



Fiscal Year 2022 Proposed Budget

February 8, 2021

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**TOWN MANAGER'S
FISCAL YEAR 2022 BUDGET MESSAGE**

February 8, 2021

To the Honorable Select Board, Advisory Committee, and the residents of Pembroke; it is my pleasure to submit the Town Manager's Fiscal Year 2022 Proposed Budget. This represents the culmination of weeks of effort across all departments.

The Budget Process

The process of developing the budget began in the early fall with the issuance of the Budget Manual. Departments were advised to ensure that their budget requests represented comprehensive and careful consideration of resources needed to accomplish same level of service as is currently being provided in FY 2021. Compensation and departmental expenses were budgeted accounting for fixed cost increases (i.e., contractual services, contractual employee step raises, negotiated cost-of-living allowances, etc.). Departmental budgets include only recurring costs; one-time expense items have been removed from budget proposals.

Note that no COLA has been included for members of the DPW Laborers' or Water Union, or the Clerical Union as of this date, as successor collective bargaining agreements have not yet been negotiated. To the extent that negotiated COLAs are determined during the budget process, they will be accounted for separately.

Department heads were encouraged to solicit participation from all levels of staff during development of their budgets to fully identify and address the budget needs associated with the department's programs and services and to bring a variety of perspectives to the process.

We are providing detailed revenue estimates. We believe that historical revenue data will ensure consistent methodology in our revenue forecasting. We are also providing line-item descriptions, department goals, and organization charts.

Fiscal Year 2022 Budget

Available revenues are detailed in Table R-1 below.

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Request	2022 vs. 2021	
						\$	%
General Fund Revenues							
Tax Levy	40,063,130	41,353,207	42,843,471	44,326,589	45,715,750	1,389,161	3.13%
State Aid	15,393,963	15,605,472	15,825,356	15,788,132	15,927,688	139,556	0.88%
Local Receipts	4,845,271	5,092,686	4,777,115	4,358,500	4,528,005	169,505	3.89%
Other Available Funds	1,394,708	1,352,320	2,868,328	1,980,361	2,081,381	101,020	5.10%
Total General Fund Revenues	61,697,072	63,403,685	66,314,270	66,453,582	68,252,825	1,799,243	2.71%

Fiscal Year 2022 revenues appear to cover expenses. I would be remiss if I did not point out that budgets are very tight. Expense increases are projected to exceed available revenues beginning in Fiscal Year 2023. The Town will enter a period where a structural deficit exists.

Fiscal Year 2022 estimated Local Receipts are \$249,110 less than Fiscal Year 2020 actual Local Receipts. This is likely caused by the coronavirus pandemic. As a result, I am choosing to use one-time funds in that amount in the FY 2022 budget. This is a one-year use of one-time funds. I will not likely support the use of stabilization funds in future years.

The general fund projected expenses total \$66,269,838. An expense summary is contained in this document. This leaves an unappropriated balance of \$56,905 after deducting overlay, state assessments, and cherry sheet offsets.

Budget Review Process

Town management staff and department heads intend to meet with the Select Board and the Advisory Committee from February until late April. We will review the budget in detail, provide any requested additional information and answer questions.

The budget is likely to change. The Commonwealth's budget process is also just beginning. State Aid may change. The health care rate setting process is yet to be complete.

We look forward to working with you to complete the Fiscal Year 2022 Budget in time for the May 11, 2021 Town Meeting.



***Town of Pembroke
FY 2022 Proposed Budget***

**Revenue
And
Expense
Summary**

February 8, 2021

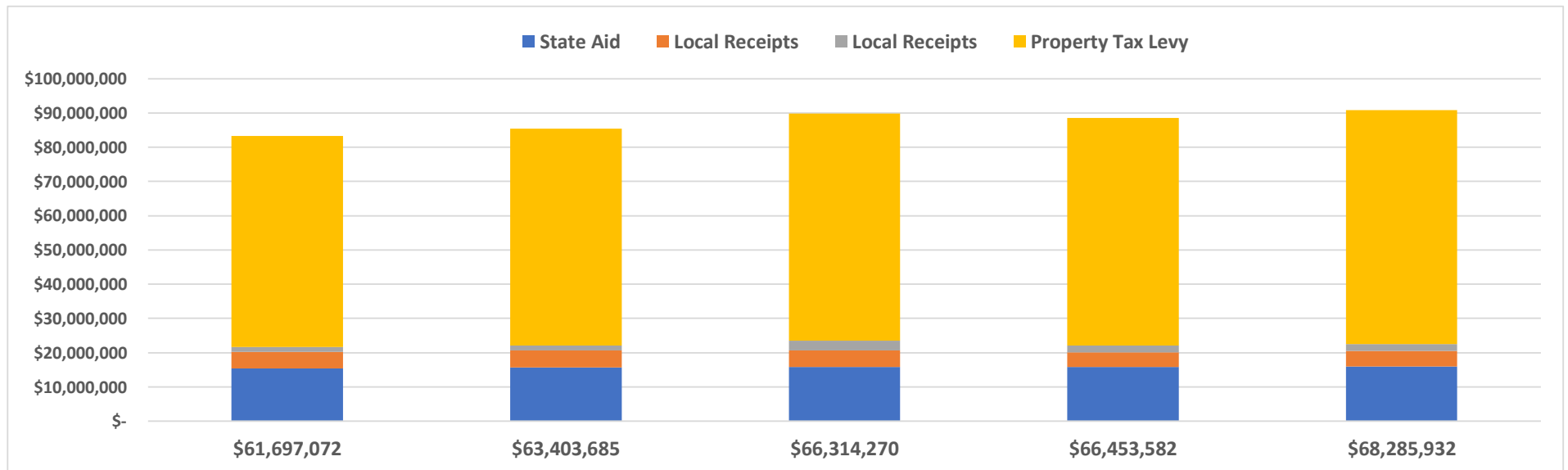


Town of Pembroke

Revenue Projection Summary

General Fund

	FY2018	FY2019	FY2020	FY2021 Budget	FY2022 Projected
Property Tax Levy	\$ 40,063,130	\$ 41,353,207	\$ 42,843,471	\$ 44,326,589	\$ 45,715,750
State Aid	\$ 15,393,963	\$ 15,605,472	\$ 15,825,356	\$ 15,788,132	\$ 15,927,688
Local Receipts	\$ 4,845,271	\$ 5,092,686	\$ 4,777,115	\$ 4,358,500	\$ 4,528,005
Other Available Funds	\$ 1,394,708	\$ 1,352,320	\$ 2,868,328	\$ 1,980,361	\$ 2,114,489
	\$ 61,697,072	\$ 63,403,685	\$ 66,314,270	\$ 66,453,582	\$ 68,285,932





Town of Pembroke

Revenue Projection Summary

Property Tax Levy (Recap)

Prior Year Levy Limit	\$ 36,548,599	\$ 38,138,715	\$ 39,529,263	\$ 40,934,294	\$ 42,490,498
2.5% Incease	\$ 913,715	\$ 953,468	\$ 988,232	\$ 1,023,357	\$ 1,062,262
Operating Override	\$ -	\$ -	\$ -	\$ -	\$ -
New Growth	\$ 676,401	\$ 437,080	\$ 416,799	\$ 532,847	\$ 410,000
Tax Levy Limit	\$ 38,138,715	\$ 39,529,263	\$ 40,934,294	\$ 42,490,498	\$ 43,962,760
Debt Exclusions	\$ 1,924,415	\$ 1,823,944	\$ 1,909,177	\$ 1,836,091	\$ 1,752,990
Total Levy	\$ 40,063,130	\$ 41,353,207	\$ 42,843,471	\$ 44,326,589	\$ 45,715,750
Levy Ceiling	\$ 70,781,280	\$ 70,781,280	\$ 73,908,757	\$ 77,286,102	\$ 80,551,533

State Aid

Chapter 70 Education Aid	\$ 13,434,662	\$ 13,521,752	\$ 13,608,752	\$ 13,608,752	\$ 13,690,952
Unrestricted General Government	\$ 1,679,302	\$ 1,738,078	\$ 1,785,006	\$ 1,785,006	\$ 1,847,481
Charter School Reimbursement	\$ 56,716	\$ 132,600	\$ 169,440	\$ 173,033	\$ 189,816
Veterans Benefits	\$ 126,341	\$ 73,461	\$ 115,419	\$ 68,558	\$ 54,954
Exemptions	\$ 94,888	\$ 97,977	\$ 112,754	\$ 122,436	\$ 114,138
Other	\$ 2,054	\$ 41,604	\$ 33,985	\$ 30,347	\$ 30,347
Total	\$ 15,393,963	\$ 15,605,472	\$ 15,825,356	\$ 15,788,132	\$ 15,927,688

Local Receipts

Motor Vehicle Excise	\$ 2,994,346	\$ 2,968,155	\$ 2,901,760	\$ 2,900,000	\$ 2,900,000
Meals Tax	\$ 338,266	\$ 349,448	\$ 331,483	\$ 100,000	\$ 330,000
Penalties/Interest	\$ 289,698	\$ 184,207	\$ 171,745	\$ 160,000	\$ 165,000
Payments in Lieu of Taxes	\$ 33,286	\$ 43,663	\$ 24,044	\$ 24,000	\$ 25,000
Other Charges	\$ 58,761	\$ 57,167	\$ 67,249	\$ 41,000	\$ 41,820
Fees	\$ 80,470	\$ 83,607	\$ 79,308	\$ 79,000	\$ 80,185
Rentals	\$ 337,263	\$ 382,150	\$ 347,585	\$ 317,585	\$ 340,000
Other Departmental Revenue-School	\$ 3,466	\$ 651	\$ 2,047	\$ -	\$ 500
Other Departmental Revenue-Cemetery	\$ 27,300	\$ 29,562	\$ 30,805	\$ 28,000	\$ 28,500
Licenses/Permits	\$ 412,607	\$ 611,081	\$ 511,358	\$ 443,915	\$ 450,000



Town of Pembroke

Revenue Projection Summary

Fine and Forfeits	\$	30,503	\$	27,772	\$	19,132	\$	18,000	\$	15,000
Investment Income	\$	95,393	\$	267,592	\$	173,488	\$	170,000	\$	75,000
Medicaid Reimbursement	\$	121,329	\$	77,586	\$	89,656	\$	77,000	\$	77,000
Misc Non-Recurring	\$	22,583	\$	10,045	\$	27,455	\$	-	\$	-
Total	\$	4,845,271	\$	5,092,686	\$	4,777,115	\$	4,358,500	\$	4,528,005

Other Available Funds

Capital Stabilization Fund	\$	-	\$	-	\$	850,000	\$	127,122	\$	25,000
Ambulance Fund	\$	631,725	\$	610,750	\$	831,866	\$	795,168	\$	811,071
Septic Loan Program	\$	93,360	\$	93,360	\$	93,360	\$	93,360	\$	93,360
Recreation Revolving Fields	\$	12,288	\$	11,850	\$	11,400	\$	11,000	\$	10,600
Council on Aging	\$	80,000	\$	70,000	\$	80,000	\$	105,000	\$	138,284
School Athletic Fund	\$	10,975	\$	-	\$	97,712	\$	87,875	\$	74,875
Recreation Revolving Clerical	\$	-	\$	-	\$	49,282	\$	45,184	\$	46,088
Wetlands Protection Fund	\$	-	\$	-	\$	4,000	\$	10,000	\$	-
School Construction Funds	\$	73,360	\$	73,360	\$	73,360	\$	73,660	\$	73,360
Water Enterprise Indirect	\$	375,000	\$	375,000	\$	375,000	\$	375,000	\$	477,040
Solid Waste Enterprise Indirect	\$	20,000	\$	20,000	\$	20,000	\$	20,000	\$	54,310
Cemetery Trust Funds	\$	-	\$	-	\$	27,332	\$	26,532	\$	25,731
Silver Lake Escrow Fund	\$	98,000	\$	98,000	\$	98,016	\$	-	\$	-
Regional ACO	\$	-	\$	-	\$		\$	34,960	\$	35,659
Miscellaneous	\$	-	\$	-	\$	257,000	\$	175,500	\$	249,110
	\$	1,394,708	\$	1,352,320	\$	2,868,328	\$	1,980,361	\$	2,114,489

Total General Fund Revenue	\$	61,697,072	\$	63,403,685	\$	66,314,270	\$	66,453,582	\$	68,285,932
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Town of Pembroke

Expense Projection

	FY2018 Budget	FY2018 Actual	FY2019 Budget	FY2019 Actual	FY2020 Budget	FY2020 Actual	FY2021 Budget	FY2022 Request
MODERATOR-114								
Personal Services - Elected	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ -	\$ 100	\$ 100
SELECT BOARD-122								
Personal Services - Elected	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 7,500	\$ 9,000	\$ 9,000
Personal Services	\$ 130,225	\$ 117,023	\$ 160,242	\$ 160,146	\$ 166,513	\$ 151,946	\$ 147,787	\$ 178,227
General Expenses	\$ 9,200	\$ 8,921	\$ 13,450	\$ 10,597	\$ 10,000	\$ 9,818	\$ 10,400	\$ 10,400
Audit Services	\$ 39,500	\$ 38,200	\$ 41,500	\$ 38,500	\$ 41,500	\$ 47,650	\$ 41,500	\$ 41,500
Town Manager Search Committee	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 13,175	\$ -	\$ -
Pond Treatment	\$ -	\$ -	\$ 92,965	\$ 19,732	\$ 67,965	\$ 31,299	\$ 58,600	\$ 52,500
OPEB Study	\$ 8,000	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,000
TOWN MANAGER-129								
Personal Services	\$ 141,473	\$ 141,472	\$ 144,291	\$ 143,740	\$ 147,483	\$ 145,435	\$ 154,900	\$ 154,900
General Expenses	\$ 3,550	\$ 2,638	\$ 3,750	\$ 2,923	\$ 2,800	\$ 1,566	\$ 3,150	\$ 3,350
ADVISORY COMMITTEE-131								
Personal Services	\$ 6,836	\$ 5,658	\$ 6,973	\$ 7,273	\$ 7,112	\$ 4,200	\$ 5,000	\$ 6,000
General Expenses	\$ 572	\$ 327	\$ 581	\$ 358	\$ 545	\$ 245	\$ 545	\$ 500
RESERVE FUND-133								
Transfers	\$ 50,000	\$ 41,543	\$ 50,000	\$ 32,771	\$ 50,000	\$ 42,828	\$ 25,000	\$ 66,350
TOWN ACCOUNTANT-135								
Personal Services	\$ 121,859	\$ 121,858	\$ 127,211	\$ 129,649	\$ 139,947	\$ 139,946	\$ 141,522	\$ 157,951
General Expenses	\$ 6,800	\$ 4,041	\$ 51,800	\$ 3,712	\$ 51,800	\$ 50,396	\$ 39,800	\$ 50,000
BOARD OF ASSESSORS-141								
Personal Services - Elected	\$ 5,400	\$ 5,400	\$ 5,400	\$ 5,400	\$ 5,400	\$ 4,950	\$ 5,400	\$ 5,400
Personal Services	\$ 243,255	\$ 233,598	\$ 250,948	\$ 247,615	\$ 258,834	\$ 248,887	\$ 258,833	\$ 265,687
General Expenses	\$ 37,150	\$ 33,810	\$ 37,150	\$ 26,907	\$ 37,500	\$ 35,025	\$ 37,500	\$ 43,600
TREASURER/COLLECTOR-145								
Personal Services	\$ 340,757	\$ 327,232	\$ 361,466	\$ 348,037	\$ 361,795	\$ 357,137	\$ 367,224	\$ 388,036
General Expenses	\$ 79,885	\$ 69,100	\$ 79,885	\$ 74,050	\$ 79,185	\$ 60,659	\$ 72,800	\$ 79,700
LEGAL-151								
Purchase of Services	\$ 115,000	\$ 135,809	\$ 115,000	\$ 110,337	\$ 115,000	\$ 107,558	\$ 110,000	\$ 115,000
INFORMATION TECHNOOGY-155								
Personal Services	\$ -	\$ 7,096	\$ -	\$ 43,827	\$ -	\$ -	\$ -	\$ -



Town of Pembroke

Expense Projection

	FY2018 Budget	FY2018 Actual	FY2019 Budget	FY2019 Actual	FY2020 Budget	FY2020 Actual	FY2021 Budget	FY2022 Request
General Expenses	\$ 64,475	\$ 46,855	\$ 64,475	\$ 58,326	\$ 58,075	\$ 56,415	\$ 69,000	\$ 97,900
TOWN CLERK-161								
Personal Services - Elected	\$ 84,660	\$ 84,660	\$ 86,353	\$ 86,353	\$ 88,080	\$ 88,080	\$ 88,961	\$ 88,961
Personal Services	\$ 53,399	\$ 53,011	\$ 50,399	\$ 50,399	\$ 53,288	\$ 53,288	\$ 51,882	\$ 51,882
General Expenses	\$ 4,320	\$ 2,126	\$ 12,320	\$ 9,117	\$ 12,320	\$ 7,723	\$ 11,440	\$ 10,600
ELECTIONS-162								
Personal Services	\$ 30,000	\$ 7,096	\$ 50,000	\$ 43,827	\$ 33,493	\$ 33,493	\$ 48,000	\$ 18,000
General Expenses	\$ 16,000	\$ 11,303	\$ 23,000	\$ 13,502	\$ 21,465	\$ 18,633	\$ 13,000	\$ 15,000
REGISTRATIONS-163								
Personal Services	\$ 5,600	\$ 3,771	\$ 7,600	\$ 6,955	\$ 7,600	\$ 7,117	\$ 7,600	\$ 7,600
General Expenses	\$ 6,300	\$ 1,766	\$ 8,700	\$ 51	\$ 8,700	\$ 1,986	\$ 8,700	\$ 5,200
CONSERVATION COMMISSION-171								
General Expenses	\$ 935	\$ 654	\$ 935	\$ 298	\$ 910	\$ 328	\$ 900	\$ 900
PLANNING BOARD-175								
Personal Services	\$ 49,015	\$ 48,553	\$ 50,082	\$ 50,630	\$ 50,320	\$ 49,856	\$ -	\$ -
General Expenses	\$ 2,240	\$ 415	\$ 2,240	\$ 2,031	\$ 1,840	\$ 1,099	\$ 2,750	\$ 2,750
ZONING BOARD OF APPEALS-176								
General Expenses	\$ 2,600	\$ 1,995	\$ 2,600	\$ 2,461	\$ 2,300	\$ 329	\$ 2,300	\$ 2,500
TOWN BUILDING MAINTENANCE-192								
Personal Services	\$ 86,010	\$ 77,804	\$ 91,060	\$ 91,851	\$ 193,726	\$ 166,869	\$ 146,628	\$ 192,959
General Expenses	\$ 105,249	\$ 103,876	\$ 108,742	\$ 96,670	\$ 91,342	\$ 67,361	\$ 95,392	\$ 95,505
POLICE DEPARTMENT-210								
Personal Services	\$ 3,328,164	\$ 3,374,382	\$ 3,645,056	\$ 3,596,227	\$ 3,645,343	\$ 3,612,055	\$ 3,769,394	\$ 3,754,369
General Expenses	\$ 325,502	\$ 386,037	\$ 287,902	\$ 343,638	\$ 263,607	\$ 234,424	\$ 288,610	\$ 303,610
FIRE DEPARTMENT-220								
Personal Services	\$ 3,029,728	\$ 3,017,678	\$ 3,207,316	\$ 3,190,225	\$ 3,327,457	\$ 3,248,297	\$ 3,262,095	\$ 3,686,439
General Expenses	\$ 195,000	\$ 194,377	\$ 156,000	\$ 167,507	\$ 143,000	\$ 139,156	\$ 143,000	\$ 152,000
INSPECTIONAL SERVICES-241								
Personal Services	\$ 200,614	\$ 199,349	\$ 417,027	\$ 410,618	\$ 415,985	\$ 412,828	\$ 438,987	\$ 454,547
General Expenses	\$ 12,400	\$ 13,028	\$ 12,400	\$ 11,332	\$ 14,371	\$ 14,071	\$ 12,200	\$ 17,450



Town of Pembroke

Expense Projection

	FY2018 Budget	FY2018 Actual	FY2019 Budget	FY2019 Actual	FY2020 Budget	FY2020 Actual	FY2021 Budget	FY2022 Request
EMERGENCY MANAGEMENT-291								
Personal Services	\$ 2,699	\$ 2,699	\$ 2,753	\$ 2,753	\$ 2,808	\$ 2,690	\$ 4,212	\$ 4,250
General Expenses	\$ 9,511	\$ 6,427	\$ 9,511	\$ 8,562	\$ 9,511	\$ 4,910	\$ 8,023	\$ 10,001
ANIMAL CONTROL OFFICER-292								
Personal Services	\$ 51,471	\$ 50,527	\$ 52,490	\$ 50,565	\$ 49,969	\$ 32,797	\$ 48,084	\$ 52,036
General Expenses	\$ 6,750	\$ 8,155	\$ 6,750	\$ 5,958	\$ 9,101	\$ 8,967	\$ 9,550	\$ 10,000
PUBLIC WORKS-422								
Personal Services	\$ 924,328	\$ 912,041	\$ 942,032	\$ 887,600	\$ 919,872	\$ 918,913	\$ 943,192	\$ 959,712
General Expenses	\$ 275,186	\$ 252,593	\$ 262,788	\$ 235,500	\$ 402,910	\$ 288,175	\$ 248,432	\$ 290,525
SNOW & ICE-423								
Snow & Sanding	\$ 100,000	\$ 551,454	\$ 125,000	\$ 471,872	\$ 248,534	\$ 248,533	\$ 150,000	\$ 175,000
TOWN WIDE UTILITIES - 424								
General Expenses	\$ 222,277	\$ 207,581	\$ 223,277	\$ 119,794	\$ 194,077	\$ 180,368	\$ 194,077	\$ 197,950
BOARD OF HEALTH-510								
General Expenses	\$ 27,610	\$ 24,255	\$ 27,610	\$ 24,567	\$ 23,950	\$ 23,055	\$ 23,800	\$ 25,000
COUNCIL ON AGING-541								
Personal Services	\$ 190,290	\$ 184,641	\$ 193,299	\$ 193,298	\$ 183,802	\$ 182,694	\$ 164,109	\$ 225,751
General Expenses	\$ 44,733	\$ 41,705	\$ 44,733	\$ 35,695	\$ 49,733	\$ 41,247	\$ 43,342	\$ 40,675
Senior Tax Program	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 4,000	\$ 3,000	\$ 5,000
VETERANS' SERVICES-543								
Personal Services	\$ 71,048	\$ 63,213	\$ 72,560	\$ 72,559	\$ 74,346	\$ 74,346	\$ 74,002	\$ 74,002
General Expenses	\$ 2,300	\$ 1,396	\$ 2,100	\$ 1,695	\$ 1,900	\$ 1,571	\$ 1,900	\$ 1,950
General Relief	\$ 170,000	\$ 88,775	\$ 150,000	\$ 87,626	\$ 74,656	\$ 73,925	\$ 115,000	\$ 115,000
COMMISSION ON DISABILITIES-599								
General Expenses	\$ 705	\$ 413	\$ 705	\$ 539	\$ 620	\$ 318	\$ 500	\$ 500
LIBRARY-610								
Personal Services	\$ 558,188	\$ 557,175	\$ 575,775	\$ 573,679	\$ 582,680	\$ 568,105	\$ 579,330	\$ 591,053
General Expenses	\$ 59,800	\$ 62,648	\$ 59,800	\$ 58,314	\$ 64,788	\$ 59,986	\$ 59,800	\$ 65,900
Books	\$ 86,000	\$ 85,517	\$ 90,000	\$ 90,318	\$ 90,000	\$ 74,527	\$ 90,000	\$ 90,000
LYDIA DRAKE LIBRARY								
General Expenses	\$ 5,000	\$ 5,001	\$ 5,000	\$ 5,078	\$ 5,000	\$ 3,442	\$ 4,500	\$ 5,000



Town of Pembroke

Expense Projection

	FY2018 Budget	FY2018 Actual	FY2019 Budget	FY2019 Actual	FY2020 Budget	FY2020 Actual	FY2021 Budget	FY2022 Request
RECREATION COMMISSION-630								
Personal Services	\$ 95,963	\$ 96,013	\$ 97,924	\$ 100,292	\$ 115,031	\$ 105,434	\$ 110,073	\$ 112,689
General Expenses	\$ 12,080	\$ 11,602	\$ 12,080	\$ 11,946	\$ 12,080	\$ 8,730	\$ 9,720	\$ 9,220
COMMUNITY CENTER-631								
General Expenses	\$ 25,469	\$ 27,555	\$ 47,850	\$ 47,850	\$ 43,136	\$ 36,270	\$ 42,636	\$ 42,550
HERRING FISHERIES-632								
General Expenses	\$ 1,800	\$ 1,799	\$ 1,800	\$ 1,675	\$ 1,800	\$ 1,798	\$ 1,600	\$ 1,800
TOWN LANDING-634								
Personal Services	\$ 44,092	\$ 39,463	\$ 44,974	\$ 44,974	\$ 42,000	\$ 42,000	\$ 32,000	\$ 40,000
General Expenses	\$ 1,600	\$ 865	\$ 1,600	\$ 680	\$ 1,600	\$ 722	\$ 1,510	\$ 1,500
TOWN CLOCK WINDER-638								
Personal Services	\$ 1,487	\$ 1,487	\$ 1,517	\$ 1,517	\$ 1,517	\$ 1,517	\$ 1,517	\$ 1,525
COMMEMORATIONS-670								
General Expenses	\$ 5,910	\$ 1,629	\$ 5,910	\$ 3,446	\$ 5,000	\$ 1,969	\$ 4,000	\$ 4,000
PLYMOUTH COUNTY COOPERATIVE								
General Expenses	\$ 107	\$ 107	\$ 107	\$ 107	\$ 107	\$ 107	\$ 107	\$ 107
HISTORICAL COMMISSION-691								
General Expenses	\$ 2,000	\$ 523	\$ 2,000	\$ 271	\$ 2,000	\$ 437	\$ 1,000	\$ 1,000
MATURING DEBT PRINCIPAL-710								
General Expenses	\$ 684,472	\$ 684,472	\$ 843,502	\$ 773,502	\$ 932,019	\$ 932,019	\$ 868,079	\$ 835,980
MATURING DEBT EXCLUDED - 712								
General Expenses	\$ 1,640,000	\$ 1,468,000	\$ 1,555,000	\$ 1,555,000	\$ 1,489,331	\$ 1,489,331	\$ 1,485,000	\$ 1,470,000
MATURING DEBT INTEREST-720								
General Expenses	\$ 169,010	\$ 136,450	\$ 208,201	\$ 101,680	\$ 287,088	\$ 281,919	\$ 225,432	\$ 197,676
MATURING DEBT INTEREST-722								
General Expenses	\$ 660,565	\$ 455,075	\$ 581,875	\$ 581,875	\$ 493,506	\$ 493,504	\$ 424,751	\$ 356,350
SHORT TERM INTEREST-730								
General Expenses	\$ 45,500	\$ 3,040	\$ 45,500	\$ 36,095	\$ 11,966	\$ 5,118	\$ 27,000	\$ 25,000



Town of Pembroke

Expense Projection

	FY2018 Budget	FY2018 Actual	FY2019 Budget	FY2019 Actual	FY2020 Budget	FY2020 Actual	FY2021 Budget	FY2022 Request
RETIREMENT-911								
General Expenses	\$ 3,135,629	\$ 3,153,629	\$ 3,252,447	\$ 3,252,447	\$ 3,370,446	\$ 3,370,446	\$ 3,699,885	\$ 3,990,309
UNEMPLOYMENT COMPENSATION - 913								
General Expenses	\$ 75,000	\$ 91,570	\$ 100,000	\$ 79,665	\$ 150,000	\$ 30,284	\$ 150,000	\$ 120,000
HEALTH INSURANCE-914								
General Expenses	\$ 8,452,347	\$ 8,053,848	\$ 8,694,543	\$ 8,526,537	\$ 8,439,639	\$ 8,434,608	\$ 8,691,840	\$ 8,806,968
LIFE INSURANCE-915								
General Expenses	\$ 20,000	\$ 19,294	\$ 20,000	\$ 18,984	\$ 20,000	\$ 19,027	\$ 20,000	\$ 20,000
MEDICARE TAX-916								
General Expenses	\$ 484,100	\$ 513,515	\$ 525,000	\$ 524,016	\$ 551,250	\$ 521,856	\$ 551,250	\$ 545,000
PROPERTY & LIABILITY INSURANCE - 945								
General Expenses	\$ 718,500	\$ 616,112	\$ 718,500	\$ 675,273	\$ 610,000	\$ 605,251	\$ 660,000	\$ 690,380
School General Fund Totals	\$ 32,338,670	\$ 32,338,670	\$ 33,259,352	\$ 31,534,323	\$ 36,113,258	\$ 33,846,392	\$ 34,300,000	\$ 35,500,000
Total	\$ 60,377,970	\$ 59,765,496	\$ 62,706,784	\$ 60,449,819	\$ 65,686,730	\$ 62,694,937	\$ 64,022,153	\$ 66,305,732
								2.11%
							Revenue	68,252,825
							Expense	66,305,732
							Sub Total	1,947,093
							Overlay	500,000
							State Assessments	1,403,537
							Cherry Sheet Offset	22,500
							Balance	21,056



Town of Pembroke
FY 2022 Proposed Budget

Revenue
Detail



Town of Pembroke

Revenue Projection Summary

General Fund

	FY2018		FY2019		FY2020		FY2021 Budget		FY2022 Projected		
Property Tax Levy	\$	40,063,130	\$	41,353,207	\$	42,843,471	\$	44,326,589	\$	45,715,750	3.13%
State Aid	\$	15,393,963	\$	15,605,472	\$	15,825,356	\$	15,788,132	\$	15,927,688	0.88%
Local Receipts	\$	4,845,271	\$	5,092,686	\$	4,777,115	\$	4,358,500	\$	4,528,005	3.89%
Other Available Funds	\$	1,394,708	\$	1,352,320	\$	2,868,328	\$	1,980,361	\$	2,081,381	5.10%
	\$	61,697,072	\$	63,403,685	\$	66,314,270	\$	66,453,582	\$	68,252,825	

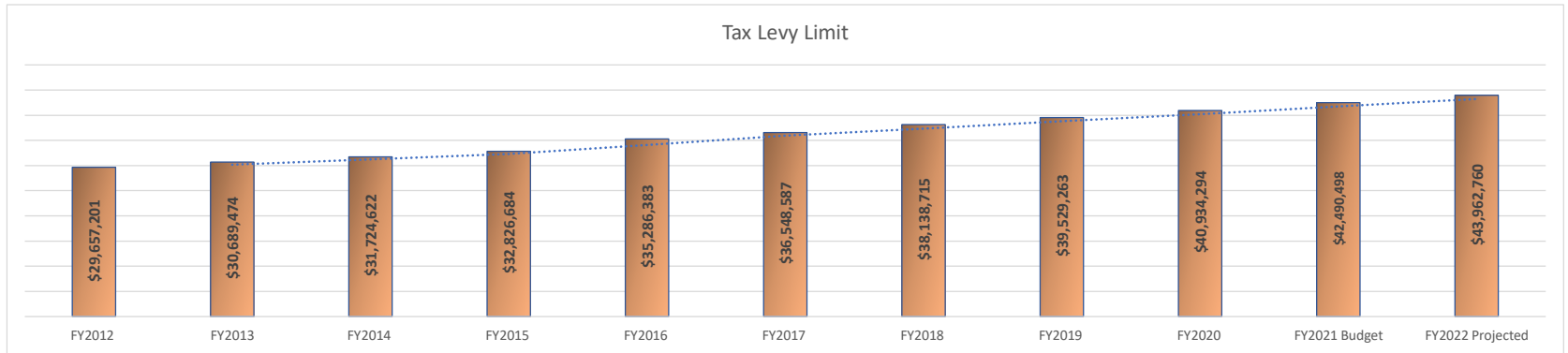


Town of Pembroke

Tax Levy Summary

	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021 Budget	FY2022 Projected
Property Tax Levy (Recap)											
Prior Year Levy Limit	\$ 28,657,113	\$ 29,657,201	\$ 30,689,474	\$ 31,724,622	\$ 32,826,684	\$ 35,286,383	\$ 36,548,599	\$ 38,138,715	\$ 39,529,263	\$ 40,934,294	\$ 42,490,498
2.5% Incease	\$ 716,428	\$ 741,430	\$ 767,237	\$ 793,116	\$ 820,667	\$ 882,160	\$ 913,715	\$ 953,468	\$ 988,232	\$ 1,023,357	\$ 1,062,262
Operating Override	\$ -	\$ -	\$ -	\$ -	\$ 1,300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
New Growth	\$ 283,660	\$ 290,843	\$ 267,911	\$ 308,946	\$ 339,032	\$ 380,045	\$ 676,401	\$ 437,080	\$ 416,799	\$ 532,847	\$ 410,000
Tax Levy Limit	\$ 29,657,201	\$ 30,689,474	\$ 31,724,622	\$ 32,826,684	\$ 35,286,383	\$ 36,548,587	\$ 38,138,715	\$ 39,529,263	\$ 40,934,294	\$ 42,490,498	\$ 43,962,760
Debt Exclusions	\$ 2,373,311	\$ 2,155,931	\$ 1,975,666	\$ 2,160,236	\$ 2,145,936	\$ 2,048,178	\$ 1,934,715	\$ 1,823,944	\$ 1,909,477	\$ 1,836,091	\$ 1,752,990
Total Levy	\$ 32,030,512	\$ 32,845,405	\$ 33,700,288	\$ 34,986,920	\$ 37,432,319	\$ 38,596,765	\$ 40,073,430	\$ 41,353,207	\$ 42,843,771	\$ 44,326,589	\$ 45,715,750
Levy Ceiling	\$ 57,567,225	\$ 57,385,830	\$ 57,314,520	\$ 59,311,732	\$ 61,298,383	\$ 63,884,112	\$ 67,243,839	\$ 70,781,280	\$ 73,908,757	\$ 77,286,102	\$ 80,551,533

10 Year Median
 \$35,917,485
5 Year Median
 \$39,529,263
3 Year Median
 \$40,934,294
10 Year Average
 \$35,782,572
5 Year Average
 \$39,528,271
3 Year Average
 \$40,984,685

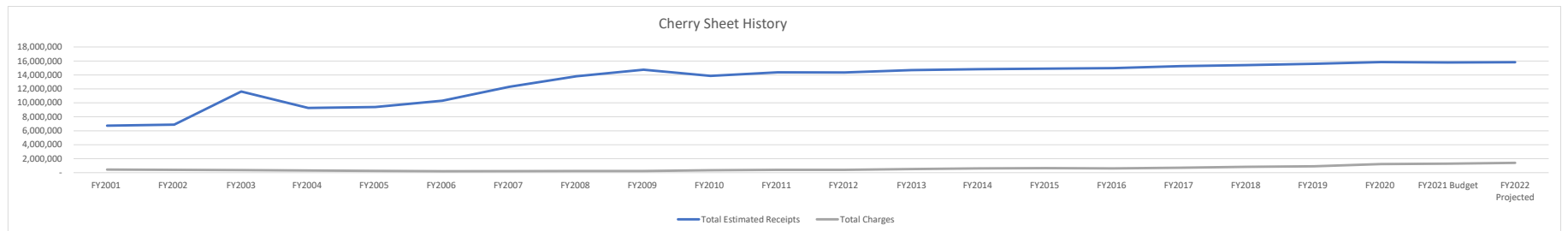




Town of Pembroke

State Aid

	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021 Budget	FY2022 Projected
Chapter 70	4,603,048	4,770,999	9,611,273	7,716,142	7,800,475	8,469,224	10,072,452	11,507,152	12,449,176	12,200,192	12,726,668	12,794,990	12,925,750	13,013,732	13,095,032	13,174,507	13,344,512	13,434,662	13,521,752	13,608,752	13,608,752	13,600,000
School Transportation	247,631	254,559	201,201								0	0	0	0	0	0	0	0	0	0	0	0
Retired Teachers Pension											0	0	0	0	0	0	0	0	0	0	0	0
Charter Tuition Reimbursement				3,999	34,896	39,033	66,705	74,390	54,231	22,543	45,983	42,068	90,211	97,789	72,490	23,218	69,401	56,716	132,600	169,440	173,033	170,000
Smart Growth											0	0	0	0	0	0	0	0	0	0	0	0
Education Offset Items																						
School Lunch	9,100	7,839	8,978	7,772	7,217	11,919	12,809	17,048	17,630	19,319	15,900	19,658	20,364	19,317	18,336	0	0	0	0	0	0	0
School Choice Receiving Tuition											0	0	0	0	0	0	0	0	0	0	0	0
Total Education																						
Sub-Total, All Education Programs	4,859,779	5,033,397	9,821,452	7,727,913	7,842,588	8,520,176	10,151,966	11,598,590	12,521,037	12,242,054	12,788,551	12,856,716	13,036,325	13,130,838	13,185,858	13,197,725	13,413,913	13,491,378	13,654,352	13,778,192	13,781,785	13,770,000
General Government																						
Unrestricted General Government Aid	1,761,054	1,753,658	1,722,079	1,463,767	1,463,767	1,691,756	2,056,723	2,092,132	2,092,132	1,481,057	1,421,815	1,319,012	1,421,815	1,455,424	1,495,786	1,549,634	1,616,268	1,679,302	1,738,078	1,785,006	1,785,006	1,847,481
Local Share of Racing Taxes											0	0	0	0	0	0	0	0	0	0	0	0
Regional Public Libraries											0	0	0	0	0	0	0	0	0	0	0	0
Police Career Incentive											0	0	0	0	0	0	0	0	0	0	0	0
Urban Revitalization											0	0	0	0	0	0	0	0	0	0	0	0
Veterans Benefits	38,859	13,455	16,760	9,635	15,993	23,294	29,767	21,106	39,502	46,823	76,676	99,202	139,861	140,887	122,616	114,778	125,462	126,341	73,461	115,419	68,558	60,000
Exemp: VBS and Elderly	49,451	48,925	49,240	50,877	53,829	48,181	45,551	67,997	71,622	69,470	68,238	69,777	72,312	71,467	71,531	81,358	88,271	94,888	97,977	112,754	122,436	115,000
State Owned Land											0	0	0	0	0	0	0	0	0	0	0	0
General Government Offset Item																						
Public Libraries	22,691	21,833	18,170	17,016	20,300	21,465	22,239	23,199	25,696	16,894	17,323	17,301	16,147	16,154	21,659	21,591	21,444	22,544	22,649	49,351	30,347	22,500
Total General Government																						
Sub-Total, All General Government	1,872,055	1,837,871	1,806,249	1,541,295	1,553,889	1,784,696	2,154,280	2,204,434	2,228,952	1,614,244	1,584,052	1,505,292	1,650,135	1,683,932	1,711,592	1,767,361	1,851,445	1,923,075	1,932,165	2,062,530	2,006,347	2,044,981
Total																						
Total Estimated Receipts	6,731,834	6,871,268	11,627,701	9,269,208	9,396,477	10,304,872	12,306,246	13,803,024	14,749,989	13,856,298	14,372,603	14,362,008	14,686,460	14,814,770	14,897,450	14,965,086	15,265,358	15,414,453	15,586,517	15,840,722	15,788,132	15,814,981
Total Charges	449,356	406,411	357,157	308,921	252,582	204,754	214,338	224,039	234,322	341,149	411,335	408,956	510,218	604,639	653,431	615,571	710,220	835,291	909,014	1,232,396	1,290,456	1,403,537



Commonwealth of Massachusetts
FY2022 Preliminary Cherry Sheet Estimates
Pembroke

PROGRAM	FY2021 Cherry Sheet	FY2022 Governor's Budget	FY2022 HWM Budget Proposal	FY2022 SWM Budget Proposal	FY2022 Conference Committee
Education Receipts:					
Chapter 70	13,608,752	13,690,952			
School Transportation	0	0			
Charter Tuition Reimbursement	173,033	189,816			
Smart Growth School Reimbursement	0	0			
Offset Receipts:					
School Choice Receiving Tuition	0	0			
Sub-Total, All Education Items:	13,781,785	13,880,768			
General Government:					
Unrestricted Gen Gov't Aid	1,785,006	1,847,481			
Local Share of Racing Taxes	0	0			
Regional Public Libraries	0	0			
Veterans Benefits	68,558	54,954			
Exemp: VBS and Elderly	122,436	114,138			
State Owned Land	0	0			
Offset Receipts:					
Public Libraries	30,347	30,347			
Sub-Total, All General Government:	2,006,347	2,046,920			
Total Estimated Reciepts:	15,788,132	15,927,688			



Town of Pembroke

State and County Assessments

																					FY2021	FY2022
County Assessments	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	Budget	Projected
Programs:																						
County Tax	37,306	37,523	38,461	38,822	39,793	39,231	40,212	40,946	41,970	42,459	43,520	43,405	45,603	47,670	48,862	51,422	52,707	53,959	55,308	56,076	57,478	58,255
Suffolk County Retirement	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Essex County Reg Comm Center	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sub-Total, County Assessments:	37,306	37,523	38,461	38,822	39,793	39,231	40,212	40,946	41,970	42,459	43,520	43,405	45,603	47,670	48,862	51,422	52,707	53,959	55,308	56,076	57,478	58,255
State Assessments and Charges																						
Programs:																						
Retired Employees Health Insurance											0	0	0	0	0	0	0	0	0	0	0	0
Retired Teachers Health Insurance											0	0	0	0	0	0	0	0	0	0	0	0
Mosquito Control Projects	32,319	35,668	38,584	40,273	41,077	42,443	42,452	43,347	44,363	43,921	43,660	45,317	51,955	54,013	55,812	57,945	59,154	61,164	63,324	65,193	68,512	70,013
Air Pollution	3,996	4,054	4,109	4,153	4,309	4,476	4,599	4,881	5,080	5,107	5,231	5,253	5,248	5,392	5,369	5,487	5,625	5,626	5,764	5,839	5,965	6,039
Metropolitan Area Planning Council	4,160	4,310	4,296	4,403	4,628	4,814	4,978	5,240	5,492	5,518	5,642	5,735	5,619	5,760	8,980	8,954	9,178	9,338	9,520	9,785	9,903	10,197
Old Colony Planning Council	4,300	4,416	4,532	4,646	4,821	4,966	5,081	5,311	5,619	5,754	5,882	6,031	5,895	6,031	6,162	6,340	6,499	6,613	6,773	6,935	7,058	7,231
RMV Non-Renewal Surcharge	5,463	10,200	10,260	9,780	8,840	10,300	12,200	12,620	15,080	15,120	18,840	18,240	16,040	18,060	17,900	17,900	17,900	19,460	19,460	17,620	18,800	18,800
Sub-Total, State Assessments:	50,238	58,648	61,781	63,255	63,675	66,999	69,310	71,399	75,634	75,420	79,255	80,576	84,757	89,256	94,223	96,626	98,356	102,201	104,841	105,372	110,238	112,280
Programs:																						
MBTA	361,812	310,240	256,915	196,367	149,114	98,524	104,816	111,694	116,718	118,447	50,515	6,562	0	0	0	0	0	0	0	0	0	0
Boston Metro. Transit District											0	0	0	0	0	0	0	0	0	0	0	0
Regional Transit											67,861	110,558	119,322	128,805	132,025	135,326	138,709	142,177	145,731	149,375	153,109	153,109
Sub-Total, Transportation Assessments:	361,812	310,240	256,915	196,367	149,114	98,524	104,816	111,694	116,718	118,447	118,376	117,120	119,322	128,805	132,025	135,326	138,709	142,177	145,731	149,375	153,109	153,109
Annual Charges Against Receipts																						
Programs:																						
Special Education				10,477							10,896	10,047	10,712	15,258	6,374	12,682	13,847	12,771	12,771	15,270	20,221	11,143
STRAP Repayments											0	0	0	0	0	0	0	0	0	0	0	0
Multi-Year Repayment											0	0	0	0	0	0	0	0	0	0	0	0
Sub-Total, Charges Against Receipts:	0	0	0	10,477	0	0	0	0	0	0	10,896	10,047	10,712	15,258	6,374	12,682	13,847	12,771	12,771	15,270	20,221	11,143
Tuition Assessments																						
Programs:																						
School Choice Sending Tuition											13,400	0	14,750	10,000	14,950	26,717	53,500	60,862	49,411	61,432	102,898	102,898
Charter School Sending Tuition				12,600	73,812	87,990	124,933	178,922	169,305	104,823	145,888	157,808	235,074	313,650	356,997	292,798	353,101	463,321	540,952	844,871	846,512	965,852
Essex County Tech Sending Tuition											0	0	0	0	0	0	0	0	0	0	0	0
Sub-Total, Tuition Assessments:										104,823	159,288	157,808	249,824	323,650	371,947	319,515	406,601	524,183	590,363	906,303	949,410	1,068,750
Total																						
Total Charges	449,356	406,411	357,157	308,921	252,582	204,754	214,338	224,039	234,322	341,149	411,335	408,956	510,218	604,639	653,431	615,571	710,220	835,291	909,014	1,232,396	1,290,456	1,403,537

FY2022 Preliminary Cherry Sheet Estimates
Pembroke

PROGRAM	FY2021 Cherry Sheet	FY2022 Governor's Budget	FY2022 HWM Budget Proposal	FY2022 SWM Budget Proposal	FY2022 Conference Committee
County Assessments:					
County Tax	57,478	58,255			
Suffolk County Retirement	0	0			
Sub-Total, County Assessments:	57,478	58,255			
State Assessments and Charges:					
Retired Employees Health Insurance	0	0			
Retired Teachers Health Insurance	0	0			
Mosquito Control Projects	68,512	70,013			
Air Pollution Districts	5,965	6,039			
Metropolitan Area Planning Council	9,903	10,197			
Old Colony Planning Council	7,058	7,231			
RMV Non-Renewal Surcharge	18,800	18,800			
Sub-Total, State Assessments:	110,238	112,280			
Transportation Authorities:					
MBTA	0	0			
Boston Metro. Transit District	0	0			
Regional Transit	153,109	153,109			
Sub-Total, Transp Authorities:	153,109	153,109			
Annual Charges Against Receipts:					
Multi-Year Repayment Program	0	0			
Special Education	20,221	11,143			
STRAP Repayments	0	0			
Sub-Total, Annual Charges:	20,221	11,143			
Tuition Assessments:					
School Choice Sending Tuition	102,898	102,898			
Charter School Sending Tuition	846,512	965,852			
Sub-Total, Tuition Assessments:	949,410	1,068,750			
Total All Estimated Charges:	1,290,456	1,403,537			



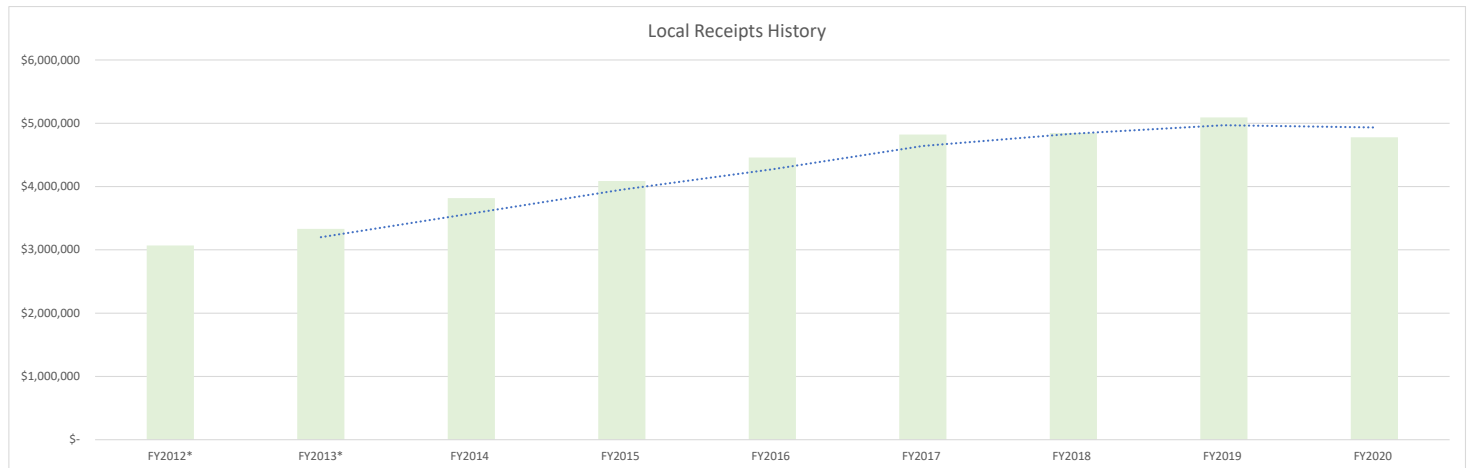
Town of Pembroke

Local Receipts

	FY2012*	FY2013*	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021 Recap	FY2022 Projected
Motor Vehicle Excise	\$ 1,995,510	\$ 2,177,325	\$ 2,300,016	\$ 2,586,191	\$ 2,776,795	\$ 2,910,758	\$ 2,994,346	\$ 2,968,155	\$ 2,901,760	\$ 2,900,000	\$ 2,900,000
Meals Tax	\$ -	\$ -	\$ 75,214	\$ 279,164	\$ 328,179	\$ 342,012	\$ 338,266	\$ 349,448	\$ 331,483	\$ 100,000	\$ 330,000
Penalties/Interest	\$ 286,777	\$ 232,156	\$ 232,519	\$ 200,043	\$ 263,395	\$ 240,012	\$ 289,698	\$ 184,207	\$ 171,745	\$ 160,000	\$ 165,000
Payments in Lieu of Taxes	\$ 23,323	\$ 23,063	\$ 28,512	\$ 28,801	\$ 32,073	\$ 24,557	\$ 33,286	\$ 43,663	\$ 24,044	\$ 24,000	\$ 25,000
Other Charges	\$ 70,795	\$ 76,225	\$ 50,473	\$ 63,628	\$ 60,150	\$ 63,233	\$ 58,761	\$ 57,167	\$ 67,249	\$ 41,000	\$ 41,820
Fees	\$ 81,025	\$ 41,592	\$ 68,180	\$ 58,275	\$ 68,578	\$ 104,997	\$ 80,470	\$ 83,607	\$ 79,308	\$ 79,000	\$ 80,185
Rentals	\$ 196,780	\$ 241,290	\$ 236,201	\$ 280,196	\$ 288,756	\$ 375,009	\$ 337,263	\$ 382,150	\$ 347,585	\$ 317,585	\$ 340,000
Other Departmental Revenue-School	\$ 3,091	\$ 1,000	\$ 4,744	\$ 8,220	\$ -	\$ -	\$ 3,466	\$ 651	\$ 2,047	\$ -	\$ 500
Other Departmental Revenue-Cemetery	\$ 26,660	\$ 25,785	\$ 27,680	\$ 29,105	\$ 31,975	\$ 32,475	\$ 27,300	\$ 29,562	\$ 30,805	\$ 28,000	\$ 28,500
Licenses/Permits	\$ 280,911	\$ 396,076	\$ 364,492	\$ 435,213	\$ 388,155	\$ 527,392	\$ 412,607	\$ 611,081	\$ 511,358	\$ 443,915	\$ 450,000
Fine and Forfeits	\$ 19,946	\$ 16,045	\$ 25,235	\$ 27,621	\$ 23,717	\$ 30,397	\$ 30,503	\$ 27,772	\$ 19,132	\$ 18,000	\$ 15,000
Investment Income	\$ 47,964	\$ 52,310	\$ 56,581	\$ 61,163	\$ 60,224	\$ 60,279	\$ 95,393	\$ 267,592	\$ 173,488	\$ 170,000	\$ 75,000
Medicaid Reimbursement	\$ -	\$ -	\$ 49,231	\$ 16,908	\$ 101,649	\$ 93,269	\$ 121,329	\$ 77,586	\$ 89,656	\$ 77,000	\$ 77,000
Misc Recurring	\$ -	\$ -	\$ 290,971	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Misc Non-Recurring	\$ 35,720	\$ 48,095	\$ 6,101	\$ 13,464	\$ 36,141	\$ 18,515	\$ 22,583	\$ 10,045	\$ 27,455	\$ -	\$ -
Total	\$ 3,068,502	\$ 3,330,962	\$ 3,816,150	\$ 4,087,992	\$ 4,459,787	\$ 4,822,905	\$ 4,845,271	\$ 5,092,686	\$ 4,777,115	\$ 4,358,500	\$ 4,528,005

* Does not include water and sewer charges that were moved to enterprise funds.

9 Year Median
 \$4,459,787
5 Year Median
 \$4,822,905
3 Year Median
 \$4,845,271
9 Year Average
 \$4,255,708
5 Year Average
 \$4,799,553
3 Year Average
 \$4,905,024



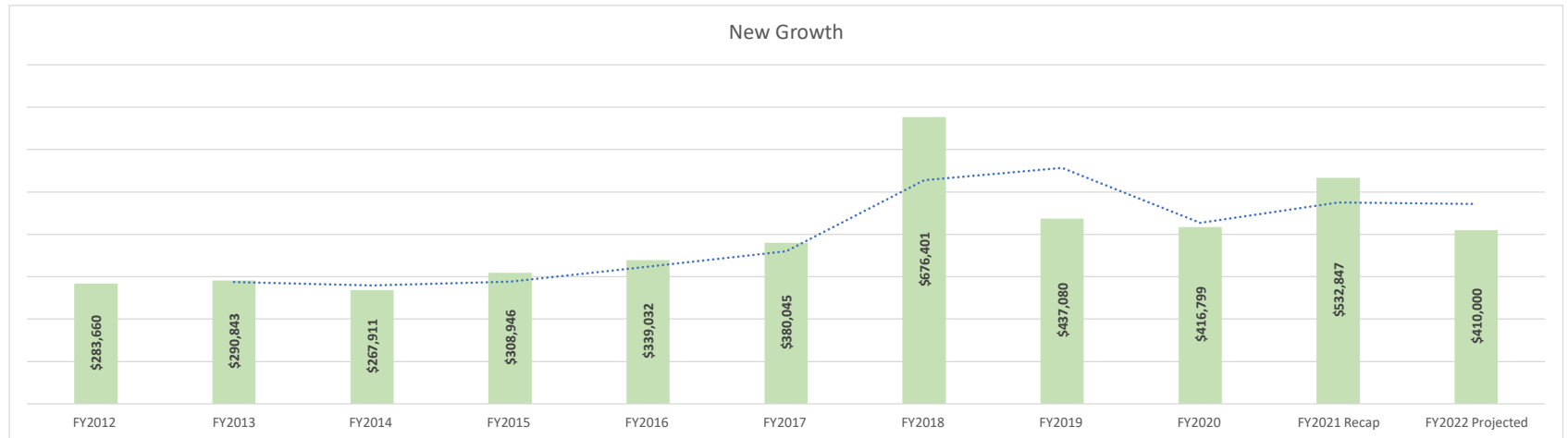


Town of Pembroke

New Growth Summary

	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021 Recap	FY2022 Projected
Property Tax Levy (Recap)											
Prior Year Levy Limit	\$ 28,657,113	\$ 29,657,201	\$ 30,689,474	\$ 31,724,622	\$ 32,826,684	\$ 35,286,383	\$ 36,548,599	\$ 38,138,715	\$ 39,529,263	\$ 40,934,294	\$ 42,490,498
2.5% Incease	\$ 716,428	\$ 741,430	\$ 767,237	\$ 793,116	\$ 820,667	\$ 882,160	\$ 913,715	\$ 953,468	\$ 988,232	\$ 1,023,357	\$ 1,062,262
Operating Override	\$ -	\$ -	\$ -	\$ -	\$ 1,300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
New Growth	\$ 283,660	\$ 290,843	\$ 267,911	\$ 308,946	\$ 339,032	\$ 380,045	\$ 676,401	\$ 437,080	\$ 416,799	\$ 532,847	\$ 410,000
Tax Levy Limit	\$ 29,657,201	\$ 30,689,474	\$ 31,724,622	\$ 32,826,684	\$ 35,286,383	\$ 36,548,587	\$ 38,138,715	\$ 39,529,263	\$ 40,934,294	\$ 42,490,498	\$ 43,962,760
Debt Exclusions	\$ 2,373,311	\$ 2,155,931	\$ 1,975,666	\$ 2,160,236	\$ 2,145,936	\$ 2,048,178	\$ 1,924,415	\$ 1,823,944	\$ 1,909,177	\$ 1,989,175	\$ 1,826,350
Total Levy	\$ 32,030,512	\$ 32,845,405	\$ 33,700,288	\$ 34,986,920	\$ 37,432,319	\$ 38,596,765	\$ 40,063,130	\$ 41,353,207	\$ 42,843,471	\$ 44,479,673	\$ 45,789,110
Levy Ceiling	\$ 57,567,225	\$ 57,385,830	\$ 57,314,520	\$ 59,311,732	\$ 61,298,383	\$ 63,884,112	\$ 67,243,839	\$ 70,781,280	\$ 73,908,757	\$ 77,286,102	\$ 80,551,533

10 Year Median
 \$359,539
5 Year Median
 \$437,080
3 Year Median
 \$437,080
10 Year Average
 \$393,356
5 Year Average
 \$488,634
3 Year Average
 \$462,242

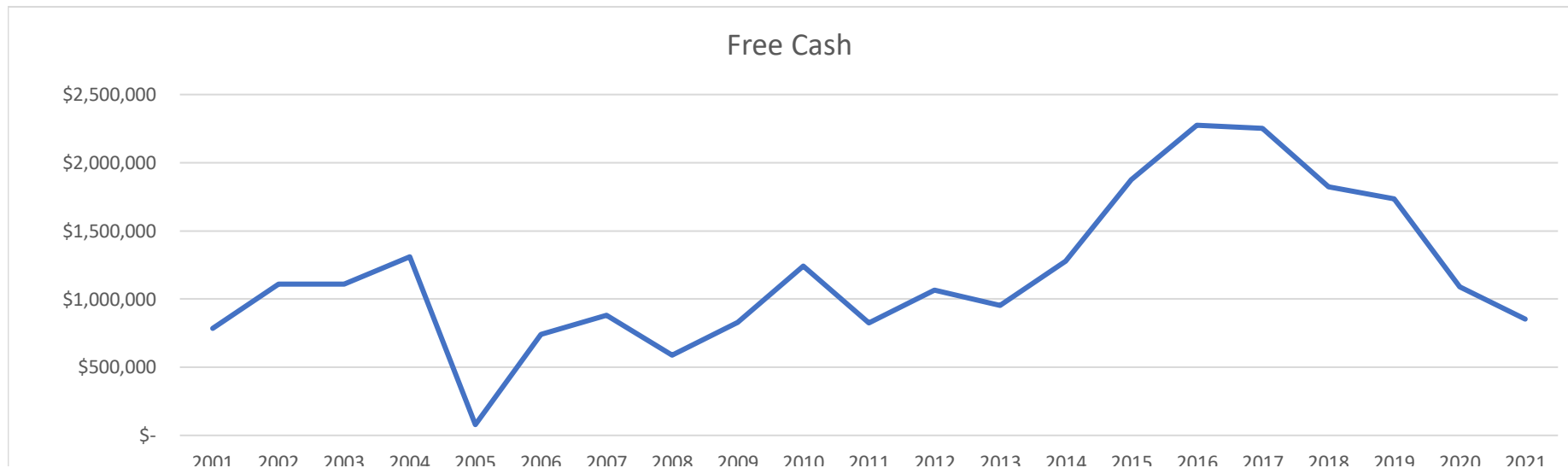




Town of Pembroke

Free Cash History

2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
\$ 785,660	\$ 1,109,024	\$ 1,110,864	\$ 1,310,134	\$ 78,827	\$ 742,436	\$ 880,768	\$ 588,778	\$ 827,988	\$ 1,240,500
2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
\$ 825,321	\$ 1,063,538	\$ 953,877	\$ 1,276,198	\$ 1,875,872	\$ 2,274,830	\$ 2,252,832	\$ 1,822,341	\$ 1,734,996	\$ 1,087,749
2021									
\$ 851,696									





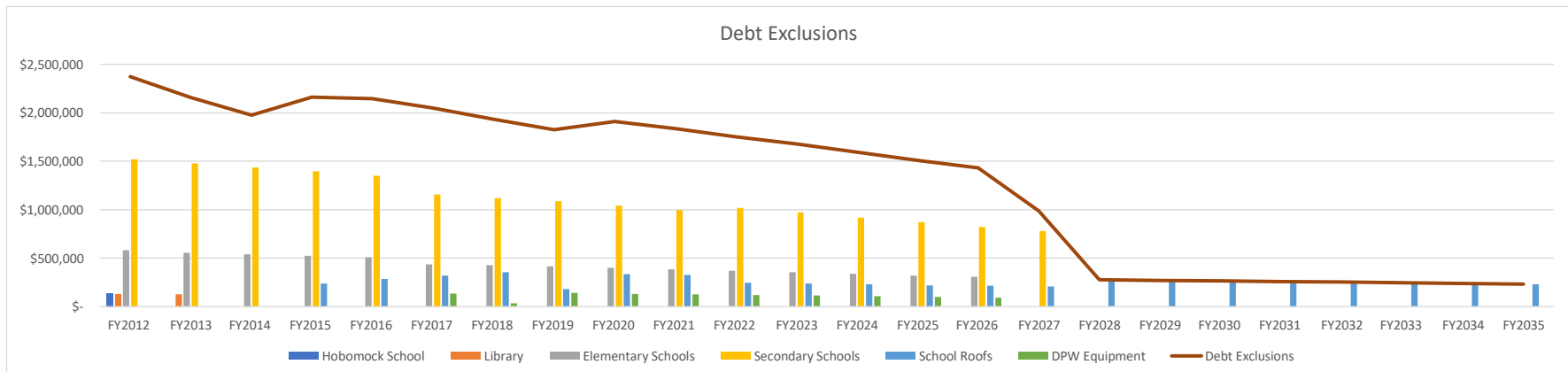
Town of Pembroke

Debt Exclusions

Issued	Purpose	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021
8/16/2001	Hobomock School	\$ 137,039	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12/1/1997	Library	\$ 132,180	\$ 126,120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1/15/1999	Elementary Schools	\$ 582,151	\$ 553,511	\$ 538,934	\$ 525,098	\$ 508,135	\$ 435,444	\$ 428,495	\$ 414,600	\$ 400,650	\$ 385,150
7/15/2002	Secondary Schools	\$ 1,521,941	\$ 1,476,300	\$ 1,436,732	\$ 1,395,138	\$ 1,352,041	\$ 1,157,734	\$ 1,118,220	\$ 1,086,440	\$ 1,043,315	\$ 995,890
2/1/2014	School Roofs	\$ -	\$ -	\$ -	\$ 240,000	\$ 285,760	\$ 320,000	\$ 355,000	\$ 181,230	\$ 333,437	\$ 327,375
5/2/2015	DPW Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 135,000	\$ 33,000	\$ 141,674	\$ 132,075	\$ 127,676
	Debt Exclusions	\$ 2,373,311	\$ 2,155,931	\$ 1,975,666	\$ 2,160,236	\$ 2,145,936	\$ 2,048,178	\$ 1,934,715	\$ 1,823,944	\$ 1,909,477	\$ 1,836,091

Issued	Purpose	FY2022	FY2023	FY2024	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
8/16/2001	Hobomock School	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12/1/1997	Library	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1/15/1999	Elementary Schools	\$ 369,650	\$ 354,150	\$ 340,200	\$ 340,200	\$ 318,000	\$ 306,000	\$ -	\$ -	\$ -	\$ -
7/15/2002	Secondary Schools	\$ 1,017,800	\$ 971,425	\$ 919,600	\$ 919,600	\$ 872,500	\$ 821,100	\$ 780,300	\$ -	\$ -	\$ -
2/1/2014	School Roofs	\$ 247,265	\$ 238,265	\$ 229,265	\$ 229,265	\$ 220,265	\$ 213,515	\$ 208,453	\$ 276,750	\$ 271,125	\$ 264,938
5/2/2015	DPW Equipment	\$ 118,275	\$ 114,075	\$ 105,925	\$ 105,925	\$ 98,925	\$ 92,025	\$ -	\$ -	\$ -	\$ -
	Total Debt Exclusions	\$ 1,752,990	\$ 1,677,915	\$ 1,594,990	\$ 1,594,990	\$ 1,509,690	\$ 1,432,640	\$ 988,753	\$ 276,750	\$ 271,125	\$ 264,938

Issued	Purpose	FY2031	FY2032	FY2033	FY2034	FY2035
8/16/2001	Hobomock School	\$ -	\$ -	\$ -	\$ -	\$ -
12/1/1997	Library	\$ -	\$ -	\$ -	\$ -	\$ -
1/15/1999	Elementary Schools	\$ -	\$ -	\$ -	\$ -	\$ -
7/15/2002	Secondary Schools	\$ -	\$ -	\$ -	\$ -	\$ -
2/1/2014	School Roofs	\$ 258,750	\$ 252,000	\$ 245,250	\$ 238,500	\$ 231,750
5/2/2015	DPW Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Debt Exclusions	\$ 258,750	\$ 252,000	\$ 245,250	\$ 238,500	\$ 231,750





Town of Pembroke

FY 2022 Proposed Budget

Expense Detail



Town of Pembroke

Select Board & Town Manager

	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Request
Elected Officials Salary	9,000	9,000	9,000	7,500	9,000	9,000
Wages & Salaries-Elected	9,000	9,000	9,000	7,500	9,000	9,000
Assistant Town Manager	79,077	76,500	78,030	80,500	79,280	86,230
Clerical Salaries	78,453	82,396	85,046	87,075	68,107	91,597
Longevity	1,620	1,250	400	400	400	400
Performance Pay	1,092	-	-	-	-	-
Wages & Salaries	160,242	160,146	163,476	151,946	147,787	178,227
Dues	3,000	3,000	3,000	3,000	3,000	3,000
Advertising	750	1,007	1,000	1,000	1,000	1,000
Travel & Meetings	500	210	500	400	400	400
Printing	4,300	2,991	3,000	3,000	3,000	3,000
Eyewear Reimbursements	4,900	3,389	2,500	3,000	3,000	3,000
General Expenses	13,450	10,597	10,000	10,400	10,400	10,400
Lower Chandler Mill Pond	17,500	12,492	17,500	17,500	17,500	15,000
Pond Vegetation Removal	12,000	1,650	12,000	12,000	-	-
Furnace Pond Treatment	10,220	-	10,220	12,600	12,600	12,600
Oldham Pond Treatment	46,550	-	21,550	39,350	21,350	18,150
Hobomock Pond Treatment	6,695	5,590	6,695	7,150	7,150	6,750
Town Manager Search Expenses	-	-	15,000	-	-	-
OPEB Study	-	-	-	-	8,000	8,000
Audit	41,500	38,500	41,500	41,500	41,500	41,500
Purchase of Services	134,465	58,232	124,465	130,100	108,100	102,000
Salary	143,741	143,740	146,633	150,000	152,500	152,500
Travel Stipend	-	-	-	-	2,400	2,400
Longevity	550	-	850	-	-	-
Total Wages & Salaries	144,291	143,740	147,483	150,000	154,900	154,900



Town of Pembroke

Select Board & Town Manager

Dues	1,250	1,275	1,200	1,250	1,250	1,350
Office Supplies	500	600	400	400	400	500
Travel & Meetings	2,000	1,048	1,200	1,100	1,500	1,500
General Expense	3,750	2,923	2,800	2,750	3,150	3,350
Total	465,198	384,638	457,224	452,696	433,337	457,877



Town of Pembroke

Board of Assessors

Version 1.20 Last Update 1/11/2021

	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Request
Elected Officials	5,400	5,400	5,400	4,950	5,400	5,400
Elected Officials	5,400	5,400	5,400	4,950	5,400	5,400
Chief Assessor	96,065	96,064	99,907	99,908	103,904	113,256
Clerical Salaries	132,896	137,014	140,997	140,989	140,997	141,046
Clerical Part Time	15,794	0	10,000	615	10,000	0
Overtime	2,000	1,966	2,000	1,145	0	5,000
Longevity	1,100	1,650	1,650	1,750	1,650	1,800
Professional Improvement	1,050	4,182	1,050	1,250	1,050	2,050
Performance Appraisal	2,043	938	3,230	3,230	3,230	2,235
Vacation Buyback	0	5,801	0	0	0	
Wages & Salaries	250,948	247,615	258,834	248,887	260,831	265,387
Office Supplies	650	617	650	672	650	650
Computer Supplies	700	277	700	98	700	700
Certification Expense	12,100	7,034	12,400	12,400	12,400	19,500
Registry of Deeds	500	455	500	416	500	500
Travel & Meetings	3,500	3,306	3,500	3,494	3,500	3,500
Vehicle Maintenance	500	142	500	35	500	500
Dues	300	350	350	350	350	350
Legal	2,500	0	2,500	2,204	2,500	2,500
Computer Maintenance	12,400	12,225	12,400	11,356	12,400	12,400
Engineering	4,000	2,500	4,000	4,000	4,000	3,000
General Expenses	37,150	26,906	37,500	35,025	37,500	43,600
Department Total	293,498	279,921	301,734	288,862	303,731	314,387

Town of Pembroke

Board of Assessors

Line Item Descriptions

ORG	OBJECT	Munis Title	Budget Title	Line Item Description
00011411	510100	Elected Officials	Elected Officials	Board members, monthly stipend
00011411	510101	Department Head	Department Head	contract, signed
00011411	510113	Clerical Salaries	Clerical Salaries	contract, unsigned - using FY2021 rates
00011411	510120	Temporary Employees	Temporary Employees	not filling position
00011411	510130	Overtime	Overtime	overtime for data collection support only
00011411	510140	Longevity	Longevity	contractual
00011411	510147	Professional Improvement	Professional Improvement	contractual
00011411	510150	Performance Pay	Performance Pay	contractual
00011411	510162	Buybacks	Buybacks	contractual
00011411	510192	Stipends	Stipends	contractual

ORG	OBJECT	Munis Title	Budget Title	Line Item Description
00011412	524014	Vehicle Maintenance	Vehicle Maintenance	For maintenance/repair Assessor's vehicle
00011412	530000	Legal	Legal	For defense of value
00011412	530020	Engineering	Engineering	For annual engineer update of Assessing maps (paper and digital)
00011412	530200	Computer Maintenance	Computer Maintenance	Annual Fees for CDS (billing) and Patriot (CAMA) softwares
00011412	542000	Office Supplies	Office Supplies	Office supplies
00011412	542600	Computer Supplies	Computer Supplies	Computer Supplies and charges, CDS RE+PP conversion charges, MVE bills RMV conversion
00011412	550304	Registry of Deeds	Registry of Deeds	Monthly deeds, plans
00011412	558050	Certification Expense	Certification Expense	All other expense required in operation of office leading to certification. (Patriot Prop contract, DPW gas, ESRI., Copier contract, M&S subsrc, MLS license
00011412	571100	Travel & Meetings	Travel & Meetings	courses, education events, travel mileage - ATB
00011412	573100	Dues	Dues	Mass. And Plymouth County Assessing Association Dues

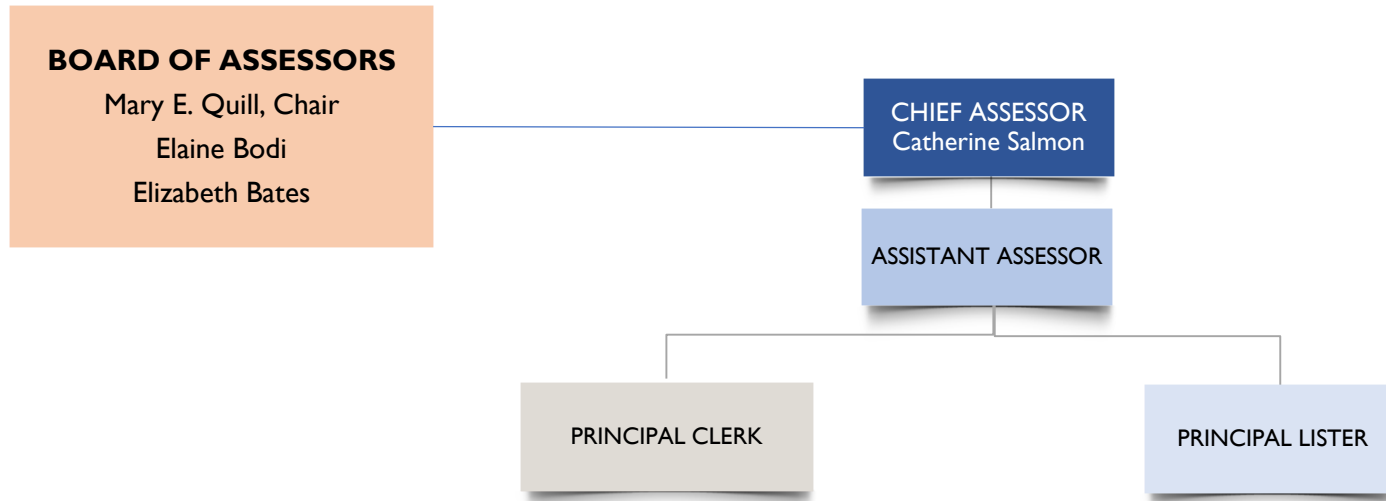
Town of Pembroke

Board of Assessors

Goal #	Title	Description
1	PLAN FOR CONTINUOUS OPERATION (Safe Practices/COVID-19 Protocols)	The office has taken steps to insure the safety of our staff and the public while continuing to provide all services. Masks are worn at any time the public is in the office. The public may enter office only 1 at time. Staff is preparing projects for remote work in the event of any closure. Weekly staff meetings confirm and monitor those projects in anticipation of an ever-changing situation. We will be prepared to continue necessary functions even if forced to be out of the town hall for any length of time. Interior inspections of properties have been suspended. Exterior inspections take place with staff wearing PPE (gloves and masks). PPE is disposed of after each inspection. We continue to update the public through the website. Staff will alert department head if they (or a family member) have potential COVID-19 symptoms or COVID exposure. Staff will stay out if sick or work remotely until any question of exposure has been resolved.
2	IMPROVED DATA COLLECTION TOOLS/PROCESS <i>immediate FY2021</i>	The office has taken a step toward some other software updates. Due to collection limitations imposed during the COVID 19 pandemic, the office purchased software that provides multiple sets of High Resolution Aerial Imagery of the town as well as software that uses artificial intelligence to identify changes within any 2 sets of those aerial imageries. We look to restructure the budget moving forward by taking a previous line item dedicated to one part time person and converting that into two new line items. One new line item will be a licensing line item to purchase Nearmap (imagery) and Pushpin (AI change review) and one line item will be for Data Collection overtime . In order for this restructuring of the budget to be successful it will be necessary for both new line items to be funded. One without the other will be insufficient. <i>Note, the Assessor purchase of the Nearmap licence allows for continued free access to to product for all other departments.</i>
3	PUBLIC AWARENESS CAMPAIGN <i>ongoing</i>	The above described goals speaks to the importance of our data collection efforts. That goal must be achieved in conjunction with a well-planned effort to keep the public aware of our data collection objectives. The office has existing protocols of notifying the public of our presence out in the field for all our various projects (sales inspections, cyclical inspections, etc.). We look to improve upon those existing processes. Public awareness, education and understanding of our collection efforts is a critical piece of a successful data collection project.
4	CAMA SYSTEM UPGRADE / FIELD COLLECTION TABLETS FY2022 Planning Phase/Investigation FY2023 Prepare for Impementation FY2024 Implementaion	The Assessing Department collects and maintains a tremendous amount of data. In order to produce fair and equitable assessments, it is critical that the data is current and accurate. To attain this quality data, the department is considering moving forward with a more powerful web based updated software that allows for automated collection tools. We currently use the Classic Patriot Property software. We look to upgrade to Patriot Property AP5 (Assess Pro 5.0) - a web-based solution CAMA system. This system will allow for field data collection through tablet devices which will streamline both data collection and data entry procedures.



Assessors Department Organizational Chart





Town of Pembroke

Board of Health

	Version 1.02						Last Update	1/5/2021
General Expenses	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Request
Telephone	800	0	800	0	0	0	0	0
Copier Lease	1,680	2,060	1,680	2,340	2,000	2,400	2,400	2,400
Advertising	130	0	130	48	0	100	100	100
Inspectional Services	7,000	8,389	7,000	8,058	7,500	7,500	7,500	7,500
Nursing Services	13,000	7,770	13,000	8,611	8,500	8,500	8,500	9,700
Office Supplies	1,000	1,775	1,000	1,692	1,500	1,000	1,000	1,000
Vehicle Maintenance	1,500	1,711	1,500	1,699	1,500	1,500	1,500	1,500
Travel & Meetings	250	0	250	54	250	100	100	100
Training & Dues	750	555	750	380	700	700	700	700
Lab Fees	1,500	1,995	1,500	1,685	2,000	2,000	2,000	2,000
General Expenses	27,610	24,255	27,610	24,567	23,950	23,800	23,800	25,000

Town of Pembroke

Board of Health Line Item Detail

ORG	OBJECT	Munis Title	Budget Title	Line Item Description
			Telephone	
00015102	527000	Copier Lease	Copier Lease	Copier lease & maintenance agreement
00015102	530012	Advertising	Advertising	Public hearings
00015102	530160	Inspectional Services	Inspectional Services	Food inspectors
00015102	530122	Nursing	Nursing Services	Blood pressure/flu clinics & MAVEN
00015102	542000	Office Supplies	Office Supplies	Paper, etc.
00015102	524014	Vehicle Maintenance	Vehicle Maintenance	Service work for Explorer
00015102	571100	Travel & Meetings	Travel & Meetings	Registration fees
00015102	530290	Training	Training & Dues	Certifications
00015102	530164	Lab Fees	Lab Fees	Pond testing

Town of Pembroke

Goals

Goal #	Title	Description
1	Electronic System	Move to an all online filing & permitting system
2	Training	Training to expand office equipment capabilities



Board of Health Organizational Chart

BOARD OF HEALTH

Thomas Driscoll, Chair

Matthew Newman

Adam Gedutis

HEALTH AGENT

Lisa Cullity

ASSISISTANT



Town of Pembroke

Municipal Inspections

	Version		1.20	Last Update	1/31/2021	
	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Request
Regular Wages & Salaries	109,639	110,206	112,410	111,831	112,530	120,462
Building Inspectors	143,355	143,354	145,690	147,062	129,687	135,183
Clerical Salaries	157,028	141,399	155,850	139,085	193,213	195,345
Part Time Salaries	-	5,358	-	2,865	-	-
Overtime	3,000	7,389	-	1,433	-	-
Longevity	2,842	1,775	2,842	1,525	2,342	2,342
Profess Improvement	1,163	1,137	1,163	-	1,215	1,215
Performance Pay	-	-	-	1,195		
	417,027	410,618	417,956	412,828	438,987	454,547
Software Maintenance	6,000	6,000	6,000	6,000	6,000	11,250
Office Supplies	1,000	1,210	1,000	1,751	1,000	1,000
W & M Sealer Supplies	100	-	100	360	100	100
Uniforms	250	100	250	136	150	150
Travel & Meetings	2,000	1,571	2,000	4,308	4,950	4,950
Mileage	950	518	950	1,516	-	-
Dues/Memberships/Conferences	2,000	1,571	2,000	-	-	-
	12,300	10,970	12,300	14,071	12,200	17,450

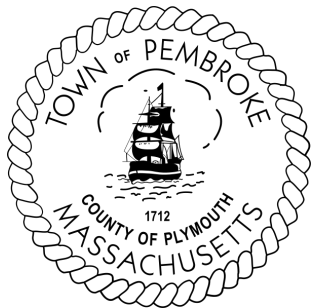


Town of Pembroke

Municipal Inspections

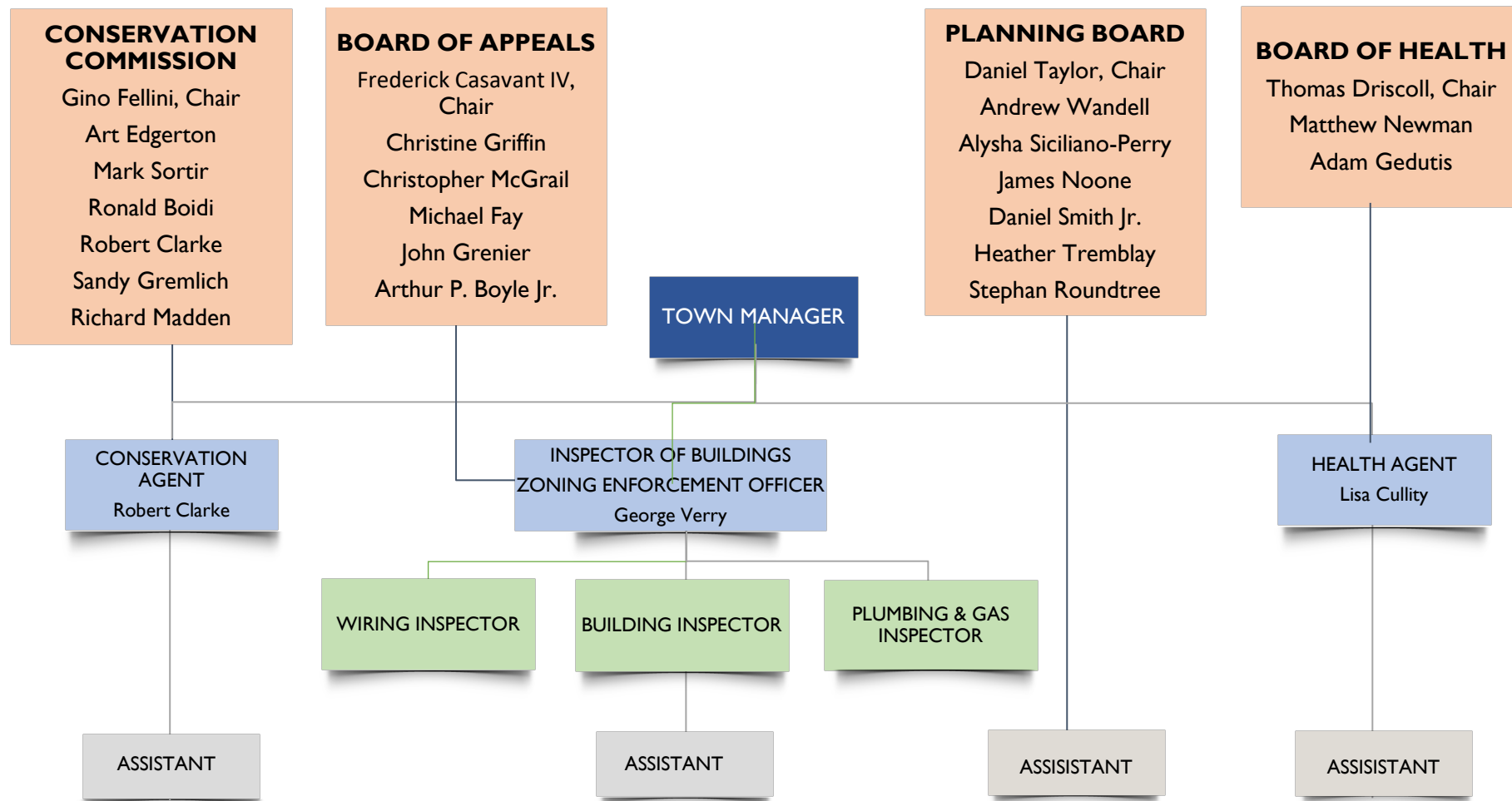
Line Item Descriptions

ORG	OBJECT	Munis Title	Budget Title	Line Item Description
00012411	510110	Regular Wages & Salaries	Regular Wages & Salaries	Salary and wages for the Conservation Agent and the Health Agent
00012411	510112	Building Inspectors	Building Inspectors	Salary and wages for the Building Inspectors and the Sealer of Weights and Measures
00012411	510113	Clerical Salaries	Clerical Salaries	Wages for the DMI administrative support (if M Heins included)
00012411	510118	Part Time Salaries	Part Time Salaries	Conservation Administrative Agent and DMI Clerical were merged to one full time role
00012411	510130	Overtime	Overtime	Wages for hours worked in excess of 37.5/wk for DMI administrative support
00012411	510140	Longevity	Longevity	Longevity payments for Health Agent, Building Inspector, Wiring Inspector and Conservation Agent
00012411	510147	Profess Improvement	Profess Improvement	Reimbursement for ten class hours successfully completed in related field
00012411	510150	Performance Pay	Performance Pay	Annual benefit to administrative support after achieving five years of service upon review
ORG	OBJECT	ACCT DESCRIPTION	Budget Title	Line Item Description
00012412	530200	Software Maintenance	Software Maintenance	PeopleGIS online permitting annual cost
00012412	542000	Office Supplies	Office Supplies	Paper, toner, certificates, files, assorted product
00012412	558050	W & M Sealer Supplies	W & M Sealer Supplies	stamps (stickers) and receipts
00012412	558100	Uniforms	Uniforms	Wiring Inspectors jacket
00012412	571100	Travel & Meetings	Travel & Meetings	* This line represents total of the budget lines for travel & meetings (\$2,000) + mileage + pumb/gas mileage
00012412	571200	Mileage	Mileage	see above; this appropriation was combined with the line above; was \$2,000 + \$950
00012412	573100	Dues/Memberships/Conferences	Dues/Memberships/Conferences	



Department Of Municipal Inspections

Organizational Chart





Town of Pembroke

Department of Public Works

Version 1.30 Last Update 1/31/2021

	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Request
Director Salary	54,702	54,702	55,796	56,930	56,912	61,320
Director Holiday	2,316	2,314	2,363	2,371	2,410	2,584
Assistant Director Salary	38,648	38,648	39,421	40,222	40,209	43,324
Assistant Director Holiday	1,631	1,635	1,664	1,675	1,697	1,826
Full Time Salaries	745,144	695,286	745,224	712,487	741,392	744,419
Clerical Salaries	49,043	49,023	50,382	50,383	50,382	51,476
Overtime	9,000	9,951	9,000	14,414	9,000	12,000
Standby Pay	20,000	15,300	18,340	18,375	18,340	18,270
Longevity	4,516	4,523	4,516	4,003	4,516	6,667
Upgrades	10,000	10,240	11,000	11,500	11,000	11,000
Performance Appraisal	1,108	1,107	1,130	1,679	1,133	1,158
Vacation Buyback	5,924	4,871	6,036	4,873	6,200	5,668
Wages & Salaries	942,032	887,600	944,872	918,912	943,191	959,712
Heating Fuel	7,500	7,867	7,000	10,600	7,000	8,500
Vehicle Maintenance	25,000	35,126	25,000	51,867	25,000	40,000
Signs	5,000	5,118	5,000	5,016	5,000	5,000
Clothing Allowance	17,250	16,751	17,250	17,251	17,250	20,150
Contractual Stipends	863	863	863	863	863	1,375
Protective Gear	2,000	1,910	2,000	1,839	2,000	3,000
Drug Testing	1,800	1,423	1,600	1,238	1,600	1,900
Telephone	6,200	9,430	6,200	10,204	6,200	9,200



Town of Pembroke

Department of Public Works

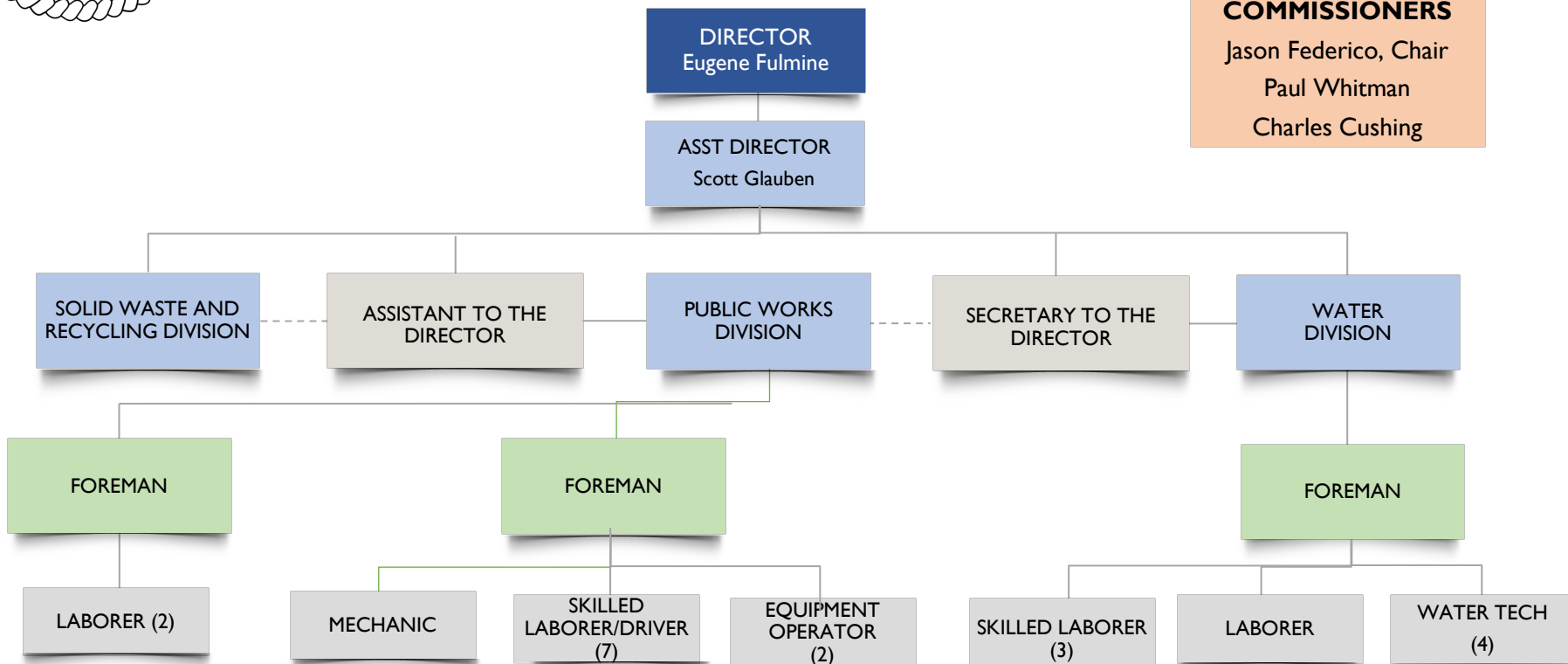
				Version	1.30	Last Update	1/31/2021
Contracted Services	25,000	3,538	25,000	13,403	25,000	20,000	
Police Details	0	25,220	0	13,926	0	13,500	
Motor Fuels	50,000	36,339	45,000	29,530	42,644	40,000	
Oil	2,500	1,782	2,000	1,766	2,000	2,000	
Office Supplies	600	600	600	363	600	600	
Building Maintenance	4,500	2,871	4,500	10,251	4,500	7,500	
Generator Maintenance	375	321	375	0	375	500	
Cemetery Materials	2,000	2,464	2,000	1,010	2,000	2,000	
Tree & Park Materials	4,000	2,908	3,000	1,937	3,000	2,500	
Custodial Supplies	1,200	726	1,200	2,278	1,200	1,200	
Copier Supplies	1,000	1,505	1,000	1,704	1,000	1,000	
Travel & Meetings	1,200	1,111	1,200	470	1,200	600	
All Licenses	5,800	1,298	5,000	1,605	5,000	3,000	
Highway Materials	22,000	24,253	20,000	11,699	20,000	20,000	
Road Markings	25,000	27,089	25,000	29,426	25,000	32,000	
Hazardous Trees	10,000	9,918	10,000	6,742	10,000	15,000	
Traffic Signals Maintenance	7,000	926	5,000	3,877	5,000	5,000	
Drainage	15,000	14,143	15,000	10,348	15,000	15,000	
Street Sweeping, Catch Basin Clea	20,000	0	20,000	20,000	20,000	20,000	
General Expense	262,788	235,500	250,788	259,213	248,432	290,525	
Snow & Ice	125,000	471,872	150,000	248,533	150,000	175,000	
Snow & Ice	125,000	471,872	150,000	248,533	150,000	175,000	
Public Works Total	1,354,820	1,594,972	1,345,660	1,426,658	1,341,623	1,425,237	



Public Works Department Organizational Chart

BOARD OF PUBLIC WORKS – WATER COMMISSIONERS

Jason Federico, Chair
Paul Whitman
Charles Cushing





Town of Pembroke

Fire Department

Version 1.30 Last Update 1/31/2021

Wages & Salary	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Request
Chief Salary	135,264	136,876	137,916	153,695	125,000	136,000
Chief Holiday	6,195	6,243	6,316	6,620	5,684	6,115
Full Time Salaries	1,913,450	1,861,144	2,017,633	1,942,250	1,964,835	2,250,567
Clerical Salaries	52,748	52,748	57,237	54,234	57,237	57,237
Premium Pay	34,851	27,942	34,851	29,058	34,000	34,000
Holiday Pay	114,472	121,278	130,698	124,626	130,609	148,737
Professional Improvement	55,000	54,857	58,536	53,384	64,780	71,883
Paramedic Pay	184,100	197,208	200,000	199,574	200,000	279,950
Call Fire	30,814	21,249	31,620	47,660	31,000	35,000
Longevity	15,050	14,250	15,650	11,850	1,950	16,950
Sick Buyback	136,010	83,585	100,000	64,541	100,000	100,000
Vacation Buyback	7,000	14,395	7,000	12,136	7,000	10,000
Overtime	500,272	579,605	510,000	513,400	510,000	520,000
Overtime - Fire Prevention	6,090	1,463	5,000	2,499	5,000	5,000
Overtime - Training	6,000	6,626	5,000	17,888	5,000	5,000
Overtime - Drills	10,000	10,756	10,000	14,880	10,000	10,000
Wages & Salary	3,207,316	3,190,225	3,327,457	3,248,295	3,252,095	3,686,439



Town of Pembroke

Version 1.30 Last Update 1/31/2021

General Expenses	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Request
Clothing Allowance	22,000	23,784	10,000	16,014	10,000	14,000
Heating Fuel	14,000	13,139	14,000	10,448	14,000	14,000
Telephone	14,000	7,277	14,000	7,660	14,000	14,000
Water	1,000	759	1,000	873	1,000	1,000
Supplies	2,500	2,536	3,000	4,120	3,000	3,000
Copier Maintenance	4,000	3,491	4,000	3,239	4,000	4,000
Subscriptions	1,500	1,625	2,000	1,775	2,000	2,000
Vehicle Maintenance	25,000	50,595	25,000	31,565	25,000	32,000
Motor Fuels	18,000	11,486	18,000	10,141	18,000	16,000
General Maintenance	45,000	43,815	45,000	45,219	45,000	45,000
New Hose	2,000	2,000	0	0	0	0
Equipment	7,000	7,000	7,000	8,103	7,000	7,000
General Expenses	156,000	167,507	143,000	139,157	143,000	152,000
	3,363,316	3,357,732	3,470,457	3,387,452	3,395,095	3,838,439



Town of Pembroke

Fire Department

ORG	OBJECT	Munis Title	Budget Title	Line Item Description
00012201	510101	Chief Salary	Chief Salary	Funds the Fire Chief's salary
00012201	510102	Chief Holiday	Chief Holiday	Funds the Fire Chief's holiday pay
00012201	510110	Full Time Salaries	Full Time Salaries	Funds the full time salary for 25 members
00012201	510113	Clerical Salaries	Clerical Salaries	Funds the full time Administrative Assistant
00012201	510145	Premium Pay	Premium Pay	Funds any of the overtime on a premium paid holiday
00012201	510140	Holiday Pay	Holiday Pay	Funds twelve paid state/federal holidays per year for 25 members
00012201	510147	Professional Improvement	Professional Improvement	Funds education and development for 25 members
00012201	510144	Paramedic Pay	Paramedic Pay	Funds pay for paramedic education and training for 30 members
00012201	510122	Call Fire	Call Fire	Funds the Call Firefighter staff for hours worked and yearly stipends
00012201	510140	Longevity	Longevity	Funds longevity of 25 department members
00012201	510160	Sick Buyback	Sick Buyback	Funds the ability for 30 members buy back their sick time
00012201	510162	Vacation Buyback	Vacation Buyback	Funds the ability for selected members to buy their vacation time back
00012201	510130	Overtime	Overtime	Funds costs associated with filling shifts with overtime members when needed
00012201	510134	Overtime - Fire Prevention	Overtime - Fire Prevention	Funds costs for qualified members to teach fire prevention to schools and businesses
00012201	510135	Overtime - Training	Overtime - Training	Funds costs for members to train on new equipment
00012201	510136	Overtime - Drills	Overtime - Drills	Funds costs for members to refresh skills on firefighting activities
ORG	OBJECT	Munis Title	Budget Title	Line Item Description
00012202	519180	Clothing Allowance	Clothing Allowance	Funds the cost of new uniforms and structural firefighting gear for members
00012202	521012	Heating Fuel	Heating Fuel	Funds heating fuel costs for all Fire Department buildings
00012202	534000	Telephone	Telephone	Funds phone and internet costs for all Fire Department buildings
00012202	523000	Water	Water	Funds the cost of the water in all Fire Department buildings
00012202	558010	Supplies	Supplies	Funds the cost to buy office and administrative items
00012202	524018	Copier Maintenance	Copier Maintenance	Funds the lease of a copy machine
00012202	573100	Subscriptions	Subscriptions	Funds the station and administrative subscriptions for the year
00012202	521014	Vehicle Maintenance	Vehicle Maintenance	Pays to maintain and repair all Fire Department apparatus and equipment
00012202	548010	Motor Fuels	Motor Fuels	Funds fuel costs needed to operate apparatus and equipment
00012202	543000	General Maintenance	General Maintenance	Funds additional maintenance costs not covered in the above line items
00012202		New Hose	New Hose	This account is zero-ed out in 2021
00012202	587000	Equipment	Equipment	Funds the annual repair or replacement of compromised or damaged equipment



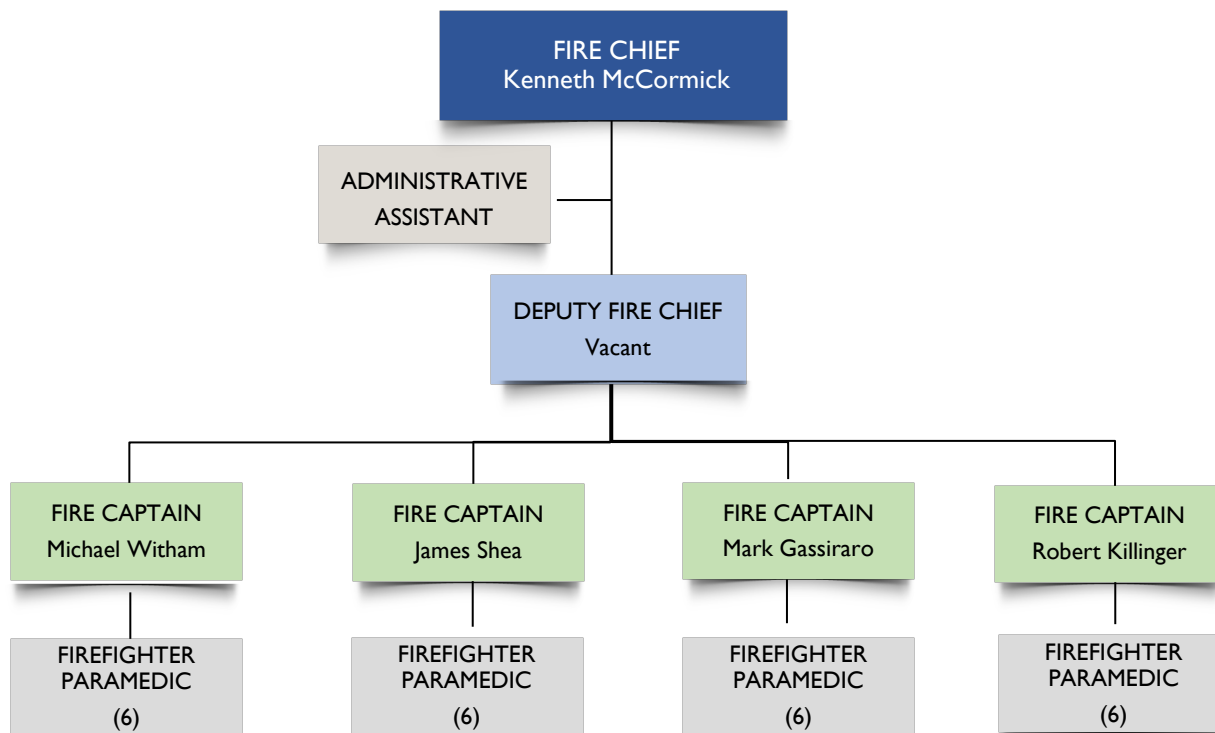
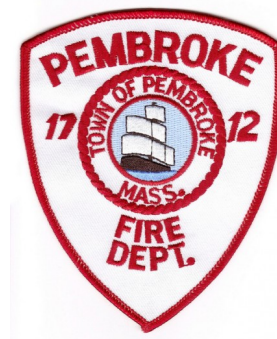
Town of Pembroke

Fire Department

Goal #	Title	Description
1	Permanent Staffing	To permanently staff all ranks currently unfilled by years end. My hope is to move into the Chiefs position and back fill a Deputy, Captain and a new firefighter by July 1st 2021.
2	Add Administrative Position	To add a second Deputy Chief to the Administrative staff with the title Deputy of Fire Prevention and Training. This will help with the work load which is placed on the current Deputy.
3	Public Safety Buildings	Work with the town on the design of a Municipal Public Safety Buildings for for both departments. Modify the plans and design of the previous Chiefs and put forward a plan that works for our community.
4	Public Relations	To become a much more hands on department with the community. We can do many things to involve both the community and firefighters. This may need to wait until late 21 or 22 due to covid-19, but I will lay the ground work now.



Fire Department Organizational Chart



Members of the Pembroke Fire fill the following roles in addition to their primary duties;

Hazardous Materials Mitigation
Fire Prevention Education
Fire Inspections
Propane Tank Inspections

Dive Team
Burning Permits
PEMA
Oil Tank Inspections

Ice & Water Rescue
Inspect Car Seats
Car Accident Extraction
Truck Tank Inspections



Town of Pembroke

Information Technology

Version

1.02

Last Update

1/5/2021

Wages & Salary

	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Request
	-	-	-	-	-	-	-	-
Wages & Salary	-	-	-	-	-	-	-	-

General Expenses

	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Request
Licensing	14,250	12,033	14,250	14,261	14,250	11,208	24,300	14,700
Network Support & Services	6,000	3,400	6,000	3,400	6,000	3,150	6,000	15,000
Maintenance	26,000	26,410	26,000	39,000	36,000	39,942	36,000	63,000
Internet Services	1,825	1,855	1,825	1,665	1,825	2,115	2,700	2,700
General Expenses	48,075	43,698	48,075	58,326	58,075	56,415	69,000	95,400
	48,075	43,698	48,075	58,326	58,075	56,415	69,000	95,400



Town of Pembroke

Library

Version

1.30

Last Update

1/14/2021

	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Request
Department Head	91,632	91,632	93,465	93,465	94,400	95,334
Assistant Department Head	60,359	59,173	60,356	60,356	60,960	61,563
Full Time Salaries	142,910	140,915	263,062	254,163	261,699	269,993
Part Time Salaries - Aides	122,184	118,401	133,472	124,042	136,827	141,000
Part Time Salaries - Pages	19,242	13,202	15,079	15,153	15,230	17,493
Sunday Hours	13,598	17,255	13,000	11,089	13,130	13,000
Emergency Shelter	1,000	0	1,000	830	1,000	1,000
Longevity	2,350	2,350	3,246	2,700	1,850	2,150
Vacation Buyback	0	0	0	6,306	0	0
Wages & Salaries	453,275	442,928	582,680	568,104	585,096	601,533
Heating Fuel	14,000	12,197	14,000	11,103	14,000	13,000
Telephone	3,000	4,871	3,000	4,987	3,000	5,000
Water	300	386	300	323	300	400
Postage	1,200	339	1,200	347	1,200	800
Contracted Services	26,000	21,101	26,000	28,600	26,000	28,600
Custodial Supplies	2,000	3,620	2,000	4,162	2,000	3,600
Library Supplies	5,900	7,180	5,900	5,366	5,900	6,000
Dues	400	213	400	371	400	400
Travel & Meetings	1,000	636	1,000	288	1,000	800
Building Repairs	2,000	3,966	2,000	1,950	2,000	2,500
Technology	2,000	0	2,000	1,917	2,000	2,000
Equipment	800	1,990	800	0	800	800
Programs	1,200	1,815	1,200	718	1,200	2,000
General Expenses	59,800	58,314	59,800	60,132	59,800	65,900



Town of Pembroke

Version 1.30 Last Update 1/14/2021

	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Request
Books	90,000	90,318	90,000	74,527	90,000	90,000
Books	90,000	90,318	90,000	74,527	90,000	90,000
Department Total	603,075	591,560	732,480	702,763	734,896	757,433



Town of Pembroke

Library Line Item Detail

ORG	OBJECT	Munis Title	Budget Title	Line Item Description
00016101	510101	Department Head	Department Head	Library Director manages all aspects of the library, staff and building.
00016101	510103	Assistant Department Head	Assistant Department Head	Assistants Director, maintains staffing schedules, payroll, etc.
00016101	510110	Full Time Salaries	Full Time Salaries	Full time staff, various departments in library. Includes Youth Services Librarian, Adult Reference Librarian, Tech Services (2 people) and Circulation Associate.
00016101	510124	Part Time Salaries - Aides	Part Time Salaries - Aides	Support staff, work circulation desks, materials processing, special projects
00016101	510123	Part Time Salaries - Pages	Part Time Salaries - Pages	Support staff, shelve and organize materials , special projects
00016101	610139	Emergency Shelter	Emergency Shelter	Used when stff needed to open building longer hours as shelter.
00016101	510140	Longevity	Longevity	By-law longevity payments to staff who have worked the reuired number of years.
00016101	510162	Vacation Buyback	Vacation Buyback	Not usully Funded. Line is a retirement spaceholder from FY20.
ORG	OBJECT	Munis Title	Budget Title	Line Item Description
00016102	521030	Heating Fuel	Heating Fuel	Direct Energy, and Columbia Gas now Eversource
00016102	534000	Telephone	Telephone	Prefer this line be called Telecom. Includes Comcast, telephone and T-mobile hotspots.
00016102	523000	Water	Water	Town water bill.
00016102	534020	Postage	Postage	Mailings of overdue noties, return packages, etc.
00016102	538000	Contracted Services	Contracted Services	SAILS Library Network fees, plumbers, electricians, copier fees, alarm services and other contractors
00016102	545000	Custodial Supplies	Custodial Supplies	Cleaning and maintenace supplies, generally from W.B. Mason, Coast Supply or Staples.
00016102	558040	Library Supplies	Library Supplies	Book covers, paper, and other office supplies.
00016102	573100	Dues	Dues	Professional dues for Director and Youth Services Librarian to American Library Association.
00016102	571100	Travel & Meetings	Travel & Meetings	Travel to meetings, trainings, etc.
00016102	543000	Building Repairs	Building Repairs	Building is over 22 yearls old, repairs are more frequent.
00016102	558090	Technology	Technology	Needed replacement monitors, computers, etc.
00016102	524046	Equipment	Equipment	Miscellaneous equipment needed throughout year.
00016102	558050	Programs	Programs	Events open to the public that require speaker or performer fees.
00016102	558030	Books	Books	Would suggest this line be called a more broad term Libarry Materials. Used to purchase books, DVDs, games, online products.



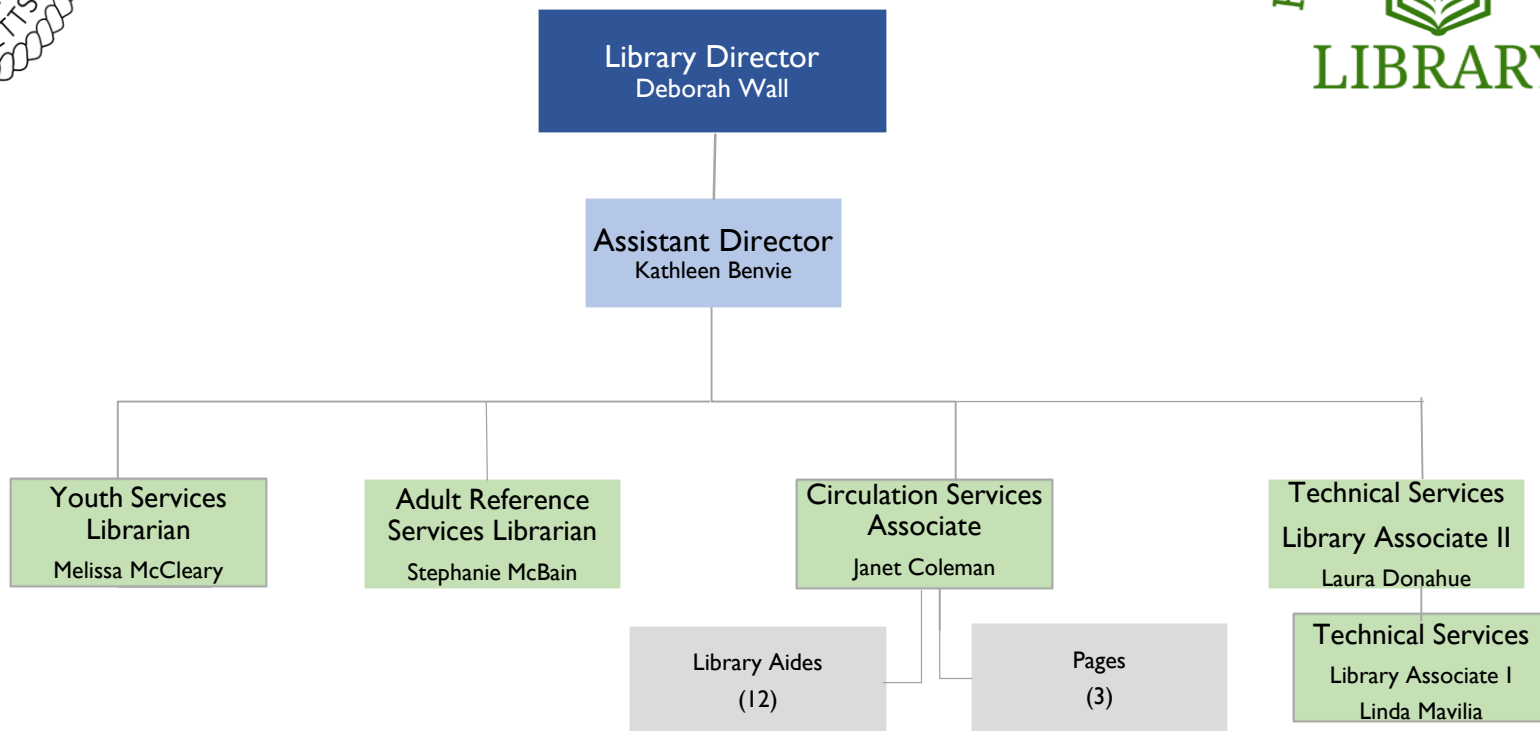
Town of Pembroke

Library Goals

Goal #	Title	Description
1	Increase event participation	All energy in FY22 will be towards recovering what has been lost or diminished due to Covid. Returning to in-person programs, possibly by the fall, will be welcome and a major driver of funds and staffing activities.
2	Please see Library 5 Year Strategic Plan, and Annual Action Plan which is updated and filed with the state each December for more specific and detailed goals. The FY22 Action Plan will be filed by December 1st and shared with Town Manager.	



Library Organizational Chart



The Director works most directly with the Youth Services Librarian and the Adults Librarian for Public Service initiatives. The Assistant Director works most directly with circulation support staff. Both work with the Technical Services Department. All staff share the library mission of community service.



Town of Pembroke

Facility Maintenance

Version 1.02 Last Update 2/20/2021

Wages & Salary

	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Request
Custodial	81,910	72,227	87,360	88,480	185,926	163,870	146,228	189,644
Overtime	3,300	5,177	3,300	2,051	3,300	825	0	1,000
Longevity	800	400	400	400	400	400	400	400
Vacation Buyback	0	0	0	920	0	0	1,878	1,915
Uniform/Protective Wear Allow	0	0	0	0	4,100	1,774	0	0
Wages & Salary	86,010	77,804	91,060	91,851	193,726	166,869	148,506	192,959

General Expenses

	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Request
Uniform/Protective Wear Allow	1,850	978	2,150	1,482	0	536	4,100	4,000
Heating Fuel	5,000	3,666	5,000	3,404	4,000	3,517	4,000	4,100
Water Utility	0	325	350	345	350	391	350	500
Rentals & Leases	2,898	2,056	3,200	2,154	3,200	1,692	3,200	2,800
Alarm Monitoring	1,392	600	1,392	360	1,392	0	1,392	1,440
Telephone/Wireless/Data	15,000	17,166	15,000	17,238	17,000	9,052	17,000	17,340
Postage	39,259	40,886	43,000	40,815	42,000	37,874	42,000	40,000
Facilities/Maint Supplies	18,000	17,272	18,000	10,101	18,000	9,376	17,000	19,000
Custodial Supplies	5,000	4,424	5,500	5,558	5,000	4,952	6,000	6,000
Vehicle Fuel	600	494	150	356	400	139	350	325
General Expenses	88,999	87,867	93,742	81,813	91,342	67,529	95,392	95,505
	175,009	165,671	184,802	173,664	285,068	234,398	243,898	288,464

February 20, 2021

Town of Pembroke

Facility Maintenance Line Item Descriptions

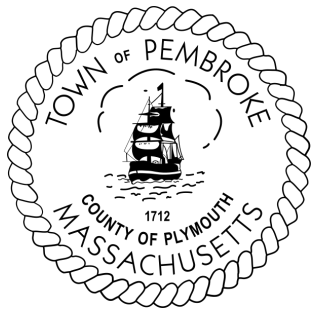
ORG	OBJECT	Munis Title	Budget Title	Line Item Description
00011921	510114	Custodial Wages	Custodial	Custodian Salaries
00011921	510130	Overtime	Overtime	Weather Related/Flag Status Salaries
00011921	510140	Longevity	Longevity	Logenvity for Employees after 5 Years
00011921	510162	Vacation Buyback	Vacation Buyback	Salaries of Employees Who Buyback Vacation Weeks
00011922	519180	Uniform/Protective Wear Allow	Uniform/Protective Wear Allow	Funds for Custodians to Buy Clothing/Boots for Employment
00011922	521030	Heating Fuel	Heating Fuel	Building Heat
00011922	523000	Water	Water Utility	Building Water Usage
00011922	527000	Leases	Rentals & Leases	Copier Lease
00011922	530090	Alarm Monitoring	Alarm Monitoring	Alarm Monitoring for Town Hall
00011922	534000	Telephone	Telephone/Wireless/Data	Phones/Fax Lines
00011922	534020	Postage	Postage	Funds for Postage of Town Hall
00011922	543000	Building Maintenance	Facilities/Maint Supplies	Funds for Elevator/HVAC Maintenance/Service Calls, Misc Maintenance Items
00011922	545000	Custodial Supplies	Custodial Supplies	Town Hall Supplies Including Paper/Cleaning/Misc Items
00011922	548010	Gasoline	Vehicle Fuel	Gas for Vehicles used by Custodians Related to Work

Town of Pembroke

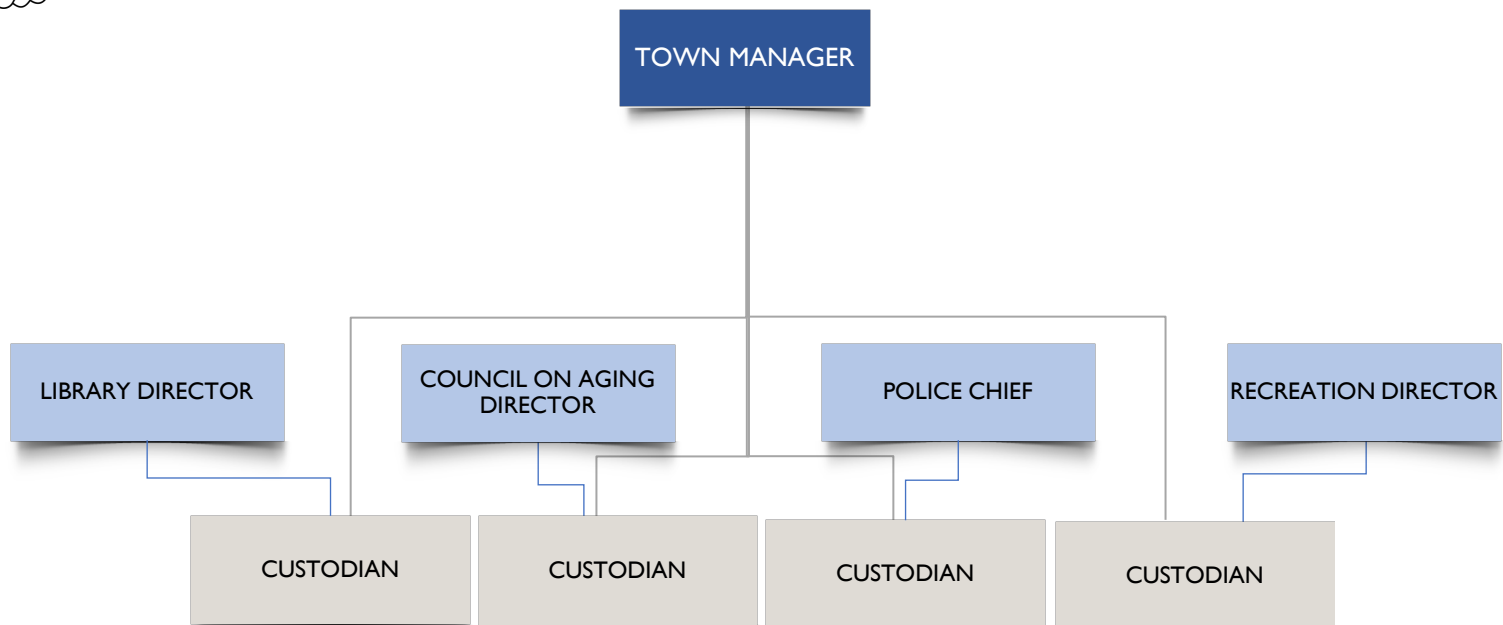


Building Maintenance Goals

Goal #	Title	Description
1	Building Systems Inventory	Begin to gather data to complete a building systems inventory. This will allow us to build our capital planning database



Building Maintenance Organizational Chart





Town of Pembroke

Police Department

Version

1.02

Last Update

2/20/2021

Wages & Salary

	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Request
Chief Salary	137,295	141,962	137,295	152,295	145,000	152,295
Chief Holiday	5,798	9,887	5,808	6,394	6,200	6,394
Lieutenant Salary	211,114	238,270	212,154	226,284	171,788	216,397
Lieutenant Holiday	9,378	9,924	9,199	9,500	7,268	9,500
Sergeant Salaries	527,120	588,654	523,932	528,724	523,932	582,171
Sergeant Holiday	22,098	6,873	22,348	4,530	22,348	22,348
Patrol Salaries	1,645,684	1,536,287	1,652,617	1,659,665	1,652,617	1,685,669
Patrol Holiday	66,336	16,798	69,917	20,506	69,917	30,000
Clerical Salaries	105,176	104,855	110,000	107,623	107,213	109,357
Other Pay	132,066	119,439	150,851	129,395	159,205	170,832
Longevity	14,650	14,650	12,450	12,050	12,250	12,200
Vacation Buyback	11,286	23,538	21,286	23,024	22,000	23,600
Sick Buyback	7,880	5,307	7,880	15,920	7,880	10,000
Incentive Plan 5%	18,983	0	9,606	9,606	4,501	9,606
Overtime	610,192	662,104	550,000	585,853	550,000	561,000
Training	120,000	117,679	150,000	130,291	150,000	153,000
Contractual	0		0		157,276	0
Wages & Salary	3,645,056	3,596,227	3,645,343	3,621,661	3,769,394	3,754,369



Town of Pembroke

Police Department

General Expenses	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Request
Natural Gas	7,285	5,588	6,500	5,210	6,500	6,500
Water	273	158	150	147	160	160
Equipment Maintenance	9,200	8,059	9,200	2,422	9,000	9,000
Computer Maintenance	35,000	62,857	40,000	44,490	40,000	45,000
Clothing & Cleaning	10,000	5,678	10,000	9,522	10,000	10,000
Training Materials	500	920	1,500	1,500	1,500	1,500
Medical Expense	200	0	200	200	1,200	1,200
Special Investigations	1,000	0	1,000	179	6,000	6,000
Telephone	16,260	22,416	22,000	18,957	23,000	23,000
Office Supplies	5,000	3,237	5,000	3,673	5,000	5,000
Printing & Stationary	1,000	2,006	1,000	2,095	2,500	2,500
Building Maintenance	6,000	32,461	10,000	8,389	10,000	10,000
Custodial Supplies	1,500	2,363	2,500	2,651	2,500	2,500
Public Safety Supplies	5,000	4,262	5,000	4,801	5,000	5,000
Travel Reimbursement	10,000	8,423	10,000	7,466	10,000	10,000
Dues	1,200	2,449	1,500	2,870	3,600	3,600
Special Police	7,407	4,381	7,407	1,200	7,000	7,000
Chief's Expenses	400	0	400	0	1,400	1,400
Agreements	3,652	6,127	10,000	7,678	10,000	10,000
K-9 expenses	0	0	250	0	250	250
Gasoline	60,000	50,436	50,000	44,955	50,000	50,000
Vehicle Maintenance	40,000	53,173	40,000	55,895	40,000	50,000
Equip New Officers	30,000	31,619	30,000	10,125	30,000	30,000
Ammunition	0	0	0	0	14,000	14,000
Cruiser Purchase	37,025	37,025	0	0	0	0
General Expenses	287,902	343,638	263,607	234,424	288,610	303,610
Total	3,932,958	3,939,865	3,908,950	3,856,085	4,058,004	4,057,979

Town of Pembroke

Police Department Line Item Descriptions

ORG	OBJECT	Munis Title	Budget Title	Line Item Description
00012101	510101	Department Head	Chief Salary	Funds the Chief's Salary
00012101	510102	Department Head Holiday	Chief Holiday	Contractual
00012101	510103	Lieutenants Salaries	Lieutenant Salary	Contractual
00012101	510104	Lieutenants Holiday Pay	Lieutenant Holiday	Contractual
00012101	510105	Sergeants Salaries	Sergeant Salaries	Contractual
00012101	510106	Sergeants Holiday Pay	Sergeant Holiday	Contractual
00012101	510110	Patrol Salaries	Patrol Salaries	Contractual
00012101	510142	Patrol Holiday Pay	Patrol Holiday	Contractual
00012101	510113	Clerical Salaries	Clerical Salaries	Contractual
00012101	510152	Other Pay	Other Pay	Contractual
00012101	510140	Longevity	Longevity	Contractual
00012101	510162	Vacation Buyback	Vacation Buyback	Contractual
00012101	510160	Sick Buyback	Sick Buyback	Contractual
00012101	510149	Incentive Plan	Incentive Plan 5%	Contractual
00012101	510130	Overtime	Overtime	Shift coverage/Schools-Liaison-SRO/ Pistol permits/Evidence/Cruiser maintenance/SEMLAC Swat-SEMLEC CISM-SEMLEC Search & Rescue/ SEMLEC motorcycle/Breathlizer maintenance/Prisoner watch/ Computers maintenance/ Bike Patrol (MB)/ Sgt. Diff/ ATV patrol/SD NT/ Emergency OT/ HUB/ Call-ins/ Hold overs/ Investigations/ Court/ Night Diff/ Elections/ K-9 INV./ Clerical/ Specials/ Grants/ Boat Safety/ DEA/Task/ FTO Eval/ Sgt.'s meeting/ HOL SGT 2X/ H2XSD/ Outreach/IMC
00012101	510134	Overtime Training	Training	Monthly SEMLEC SWAT-SEMLEC Search & Rescue- SEMLEC CISM/ K9/ Outreach/HUB/SRO TR-Liaison/ Firearms TR/ Detective TR/ Force development training/ Veteran In-Service/ BT certification
00012101	519900	Salary Reserve	Contractual	

ORG	OBJECT	Munis Title	Budget Title	Line Item Description
00012102	521030	Heating Fuel	Natural Gas	Heat for station
00012102	523000	Water	Water	H2O for the station
00012102	524018	Equipment Maintenance	Equipment Maintenance	Firearms/ BT/ finger print AFES/batteries/Fire extinguisher service
00012102	530200	Computer Maintenance	Computer Maintenance	Anti-virus updates/ server/ upgrades/ software installation/Ink
00012102	519180	Clothing & Cleaning	Clothing & Cleaning	replacement (damaged) soiled hazmat/patches/uniform tailoring
00012102	530290	Training Materials	Training Materials	Liaison/SRO/ Station tours
00012102	530120	Medical Expenses	Medical Expense	COVID Testing/ evals/ co-pays
00012102	530160	Special Investigation	Special Investigations	Detective/ backgrounds Investigations
00012102	534000	Telephone	Telephone	Phone service
00012102	542000	Office Supplies	Office Supplies	copier maintenance/paper/toners/usual office supplies
00012102	530018	Printing & Stationary	Printing & Stationary	Court folders/ forms

Town of Pembroke

Police Department Line Item Descriptions

00012102	543000	Building Maintenance	Building Maintenance	Service as needed for a debilitated building
00012102	545000	Custodial Supplies	Custodial Supplies	toiletry/ paper towels/ cleaning supplies
00012102	558010	Public Safety Supplies	Public Safety Supplies	ID cards/needle disposal/ taser/ fireams parts/station tours/schools/halloween safety/ cleaning cell blankets/ police id's/Contamination cleaning/gloves/DEFIB Supplies
00012102	571100	Travel Reimbursement	Travel Reimbursement	Training venues/ Court/ Meals
00012102	573100	Dues	Dues	Police associations/ Plymouth County Chief/ Southeast Chiefs
00012102	530190	Special Police Expenses	Special Police	Equipment (gear)
00012102	530016	Chiefs Expenses	Chief's Expenses	Travel/ professional development
00012102	538006	Agreements	Agreements	SEMLEC's/Terminix/thomsonReuters/Landlaw/Copier
00012102	558060	K-9 Supplies	K-9 expenses	
00012102	548010	Gasoline	Gasoline	Fuel for cruisers/ pick-up/ ATV/ Boat/ Motorcycle
00012102	524014	Vehicle Maintenance	Vehicle Maintenance	All vehicles up keep
00012102	558052	Equip New Officers	Equip New Officers	Uniforms/ Gear
00012102	558056	Ammunition	Ammunition	Mandatory firearms training semi-annual

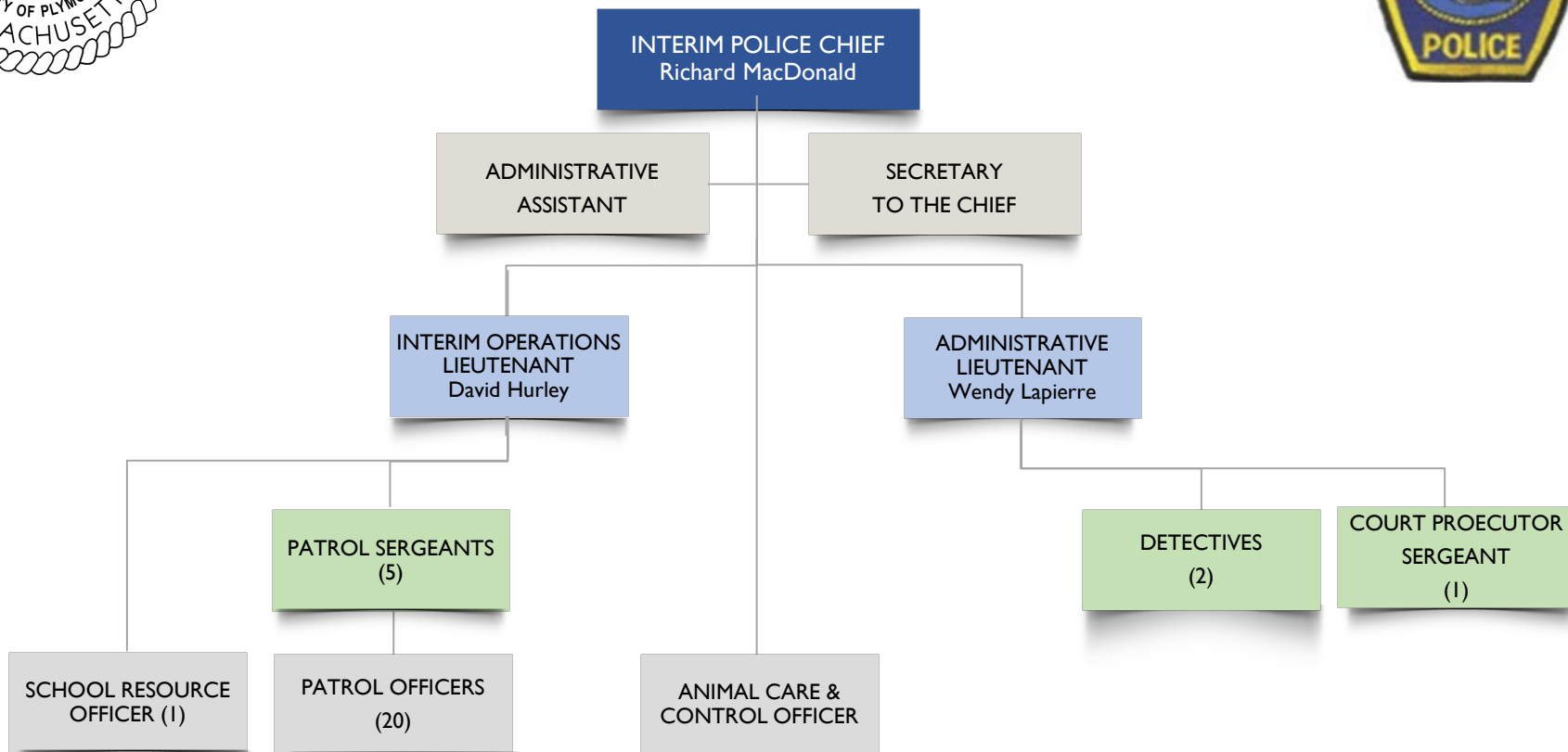
Town of Pembroke

Police Department Goals

Goal #	Title	Description
1	New Public Safety Buiding	Move forward aggressively to produce a solid 3 year plan to make this happen
2	Personnel	Bring back patrol to 22 officers/ Third detective, one officer TDY -12 months and rotate for experience along with depth. Build our Permanent Intermittent officers. Building up our special officers with diversity in mind.
3	Community Relations Unit	Have in place active & trained two Community Realtions Officers (CRO).This position will help coordinate information, build relationships and a conduit to the residents, businesses, other town entities. The reasoning for these positions is to help build trust and give extra attention to quality of life issues that involve anything from civil matters that continue to bog down patrol with repeat calls that stay unresolved, hate crimes or ones that are perceived, Civil Rights or simply be a part of community events directly or indirectly.



Police Department Organizational Chart



Members of the Pembroke Police Force fill the following roles in addition to their primary duties;

Domestic Violence Reps.
SEMLAC Search & Rescue
Firearms Instructors
Motorcycle Operations

SEMLAC CISM
School Liaisons
Honor Guard
SEMLAC SWAT

Sex Offender Register
License to Carry Issue
SEMLAC Motorcycle Unit
Sexual Assault Investigators

Business Relations
Elderly Affairs Officer
SEMLAC Dive Team
Property Evidence Officer

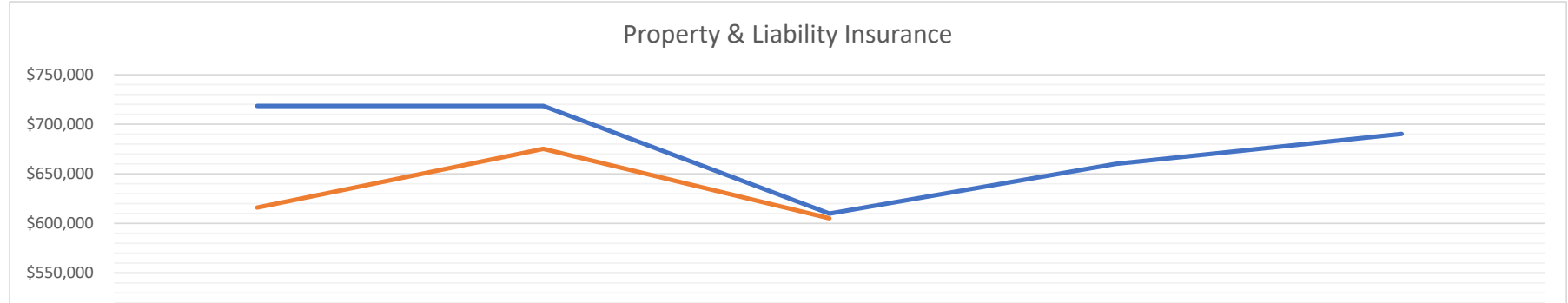
HUB Officers
Outreach Program



Town of Pembroke

Property and Liability Insurance Summary

	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>
Workers Compensation	\$ -	\$ 262,204	\$ 232,000	\$ 225,000	\$ 225,000
Contracted Services	\$ -	\$ 22,500	\$ 23,000	\$ 25,000	\$ 25,000
Property and Liability	\$ 589,792	\$ 289,432	\$ 305,000	\$ 320,000	\$ 350,380
Workers Compensation - Public Safety (111F)	\$ 7,093	\$ 34,939	\$ 50,000	\$ 50,000	\$ 50,000
Stop Loss Insurance	\$ -	\$ 39,369	\$ -	\$ 40,000	\$ 40,000
MEGA Assessment	\$ 19,227	\$ 26,829			
Total Property and Liability Budget	\$ 718,500	\$ 718,500	\$ 610,000	\$ 660,000	\$ 690,380
Total Property and Liability Actual Expenses	\$ 616,112	\$ 675,273	\$ 605,251		





Town of Pembroke

Recreation Budget Request

Version 1.00 Last Update 11/16/2020

	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Request
Department Head	61,571	61,570	62,802	62,801	64,223	65,507
Clerical Salary	35,803	35,803	49,282	38,536	45,636	46,332
Longevity	550	550	550	1,700	850	850
Vacation Buyback	0	2,369	0	2,397	0	0
Wages & Salaries	97,924	100,292	112,634	105,434	110,709	112,689
Telephone	720	755	720	611	720	720
Office Supplies	4,000	3,831	4,000	2,208	3,000	2,500
Park Maintenance	7,360	7,360	7,360	5,911	6,000	6,000
General Expenses	12,080	11,946	12,080	8,730	9,720	9,220
Department Total	110,004	112,238	124,714	114,164	120,429	121,909



Town of Pembroke

Recreation Line Item Detail

ORG	OBJECT	Munis Title	Budget Title	Line Item Description
00016301	510101	Department Head	Department Head	Department Head
00016301	510113	Clerical Salary	Clerical Salary	Clerical Salary
00016301	510140	Longevity	Longevity	Longevity
00016301	510162	Vacation Buyback	Vacation Buyback	Vacation Buyback
ORG	OBJECT	Munis Title	Budget Title	Line Item Description
00016302	534000	Telephone	Telephone	Telephone
00016302	542000	Office Supplies	Office Supplies	Office Supplies
00016302	524012	Park Maintenance	Park Maintenance	Covers the cost of fertilizer and seed Maquan, Town Green, Mattakesseet, Birch Stret, and community



Town of Pembroke

Recreation Goals

Goal #	Title	Description
1	Department Funding	Review the department funding sources
2	Community Garden	Would like to work with the COA to create a Community Garden
3	Open Space	Would like to coordinate efforts with the Open Space Committee to create a page or several pages on the Pembroke Recreation site to make residents more aware of open space and walking trails in town (including links/maps)
4	Sr. Clerk Position	Would like to discuss implementing this position once State of Emergency and hiring free are lifted. It was approved at Town Meeting 5/8/18 - Funding source would be from the revolving



Town of Pembroke

Community Center

Version 1.00 Last Update 11/16/2020

	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Request
Maintenance Salaries	47,850	47,850	-	-	-	-
Wages & Salaries	47,850	47,850	-	-	-	-
Telephone	840	1,000	840	1,198	840	1,800
Heating Fuel	30,570	26,228	25,000	20,401	25,000	24,000
Water	1,940	733	1,500	1,085	1,000	1,400
Contractual Services	4,796	7,456	4,796	3,462	4,796	4,250
Building Repairs	7,660	15,089	7,000	6,490	7,000	7,500
Supplies	4,000	4,174	4,000	3,634	4,000	3,600
General Expenses	49,806	54,680	43,136	36,270	42,636	42,550
Department Total	97,656	102,530	43,136	36,270	42,636	42,550

Town of Pembroke

Community Center Line Item Detail

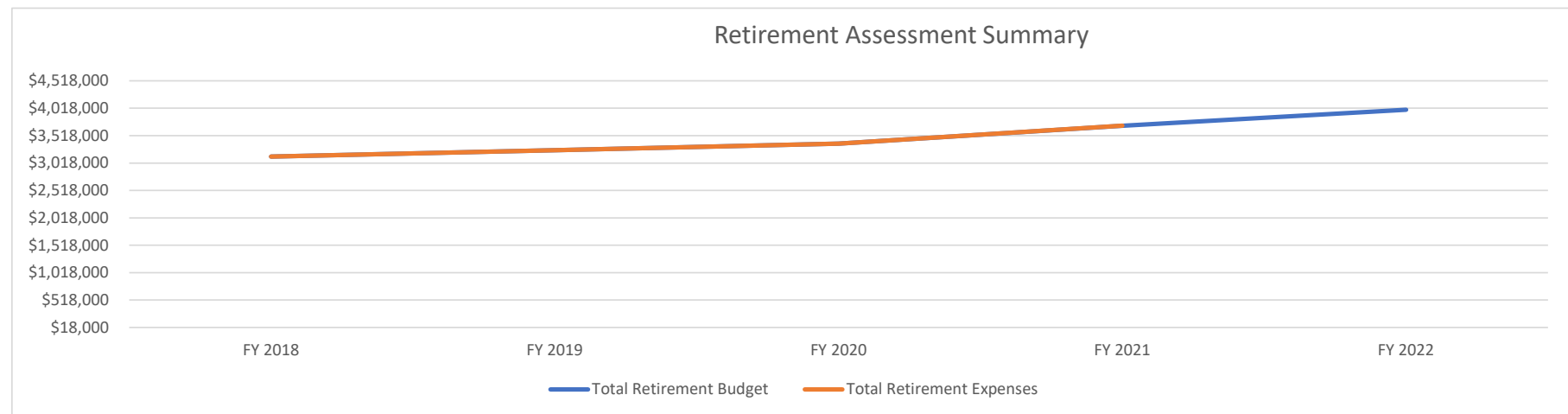
ORG	OBJECT	Munis Title	Budget Title	Line Item Description
00016312	521030	Heating Fuel	Heating Fuel	Heating Fuel
00016312	523000	Water	Water	Water
00016312	534000	Building Repairs	Building Repairs	Building Repairs
				Comcast billing was changed from residence \$99.00 to business
00016312	534000	Telephone	Telephone	\$150.00 monthly (\$1,800.00 annually) The additional \$60.00 to boost our wifi for the Hybrid program will be funded from that program
00016312	538000	Contracted Service	Contracted Service	To cover repair needs
00016312	558050	Supplies	Supplies	Suplies for building operation



Town of Pembroke

Plymouth County Retirement Assessment Summary

	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>
Basic Life	\$ 3,135,629	\$ 3,252,447	\$ 3,370,446	\$ 3,699,885	\$ 3,990,309
Total Retirement Budget	\$ 3,135,629	\$ 3,252,447	\$ 3,370,446	\$ 3,699,885	\$ 3,990,309
Total Retirement Expenses	\$ 3,135,629	\$ 3,252,447	\$ 3,370,446	\$ 3,699,885	\$ 3,990,309



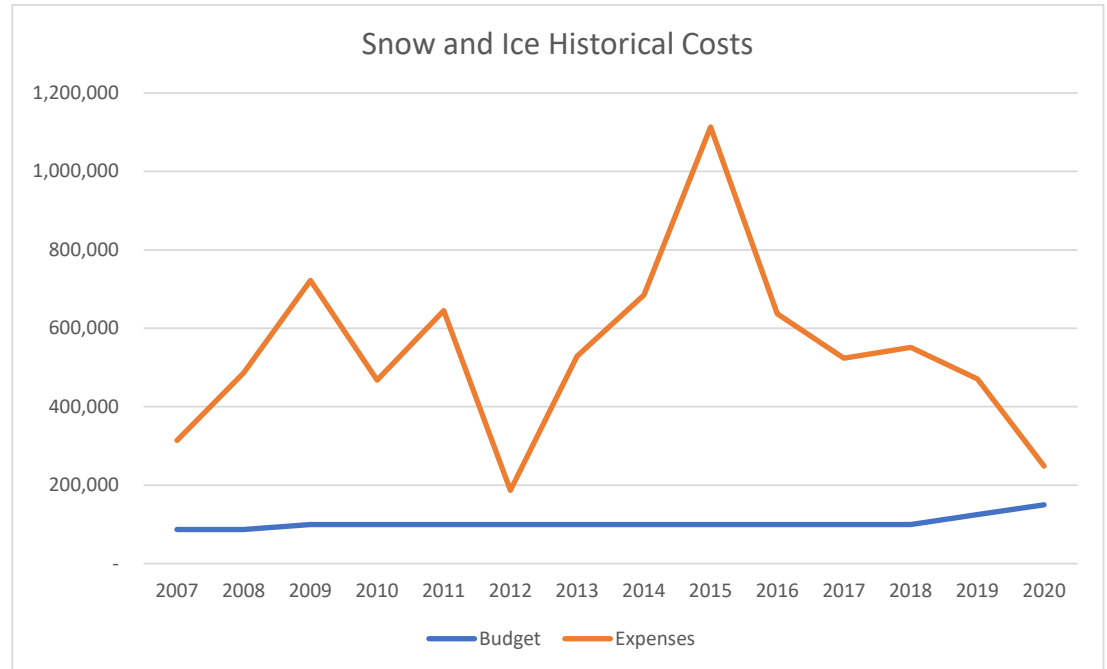


Snow and Ice Removal

Historical Costs

Fiscal Year	Budget	Expenses	Transfer	Recap
2007	87,000	313,888	-	226,888
2008	87,000	485,899	-	398,899
2009	100,000	721,855	-	621,855
2010	100,000	468,093	-	368,093
2011	100,000	645,218	-	545,218
2012	100,000	186,953	86,953	-
2013	100,000	529,066	-	429,066
2014	100,000	685,068	-	585,068
2015	100,000	1,113,328	-	1,013,328
2016	100,000	637,347	-	537,347
2017	100,000	523,677	-	423,677
2018	100,000	551,454	-	451,454
2019	125,000	470,929	345,929	-
2020	150,000	248,533	98,533	-

10 Year Avg	559,157
5 Year Avg	486,388
10 Year Median	540,260
5 Year Median	523,677
Min	186,953
Max	1,113,328



M.G.L. Ch 44 Section 31D: Snow and ice removal; emergency expenditures; reporting requirements

Any city or town may incur liability and make expenditures in any fiscal year in excess of available appropriations for snow and ice removal, provided that such expenditures are approved by the chief administrative officer; provided, however, that the appropriation for such purposes in said fiscal year equaled or exceeded the appropriation for said purposes in the prior fiscal year. Expenditures made under authority of this section shall be certified to the Board of Assessors and included in the next annual tax rate.



Town Of Pembroke

Town Accountant Budget Request

	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Request
Department Head	64,439	64,439	67,017	67,016	68,357	75,971
Assistant Dept Head	62,322	62,322	69,815	69,815	72,315	81,980
Longevity	450	450	450	450	850	850
Vacation Buyback	0	2,438	0	2,665	0	0
Wages & Salary	127,211	129,649	137,282	139,946	141,522	158,801
Computer Maintenance	50,000	3,400	50,000	50,000	38,000	47,200
Education	1,000	0	1,000	1,000	1,000	2,000
Office Supplies	700	312	700	371	700	700
Travel & Meetings	50	0	50	0	50	50
Dues	50	0	50	25	50	50
General Expense	51,800	3,712	51,800	51,396	39,800	50,000



Town of Pembroke

Town Accountant Budget Request

	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Request
Department Head	64,439	64,439	67,017	73,049	68,357	75,971
Assistant Dept Head	62,322	62,322	69,815	77,808	72,315	81,980
Longevity	450	450	450	850	850	850
Vacation Buyback	0	2,438	0	0	0	0
Wages & Salary	127,211	129,649	137,282	151,707	141,522	158,801
Computer Maintenance	50,000	3,400	50,000	50,000	38,000	47,200
Education	1,000	0	1,000	1,000	1,000	2,000
Office Supplies	700	312	700	700	700	700
Travel & Meetings	50	0	50	50	50	50
Dues	50	0	50	50	50	50
General Expense	51,800	3,712	51,800	51,800	39,800	50,000



Town of Pembroke

Line Item Detail

ORG	OBJECT	Munis Title	Budget Title	Line Item Description
00011351	510101	Department Head	Department Head	Accountant Salary
00011351	510103	Assistant Dept Head	Assistant Dept Head	Ass. Accountant Salary
00011351	510140	Longevity	Longevity	Acct. & Asst. Longevity Payments
00011351	510162	Vacation Buyback	Vacation Buyback	Acct. & Asst. Vacation Buyback

00011352	530200	Computer Maintenance	Computer Maintenance	MUNIS Software
00011352	532000	Education	Education	Training & Education
00011352	542000	Office Supplies	Office Supplies	Misc. Office Supplies
00011352	571100	Travel & Meetings	Travel & Meetings	Accountant Association Meetings
00011352	573100	Dues	Dues	Accountant Association Membership Fees



Town of Pembroke

Department Goals

Goal #	Title	Description
1	New System Networking	To have all departments networked on the new accounting system
2	Education	Continue with professional development courses



Town of Pembroke

Town Clerk, Elections, and Registrations

	Version		1.02	Last Update		1/5/2021		
	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Request
Town Clerk								
Elected Official	84,660	84,660	86,353	86,353	88,080	88,080	88,961	88,961
Wages & Salaries-Elected	84,660	84,660	86,353	86,353	88,080	88,080	88,961	88,961
Clerical Salaries- Full Time	50,399	51,734	48,399	47,454	49,443	49,859	49,882	53,107
Clerical Salaries Part Time	2,000	277	2,000	-	2,000	-	2,000	500
Overtime	-	-	-	2,945	-	3,429	-	-
Longevity	1,000	1,000	-	-	-	-	-	-
Wages & Salaries	53,399	53,011	50,399	50,399	51,443	53,288	51,882	53,607
Office Supplies	1,000	731	3,000	2,729	3,000	2,206	2,750	2,750
Printing	1,000	579	5,000	6,163	5,000	5,040	5,000	5,100
Computer Supplies	1,000	-	3,000	-	3,000	32	2,000	1,500
Travel & Meetings	1,000	591	1,000	-	1,000	100	500	750
Dues	220	125	220	125	220	245	250	250
Bonds	100	100	100	100	100	100	100	100
General Expense	4,320	2,126	12,320	9,117	12,320	7,723	10,600	10,450
Town Clerk Total	142,379	139,797	149,072	145,869	151,843	149,091	151,443	153,018



Town of Pembroke

Town Clerk, Elections, and Registrations

Version 1.02 Last Update 1/5/2021

Elections

Temporary Employees	30,000	7,096	50,000	43,827	33,493	33,493	18,000	17,500
Wages & Salaries	30,000	7,096	50,000	43,827	33,493	33,493	18,000	17,500
Office Supplies	2,000	137	5,000	2,245	2,500	2,722	2,500	2,500
Computer Supplies	1,000	-	3,000	-	1,500	237	500	500
Data Processing	10,000	7,929	10,000	9,147	5,000	4,379	5,000	5,000
Other Expenses	3,000	3,237	5,000	2,110	12,465	7,828	4,000	4,000
Town Details					-	3,467	3,000	3,500
General Expense	16,000	11,303	23,000	13,502	21,465	18,633	15,000	15,500
Elections Total	46,000	18,399	73,000	57,329	54,958	52,126	33,000	33,000

Registrars

Registrars' Salaries	4,000	-	5,000	4,685	5,000	2,481	5,000	5,000
Temporary Employees	1,000	3,118	2,000	1,670	2,000	3,685	2,000	2,000
Town Clerk	600	653	600	600	600	951	600	600
Wages & Salaries	5,600	3,771	7,600	6,955	7,600	7,117	7,600	7,600
Office Supplies	600	234	700	51	700	25	700	700
Data Processing	2,200	-	4,000	-	4,000	-	1,500	2,000
Printing	3,000	1,532	4,000	-	4,000	1,961	3,000	2,000



Town of Pembroke

Town Clerk, Elections, and Registrations

	Version			1.02	Last Update		1/5/2021	
Mileage	500	-	-	-	-	-	-	-
General Expense	6,300	1,766	8,700	51	8,700	1,986	5,200	4,700
Registrars Total	11,900	5,537	16,300	7,006	16,300	9,103	12,800	12,300

Town of Pembroke

Town Clerk Line Item Descriptions

Town Clerk

ORG	OBJECT	Munis Title	Budget Title	Line Item Description
00011611	510100	Elected Official	Elected Official	Town Clerk Salary
00011611	510113	Clerical Salaries	Clerical Salaries- Full Time	Assistant Town Clerk Salary
00011611	510120	Temporary Employees	Clerical Salaries Part Time	Year Round Election Support
00011611	510130	Overtime	Overtime	Asst Town Clerk - Election Season/Town Meeting
			Longevity	
00011612	542000	Office Supplies	Office Supplies	Paper, Pens, Misc
00011612	530018	Printing	Printing	Copier Lease, Maintenance
00011612	558060	Computer Supplies	Computer Supplies	Computer Supplies
00011612	571100	Travel & Meetings	Travel & Meetings	Travel & Meetings
00011612	573100	Dues	Dues	MA Town Clerks Association
00011612	550004	Bonds	Bonds	Surety Bond

Elections

00011621	510120	Temporary Employees	Temporary Employees	Election Worker Salaries
00011622	542000	Office Supplies	Office Supplies	Paper, Pens, Toner
00011622	558060	Computer Supplies	Computer Supplies	Computer Supplies
00011622	530200	Data Processing	Data Processing	Election Programming
00011622	520006	Other Expenses	Other Expenses	Lunch for Election Workers
00011622	538050	Town Details	Town Details	Police Details for Elections/Town Meeting

Registrars

00011631	510128	Registrars Salaries	Registrars' Salaries	Registrar Salaries
00011631	510120	Temporary Employees	Temporary Employees	Temporary Employees
00011631	510100	Town Clerk	Town Clerk	Town Clerk's Stipend
00011632	542000	Office Supplies	Office Supplies	Pens
00011632	530018	Printing	Data Processing	Census Materials
00011632	530200	Data Processing	Printing	Census Materials
			Mileage	

Town of Pembroke

Goals

Town Clerk

Goal #	Title	Description
1	Update Vote By Mail Process	Create modern Standard Operating Procedures for this process; volume has changed historical picture of this service. Incorporate interactive log management system for real-time tracking of daily activity.
2	Update Clerk's Internal Audit Process	Use created log management system to reconcile records with the state daily or as needed to affirm integrity of the process.
3	Create and Publish Annual and Long Range Expectation Plan for Clerks Office	Publish high level overview four-year calendar of events to set expectations of off-year, mid-term and presidential election cycles; incorporate month to month detail of deliverable dates and deadlines to substantiate long range staffing and budget plan to set and deliver expectations.



Town of Pembroke

Treasurer Collector

Version

1.01

Last Update

1/15/2021

	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Request
Department Head	96,065	96,064	99,907	99,908	103,904	113,299
Clerical Salaries	254,270	239,195	249,307	250,657	256,599	264,527
Overtime	2,690	1,096	5,027	1,190	0	0
Longevity	2,550	2,550	2,650	2,100	3,400	3,450
Performance Appraisal	4,991	7,897	3,154	2,164	2,600	4,160
Professional Improvement	900	1,235	1,750	1,118	4,152	2,600
Vacation Buyback	0	0	0	0	0	0
Wages & Salaries	361,466	348,037	361,795	357,137	370,655	388,036
Checks and Envelopes	4,500	4,785	4,500	5,075	4,500	5,050
Office Supplies	1,500	1,466	1,500	935	1,500	1,500
Computer Supplies	1,500	1,128	1,500	1,031	1,500	1,500
Bonds	1,500	1,528	1,500	1,528	1,500	1,550
Travel & Meetings	2,300	416	1,600	0	300	1,600
Dues	500	325	500	325	500	500
Tax Title Services	30,085	30,085	30,085	16,945	25,000	30,000
Data Processing Payroll	35,000	31,921	35,000	32,036	35,000	35,000
Banking	3,000	2,397	3,000	2,782	3,000	3,000
General Expenses	79,885	74,051	79,185	60,657	72,800	79,700
Department Total	441,351	422,088	440,980	417,794	443,455	467,736

Town of Pembroke

Treasurer Collector Line Item Detail

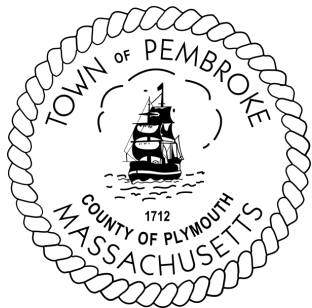
ORG	OBJECT	Munis Title	Budget Title	Line Item Description
00011451	510101	Department Head	Department Head	Wages for the Treasuser Collector
00011451	510113	Clerical Salaries	Clerical Salaries	Wages for the Treasuser Collector administrative staff
00011451	510130	Overtime	Overtime	N/A
00011451	510140	Longevity	Longevity	Contractual
00011451	510147	Performance Appraisal	Performance Appraisal	Contractual
00011451	510150	Professional Improvement	Professional Improvement	Contractual
00011451	510162	Vacation Buyback	Vacation Buyback	Contractual

ORG	OBJECT	Munis Title	Budget Title	Line Item Description
00011452	542400	Checks and Envelopes	Checks and Envelopes	Cost for checks and envelopes
00011452	542000	Office Supplies	Office Supplies	Pens, pencils, paper clips, staples, staplers, colored paper, cleaner, files, binders etc.
00011452	558060	Computer Supplies	Computer Supplies	Toner, keyboards, mouse pads, moniters, USBs
00011452	550004	Bonds	Bonds	Required bonds and the umbrella policy for the Town ie. Coaches, lunch staff, dept heads etc.
00011452	571100	Travel & Meetings	Travel & Meetings	Required meetings for recertification
00011452	573100	Dues	Dues	MCTA dues for Jenn, Stacey and myself
00011452	530000	Tax Title Services	Tax Title Services	Attorney fees and associated costs
00011452	530200	Data Processing Payroll	Data Processing Payroll	Our Collections and payroll company as well as our mailng company
00011452	530040	Banking	Banking	Online check processing fees and deposit slips or potential wiring fees

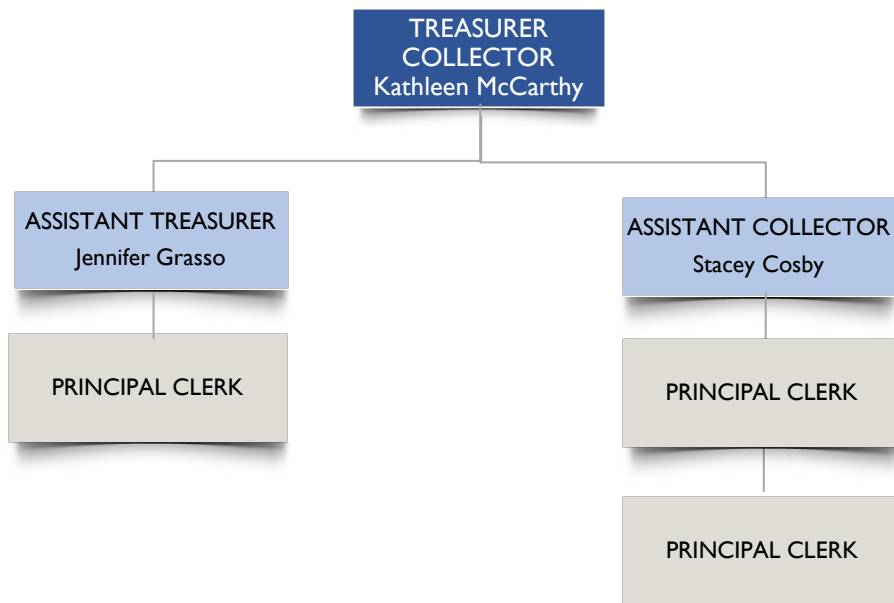
Town of Pembroke

Treasurer Collector Goals

Goal #	Title	Description
1	Go Green	Purchase Storage to be able to scan eligible documents instead of having hard copies.
2	Clean Office	Paint walls, wash carpets, purge old eligible documents and duplicate files and make the office more organized
3	Electronic Calendar	Use our Microsoft calendar for the office instead of multiple individual ones.
4	Human Resources	Try to get HR for the Town of Pembroke in line. Currently it is scattered in four different offices and there is a huge lack of communication to make it run as smoothly as it could be.



Treasurer Collector Department Organizational Chart





Town of Pembroke FY 2022 Proposed Budget

Appendix

Town of Pembroke

FY 2022 BUDGET PREPARATION MANUAL



October 2020

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SECTION 1: PROCESS

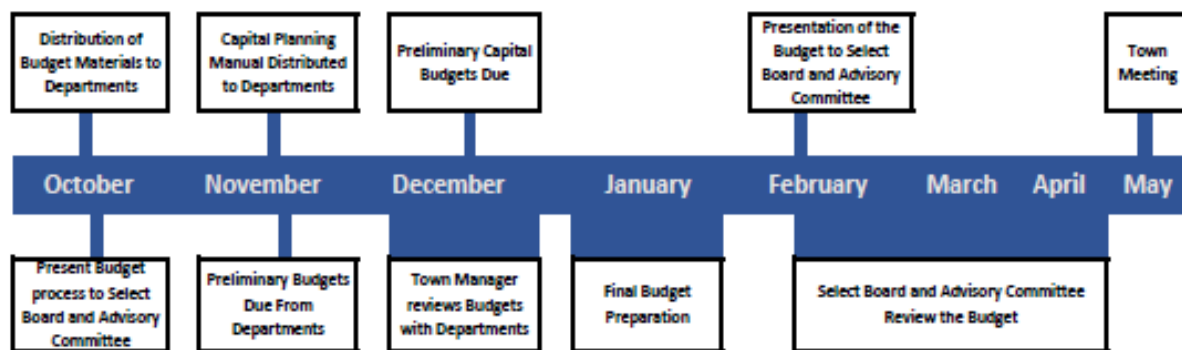
The process of building a budget is as important as the product it produces. Active communication is the key to successfully building a budget that serves the community well. Working together to identify “hot spots” or new trends earlier rather than later is instrumental in building a well-thought out budget.

External Budget Process:

The legislative body of the Town of Pembroke is Town Meeting. Town Meeting has the sole authority to appropriate funds for the operating budget and capital projects. The Town Manager is required to submit a balanced budget to the Select Board and Advisory Committee ninety (90) days prior (2/10/2021) to the annual Town Meeting (5/11/2021). An **Open Process** is utilized in developing the budget. Internally, input is elicited and encouraged from all staff levels. Externally, citizen participation is encouraged and sought after the budget is released. This open process allows for greater inclusion in decision-making in the overall development of the budget.

The process begins in the fall with the internal budget process. In late October, Town staff work together to develop individual department budget requests that support the operations of the Town’s programs and services, as well as address the needs and objectives that are identified by the goals for the current Fiscal Year. Department Heads will meet with the Town Account and Town Manager to review the budget requests and refine department proposals into a cohesive Town Budget.

While the municipal staff is developing one part of the operating budget, the School Department begins a separate process for developing the operating budget of the Pembroke Public Schools. The Town Manager and Accountant will meet with the School Superintendent during the budget preparation process.



The Town Manager is responsible for making budget recommendations for all Town programs. Once the Town Manager presents the recommended budget to the Select Board and the Advisory Committee, a series of meetings is held to vet the budget and allow for the Advisory Committee to review and propose a series of recommendations to Town Meeting. The members of each of the major boards and committees are involved in and help guide the

decision-making process. Through this process, the Town Manager can consider the input of all groups when preparing the budget.

The Advisory Committee will need time to review the annual budget proposal and develop their recommendations for Town Meeting. Their final recommendations on financial articles should be complete at least 14 days prior to the start of the Annual Town Meeting in May.

The result is a collaborative effort involving the citizens, Select Board, School Committee, Advisory Committee, and the town and school staff is required. The quality of the outcome is dependent on the process.

Internal Departmental Budget Development:

Initial budget requests represent a comprehensive and careful consideration of resources needed to accomplish the mission, goals, and objectives of your department. The requests must be complete and thorough to make it through the Town's budget process. When developing budget requests, it is important to solicit participation from your staff to identify and address the budget needs of the department's programs and services. Each staff person brings a different perspective and expertise to the process. For departments with multiple divisions and programs/subprograms, it may be helpful to start the process with each program developing their individual budget requests. In the initial stages of the budget development, encourage your staff to include **all** the program's budget needs and to prioritize those needs within each individual program. It is especially important this year that the development process within each department carefully reviews each program and element before making the request as the Town's financial resources will be limited.

Once the initial requests have been developed, a team of staff representing the different divisions and programs of the department can be assembled to review and further prioritize the department's requests. Utilizing a team approach in which the different staffing levels, divisions, and programs are all represented enhances the quality, innovation, strategy, and the scope of the department budget requests.

SECTION 2: CRITICAL DATES

Description of Item	Dates
Calendar 2020	
Distribution of Materials to Departments	October 15 th
Budget Process Presentation to the Select Board	October 21 st
First Quarter FY 2021 Revenue & Expense Overview – Select Board	October 21 st
Budget Process Presentation to the Advisory Committee – Advisory Comm	October 22 nd
First Quarter FY 2021 Revenue and Expense Overview – Advisory Comm	October 22 nd
Department Head Goals Meeting with the Town Manager	October 16 th - November 19 th
Capital Planning Manual Distributed to Departments	November 16 th
Return of Budget Materials to the Town Accountant and Town Manager	November 20 th **
Town Manager Reviews Budget with Departments	December 1 st – December 31 st
Preliminary Capital Budgets Due	December 18 th
Superintendent's Presentation of School Budget	December
Calendar 2021	
Final Preparation of the Proposed Budget	January 2 nd – January 31 st
Second Quarter FY 2021 Revenue and Expense Overview – Advisory Committee	January 11 th
Second Quarter FY 2021 Revenue and Expense Overview – Select Board	January 12 th
Presentation of Budget to Board of Selectmen & Advisory Committee	February 8 th
Budget Review – Advisory Committee & Select Board	February - April
Submission of Capital Plan Revisions	March 1 st
Revenue and Expenditure Updates – Governor's Budget and Insurance	March 23 rd
Distribution of Proposed Budgets & Advisory Committee Recommendations	Late April
Third Quarter FY 2021 Revenue and Expense Overview – Advisory Committee	April 20 th
Third Quarter FY 2021 Revenue and Expense Overview – Select Board	April 20 th
Town Meeting	May 11 th
Town Election	May 15 th
Internal Review of Year End Transfers	May 15 th – June 30 th
Begin FY 2022	July 1, 2021
Vote Year End Transfers	By July 15 th

**All dates and deadlines subject to revision.*

***If you cannot complete the materials by the deadline or otherwise need help please contact Bill Chenard ASAP at wchenard@townofpembroke.mass.org*

SECTION 3: FY 2022 BUDGET PREPARATION

OVERVIEW: This budget preparation manual provides information and instructions necessary to prepare your budget requests in an accurate and timely manner. It also provides an understanding of how the individual steps taken in the development of the budget support and directly relate to the overall process.

The FY 2022 Budget Process provides an organized approach to building the budget. The Department will initially prepare a Level-Service Budget that provides the same level of service at FY 2021 staffing levels, providing for projected adjustments to fixed costs (i.e. contractual services, utilities, etc.) In recognition that a level service budget may not achieve your Department's objectives, Departments may submit *Department Improvement Requests* (DIR) that request additional funding and/or positions to enhance the services provided by your Department. These requests **must** provide additional services or efficiencies.

When preparing your level-service budget, keep in mind:

- Remove one-time expense items from your budget proposal – only include recurring costs. For example, if you had money appropriated for a one-time project, (vehicle replacement, server replacement, etc.) take it out of your level-service budget.
- DO NOT INCLUDE restorations in your level-services budget! Please utilize the Department Improvement Request Form (detailed in Section 5) to state the case for funding restorations.
- Highlight revenue enhancements or increases that are available to support your department's operations.

It is strongly encouraged that you involve middle managers and any other interested employees in the budget process – you never know when they will need to know how to put a budget together. Those departments with boards or committees should discuss the budget with your board or committee.

STAYING ON SCHEDULE: Adhering to and meeting deadlines is essential. Please carefully review the list of **Critical Dates** on the previous page to familiarize yourself with the key milestones and deadlines.

Please do not hesitate to contact the Town Manager or Town Accountant with any budget questions or guidance on how to fill out materials.

SECTION 4: LEVEL-SERVICE BUDGET DEVELOPMENT

CRITICAL DATES

DEADLINE

Departments submit their Budget Documents
on or before November 20,2020

OVERVIEW: It is through the Budget Request documents that individual departments identify their expenditure needs for the upcoming year. This section will assist you in preparing the FY 2022 operating budget requests for your department.

MATERIALS: The following will be provided in Excel workbooks:

1. Departmental workbook with the following sections:
 - a. Budget Sheet
 - b. Narrative Summary of the budget line items
 - c. Mission & Goals
 - d. Organizational Chart
 - e. Staffing Sheets - Detailing each individual person & compensation
2. Departmental Workbook Section Details:
 - a. Budget Summary of Town Meeting Appropriations & Program Improvement Requests
This section is automated from the other sections and does not require any input from Department heads.
 - b. Narrative Summary of the budget
Narrative detail of budget line items.
 - c. Mission & Goals - Department's Mission Statement and Department Goals - Please review with the Town Manager. Major departmental accomplishments for FY 2020 and 2021 and what challenges you are facing for FY 2022.
 - d. Organizational Chart - This can be completed using excel or inserted as an image or presentation.
 - e. Staffing Sheets – Detail the compensation for each staff member by budget category.

OPERATING BUDGET PARAMETERS:

Budget Requests should be developed according to the parameters listed below.

- **Overall** – Departments are to develop budgets which offer the same level of service being provided in FY 2021.
- **Staffing & Salaries** – Staffing worksheets should tie to the budget worksheet salary section categories.
- **Benefits** – All benefits are shared costs.
- **Expenses** - Expenses should be calculated based upon the level of service you are providing this year and cost savings you may be able to achieve from possible operational efficiencies.

CRITICAL DATES

DEADLINE

Departments Improvement Budget Submissions
Due on November 30th.

OVERVIEW: Due to the changing nature of the demands for service, the need to supplement existing services or an innovative idea that will produce cost savings over the long run, Departments may request additional funding. To achieve this end, Departments will be asked to fill out the FY 2022 Department Improvement Request Form (see below). This form will allow departments to succinctly enter the costs and rationale for their requests. Blank forms can be obtained electronically.

INSTRUCTIONS:

- If your department would like to request additional funds for services that were not provided during FY 2021 or suggest an enhancement to already existing services, please document your request on a “Department Improvement Request”. Please provide additional information to support your request, including any cost savings, as an attachment to the DIR.
- If your department is seeking additional staff please provide information on why you believe it is necessary, what other options such as contracted services have been evaluated and the costs associated with your request, including all estimated benefits for the position. If the position does not exist in the Classification and Compensation Bylaws, then you will have to meet with the Town Manager to discuss your request prior to submission.

SECTION 5: DEPARTMENT IMPROVEMENT BUDGET DEVELOPMENT

- ❑ **Step 1) SAVE FILE – Before entering data into this form, make sure to save it with a unique filename. Please save each supplemental request form as a** 1

- ❑ **Step 2) ENTER DATA IN BOX 1 – Fill in the departmental and accounting information in the spaces provided.** 2
Also, provide a descriptive name for the supplemental request with which it can be identified from a list of all requests.

- ❑ **Step 3) ENTER DATA IN BOX 2 (Requested Improvement Funding) – Identify all costs of the request and enter them into the** 3
appropriate boxes. If the costs of the request will be one-time only and discontinued after FY2022 enter the cost figures in the *One-Time Cost* 4 column.

- ❑ If the costs will be ongoing, requiring funding in FY2022 and years following, enter the cost figures in the *Ongoing Annual Cost* column.
- ❑ Some requests may include both one-time and ongoing costs. If so, note the type of cost in the appropriate column.
- ❑ The *TOTAL* row and column will automatically calculate the sum of the data entered.

Department Improvement Request Form

Department:
 Department #:
 Title:

REQUESTED DEPARTMENT IMPROVEMENT FUNDING

SALARY

Line Item	One Time Cost (FY 2022 Only)	Annual Cost (FY 2022 & Future)	Total FY 2022 Cost
	\$0.00	\$0.00	\$0.00

BENEFITS

Line Item	One Time Cost (FY 2022 Only)	Annual Cost (FY 2022 & Future)	Total FY 2022 Cost
	\$0.00	\$0.00	\$0.00

EXPENSES

Line Item	One Time Cost (FY 2022 Only)	Annual Cost (FY 2022 & Future)	Total FY 2022 Cost
	\$0.00	\$0.00	\$0.00

DESCRIPTION OF REQUEST

\$0.00

- ❑ **Step 4) ENTER TEXT IN BOX 3 (Description of Request) – Use the space provided to describe the purpose of the request.**

SECTION 6: CONCLUSION

The budget submission schedule for FY 2022 is tight so please make sure that you proof all documents before submission so that we can avoid any delays.

Revenue projections will probably not meet anticipated expense requests so it is highly likely that further refinements will be necessary as the budget progresses. As needs for refinement become necessary, we will work with Departments to provide the smoothest process possible and the best outcome for everyone in Pembroke.

Once again given the timelines if you have any questions please contact Bill Chenard (wchenard@townofpembroke.mass.org) or Mike Buckley (mbuckley@townofpembroke.mass.org), ASAP so that we can keep the budget process moving.

Thank you!!!



FY 2022 Police Department Budget Request

				Version	1.00	Last Update	10/5/2020
Equipment Maintenance	9,200	8,059	9,200	2,422	9,000		
Computer Maintenance	35,000	62,857	40,000	44,490	40,000		
Clothing & Cleaning	10,000	5,678	10,000	9,522	10,000		
Training Materials	500	920	1,500	1,500	1,500		
Medical Expense	200	0	200	200	1,200		
Special Investigations	1,000	0	1,000	179	6,000		
Telephone	16,260	22,416	22,000	18,957	23,000		
Office Supplies	5,000	3,237	5,000	3,673	5,000		
Printing & Stationary	1,000	2,006	1,000	2,095	2,500		
Building Maintenance	6,000	32,461	10,000	8,389	10,000		
Custodial Supplies	1,500	2,363	2,500	2,651	2,500		
Public Safety Supplies	5,000	4,262	5,000	4,801	5,000		
Travel Reimbursement	10,000	8,423	10,000	7,466	10,000		
Dues	1,200	2,449	1,500	2,870	3,600		
Special Police	7,407	4,381	7,407	1,200	7,000		
Chief's Expenses	400	0	400	0	1,400		
Agreements	3,652	6,127	10,000	7,678	10,000		
K-9 expenses	0	0	250	0	250		
Gasoline	60,000	50,436	50,000	44,955	50,000		
Vehicle Maintenance	40,000	53,173	40,000	55,895	40,000		
Equip New Officers	30,000	31,619	30,000	10,125	30,000		
Ammunition	0		0		14,000		
Cruiser Purchase	37,025	37,025	0		0		
General Expenses	287,902	343,638	263,607	234,424	288,610	0	0
	3,932,958		3,908,950		4,058,004	0	0



FY 2022 Police Department Line Item Descriptions

ORG	OBJECT	Main Title	Budget Title	Line Item Description
00012102	521000	Heating Fuel	Natural Gas	
00012102	523000	Water	Water	
00012102	524018	Equipment Maintenance	Equipment Maintenance	
00012102	530000	Computer Maintenance	Computer Maintenance	
00012102	519180	Clothing & Cleaning	Clothing & Cleaning	
00012102	530290	Training Materials	Training Materials	
00012102	530120	Medical Expenses	Medical Expenses	
00012102	530160	Special Investigation	Special Investigations	
00012102	534000	Telephone	Telephone	
00012102	542000	Office Supplies	Office Supplies	
00012102	530018	Printing & Stationary	Printing & Stationary	
00012102	543000	Building Maintenance	Building Maintenance	
00012102	545000	Custodial Supplies	Custodial Supplies	
00012102	558010	Public Safety Supplies	Public Safety Supplies	
00012102	571300	Travel Reimbursement	Travel Reimbursement	
00012102	573100	Dues	Dues	
00012102	530190	Special Police Expenses	Special Police	
00012102	530016	Chief Expenses	Chief's Expenses	
00012102	538006	Agreements	Agreements	
00012102	558060	K-9 Supplies	K-9 expenses	
00012102	548010	Gasoline	Gasoline	
00012102	524014	Vehicle Maintenance	Vehicle Maintenance	
00012102	558052	Equip New Officers	Equip New Officers	
00012102	558056	Ammunition	Ammunition	



Department Improvement Request Form

Department:
 Department #:
 Title:

REQUESTED DEPARTMENT IMPROVEMENT FUNDING

SALARY

Line Item	One Time Cost (FY 2022 Only)	Annual Cost (FY 2022 & Future)	Total FY 2022 Cost
			\$0.00
			\$0.00
			\$0.00
			\$0.00
\$0.00		\$0.00	\$0.00

BENEFITS

Line Item	One Time Cost (FY 2022 Only)	Annual Cost (FY 2022 & Future)	Total FY 2022 Cost
			\$0.00
			\$0.00
			\$0.00
			\$0.00
\$0.00		\$0.00	\$0.00

EXPENSES

Line Item	One Time Cost (FY 2022 Only)	Annual Cost (FY 2022 & Future)	Total FY 2022 Cost
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
\$0.00		\$0.00	\$0.00

DESCRIPTION OF REQUEST

\$0.00

Pembroke

Actuarial Valuation as of January 1, 2020

Participant Information

Participants

Actives	237
Inactives	56
Retirees and Disableds	157
Total	450

Payroll	12,698,517
Average	53,580

Valuation Results

Normal Cost

Employee	1,142,599
Employer	133,746
Administrative Expense	89,463
Total	1,365,808

Actuarial Accrued Liability

Actives	33,979,476
Inactives	703,049
Retirees and Disableds	44,813,465
Total	79,495,990

Assets	\$48,311,890
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Unfunded Actuarial Accrued Liability	\$31,184,100
--------------------------------------	--------------

Estimated FY22 Contribution - semiannual payments	\$4,065,919
Estimated FY22 Contribution - July payment	\$3,990,309
Estimated FY23 Contribution - semiannual payments	\$4,380,084
Estimated FY23 Contribution - July payment	\$4,298,632



SUBMITTED BY	Mike Buckley
FIELD REP	Martin Dimunah

COMMUNITY	Pembroke
FUND	Water

RETAINED EARNINGS CALCULATION - ENTERPRISE FUND

PART I

CASH			904,686
------	--	--	---------

SUBTRACT:

CURRENT LIABILITIES, DESIGNATIONS OF FUND BALANCE

Warrants Payable

Encumbrances	131,442
--------------	---------

Expenditures

FB reserved for contd appropriation	659,726
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TOTAL			113,519
-------	--	--	---------

PART II

RETAINED EARNINGS - UNDESIGNATED			113,519
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SUBTRACT:

ACCOUNTS RECEIVABLE (NET)

TOTAL			113,519
-------	--	--	---------

PART III

FIXED ASSETS:

DEBITS

CREDITS

Total	-		-
FIXED ASSET VARIANCE	-		

Martin Dimunah

REVIEWED BY:

PLEASE SEE CERTIFICATION LETTER

DATE:

09/28/20

FOR DIRECTOR OF ACCOUNTS APPROVAL

SUBMITTED BY	Mike Buckley
FIELD REP	Martin Dimunah

COMMUNITY	Pembroke
FUND	Solid Waste

RETAINED EARNINGS CALCULATION - ENTERPRISE FUND

PART I

CASH			200,862
------	--	--	---------

SUBTRACT:

CURRENT LIABILITIES, DESIGNATIONS OF FUND BALANCE

Warrants Payable

Encumbrances	73
--------------	----

Expenditures	-
--------------	---

FB reserved for cont appropriations	72,075
-------------------------------------	--------

Adj Retained earnings vote 7/28/30	100,000
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TOTAL			28,714
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PART II

RETAINED EARNINGS - UNDESIGNATED			128,714
----------------------------------	--	--	---------

SUBTRACT:

ACCOUNTS RECEIVABLE (NET)

Adj Retained earnings voted 7/28/20	100,000
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TOTAL			28,714
-------	--	--	--------

PART III

FIXED ASSETS:

DEBITS

CREDITS

Total	-		-
FIXED ASSET VARIANCE	-		

Martin Dimunah

REVIEWED BY:

PLEASE SEE CERTIFICATION LETTER

DATE:

09/28/20

FOR DIRECTOR OF ACCOUNTS APPROVAL



Town of Pembroke FY 2022 Proposed Budget

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