300,000
2017	Free Cash Funding	100,000
Total Funding to Date		1,050,000
Interest Earnings		146,332
Current Balance		1,196,332



COMPENSATED ABSENCES TRUST

The Compensated Absences Trust is a reserve fund for future payments of accrued liabilities for compensated absences due employees or officers of the city upon separation of employment. The City accepted Massachusetts General Law chapter 40, § 13D on March 19, 2014 to establish this reserve fund.

The statute allows for the treasurer to invest the monies in the manner authorized by MGL section 54 of chapter 44, and any interest earned thereon shall be credited to and become part of the fund. The city council may designate the municipal official to authorize payments from this fund, and in the absence of a designation, it shall be the responsibility of the chief executive officer of the city.



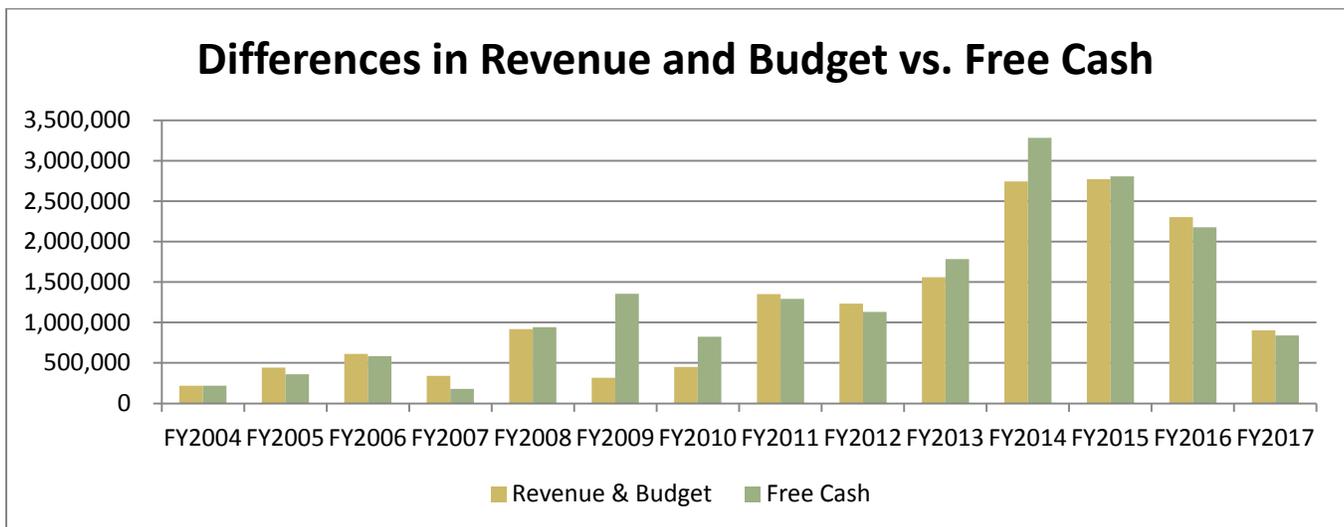
FREE CASH

Free cash is the term used to represent funds available for appropriation which are generated when the actual revenue collections exceed the estimates or when expenditures are less than appropriated or both. The calculation of free cash is based on the balance sheet as of June 30, which is submitted by the City Auditor, but it is not available for appropriation until certified by the Director of Accounts.

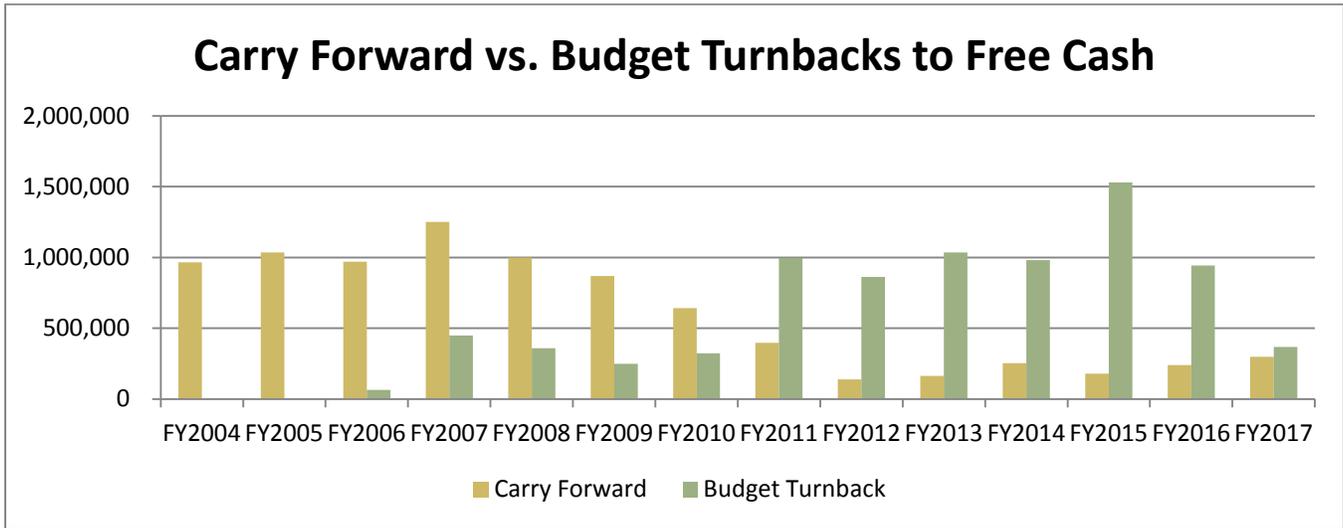
Once certified, free cash is available for expenditure, but the City has established a practice of moving the majority of it into Stabilization Funds for future use.

Free cash correlates with the amount of revenues collected and budget expenditures. If the City collects more revenues than estimated and returns budgets not expended at year end this will create a cash reserve that becomes part of the Free Cash calculation.

The chart below demonstrates the correlation of revenues and budget turn back amounts to the annual Certified Free Cash.

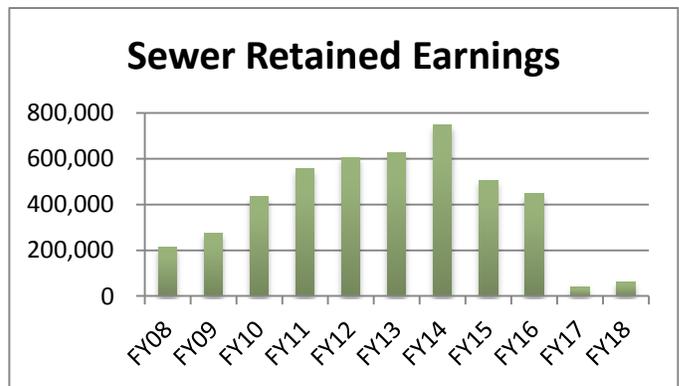
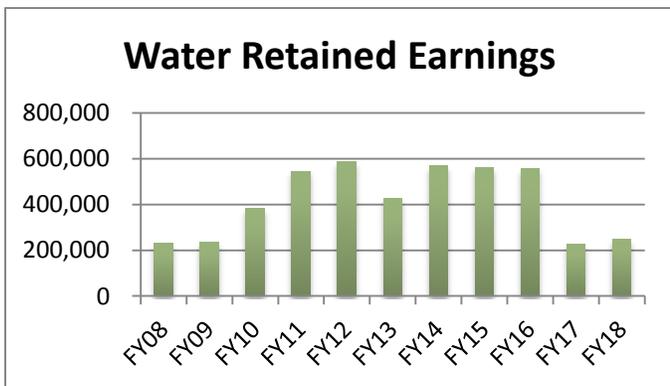


Prior to 2011, the City of Greenfield did not have a particular policy at year end for the close out of unexpended budgets when there were either efficiencies found or gaps in employment. This second chart shows the history of the City's year end process related to budget turn backs versus carrying forward unexpended budgets into the next fiscal year to expend or to turn them back. The first column is the amount of available budgets carried forward into the next fiscal year and the second column is the amount turned back to the Free Cash Calculation. In FY2011, there was a shift in allowing the carry forward at year end and turning back the unexpended budgets, therefore generating more Free Cash.



RETAINED EARNINGS

The overlay is raised by the assessors in the annual tax levy as a reserve for abatements and exemptions. Until the Municipal Modernization Act (MMA), there was a separate overlay reserve for each fiscal year to cover property tax abatements and exemptions granted by the assessors or ordered by the Appellate Tax Board for just that fiscal year. Under the MMA, a single overlay reserve will now cover the costs of potential abatements or exemptions granted by the assessors or ordered by the Appellate Tax Board for any fiscal year. This will allow municipalities to avoid deficits which formerly occurred when amounts abated or exempted exceeded the balance in the overlay account for that particular year.



SECTION 5 – ENTERPRISE FUNDS

ENTERPRISE FUND OVERVIEW

What is an Enterprise Fund?

An enterprise fund establishes a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. Under enterprise accounting, the revenues and expenditures of the service are segregated into a separate fund with its own financial statements, rather than commingled with the revenues and expenses of all other governmental activities. Financial transactions are reported using standards similar to private sector accounting. Revenues are recognized when earned and expenses are recognized when incurred, under a full accrual basis of accounting. An enterprise fund provides management and taxpayers with information to measure performance, analyze the impact of financial decisions, determine the costs of providing a service and identify any subsidy from the general fund in providing service.

Enterprise accounting allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy or other available funds, if any. A community may choose to recover total service costs through user charges, but it is not required.

History

The enterprise fund statute, MGL 44 § 53F ½⁴ (formerly Chapter 41 § 39K), was enacted in 1986. Before that time, communities used special revenue funds authorized under various general laws or special acts in order to separately account for their business type services. These special revenue funds were limited, however, with regard to the services and costs covered. The funds were most commonly authorized for water, gas and electric utility departments and use primarily to account for annual operating costs, not the indirect costs, capital expenditures or fixed assets of the service. The purpose of the enterprise fund statute was to give communities the flexibility to account separately for all financial activities associated with a broader range of municipal services.

Basis of Accounting

Proprietary fund revenues and expenses are recognized on the accrual basis. Revenues are recognized in the accounting period in which they are earned and become measurable; expenses are recognized in the period incurred, if measurable.

The following major proprietary funds are classified Enterprise funds and are audited as such:

- The Sewer Enterprise fund is used to account for Sewer activities.
- The Water Enterprise fund is used to account for Water activities.
- The GCET Enterprise fund is used to account for GCET activities.

⁴ For the entire MGL on Enterprise Funds visit the Massachusetts Department of Revenue website: <http://www.mass.gov/Ador/docs/dls/publ/misc/EnterpriseFundManual.pdf>

ENTERPRISE FUNDS SUMMARY

	Actual FY2017	Budgeted FY2018	Budgeted FY2019	Increase % FY18 v FY19	Increase FY18 v FY19
Revenue					
SEWER					
Sewer Rates	2,083,367	2,402,627	2,331,667	-3.0%	(70,960)
Sewer Other	74,078	75,850	75,000	-1.1%	(850)
Total Sewer Revenue	2,157,445	2,478,477	2,406,667	-3.0%	(71,810)
WATER					
Water Rates	1,542,920	1,702,558	1,445,741	-17.8%	(256,817)
Water Other	77,239	90,300	90,500	0.2%	200
Total Water Revenue	1,620,159	1,792,858	1,536,241	-16.7%	(256,617)
Enterprise Funds Total Revenue	3,777,604	4,271,335	3,942,908	-8.3%	(328,427)
Expenditures					
SEWER					
Sewer Wages	821,355	843,646	743,178	-13.5%	(100,468)
Sewer Ordinary Expenses	690,472	647,105	818,605	21.0%	171,500
Sewer Capital/Capital	602,350	658,791	636,941	-3.4%	(21,850)
Total Sewer Expenditures	2,114,177	2,149,542	2,198,724	2.2%	49,182
Sewer Indirect Costs	352,158	328,935	207,943	-58.2%	(120,992)
Transfers to Capital	105,000	0	0	0.0%	0
Total Sewer Expenditures/Indirects	2,571,335	2,478,477	2,406,667	-3.0%	(71,810)
WATER					
Water Wages	767,309	768,006	680,082	-12.9%	(87,924)
Water Ordinary Expenses	378,133	379,385	367,050	-3.4%	(12,335)
Water Debt/Capital	279,954	381,541	339,211	-12.5%	(42,330)
Total Water Expenditures	1,425,396	1,528,932	1,386,343	-10.3%	(142,589)
Water Indirect Costs	300,049	263,926	149,898	-76.1%	(114,028)
Transfers to Capital	225,000	0	0	0.0%	0
Total Water Expenditures/Indirects	1,950,445	1,792,858	1,536,241	-16.7%	(256,617)
Enterprise Funds Total Expenditures	4,521,780	4,271,335	3,942,908	-8.3%	(328,427)
Net Increase/Decrease	(744,176)	0	0		

ENTERPRISE FUND – OPERATING BUDGET

SEWER ENTERPRISE FUND – OPERATING BUDGET

		FY17 Actual	FY18 Adopted	FY18 Amended	FY19 Request	FY19 Mayor
60001450.5319	Bank Service Charges	2,088	3,000	3,000	3,000	3,000
	TOTAL - Treasurer Department	2,088	3,000	3,000	3,000	3,000
60004110.5111	Sewer Ent Salary Wages	291,761	263,191	263,191	305,383	192,096
60004110.5129	Longevity Pay	2,288	2,714	2,714	2,871	2,871
	TOTAL - DPW Admin & Engineering	294,049	265,905	265,905	308,254	194,967
60004290.5111	Sewer Ent Salary Wages	52,192	52,367	52,367	52,891	52,891
60004290.5129	Longevity Pay	1,009	679	679	731	731
60004290.5130	Overtime Vehicle Maint	997	650	650	650	650
60004290.5242	Swr Veh Maint Cont Serv	6,500	6,000	6,000	6,000	6,000
60004290.5482	Sewer Gasoline	3,400	14,000	14,000	14,000	6,000
60004290.5483	Diesel Fuel Sewer Enterprise	12,616	28,000	28,000	28,000	13,000
60004290.5484	Sewer Veh Maint Lubricants	3,000	3,000	3,000	3,000	3,000
60004290.5485	Sewer Veh Maint Parts	40,000	40,000	40,000	40,000	40,000
	TOTAL - DPW Service Division	119,714	144,696	144,696	145,272	122,272
60004400.5111	Perm/full Time Wages	274,714	293,783	293,783	304,842	304,842
60004400.5120	Temporary Full Time	12,515	7,200	7,200	7,200	7,200
60004400.5129	Longevity Pay	2,929	3,445	3,445	4,176	4,176
60004400.5130	Overtime-Collection	22,773	24,240	24,240	24,240	24,240
60004400.5157	Standby Collection	24,040	23,088	23,088	23,088	23,088
60004400.5246	Sewer Mains-Contract Services	6,361	4,000	4,000	4,000	4,000
60004400.5247	Sewer Service-Contract Service	22,163	20,000	20,000	20,000	5,000
60004400.5305	Medical Physicals	0	1,485	1,485	1,485	1,485
60004400.5308	Random Drug Testing	0	1,485	1,485	1,485	1,485
60004400.5321	Tuition-Sewer Collection	2,004	2,250	2,250	2,250	2,250
60004400.5532	Sewer Mains - Materials	26,766	33,000	33,000	33,000	33,000
60004400.5533	Materials Sewer Manholes	5,984	8,000	8,000	8,000	8,000
60004400.5534	Sewer Ser - Materials	7,818	20,000	20,000	20,000	5,000
60004400.5535	Flow Meters	0	1,000	1,000	1,000	1,000
60004400.5554	Pers. Ser -Clothing Allow	4,425	6,600	6,600	6,600	6,600
60004400.5559	Licenses-Sewer Collection	61	1,080	1,080	1,080	1,080
60004400.5840	Sump Pump I & I	34,342	12,000	12,000	12,000	7,500
60004400.5841	Drain Line Repair	0	4,000	4,000	4,000	4,000
60004400.5845	Sewer Service Cleanout Program	885	5,000	5,000	5,000	5,000
	TOTAL - DPW Sewers & Drains	447,778	471,656	471,656	483,446	448,946
60004430.5211	Sewer Pump Station-Electricity	5,430	5,000	5,000	5,000	5,000
60004430.5213	Sewer Pump Station Propane Gas	0	500	500	500	500
60004430.5246	Sewer Pump Sta-Cntr Service	0	1,000	1,000	1,000	1,000
60004430.5532	Sewer Pump Station-Materials	1,091	2,000	2,000	2,000	2,000
	TOTAL - DPW Sewer Pumping Stat	6,521	8,500	8,500	8,500	8,500

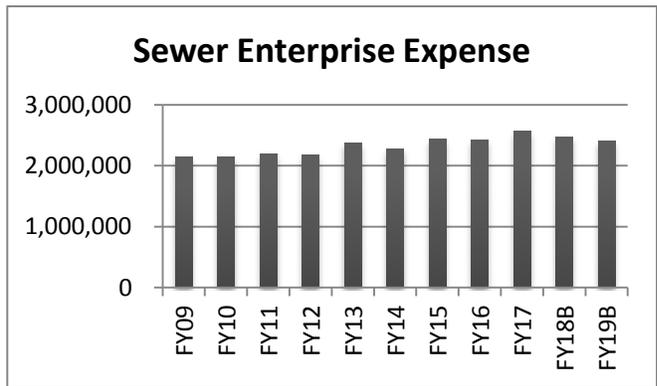
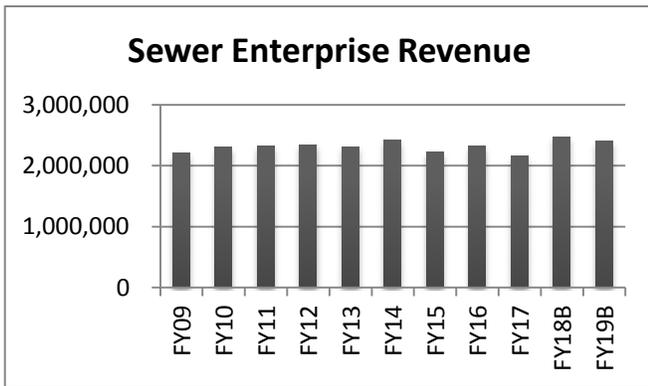
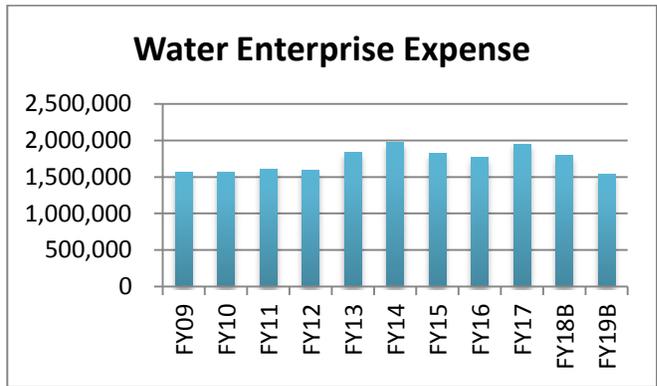
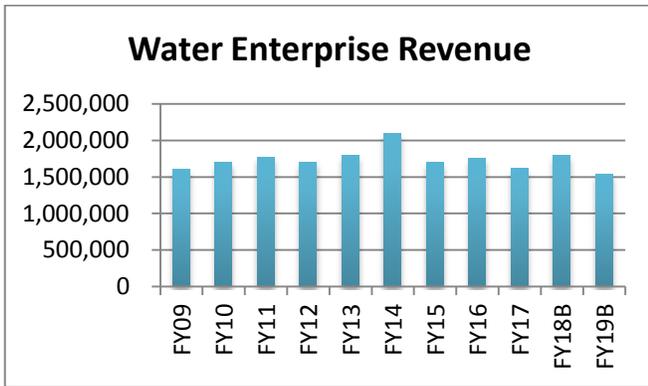
		FY17 Actual	FY18 Adopted	FY18 Amended	FY19 Request	FY19 Mayor
60004490.5111	Perm/full Time Wages	96,355	131,545	131,545	89,649	89,649
60004490.5120	Temporary Full Time	16,295	7,200	7,200	7,200	7,200
60004490.5130	Overtime-Sewer Treatment	16,988	22,000	22,000	22,000	22,000
60004490.5157	Standby-Sewer Treatment	6,500	11,544	11,544	11,544	11,544
60004490.5211	WPCF Electricity	163,994	140,000	140,000	140,000	140,000
60004490.5212	WPCF Heating Oil	8,440	11,000	11,000	11,000	9,000
60004490.5213	WPCF LP Gas	0	100	100	100	100
60004490.5246	WPCF Contacted Serv	23,797	16,000	16,000	16,000	16,000
60004490.5247	WPCF Lab-Cont Serv	5,356	6,500	6,500	6,500	6,500
60004490.5248	Sludge Disposal Contract Serv	255,519	190,000	190,000	190,000	400,000
60004490.5305	Medical Physicals	0	405	405	405	405
60004490.5321	WPCF Tuition	5,561	3,000	3,000	3,000	3,000
60004490.5341	WPCF Communications	4,354	4,000	4,000	4,000	4,000
60004490.5531	WPCF Chemicals	13,530	14,000	14,000	14,000	14,000
60004490.5532	WPCF Materials	42,227	48,000	48,000	48,000	48,000
60004490.5533	Materials WPCF Lab	8,110	7,400	7,400	7,400	7,400
60004490.5554	Clothing Allow Uniforms	7,158	4,300	4,300	4,300	4,300
60004490.5559	WPCF Licenses	755	1,000	1,000	1,000	1,000
	TOTAL - DPW W.P.C.F	674,939	617,994	617,994	576,098	784,098
60007100.5905	Sewer Principal MPL 2005	12,000	12,000	12,000	9,000	9,000
60007100.5909	Multi-Purpose Loan of 2009	26,000	26,000	26,000	27,000	27,000
60007100.5912	Sewer Project - MPL 2012	60,000	60,000	60,000	65,000	65,000
60007100.5914	Sewer Projects - MPL 2014	25,000	25,000	25,000	25,000	25,000
60007100.5916	Multi Purpose Loan of 2016	0	43,000	43,000	40,000	40,000
60007100.5940	WPCP Upgrade-MWPAT Loan	402,656	406,458	406,458	421,542	421,542
	TOTAL - Debt Service	525,656	572,458	572,458	587,542	587,542
60007510.5905	Sewer Interest-MPL 2005	1,790	1,205	1,205	740	740
60007510.5909	Multi-Purpose Loan of 2009	7,598	6,850	6,850	6,021	6,021
60007510.5912	Sewer Project - MPL 2012	9,863	8,663	8,663	7,463	7,463
60007510.5914	Sewer Projects - MPL 2014	12,426	11,425	11,425	10,175	10,175
60007510.5916	Multi Purpose Loan of 2016	0	32,190	32,190	20,000	20,000
	TOTAL - Debt Interest	31,676	60,333	60,333	44,399	44,399
60007520.5925	Temporary Interest	2,395	5,000	5,000	5,000	5,000
	TOTAL - Short Term Interest	2,395	5,000	5,000	5,000	5,000
60009910.5960	Interfund Transfer					
60009910.5961	Indirect Cost/worker Comp-Trans	13,941	14,140	14,140	13,860	0
60009910.5962	Indirect Cost/health Ins-Trans	151,100	127,000	127,000	115,000	115,000
60009910.5963	Indirect Cost/life Ins-Trans	1,476	1,200	1,200	1,000	1,000
60009910.5964	Indirect Cost/retirement-Trans	71,387	71,387	71,387	79,096	79,096
60009910.5965	Indirect Costs/other Dpt-Trans	105,824	102,968	102,968	109,330	0
60009910.5966	Indirect Cost-Medicare Match	8,430	12,240	12,240	12,847	12,847
	TOTAL - Transfer To General Fund	352,158	328,935	328,935	331,133	207,943
	TOTAL - Sewer Enterprise Fund	2,456,974	2,478,477	2,478,477	2,492,644	2,406,667

WATER ENTERPRISE FUND – OPERATING BUDGET

		FY17 Actual	FY18 Adopted	FY18 Amended	FY19 Request	FY19 Mayor
61004110.5111	Admin & Engineering Wages	204,185	241,950	241,950	212,545	120,802
61004110.5129	Longevity Pay	0	522	522	1,148	1,148
	TOTAL-DPW Admin & Engineering	204,185	242,472	242,472	213,693	121,950
61004290.5111	Water Fund Salaries	48,533	49,319	49,319	51,351	51,351
61004290.5130	Overtime	798	600	600	600	600
61004290.5242	Water-Vehicle Maint Cont Serv	6,500	6,500	6,500	6,500	6,500
61004290.5482	Water-No Lead Gasoline	8,498	16,000	16,000	16,000	12,000
61004290.5483	Diesel Fuel Water Enterprise	3,630	6,000	6,000	6,000	4,500
61004290.5484	Water-Vehicle Maint Lubricants	3,000	3,000	3,000	3,000	3,000
61004290.5485	Water-Vehicle Maint Parts	40,000	40,000	40,000	40,000	40,000
	TOTAL-DPW Service Division	110,959	121,419	121,419	123,451	117,951
61004520.5111	Perm Salary/Wages Full Time	332,972	294,449	294,449	301,822	301,822
61004520.5120	Temp Salary/Wages Full Time	8,238	7,200	7,200	7,200	7,200
61004520.5129	Longevity Pay	3,107	4,229	4,229	3,863	3,863
61004520.5130	Overtime	21,336	9,000	9,000	9,000	9,000
61004520.5157	On Call Standby	12,065	11,904	11,904	11,904	11,904
61004520.5161	Incentive Pay - Water Licenses	3,350	3,915	3,915	3,915	3,915
61004520.5211	Water Main Heaters Electricity	1,727	3,000	3,000	3,000	3,000
61004520.5246	Water Main Contracted Services	28,601	2,500	2,500	2,500	2,500
61004520.5247	Water Services Contracted Serv	3,824	1,500	1,500	1,500	1,500
61004520.5305	Medical Physicals	0	1,485	1,485	1,485	1,485
61004520.5306	Water/Sewer Billing Data	19,818	12,000	12,000	12,000	12,000
61004520.5308	Random Drug Testing	0	3,360	3,360	3,360	3,360
61004520.5321	Personnel Services-Tuition	6,365	4,000	4,000	4,000	4,000
61004520.5532	Water Mains-Materials & Tools	13,691	25,000	25,000	25,000	25,000
61004520.5533	Materials Fire Hydrants	16,272	18,000	18,000	18,000	18,000
61004520.5534	Water Services-Materials	15,764	25,000	25,000	25,000	25,000
61004520.5535	Water Meters-Materials	10,926	10,000	10,000	10,000	10,000
61004520.5554	Personnel Services-Clothing All	4,974	8,500	8,500	8,500	8,500
61004520.5559	Personnel Services Licenses	1,787	3,500	3,500	3,500	3,500
	TOTAL-DPW Water Distribution	504,816	448,542	448,542	455,549	455,549
61004530.5210	Green River Plant Electricity	55,630	38,000	38,000	38,000	38,000
61004530.5211	Adams Hill Tank/Pump Electricity	5,697	6,000	6,000	6,000	6,000
61004530.5213	Green River Plant Gas	1,003	1,000	1,000	1,000	1,000
61004530.5246	Green River Pump-Contract Serv	2,362	4,500	4,500	4,500	4,500
61004530.5247	Adams Hill Tank Pump-Contract	135	2,000	2,000	2,000	2,000
61004530.5346	Adams Hill Tank Pump Communica	537	900	900	900	900
61004530.5532	Green River Pumpstation-Materi	2,950	1,000	1,000	1,000	1,000
61004530.5533	Materials Adams Hill Tank Pump	4,673	1,600	1,600	1,600	1,600
	TOTAL-DPW Water Pumping Stat	72,986	55,000	55,000	55,000	55,000
61004540.5111	Perm Salary & Wages Full Time	106,964	104,734	104,734	143,763	143,763
61004540.5129	Longevity Pay	340	1,096	1,096	626	626
61004540.5130	Overtime	15,484	16,000	16,000	16,000	16,000

		FY17	FY18	FY18	FY19	FY19
		Actual	Adopted	Amended	Request	Mayor
61004540.5157	Standby	3,820	23,088	23,088	23,088	8,088
61004540.5210	Millbrook Wells Electricity	28,981	32,000	32,000	32,000	32,000
61004540.5211	Oak Hill Filter Plant Electric	3,698	5,000	5,000	5,000	5,000
61004540.5212	Rocky Mt Tank Electricity	2,337	2,000	2,000	2,000	2,000
61004540.5213	Millbrook Wells Gas	968	2,200	2,200	2,200	2,200
61004540.5214	Oak Hill Filter Plant Gas	1,595	2,500	2,500	2,500	2,500
61004540.5246	Leyden Glen Reservoir-Contract	4,445	3,000	3,000	3,000	3,000
61004540.5247	Millbrook Wells-Contract Servi	12,653	7,000	7,000	7,000	7,000
61004540.5248	Oak Hill Filterplant-Contract	5,980	20,000	20,000	20,000	12,000
61004540.5250	Laboratory-Contract Service	9,351	9,000	9,000	9,000	9,000
61004540.5304	Leyden Glen Reservoir-Taxes	18,107	8,835	8,835	8,835	10,000
61004540.5305	Medical Physicals	0	405	405	405	405
61004540.5341	Millbrook Wells-Communications	1,394	2,500	2,500	2,500	2,500
61004540.5342	Oak Hill Filter Plant-Communic	2,282	2,200	2,200	2,200	2,200
61004540.5531	Millbrook Wells-Chemicals	2,883	11,400	11,400	11,400	11,400
61004540.5532	Oak Hill Filter Plant-Chemical	6,253	8,000	8,000	8,000	8,000
61004540.5533	Materials Leyden Glen Reservoi	112	300	300	300	300
61004540.5534	Millbrook Wells-Materials	4,566	5,000	5,000	5,000	5,000
61004540.5535	Oak Hill Filter Plant-Material	6,584	5,000	5,000	5,000	5,000
61004540.5536	Rocky Mt Water Tank-Materials	12	1,200	1,200	1,200	1,200
61004540.5537	Laboratory Materials	7,236	7,500	7,500	7,500	7,500
	TOTAL-DPW Water Supply Facilities	246,044	279,958	279,958	318,517	296,682
61007100.5900	Water Fund Projects-MPL 2000	147,000	145,000	145,000	143,000	143,000
61007100.5905	Water Fund Projects-MPL 2005	15,000	15,000	15,000	11,000	11,000
61007100.5909	Multi-Purpose Loan of 2009	5,000	6,000	6,000	6,000	6,000
61007100.5912	Water Principal MPL 2012	50,000	40,000	40,000	40,000	40,000
61007100.5914	Water Principal-MPL 2014	20,000	15,000	15,000	15,000	15,000
61007100.5916	Multi Purpose Loan of 2016	0	60,000	60,000	60,000	60,000
	TOTAL-Debt Service	237,000	281,000	281,000	275,000	275,000
61007510.5900	Water Fund Projects-MPL 2000	20,883	13,764	13,764	7,460	7,460
61007510.5905	Water Fund Projects-MPL 2005	2,368	1,636	1,636	1,060	1,060
61007510.5909	Multi-Purpose Loan of 2009	1,494	1,335	1,335	1,148	1,148
61007510.5912	Water Interest-MPL 2012	5,005	4,005	4,005	3,205	3,205
61007510.5914	Water Interest-MPL 2014	7,764	6,963	6,963	6,213	6,213
61007510.5916	Multi Purpose Loan of 2016	0	67,838	67,838	43,125	43,125
	TOTAL-Debt Interest	37,513	95,541	95,541	62,211	62,211
61009910.5961	Indirect Cost Transfer-Workers	14,138	14,140	14,140	13,860	0
61009910.5962	Indirect Cost Transfer-Health	111,326	70,000	70,000	55,000	55,000
61009910.5963	Indirect Cost Transfer-Life In	1,378	1,000	1,000	1,000	1,000
61009910.5964	Indirect Cost Transfer-Retirement	60,680	64,578	64,578	79,096	79,096
61009910.5965	Indirect Cost Transfer-Other D	105,824	102,968	102,968	109,330	0
61009910.5966	Indirect Cost Transfer-Medicare	6,703	11,240	11,240	11,802	11,802
	TOTAL-Transfer To General Fund	300,049	263,926	263,926	270,088	146,898
	TOTAL-Water Enterprise Fund	1,718,992	1,792,858	1,792,858	1,778,509	1,536,241

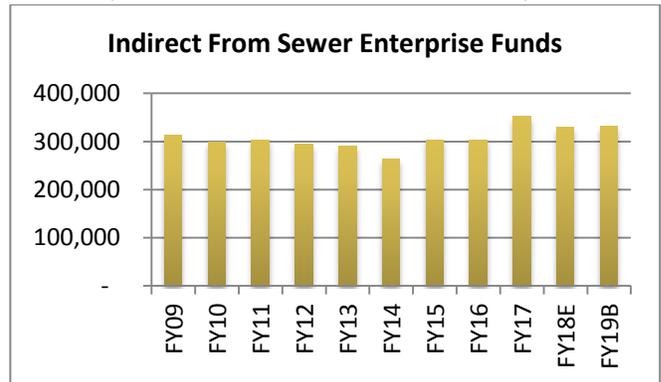
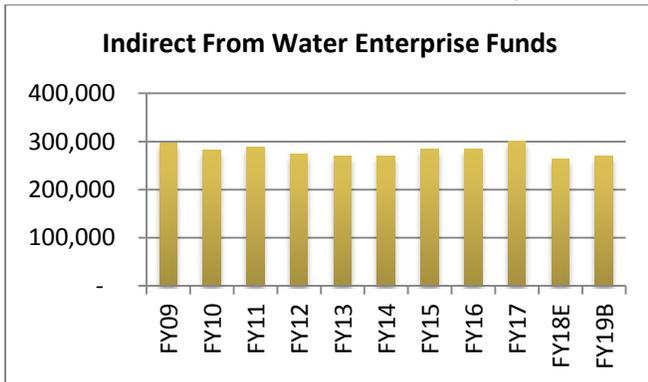
ENTERPRISE FUND – REVENUE AND EXPENSES HISTORICAL GRAPHS



ENTERPRISE FUND – OTHER FINANCIAL USES (OFU) INDIRECT COSTS

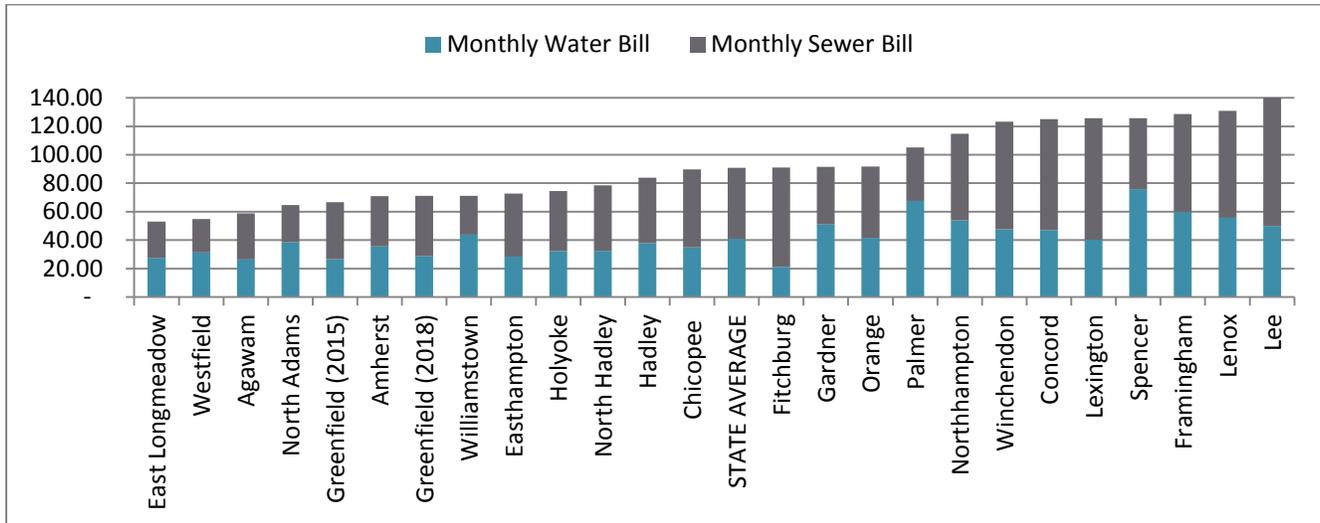
The Water and Sewer Enterprise Funds, financed by water and sewer usage charges, provide reimbursements for direct and indirect costs associated with a variety of City services, provided by Finance, Treasure, Human resources, and other City departments. Additionally, enterprise funds provide reimbursements to the general fund for all employee benefits (health, life, Medicare insurances, etc) of those employees who work for the water and sewer departments, as well as costs for the Water and Sewer accounting and billing system. Finally, a portion of the City’s assessments for property/liability insurance and worker’s compensation are also captured in the indirect costs of the enterprise funds of the water and sewer departments.

In fiscal year 2014, the Department of Revenue reviewed the indirect costs calculation of the City and made recommendations that have now been adopted to more accurately reflect the true costs of the enterprise funds.



WATER & SEWER RATE COMPARISONS

Tigh and Bond surveys Massachusetts communities about water and sewer rates and publishes it biannually. They calculate the average homeowner’s cost by using a standard of 120 hundred cubic feet (or 90,000 gallons) of water use. Greenfield is the fifth lowest bill out of the 23 municipalities with water and sewer.



	Water Bills	Sewer Bills	Combined Bill
East Longmeadow	331	306	637
Westfield	375	283	658
Agawam	317	388	705
North Adams	462	315	777
Greenfield (2015)	320	479	799
Amherst	426	426	852
Greenfield (2018)	346	508	854
Williamstown	527	328	855
Easthampton	342	532	874
Holyoke	388	505	893
North Hadley	390	552	942
Hadley	455	552	1,007
Chicopee	418	659	1,077
STATE AVERAGE	491	600	1,090
Fitchburg	254	839	1,093
Gardner	613	486	1,099
Orange	500	600	1,100
Palmer	812	450	1,262
Northampton	648	730	1,378
Winchendon	572	908	1,480
Concord	563	937	1,500
Lexington	483	1,025	1,508
Spencer	910	598	1,508
Framingham	716	827	1,543
Lenox	670	900	1,570
Lee	600	1,087	1,687

The MA Water and Wastewater Rates Dashboard is a tool to compare rates and bills across the Commonwealth. It is available to the public at:

<http://www.efc.sog.unc.edu/reslib/item/massachusetts-water-and-wastewater-rates-dashboard>



MA Water and Wastewater Rates Dashboard

Rates as of July 1, 2017

Dashboard updated: December 14, 2017

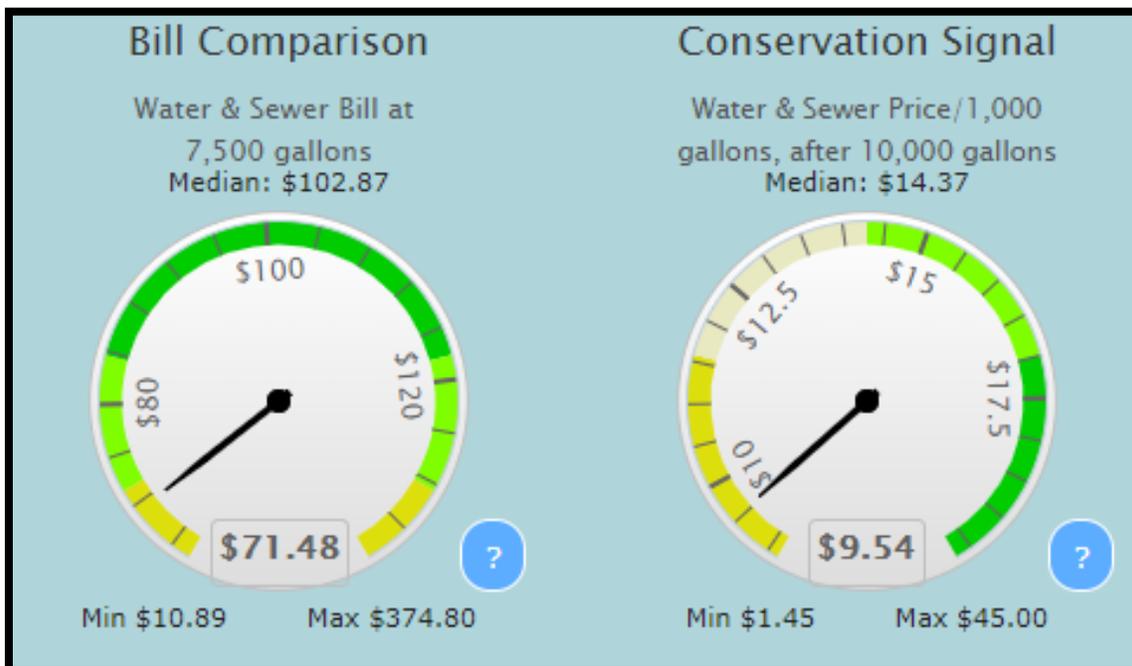
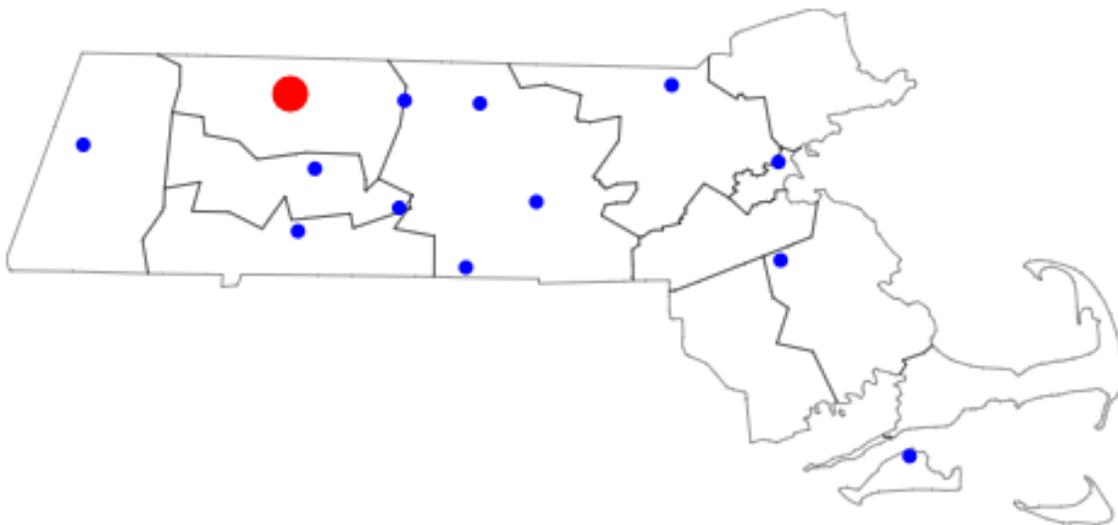


Engineers | Environmental Specialists

Greenfield - Water and Sewer

Select comparison group: Similar Customer Income

Comparing to utilities also serving communities with Median Household Income between \$45,000 and \$50,000



GCET ENTERPRISE FUND

GCET Mission

GCET was created to bring fast, affordable Internet service to all residents and business in the City of Greenfield.

Accomplishments in FY 17-18

- Brought Internet service to 400 customers
- Increased revenues by 800%
- Expanded our network to cover approximately 70% of homes in core areas of Greenfield
- Completely restructured GCET operations, lowering operating costs by nearly 30%
- Became Internet Services Provider for the City of Greenfield municipal operations saving the city \$30K+ per year
- Established Enterprise Fund for GCET operations

Goals for FY 18-19

- Sign up an additional 800 customers
- Increase revenues by 300%
- Complete network coverage of Greenfield core areas
- Begin expansion of coverage into outer areas of Greenfield
- Develop additional revenue streams
- Work with our State partners to create consistent regulatory environment
- Build towards cash positive operations

		FY17 Actual	FY18 Adopted	FY18 Amended	FY19 Request	FY19 Mayor
65004650.5111	Sal & Wages -Full Time	0.00	0.00	0.00	57,756	57,756
65004650.5116	Wages Technology	0.00	0.00	0.00	479,907	479,907
65004650.5117	Wages Sales & Marketing	0.00	0.00	0.00	36,040	36,040
	TOTAL Wages & Salary				573,703	
65004650.5260	Outside Plant	0.00	0.00	0.00	53,600	53,600
65004650.5261	Development & Systems	0.00	0.00	0.00	30,535	30,535
65004650.5265	Advertising/Marketing	0.00	0.00	0.00	12,000	12,000
65004650.5266	Emergency CS & On Call	0.00	0.00	0.00	7,200	7,200
65004650.5268	General & Admin Expenses	0.00	0.00	0.00	415,382	415,382
65004650.5269	Network Operations	0.00	0.00	0.00	130,480	130,480
65004650.5271	Rent	0.00	0.00	0.00	33,020	33,020
	TOTAL Ordinary Expenses				682,217	682,217
	TOTAL		0.00	0.00	1,244,225	1,244,224

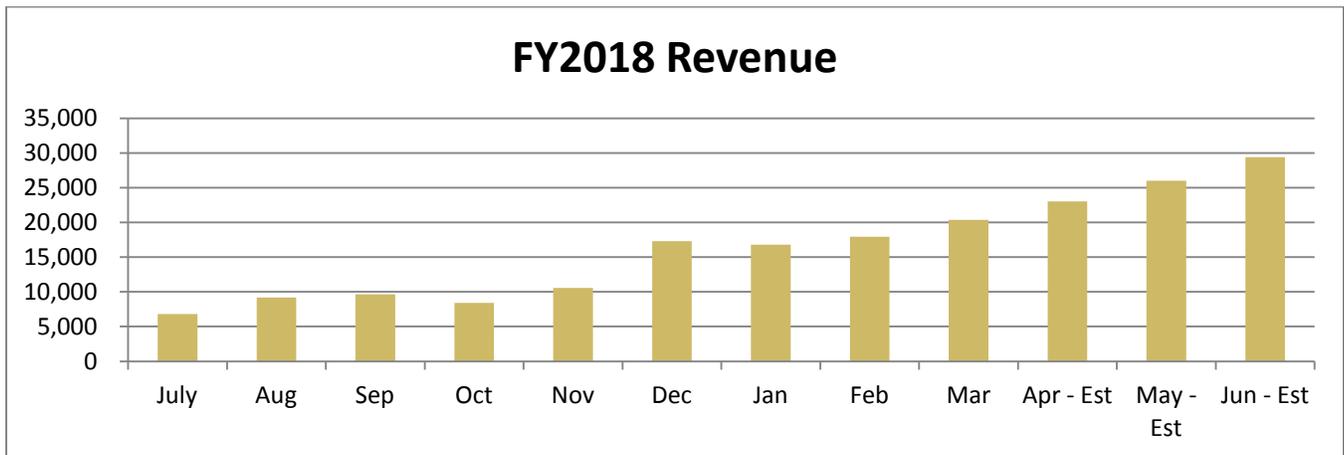
GCET HISTORY AND TIMELINE

In late 2010, Mayor Martin and Economic Development Director Robert Pyers turned their focus on the City's lack of broadband. They recognized that, like most cities and towns, the city's residents and businesses were severely disadvantaged by the lack of broadband telecommunications networks and services. They were determined to make the necessary changes and turn these shortcomings into strengths which would become an economic driver.

TIMELINE

- 2010 – Broadband Becomes Economic Development Priority
 - Mayor Martin and Economic Development Director Robert Pyers turn their focus on the town's lack of broadband as a factor hindering economic development
- 2011 – Research and Studies on Town Broadband Needs
 - Mayor begins studies; works closely with Ben Schwartz of Emphasis Consulting Group
- 2011, September – Greenfield Community Technology Advisory Committee Formed
 - Presenters included: Chris Mitchell of the Institute for Local Self-Reliance and State Senator Ben Downing Advisory
 - Committee included: Councilor Penny Ricketts, David Russell, Mik Muler, Scott MacPhearson, and Sheryl Sadler-Twyon
- 2012 - Municipal Telecommunications Business Plan – released
 - Recommends the creation of a sustainable, state-of-the-art, cost competitive broadband telecommunications infrastructure and provide high quality, low cost telephone, internet, video, VPN, WAN and other value added services to all residents, businesses and municipal departments
- 2014, May 21 – 1st Vote of the Town Council, FY2014 – Unanimous (1st Municipal Year)
 - Authorized the creation and operation of a municipal telecommunications system as allowed by Massachusetts General Laws Chapter 164, Sections 36 and 47E
- 2014, June 18 – Town Launches Technology Master Plan
 - Three part plan, third step was town-wide municipal broadband
- 2014, July 16 – 2nd Vote of the Town Council, FY2015 – Unanimous (2nd Municipal Year)
- 2015, July 8 – Massachusetts Municipal Light Plan Symposium
 - Mayor speaks on Greenfield MLP plans for becoming a “Gigabit City”; hosted by the Berkman Center for Internet and Society at Harvard University
- 2015, October – Pilot Project
 - Wi-Fi from the intersection of Main and Elm up to High St at the police Station
- 2015, November 3 – Special City Election
 - Ratified by the voters of the Town with a 82.6% majority, For: 3,287 Against: 696
- 2016, January – March – GreenLight Advisory Group
 - Advised on the implementation phase of the MLP
 - Members: Councilor Isaac Mass, Councilor Penny Ricketts, Andy Killeen, Bob Pura, David Singer, Mic Muller, Connie Fitzgerald
- 2016, April 20 – Bond Authorization by Town Council
 - Authorized \$5,000,000 appropriated to establish a telecommunications system operated by the Municipal Light Plant and to borrow \$5,000,000 – Unanimous
- 2016, June 30 – Mayor files contract for the GCET Manager with the Town Council

- Pursuant to M.G.L. c.164 s.56: A mayor of a city shall appoint a manager of municipal lighting who shall under the direction and control of the mayor, and subject to this chapter, have full charge of the operation and management of the plant
- 2017, June - GCET begins major build out, activates first customers
 - Greenfield core area targeted for Phase 1 activation
- 2017, October 4 - GCET Reorganizes
 - Cost controls, New Management Structure
- 2017, December 31 - GCET reaches 200 total customers
- 2018, February 8 - GCET Board of Commissioners Sworn in
 - Timothy Farrell - Chair, Jennifer Stromsten - Vice Chair, John Howland - Secretary/Treasurer, David Lanoie - Board Member, David Russel, Board Member
 - Oversight responsibilities for GCET now vested in Board of Commissioners
- 2018, February 22 - Meeting of the GCET Board of Commissioners
 - John Lunt appointed new General Manager
- 2018, March 19 - Meeting of the GCET Board of Commissioners
 - To create an Enterprise Funds for the management of GCET finances, vote is unanimous
- 2018, March 21 - Meeting of the City Council
 - To create an Enterprise Funds for the management of GCET finances, vote is unanimous
- 2018, March 31 - GCET reaches 400 total customers



SECTION 6 – CAPITAL IMPROVEMENT

CAPITAL IMPROVEMENT PROGRAM (CIP) – OVERVIEW

The Capital Improvement Program is governed by Section 5-10 of the Home Rule Charter and further defined by ordinance. A capital expenditure is typically defined in terms of useful life and cost. Greenfield considers a capital purchase to be one of over \$25,000 with a useful life of at least 5 years. Purchases not meeting those thresholds should be considered an expense in the operating budget.

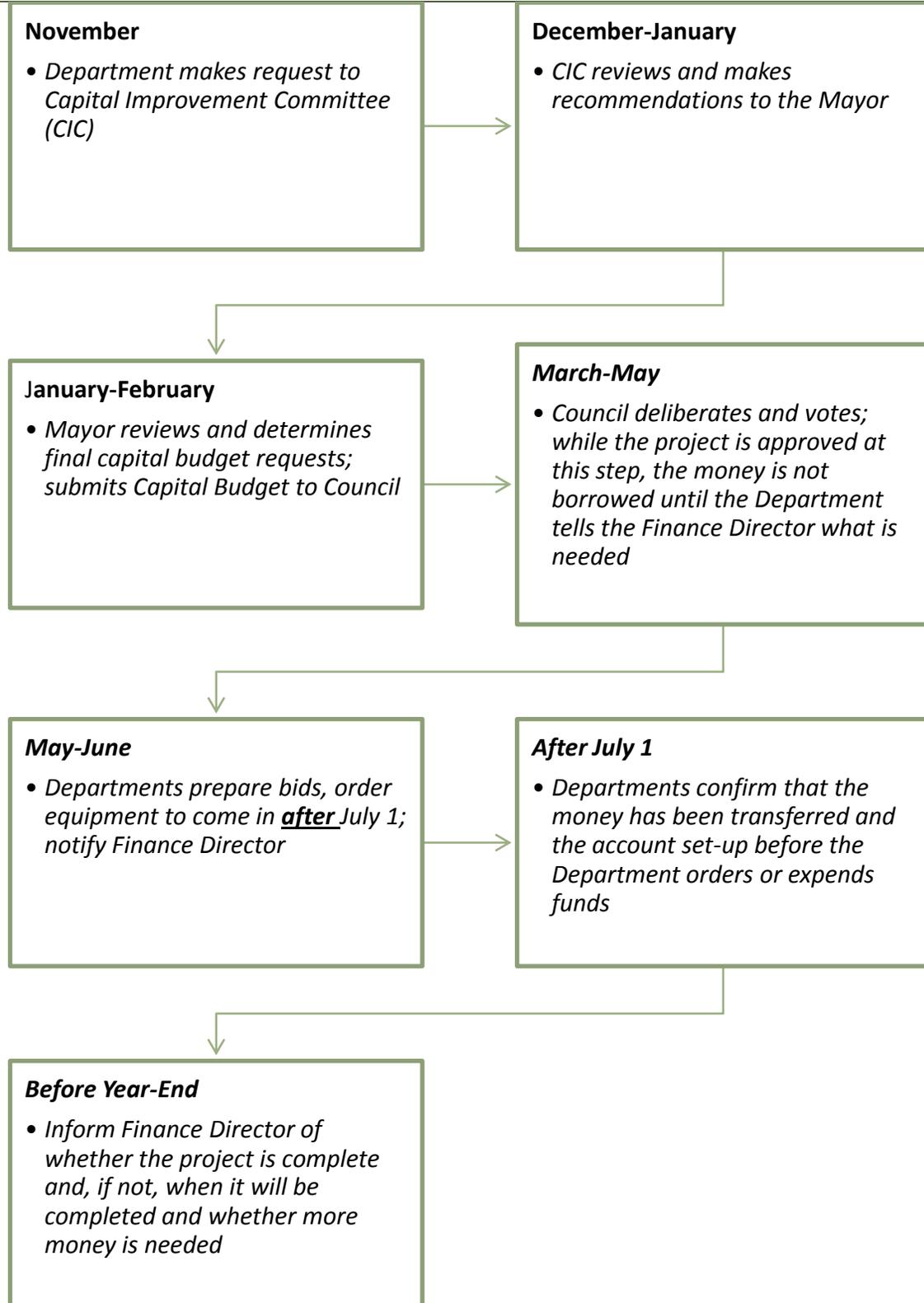
The capital package is released annually in September and returned by early October. For most of October, November and December, the Capital Improvement Committee (CIC) listens to requests and deliberates as to what they will forward to the Mayor for recommended projects and purchases as well as the funding mechanism for each. Those recommendations are sent on in late December.

The Mayor reviews the CIC plan and amends or sends it on to the Council in time for their February meeting. Approval by mid-March means the City can get bid documents together and out in order to maximize the time to perform the work. The City has established a capital stabilization fund as well as a building maintenance stabilization fund for capital purchases and projects under \$50,000. These funds relieve some of the pressure on borrowing and thus the operating budget.

CAPITAL IMPROVEMENT POLICIES

- The city will make all capital improvements in accordance with an adopted capital improvement program.
- The city will develop a multi-year plan for capital improvements and update it annually.
- The city will enact an annual capital budget based on the multi-year capital improvement plan. Future capital expenditures necessitated by changes in population, changes in real estate development or changes in economic base will be calculated and included in capital budget projections.
- The city will coordinate development of the capital improvement budget with development of the operating budget. Future operating costs associated with new capital improvement will be projected and included in operating budget forecasts.
- The city will use intergovernmental assistance to finance only those capital improvements that are consistent with the capital improvement plan and priorities, and whose operating and maintenance costs have been included in operating budget forecasts.
- The city will maintain all its assets at a level adequate to protect the city's capital investment and to minimize future maintenance and replacement costs.
- The city, as part of its capital planning process, will project its equipment replacement and maintenance needs for the next several years and will update this projection each year. From this projection, a maintenance and replacement schedule will be developed and followed.
- The city will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted to the City Council for approval.
- The city will determine the least costly financing method for all new projects.

CAPITAL IMPROVEMENT TIMELINE



CAPITAL IMPROVEMENT – FISCAL YEAR 2019 SUMMARY

	Department	CIC	Mayor
GENERAL GOVERNMENT			
Panel Truck to Replace Bucket Truck	50,000	50,000	50,000
Folder/Stuffer Machine - collector	33,000	33,000	33,000
GENERAL GOVERNMENT TOTALS	83,000	83,000	83,000
PUBLIC SAFETY			
POLICE			
Cruiser & Station Camera System	120,000	0	120,000
Mobile Sign & Speed Boards (2)	50,000	0	0
POLICE TOTALS	170,000	0	120,000
FIRE			
Replace Rescue3/Eng-5 Replacement	816,700	816,700	0
Replace Ambulance	245,000	245,000	0
Brush Truck	42,000	42,000	0
FIRE TOTALS	1,103,700	1,103,700	0
SCHOOL			
ALL SCHOOLS			
Security System Swipe Cards	25,455	25,455	0
Asbestos Remediation/Flooring Replacement (GMS, FSS, 4C, GR)	550,000	550,000	0
Repair Damaged Fencing	22,308	23,000	0
ALL SCHOOLS TOTALS	597,763	598,455	0
MIDDLE SCHOOL			
Auditorium Lighting -MS	50,786	51,000	51,000
MIDDLE SCHOOL TOTALS	50,786	51,000	51,000
FOUR CORNERS SCHOOL			
Roofing Repairs	25,000	25,000	25,000
FOUR CORNERS SCHOOL TOTALS	25,000	25,000	25,000
ALL ELEMENTARY			
Repair Damaged Interior/Exterior Trim Work (NP, NS)	24,250	24,250	24,250
NORTH PARISH SCHOOL TOTALS	24,250	24,250	24,250
TECHNOLOGY			
Purchase Copiers District-wide	106,366	0	0
Obsolete Equipment Replacement	56,216	56,216	0
Elementary Tech Equipment	140,700	140,700	0
TECHNOLOGY TOTALS	303,282	196,916	0
SCHOOL TOTALS	1,001,081	895,621	100,250
PUBLIC WORKS			
GENERAL FUND			
Bascom Rd Bridge Rail Replacement	26,000	0	26,000
Purchase Mini Excavator	65,000	0	65,000
Replacing aging guard rail	250,000	250,000	80,000
Upgrade Electrical Highway Garage	50,000	50,000	40,000
Replace #11 Pickup Truck	50,000	0	0
Replace #16 Pickup Truck	50,000	0	0

Replace #24 Pickup Truck	50,000	0	0
Replace #22 Minibus w/panel van	25,000	0	0
Reconstruct Scout Rd	100,000	0	100,000
Wiley Russell Dam Repairs	50,000	50,000	50,000
General Highway Fund	250,000	0	100,000
Total General Fund	966,000	350,000	461,000
SEWER FUND			
Water meter replacement/fixed network	800,000	800,000	0
Sewer main replacement program	200,000	200,000	200,000
I and I projects	200,000	200,000	200,000
Replace Leyden Wood Pump Station	550,000	550,000	550,000
Replace #15 Sewer Pickup	60,000	60,000	45,000
Purchase Tractor & Trailer for Sludge	130,000	130,000	0
Pickett Lane Sewer Main	150,000	150,000	150,000
Anaerobic Digestion Study	100,000	75,000	80,000
Total Sewer Fund	2,190,000	2,165,000	1,225,000
WATER FUND			
Water meter replace/fixed network	800,000	800,000	0
Green River sand filters	75,000	75,000	75,000
Water main replacement program	200,000	200,000	200,000
Well reconditioning	40,000	40,000	40,000
Oak Hill upgrades	35,000	35,000	35,000
Water Fund Total	1,150,000	1,150,000	350,000
PUBLIC WORKS TOTALS	4,306,000	3,665,000	2,036,000
GCET Enterprise Fund			
Telecommunications Hardware	195,000	195,000	195,000
GCET Fund Total	195,000	195,000	195,000
RECREATION			
Four Corners Discovery School	42,000	42,000	0
Greenfield Middle School Playground	69,000	69,000	0
RECREATION TOTALS	111,000	111,000	0
TOTAL CAPITAL PLAN	6,969,781	6,053,321	2,534,250

CAPITAL IMPROVEMENT PLANNING COMMITTEE BYLAW

Section 1. The Mayor shall establish and appoint a committee to be known as the Capital Improvement Planning Committee, composed of one member of the Planning & Construction Committee, one member of the Ways and Means Committee of the City Council, and the School Superintendent or his designee. The City Accountant and/or the Director of Municipal Finance and Administration shall be an ex-officio staff member without the right to vote. The Committee shall choose its own officers.

Section 2. The Committee shall study proposed capital projects and improvements involving major non-recurring tangible assets and projects which:

- Are purchased or undertaken at intervals of not less than five years;
- Have a useful life of at least five years; and
- Cost over \$10,000.

All officers, boards and committees, including the Mayor and the School Committee, shall, by November 1st of each year, give to the Committee, on forms prepared by it, information concerning all anticipated projects requiring Council action during the ensuing six years. The Committee shall consider the relative need, impact, timing and cost of these expenditures and the effect each will have on the financial position of the city. No appropriation shall be voted for a capital improvement requested by a department, board or commission unless the proposed capital improvement is considered in the Committee's report¹ or the Committee shall first have submitted a report to the Mayor explaining the omission.

Section 3. The Committee shall prepare an annual report recommending a Capital Improvement Budget for the next fiscal year, and a Capital Improvement Program including recommended capital improvements for the following five fiscal years. The report shall be submitted to the Mayor for consideration and approval. The Board shall submit its approved Capital Budget to the City Council for adoption.

Section 4. Such Capital Improvement Program, after its adoption, shall permit the expenditure on projects included therein of sums from departmental budgets for surveys, architectural or engineering advice, options or appraisals; but no such expenditure shall be incurred on projects which have not been so approved by the city through the appropriation of sums in the current year or in prior years, or for preliminary planning for projects to be undertaken more than five years in the future.

Section 5. The Committee's report and the Mayor's recommended Capital Budget shall be published and made available in a manner consistent with the distribution of the Way & Means Committee report. The Committee shall deposit its original report with the City Clerk.

This does not apply to citizen petitions placed on the warrant

CAPITAL IMPROVEMENT PLAN – 2019-2024

PROGRAM/PROJECT	DEP	FY	FD	PRI	SR	FY19	FY20	FY21	FY22	FY23	TOTAL
GENERAL GOVERNMENT											
Panel Truck to Replace Bucket Truck	192	19	GF	2	FC	50,000					50,000
CM Pickup Truck	192	19	GF				30,000				30,000
Folder/Stuffer Machine - collector	145	19	GF	1	FC	33,000					33,000
GEN GOV'T TOTAL						83,000	30,000	0	0	0	113,000
PUBLIC SAFETY											
POLICE											
Cruiser & Station Camera System	210	19	GF	2	B	120,000	0				120,000
Mobile Sign & Speed Boards (2)	210	19	GF				50,000				50,000
Mobile Command Post	210	20	GF				50,000				50,000
HVAC System	210	20	GF				150,000				150,000
Station Updates (if no new complex)	210	21	GF					750,000			750,000
POLICE TOTAL						120,000	250,000	750,000	0	0	1,120,000
FIRE											
Replace Rescue3/Eng-5 Replacement	220	19	GF				816,700				816,700
Replace Ambulance - Lease	220	19	GF				245,000	145,000			245,000
Brush Truck	220	19	GF	2		0	42,000				42,000
Boat	220	20	GF				35,000				35,000
SCBA Bottles	220	20	GF				85,000				85,000
Replace Engine 1	220	22	GF						650,000		650,000
FIRE TOTAL						0	1,223,700	0	650,000	0	1,873,700
SCHOOL											
ALL SCHOOLS											
Security System Swipe Cards	300	19	GF	1		0	25,455				25,455
Flooring repair	300	21	GF					119,087			119,087
Asbestos Remediation/Flooring Replacement (GMS, FSS, 4C, GR)	300	19	GF	2			550,000				550,000
Repair Damaged Fencing	300	19	GF	1			23,000				23,000
Parking Lot paving	300	19	GF	1							0

PROGRAM/PROJECT	DEP	FY	FD	PRI	SR	FY19	FY20	FY21	FY22	FY23	TOTAL
All Schools Total						0	598,455	119,087	0	0	717,542
MIDDLE SCHOOL											
Auditorium Lighting –MS – <i>(note: Stipulate Drop Lighting)</i>	300	19	GF	2	FC	51,000					51,000
FEDERAL STREET SCHOOL											
Paving	300	20	GF				95,000				95,000
North/South Elevator Replace	300	20	GF				250,000				250,000
Federal Street School Total						0	345,000	0	0	0	345,000
FOUR CORNERS SCHOOL											
Roofing Repairs	300	19	GF	1	BM	25,000					25,000
ALL ELEMENTARY											
Repair Damaged Interior/Exterior Trim Work (NP, NS)	300	19	GF	1	BM	24,250					24,250
Technology											
Purchase Copiers District-wide – <i>(note: examine lease options)</i>	300	19	GF			0	106,366				106,366
Obsolete Equipment Replacement	300	19	GF	1			57,000				57,000
Elementary Tech Equipment	300	19	GF	1			141,000				141,000
Technology Totals						0	304,366	0	0	0	304,366
SCHOOL TOTALS							100,250	1,247,821	119,087	0	0
PUBLIC WORKS											
General Fund											
Bascom Rd Bridge Rail Replacement	400	19	GF	1	FC	26,000					26,000
Purchase Mini Excavator	400	20	GF	1	B	65,000					65,000
Shelburne Rd Reconstruction	400	19	GF			0		1,200,000			1,200,000
Replacing aging guard rail	400	19	GF	1	B	80,000					80,000
Upgrade Electrical Highway Garage	400	19	GF	1	FC	40,000					40,000
Replace #11 Pickup Truck	400	19	GF								0
Replace #16 Pickup Truck	400	19	GF								0

PROGRAM/PROJECT	DEP	FY	FD	PRI	SR	FY19	FY20	FY21	FY22	FY23	TOTAL
Replace #24 Pickup Truck	400	19	GF								0
Replace #22 Minibus w/panel van	400	19	GF								0
Reconstruct Scout Rd	400	19	GF	1	FEMA	100,000		100,000			200,000
Wiley-Russell Dam Repairs	400	19	GF	2	FC	50,000	1,000,000				1,050,000
General Highway Fund -West & Sanderson	400	19	GF		R&A	100,000	0	0	0	0	100,000
Chapter 90 Roadwork	400	19	GF		G	644,000					
Nash's Mill Sidewalks	400	21	GF				50,000				50,000
Maple Brook Repairs	400	21	GF					400,000			400,000
Wisdom Way Rehabilitation	400	23	GF							3,700,000	3,700,000
Total General Fund						1,105,000	1,050,000	1,700,000	0	3,700,000	6,911,000
Sewer Fund											
Water meter replacement/fixed network	400	19	SF				800,000	200,000			1,000,000
Sewer main replacement program	400	19	SF	1	B	200,000	200,000	200,000	200,000	200,000	1,000,000
I and I projects	400	19	SF	1	B	200,000	200,000	200,000	200,000	200,000	1,000,000
Replace Leyden Wood Pump Station	400	19	SF	1	B	550,000					550,000
Replace #15 Sewer Pickup	400	19	SF	1	B	45,000					45,000
Purchase Tractor & Trailer for Sludge	400	19	SF	1	B	0	130,000				130,000
Pickett Lane Sewer Main	400	19	SF	1	B	150,000					150,000
Anaerobic Digestion Study	400	19	SF	1	B	80,000					80,000
Hydraulic Sewer model	400	20	SF				200,000				200,000
Total Sewer Fund						1,225,000	1,530,000	600,000	400,000	400,000	4,155,000
Water Fund											
Water meter replace/fixed network	400	19	WF				800,000	200,000			1,000,000
Green River sand filters	400	19	WF	1	B	75,000					75,000
Water main replacement program	400	19	WF	1	B	200,000	200,000	200,000	200,000	200,000	1,000,000
Well reconditioning	400	19	WF	1	RE	40,000		45,000		50,000	135,000
Oak Hill upgrades	400	23	WF	1	RE	35,000	200,000				235,000
Dredging the Glen reservoir/dam repairs	400	19	WF				100,000	100,000	100,000	100,000	400,000
Green River roof & chimney removal	400	20	WF				50,000				50,000
Window Replacement Green River	400	21	WF					35,000			35,000

PROGRAM/PROJECT	DEP	FY	FD	PRI	SR	FY19	FY20	FY21	FY22	FY23	TOTAL
Water Hydraulic Model Upgrade	400	21	WF					30,000			30,000
Millbrook Wellfield PH System Upgrade	400	23	WF					75,000			75,000
Westside Water Tank	400	23	WF							4,500,000	4,500,000
Water Fund Total						350,000	1,350,000	685,000	300,000	4,850,000	7,535,000
PUBLIC WORKS TOTALS						2,680,000	3,930,000	2,985,000	700,000	8,950,000	2,680,000
GCET Enterprise Fund											
Telecommunications Hardware	600	19	GF		B	195,000					195,000
LIBRARY											
Library Building	610	20	GF				10,000,000				10,000,000
RECREATION											
Four Corners Discovery School	630	19	GF				42,000				42,000
Greenfield Middle School Playground	630	19	GF				69,000				69,000
Park Bleachers	630	20	GF				157,500				157,500
Skate Park	630	20	GF				275,000				275,000
Outdoor Park Amenities	630	20	GF				35,000				35,000
Academy of Early Learning	630	21	GF					35,000			35,000
Beacon Park: Adult Exercise Circuit & Bocce Courts	630	21	GF					85,000			85,000
Beacon ADA Upgrades	630	21	GF					55,000			55,000
Shattuck Park Fitness Cluster	630	22	GF						25,000		25,000
Highland Park Trail Map Development	630	22	GF						30,000		30,000
Veteran's Memorial Field Light Replacement	630	22	GF						215,000		215,000
Hillside Park Pavilion	630	23	GF							75,000	75,000
Veteran's Memorial Field Site Improvements	630	23	GF							200,000	200,000
RECREATION TOTALS						0	578,500	175,000	270,000	275,000	1,298,500
TOTAL CAPITAL PLAN						3,178,250	17,260,021	4,029,087	1,620,000	9,225,000	34,668,358

SOURCE KEY: FC – Free Cash B – Borrowing RE – Retained Earnings G – Grant FEMA – Excess bond money R&A – Raise and Appropriate
BM – Building Maintenance Stabilization

CAPITAL REQUESTS BY FUND

	All Funds	General Fund	Water Enterprise	Sewer Enterprise	GCET Enterprise
Free Cash	250,000	250,000	0	0	0
Building Maintenance Stabilization	49,250	49,250	0	0	0
Borrow	1,935,291	265,000	275,000	1,125,291	195,000
Bond Premium	99,709	0	0	99,709	0
Excess Bond Funds	100,000	100,000	0	0	0
Retained Earnings	0	0	75,000	0	0
Raise & Appropriate	100,000	100,000	0	0	0
Totals	2,534,250	764,250	350,000	1,225,000	195,000
Chapter 90 Grant	644,000	644,000	0	0	0
Totals w/Grants	3,178,250	1,408,250	350,000	1,225,000	195,000

SECTION 7 – APPENDIX

BUDGETING & ACCOUNTING PRACTICES

The **basic financial statements** of the City of Greenfield, Massachusetts are prepared in accordance with Generally Accepted Accounting Principles (GAAP) in the United States of America. The Governmental Accounting Standards Board (GASB) is the recognized standard-setting body for establishing governmental accounting and financial reporting principles. The Significant accounting policies are described herein.

For budgetary financial reporting purposes, the Uniform Municipal System (UMAS) basis of accounting (established by the Commonwealth of Massachusetts) is followed, which differs from the GAAP basis of accounting, those differences are listed below. A reconciliation of budgetary-basis to GAAP-basis results for the General Fund for the fiscal year ended June 30, can be found in the City's Comprehensive Financial Statement (CAFR) at the following website: [http://greenfield-ma.gov/files/FY2015_FinancialStatements - Greenfield - signed final.pdf](http://greenfield-ma.gov/files/FY2015_FinancialStatements_-_Greenfield_-_signed_final.pdf)

BASIS OF ACCOUNTING & BUDGETING

The **basis of accounting** and the **basis of budgeting** determine when revenues and expenditures are recognized for the purpose of financial reporting and budget control. Accounting on a **cash basis** means that revenues and expenditures are recorded when cash is actually received or paid out. Most larger business employ **full accrual accounting** in which revenues are recorded when earned (rather than when received), and expenditures are recognized when an obligation to pay is incurred (rather than when payments is made). Capital expenses (the cost of acquiring tangible assets) are recognized over the life of the asset, not when the asset is purchased.

Governments typically employ a hybrid basis of accounting termed **modified accrual**. Under this system, revenues are recognized when they become measurable and available; expenditures are recognized when the obligation to pay is incurred. Capital expenditures are recognized at the time of purchase. This means that governments may experience significant increases and decreases in total expenditures from year to year because capital expenses tend to be large and unevenly timed. To help explain year to year expenditure trends, capital expenditures are reported separately from operating costs in this budget document.

The City of Greenfield uses modified accrual accounting and budgeting for its government fund types which include the general fund, special revenue funds, and capital project funds. For proprietary fund types (enterprise funds) the city uses full accrual accounting and budgeting.

FUND ACCOUNTING

Fund accounting is an accounting system organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures as appropriate. Resources are allocated to and accounted for in individual funds based upon purpose for which they are to be spent and the means by which spending activities are controlled. Fund accounting is used by states and local government and for not-for-profit organizations that need to account for resources for which the use is restricted by donors or grantors.

TYPES OF FUNDS

There are seven types of funds that can be used, as needed, by state and local governments, both general purpose and limited purpose. The types of funds are as follows:

GOVERNMENT FUNDS

The General Fund – The General Fund is the major operating fund of municipal governments, and it accounts for the vast majority of municipal operations. The General Fund is supported by revenues from real estate and personal property taxes, state and federal aid, excise taxes, investment income, fines and forfeitures, and fees and charges. Most of the municipal departments, including the schools, are supported in whole or in part by the General Fund.

Special Revenue Funds – To account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditures for specific purpose. These funds are used mostly for donations, revolving, state, federal, and other intergovernmental revenue and expenditures.

Capital Project Funds – To account for financial resources to be used for the acquisition or construction of major capital facilities or acquisition of equipment – other than those financed by proprietary funds or trust funds.

Debt Service – To account for accumulation of resources for, and the payment of, general long-term debt principal and interest.

PROPRIETARY FUNDS

Enterprise Funds – To account for operations (a) that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided the periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

Internal Service Funds – To account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis.

FIDUCIARY FUNDS

Trust and Agency Funds – To account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. These include (a) expendable trust funds, (b) nonexpendable trust funds, (c) pension trust funds, (d) OPEB trust fund, (e) compensated absences trust fund and (f) agency funds.

GOVERNMENTAL ACCOUNTING

The modified accrual basis of accounting, as appropriate, should be utilized in measuring financial position and operating results.

Governmental fund revenues and expenditures should be recognized on the modified accrual basis. Revenues should be recognized in the accounting period in which they become available and measurable. Expenditures should be recognized in the accounting period in which the fund liability is incurred, if measurable, except for un-matured interest on general long-term debt, which should be recognized when due.

Proprietary fund revenues and expenses should be recognized on the accrual basis. Revenues should be recognized in the accounting period in which they are earned and become measurable; expense should be recognized in the period incurred, if measurable.

Fiduciary fund revenues and expenses or expenditures (as appropriate) should be recognized on the basis consistent with the fund's accounting measurement objective. Nonexpendable trust and pension trust funds (and investment trust funds) should be accounted for on an accrual basis; expendable trust funds should be accounted for on the modified accrual basis. Agency fund assets and liabilities should be accounted for on the modified accrual basis.

Transfers should be recognized in the accounting period in which the inter-fund receivable and payable arise.

FUND BALANCE & FUND EQUITY

The arithmetic difference between the amount of financial resources and the amount of liabilities recorded in the fund is the Fund Equity. Residents of the governmental unit have no legal claim on any excess of liquid assets over current liabilities; therefore, the Fund Equity is not analogous to the capital accounts of an investor-owned entity. Accounts in the Fund Equity category of the General Fund and special revenue funds consist of reserve accounts established to disclose that portions of the equity are not available for appropriation (reserved or designated); the portion of equity available for appropriation is disclosed in an account called FUND BALANCE.

ANNUAL AUDITS

At the close of each fiscal year, state law requires the City of Greenfield to publish a complete set of financial statements in conformity with accounting principles generally accepted in the United State of America (GAAP), and that are audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, the City of Greenfield has been audited by the firm of MelansonHeath, Accountants/Auditors, of Greenfield, Massachusetts. A copy of the most current CAFR and prior fiscal year financial statements can be found on the City's website.

REPORTING ENTITY

For financial reporting purposes, the City has included all funds, organizations, agencies, boards, commissions and institutions. The City as also considered all potential component units for which it is financially accountable as well as other organizations for which the nature and significance of their relationship with the City are such that exclusion would cause the basic financial statements to be misleading or incomplete. As required by GAAP, these basic financial statements present the City (the primary government) and it component units. One entity has been included as a component unit in the reporting entity, because of the significance of its operation and/or financial relationship.

BLENDING COMPONENT UNITS

Blended component units are entities that are legally separate from the City, but are so related that they are, in substance, the same as the City, or entities providing services entirely or almost entirely for the benefit of the City. The following component unit is blended within the Fiduciary Funds of the

The Greenfield Contributory Retirement System (the System) which was established to provide retirement benefits primarily to city and school employees and their beneficiaries. In fiscal year 2017, employees of the newly established Municipal Light Plant (GCET) became members of the System. The System is governed by five-member board comprised of the City Auditor (ex-officio), two members elected by the System's participants, one member appointed by the Mayor and one member appointed by the other board members. The System is presented using the accrual basis of accounting and is reported as a pension trust fund in the fiduciary fund financial statements. Additional financial information of the System can be obtained by contacting the System located at City Hall.

AVAILABILITY OF FINANCIAL INFORMATION FOR COMPONENT UNITS

The Greenfield Contributory Retirement System does not issue a separate audited financial statement. The System issues a publicly available unaudited financial report in accordance with guidelines established by the Commonwealth of Massachusetts' (Commonwealth) Public Employees Retirement Administration Commission (PERAC). That report may be obtained by contacting the System located at 14 Court Square, Greenfield, MA 01301.

GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of inter-fund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

FUND FINANCIAL STATEMENTS

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

MAJOR FUND CRITERIA

Major funds must be reported if the following criteria are met:

- If the total assets, liabilities, revenues or expenditures/expenses of an individual governmental or enterprise fund are at least 10 percent of the corresponding element (assets, liabilities, etc.) for all funds of that category type (total government or total enterprise funds), *and*
- If the total assets, liabilities, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding element for all governmental and enterprise funds combined.

Additionally, any other governmental or enterprise fund that management believes is particularly significant to the basic financial statements may be reported as a major fund.

Internal service funds and fiduciary funds are reported by fund type.

MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. As a general rule, the effect of inter-fund activity has been eliminated from the government-wide financial statements.

The statement of activities demonstrates the degree to which the direct expenses of a particular function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include the following:

- Charges to customers or applicants for goods, services, or privileges provided.
- Operating grants and contributions
- Capital grants and contributions, including special assessments.

Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes and excises.

For the most part, the effect of inter-fund activity has been removed from the government-wide financial statements. However, the effect of inter-fund services provided and used between functions is not eliminated as the elimination of these charges would distort the direct costs and program revenues reported for the functions affected.

FUND FINANCIAL STATEMENTS

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers property tax revenues to be available if they are collected within 60 days of the end of the current fiscal year end. All other revenues items are considered to be measurable and available only when cash is received by the government.

Expenditures general are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The City reports the following major governmental funds:

- The *General Fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.
- The *FEMA tropical storm Irene* accounts for the activity related to the disaster recovery and clean-up efforts for the August 27, 2011 tropical storm.
- The capital articles fund accounts for all activities related to the capital articles voted for all fiscal years.
- The *High School Construction Fund* accounts for all activities related to the construction to the City's new high school.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise fund are charges to customers for sales and services. Operating expenses for the enterprise funds include cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

The City reports the following major proprietary funds:

- The *Water Enterprise Fund*, which accounts for operations related to providing the City's water services and supporting infrastructure.
- The *Sewer Enterprise Fund*, which accounts for operations of the City's wastewater treatment facility and supporting infrastructure.
- The *GCET Enterprise Fund*, which accounts for the operations related to providing and supporting infrastructure for the City's internet service utility.

Fiduciary fund financial statements are reported using the flow of economic measurement focus and use the accrual basis of accounting except for the Agency Fund, which has no measurement focus. Fiduciary funds are used to account for assets held in trustee capacity for others that cannot be used to support the governmental programs.

The following Fiduciary fund types are reported:

- The *Pension Trust Fund* accounts for the activities of the Greenfield Contributory Retirement System, which accumulates resources for pension benefit payments to qualified employees.
- The *Private-Purpose Trust Fund* is used to account for trust arrangements, other than those properly reported in the pension trust fund or permanent fund, under which principal and investment income exclusively benefit individuals, private organization, or other governments.
- The *OPEB Trust Fund* is used to account for trust arrangements, specifically the OPEB trust, under which the principal and investment income exclusively benefit individuals.
- The *Agency Funds* account for fiduciary assets held by the City in a custodial capacity as an agent on behalf of others. Agency funds report only assets and liabilities, and therefore, have no measurement focus.

BUDGET DOCUMENT SURVEY

Your opinion is important to us! Please take a few minutes to tell us what you think about our budget document. Your comments will be used to help improve this document.

Overall Impressions: How would you rate the entire document? (Check One)

Not Helpful	Minimal Help	Slightly Helpful	Mostly Helpful	Very Helpful
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Readability: How easy to read and understand is the subject matter?

Difficult to Read	Somewhat Difficult	Adequate	Easy to Read	Very Easy to Read
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Sections: Using the following scale, please rate the sections below (1-Not Helpful to 5 – Very Helpful):

Section 1 – General Overview _____		Section 5 – Budget Overview Enterprise _____
Section 2 – Budget Overview All Funds _____		Section 6 – Capital Improvement Program _____
Section 3 – Departmental Budgets _____		Section 7 – Appendix _____
Section 4 – Debt, Stabilization Funds and Plans _____		

Content: What would you like to see added, expanded, reduced or removed?

Comments:

Please send this page to:
Elizabeth Braccia, Finance Director
City Hall
14 Court Square
Greenfield, MA 01301
elizabethb@greenfield-ma.gov

CITY OF GREENFIELD'S OPEN CHECKBOOK WEBSITE OVERVIEW

Greenfield's Open Checkbook site provides financial transparency to the public with easy access to the City of Greenfield's expenditure information for the current fiscal year, as well as a historic view of previous years. This interactive website can be used to search details of government spending by department, fund, government area, and vendor. The detail of financial date within this site covers every level of government expenditures, from total spending by fiscal year to individual vendor payments.

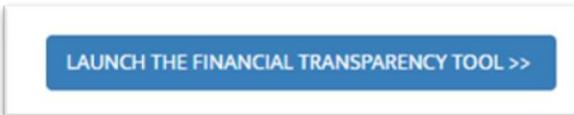


On the City's main page:



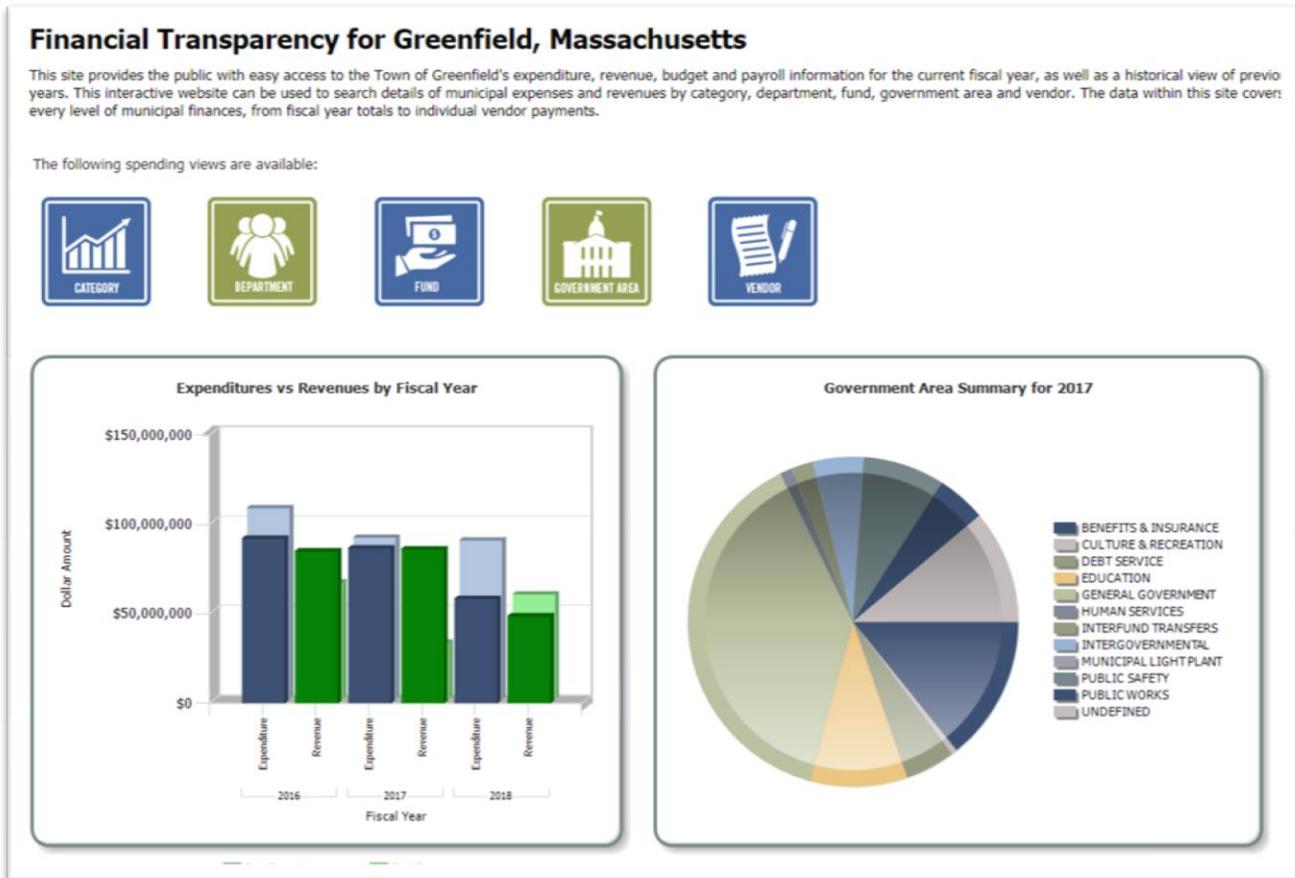
Financial Transparency
An "Open Checkbook" of Greenfield's financial data including interactive charts and graphs by category, department, government area, fund and vendor

Then click:



Launch the Financial Transparency Tool:

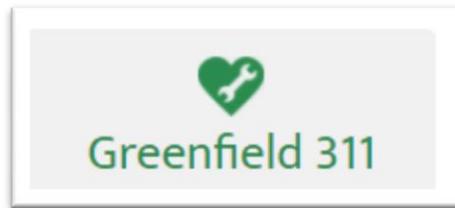
You'll see:



GREENFIELD 311 - WEBSITE & APP OVERVIEW

Greenfield implemented the SeeClickFix platform, known locally as Greenfield 311, to help the city collect and respond to resident concerns. Using Greenfield 311, residents can directly request City services, report problems to relevant departments, ask questions about City services, and interact with City officials about issues of concern. This is available to residents through the City of Greenfield's website and through an app that users can download onto their Smartphone.

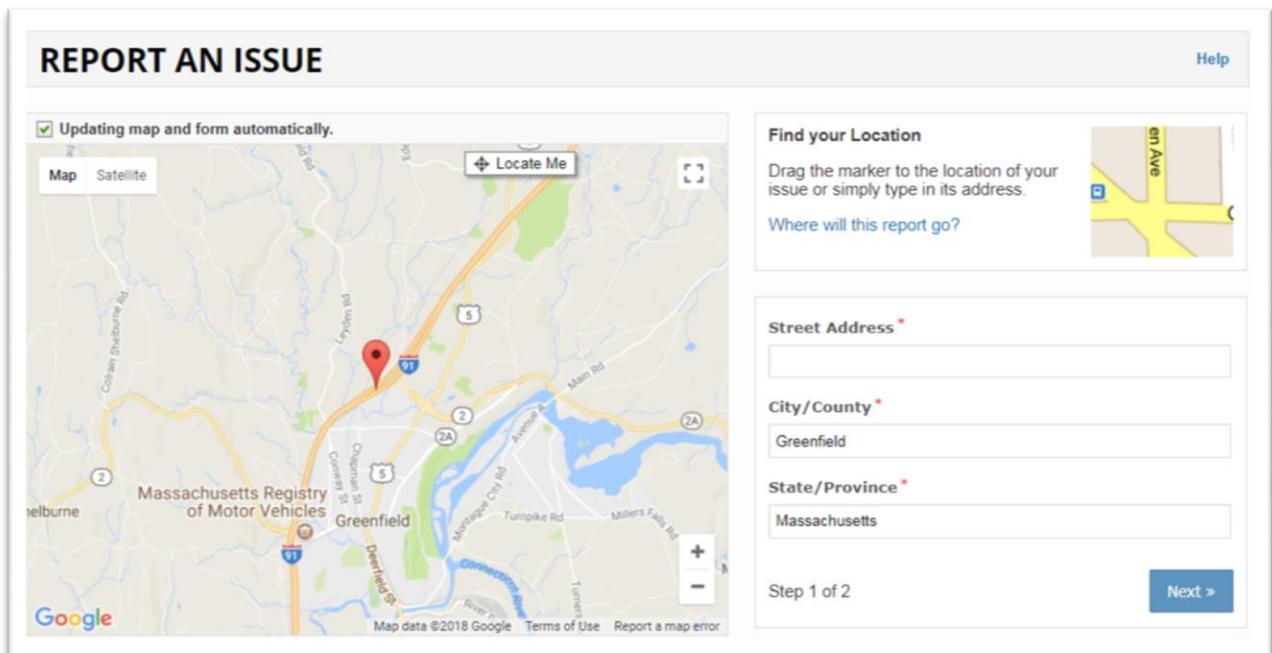
- **Empowerment.** Greenfield 311 allows anyone to report and track non-emergency issues anytime via the internet. This empowers citizens to take care of and improve their neighborhoods.
- **Efficiency.** Two heads are better than one and 300 heads are better than two. The city can't be in all places at all times, with Greenfield 311, it is easy for everyone to report and issue, monitor the issue, and receive follow up.
- **Engagement.** Citizens who take the time to report even minor issues and see them fixed are likely to get more engaged in their local communities. It's called a self-reinforcing loop. This also makes people happy and everyone benefits from that.



On the main page, click on:



Then:



REPORT AN ISSUE Help

Updating map and form automatically.

Map Satellite Locate Me

Find your Location
Drag the marker to the location of your issue or simply type in its address.
Where will this report go?

Street Address *

City/County *

State/Province *

Step 1 of 2 Next >

PUBLIC RECORDS REQUEST WEBSITE OVERVIEW

Greenfield is excited to announce our new Open Public Records web portal. In light of the 2017 public records law changes mandated by the Commonwealth of Massachusetts, Greenfield has partnered with NextRequest (a company that has grown out of a Code for America project) to create a new digital portal for managing and disseminating public records. Over 370 requests have been logged since it went live.

Public Record Requests
TOWN OF GREENFIELD

MAKE REQUEST ALL REQUESTS DOCUMENTS ADMIN SETTINGS SIGN OUT

Open Public Records

This is the test site. Please submit requests on the Town Clerk's Website before March 20, 2017.

This Public Records Request Portal allows you to submit your public records request, track, and access public records held by the Town of Greenfield, Massachusetts.

Users can search and review previous records requests, and access responsive documents and data. The Public Records Request Portal is part of the Town's ongoing effort to make government more transparent and easier to navigate. To get started, click the **MAKE REQUEST** button on this page.

Public records access is governed by the Massachusetts Public Records Law (M. G. L. Chapter 66). If you have questions about the law, please contact the State's [Public Records Division](#) at 617-727-2832 or pre@sec.state.ma.us. The Town of Greenfield's Records Access Officer is the Town Clerk, currently Deborah Tuttle, who can be reached at 413-772-1555 x 6162 or townclerk@greenfield-ma.gov.

SEARCH

MAKE REQUEST

Q Search 20 requests and counting.

Make a new public records request.