



TOWN OF NORFOLK

SELECT BOARD
ONE LIBERTY LANE
NORFOLK, MASSACHUSETTS

Blythe C. Robinson
Town Administrator

(508) 440-2855
(508) 541-3366 FAX

In accordance with the provisions of M.G.L. Chapter 30A, Section 20, notice is hereby given that the Select Board will meet on Saturday, February 8, 2020, at 10:00 a.m., in Meeting Room 124, One Liberty Lane, Norfolk, MA

**Be advised this meeting will be audio and video taped.
Pledge of Allegiance**

1. 10:00 a.m. Call Meeting to Order

Discussion Items

2. Please discuss the FY21 Departmental Budget Presentations

Action Items

3. Please consider ratifying the DPW Director's employment contract

Any other unanticipated business that may come before the Board

ADJOURNMENT

Blythe C. Robinson, Town Administrator

Schedule of FY21 Budget Presentations FEBRUARY 8, 2020

	DEPARTMENT HEAD	DEPARTMENT/SUBJECT
10:00-10:10	BLYTHE ROBINSON	OVERVIEW
10:10-10:50	MATT HAFFNER	FACILITIES
10:50-11:30	ERRON KINNEY	FIRE
11:30-11:50	CAROL GREENE	TOWN CLERK
11:50-12:10	SCOTT BRAGDON	HUMAN RESOURCES
12:10-12:40	L U N C H	
12:40-1:00	SHERRY NORMAN	COA
1:00-1:30	BOB BULLOCK	BUILDING
1:30-2:00	LIBBY O'NEILL	LIBRARY
2:00-2:40	CHUCK STONE	POLICE
2:40-3:00	ANN PROTO	RECREATION
3:00-3:30	RICH MCCARTHY	LAND USE/HEALTH
3:30-4:00	THANH TRAN	TECHNOLOGY
4:00-4:40	BARRY LARIVIERE	DPW
4:40-END	BLYTHE R./TODD LINDMARK	SELECT BOARD/FINANCE/MISCELLANEOUS

Town of Norfolk, Massachusetts



Fiscal Year 2021 Budget Town Administrator Preliminary Recommendation

February 8, 2020

Select Board

Kevin Kalkut, Chair
Christopher Wider, Vice Chair
Carolyn Van Tine, Clerk

Finance Team

Blythe Robinson, Town Administrator
Todd Lindmark, Finance Director

TABLE OF CONTENTS

INTRODUCTION.....	4
REVENUES	7
EXPENDITURES.....	13
DEPARTMENTAL BUDGETS.....	18
SELECT BOARD/TOWN ADMINISTRATOR.....	18
ADVISORY COMMITTEE	21
MUNICIPAL FINANCE/BOARD OF ASSESSORS	23
TOWN COUNSEL.....	29
HUMAN RESOURCES.....	30
INFORMATION TECHNOLOGY.....	32
SHARED FACILITIES MANAGEMENT	34
TOWN CLERK.....	37
ELECTIONS/VOTERS REGISTRATION	39
LAND USE DEPARTMENT	40
TOWN REPORTS.....	44
POLICE DEPARTMENT	45
ANIMAL INSPECTOR	50
ANIMAL CONTROL.....	51
FIRE & AMBULANCE SERVICES.....	53
BUILDING DEPARTMENT	58
WEIGHTS & MEASURES	62
EMERGENCY MANAGEMENT	63
METACOMET EMERGENCY COMMUNICATIONS CENTER.....	64
DEPARTMENT OF PUBLIC WORKS.....	66
SPECIAL PROGRAMS.....	72
COUNCIL ON AGING	73
VETERANS' SERVICES.....	76
LIBRARY.....	78
RECREATION.....	83

HISTORICAL COMMISSION	85
MEMORIAL DAY (PARADE)	86
ENTERPRISE FUNDS	87
EMPLOYEE BENEFITS.....	89
<i>EMPLOYEE BENEFITS</i>	92
DEBT SERVICE	93
BUILDING & INSURANCE	94
GLOSSARY OF TERMS.....	95

INTRODUCTION

It is with great pleasure that I present to you the Town's first budget document. Upon my arrival in Norfolk last April, feedback from the Board, discussions at various meetings and comments from the public underscored the need to have a document that better explains the budget process, and details provided as to how the community's dollars are spent on the services that we provide. It is my vision that this document will serve the needs of the Select Board, Advisory Board and the public as we develop the FY21 budget to recommend to Town Meeting on May 12th, and thereafter be further expanded to enable all taxpayers to review as they consider their vote to support the budget annually.

The thrust of this first version is to respond to the requests by the Board to understand the following:

- Provide historical context to how the budgets for each department changed to what was adopted by the Town in the current year FY20
- Advise the Board what impact or change a level funded budget for FY21 would have on Town services; and
- Advise the Board what the cost would be if the current level of services were maintained for FY21. To put this in context, Town departments were asked to plan a level services budget with not more than a 3.0% increase in their budgets

These budgets were developed with the following caveats in mind:

- The budgets presented in this document are informational. Until the Select Board has had time to review this information and make a decision as to what budget it would like to propose to Town Meeting, none of these budgets are final
- This document does not include either the Norfolk Schools or King Philip Regional School District budgets. The school committees of both districts have been apprised of the Town's fiscal outlook, however both do not expect to certify their budgets until March. Once those are received, staff can then draft a final budget for consideration
- All departments have been asked to take a much closer look at the requirements of their operations, and where appropriate have been asked to use the principles of zero based budgeting to develop their requests
- The Town's General Bylaws require that the Finance Director develop a balanced budget for the Select Board's consideration. Once the Board votes on the level of budget it will propose to Town Meeting, the Finance Director, with support of the Town Administrator will provide a balanced budget to the Board. Such a budget will allocate funds as needed to properly provide the resources necessary to carry out each of the Town's services

It is important to note that balancing the funding resources versus service requests continues to be an ongoing challenge. The Finance team and the respective Boards need to continually consider service requests within a limited pool of revenue. Additionally, we must always weigh the tax rate burden on property owners and business owners alike, and take care not to place an unreasonable burden on our residents. With these considerations in mind, we continue to recommend allocating resources where needs exist and services can make the most impact.

Having said that, I would like to outline for you the more significant outcomes that either a level funded or level service budget would have on Town operations in Fiscal Year 2021. A level funded budget is difficult to achieve as some fixed costs continue to rise despite our revenue limitations. Examples of this include contributions to the Norfolk County Retirement System, Medicare costs, all types of insurances the Town must provide (health, general liability, property and casualty coverage), and software maintenance agreements such as our accounting system. Another major driver is existing collective bargaining agreements with the Towns four unions. Changes to both the Police and Fire union contracts effective in FY20 were approved to implement more competitive salary structures in response to the Town consistently losing staff to other communities once they were fully trained. Both contracts include salary increases of 3.5% plus educational incentives which for the Fire Department go into effect in FY21. The clerical union contract which will be in its last year in FY21 includes an increase of 4.0%. Looking strictly at departmental operations, the most significant reductions would include:

- Fire/EMS Department - Loss of three firefighter/paramedics. The Town would need to forgo the SAFER grant which we were awarded this year to hire two new positions that would have provided for four employees on each shift, as well as a third position. This reduction would have a significant impact on delivery of these services
- Police Department – either a reduction in overtime resulting in less staff on some shifts throughout the year or the loss of one police officer position. The department anticipates two retirements of patrol officers in FY21 which will somewhat help mitigate this reduction
- The Public Works Department will be able to avoid any reductions in staffing due to the fact that a vacant Superintendent position can be repurposed. It is our recommendation that those available funds be considered for reallocation to an additional position in the Grounds division, realignment of the Superintendent’s duties, and the hiring of two “summer” positions to carry out the department’s work
- Reductions in staffing in the Assessor’s Office, Town Clerk’s Office and the loss of weekend hours at the Library. The Assistant Town Clerk would be reduced three hours/week which may impact the Town’s ability to respond to public records requests, and the Assessor’s Office may not be able to fully staff their counter at times while they focus on the work of completing the State Department of Revenue required full property revaluation (every five years). The Library would close on Sundays year round, and Saturdays during the summer
- Slight reductions in staffing and expense budgets in all other departments. Such reductions may have some impact on service delivery, but the greater impact will be that budgets will likely be more fully spent, resulting in less turn backs at year’s end. The Town has for many years relied on turn backs that in part result in Free Cash. Free Cash has been essential to partially fund future year’s budgets, snow and ice deficits, and most importantly, has been almost the sole source of funding the Town’s capital needs.

Should the Board wish to consider a level service budget for Fiscal Year 2021 the above reductions would not be required. However, no new initiatives would be proposed for this fiscal year. Such requests that were made but would not be funded include:

- Addition of a part-time program coordinator for the Library,
- Addition of a budget transparency tool such as “ClearGov”

I look forward to discussing the enclosed information with the Board at our budget work session on Saturday, February 8th. Please feel free to contact my office with any questions that you might have, as it is in everyone's best interest that residents feel fully informed prior to Town Meeting on May 12th at the King Philip Middle School. I can be reached at 508-440-2855 or at brobinson@norfolk.ma.us.

REVENUES

A. Property tax

The property tax levy represents the Town's most prominent and stable source of revenue. Approximately 75+% of the revenues received by the Town come from real estate and personal property taxes, of which the Town collects 98% of all property taxes billed. Norfolk has always had a single tax rate, or the same tax rate for all property classifications (residential, open space, and commercial, industrial, and personal property, or CIP).

Typically the Town has included the allowed 2.5% growth under Proposition 2½ which would generate \$1,325,188 in FY21. An additional \$600,000 is projected next year in taxes generated resulting from increased property value from new construction (referred to as New Growth). New Growth tax revenue is not capped by Proposition 2½ and is therefore essential to help fund the increasing costs of local government and mitigate the Town's "structural gap" between municipal revenue and expenses. This amount is proposed based upon historical data and anticipated new construction and building permit activity.

Some communities with larger commercial tax bases have split tax rates or different rates for residential and CIP properties. Because our tax base is comprised of 93% residential properties, the Select Board have decided to maintain a single tax rate, and not overburden a small percent of our tax base with a higher tax rate. While a split rate may relieve some of the tax pressure on the residential properties, the increased tax rate on the CIP properties may be the difference in deciding to maintain a business in Norfolk or look somewhere else that is more favorable in terms of their tax rate. Businesses leaving Norfolk, or a reduction in the CIP percentage, results in a shifting of the tax burden back to the residential properties. Many business owners do not have the ability to vote or have a say at Town Meeting, and although larger business enterprises may be able to absorb an increased tax burden, many small business owners have very small profit margins to live within.

It is the position of our Select Board that a single tax rate keeps Norfolk competitive and attractive for new businesses looking to locate in the south west area. Once a shift is adopted, it then becomes extremely difficult politically to extricate from that policy decision. Each year in November, the Board of Selectmen holds a tax classification hearing as part of the tax rate setting process, to encourage discussion and determine whether to maintain a single tax rate or to switch to a split rate.

Note: Table below indicates commercial-industrial-personal property and residential value data for Norfolk's neighboring communities.

<i>Municipality</i>	<i>Fiscal Year</i>	<i>Residential</i>	<i>Commercial Industrial PersProp Open</i>	<i>Total</i>	<i>RO% of Total of Value</i>	<i>CIP% of Total of Value</i>
Foxborough	2017	2,202,413,648	701,767,972	2,904,181,620	75.84%	24.16%
Foxborough	2018	2,400,498,665	699,402,125	3,099,900,790	77.44%	22.56%
Foxborough	2019	2,502,939,454	704,745,516	3,207,684,970	78.03%	21.97%
Foxborough	2020	2,623,955,354	746,701,606	3,370,656,960	77.85%	22.15%
Franklin	2017	3,874,399,665	978,656,559	4,853,056,224	79.83%	20.17%
Franklin	2018	4,059,785,510	994,760,887	5,054,546,397	80.32%	19.68%
Franklin	2019	4,272,029,010	1,001,751,724	5,273,780,734	81.01%	18.99%
Franklin	2020	4,506,862,400	1,075,274,137	5,582,136,537	80.74%	19.26%
Medfield	2017	2,391,021,224	138,498,917	2,529,520,141	94.52%	5.48%
Medfield	2018	2,436,557,674	146,089,580	2,582,647,254	94.34%	5.66%
Medfield	2019	2,535,390,312	146,694,899	2,682,085,211	94.53%	5.47%
Medfield	2020	2,625,162,353	156,586,937	2,781,749,290	94.37%	5.63%
Medway	2017	1,598,875,127	288,542,120	1,887,417,247	84.71%	15.29%
Medway	2018	1,673,965,687	316,650,878	1,990,616,565	84.09%	15.91%
Medway	2019	1,764,042,609	562,531,600	2,326,574,209	75.82%	24.18%
Medway	2020	1,809,172,137	563,991,762	2,373,163,899	76.23%	23.77%
Millis	2017	977,361,759	110,336,541	1,087,698,300	89.86%	10.14%
Millis	2018	1,044,561,357	116,217,943	1,160,779,300	89.99%	10.01%
Millis	2019	1,088,411,672	111,623,248	1,200,034,920	90.70%	9.30%
Millis	2020	1,171,063,645	112,947,615	1,284,011,260	91.20%	8.80%
<i>Norfolk</i>	<i>2017</i>	<i>1,518,774,054</i>	<i>120,749,885</i>	<i>1,639,523,939</i>	<i>92.64%</i>	<i>7.36%</i>
<i>Norfolk</i>	<i>2018</i>	<i>1,535,592,619</i>	<i>129,820,775</i>	<i>1,665,413,394</i>	<i>92.20%</i>	<i>7.80%</i>
<i>Norfolk</i>	<i>2019</i>	<i>1,667,654,259</i>	<i>126,196,956</i>	<i>1,793,851,215</i>	<i>92.97%</i>	<i>7.03%</i>
<i>Norfolk</i>	<i>2020</i>	<i>1,720,758,904</i>	<i>128,593,511</i>	<i>1,849,352,415</i>	<i>93.05%</i>	<i>6.95%</i>
Plainville	2017	938,595,775	385,140,125	1,323,735,900	70.91%	29.09%
Plainville	2018	1,001,529,765	385,456,115	1,386,985,880	72.21%	27.79%
Plainville	2019	1,065,842,385	390,180,567	1,456,022,952	73.20%	26.80%
Plainville	2020	1,115,551,910	426,805,360	1,542,357,270	72.33%	27.67%
Walpole	2017	3,617,767,615	559,068,195	4,176,835,810	86.62%	13.38%
Walpole	2018	3,772,366,521	579,236,849	4,351,603,370	86.69%	13.31%
Walpole	2019	3,991,266,468	601,560,912	4,592,827,380	86.90%	13.10%
Walpole	2020	4,206,027,101	631,445,829	4,837,472,930	86.95%	13.05%
Wrentham	2017	1,605,057,192	421,067,308	2,026,124,500	79.22%	20.78%
Wrentham	2018	1,690,577,654	430,697,566	2,121,275,220	79.70%	20.30%
Wrentham	2019	1,785,334,853	435,988,453	2,221,323,306	80.37%	19.63%
Wrentham	2020	1,863,014,627	450,046,002	2,313,060,629	80.54%	19.46%

B. Local Aid (State)

One of the main sources of revenue for Norfolk is the funding provided by the State, known collectively as Local Aid. Local Aid accounts for about 10% of our total revenue on an annual basis, and can be broken down into two main categories:

- 1) Unrestricted General Government Aid (UGGA)
- 2) Chapter 70 (School Aid)

There are several other smaller accounts that are included in Local Aid, including charter school reimbursement, state owned land reimbursement, property tax exemption reimbursement, as well as offsetting charges for State services and Charter Schools.

These various accounts as well charges against our local aid are reported by the State each year on the Cherry Sheet. The expense offsets are more fully outlined in the expense section of the budget book. At the time this budget overview was developed the Governor's budget was released and included \$1,046,842 in UGGA (an increase of 2.8%) and \$3,489,705 in Chapter 70 (0.8%). We will continue to monitor these figures as the House and Senate versions of the budget are announced later in the spring.

<i>Program</i>	<i>FY20 Cherry Sheet</i>	<i>Estimate FY21 Cherry Sheet</i>	<i>\$ Change</i>	<i>Percentage Change</i>
STATE AID				
Chapter 70	3,461,385	3,489,705	28,320	0.82%
Charter Tuition Reimbursement	60,594	72,650	12,056	19.90%
Unrestricted General Gov't Aid	1,018,329	1,046,842	28,513	2.80%
Veterans Benefits	17,938	20,503	2,565	14.30%
Exempt: VBS Elderly	51,680	61,900	10,220	19.78%
State Owned Land	227,164	225,957	(1,207)	(0.53%)
Public Libraries	16,985	17,722	737	4.34%
Sub-Total	4,854,075	4,935,279	81,240	1.67%
ASSESSMENTS & CHARGES				
County Tax	76,977	78,902	1,925	2.50%
Mosquito Control Projects	51,861	53,732	1,871	3.61%
Air Pollution Districts	3,766	3,841	75	1.99%
Metropolitan Area Planning Council	5,431	5,487	56	1.03%
RMV Non-Renewal Surcharge	7,220	4,860	(2,360)	(32.69%)
MBTA	148,710	144,472	(4,238)	(2.85%)
Regional Transit	120,957	123,981	3,024	2.50%
School Choice Sending Tuition	18,572	10,000	(8,572)	(46.16%)
Charter School Sending Tuition	144,682	234,325	89,643	61.96%
<i>Net Local Aid – Cherry Sheets</i>	578,176	659,600	81,424	14.08%
Total	4,275,899	4,275,679	(220)	(0.005%)

Here is a brief history of our net Local Aid payments in recent years:

FY21	\$4,275,679 (Governor's Budget Proposal)
FY20	\$4,275,899
FY19	\$4,265,486
FY18	\$4,145,011
FY17	\$4,075,854
FY16	\$3,999,764
FY15	\$3,987,703

C. Local Receipts/Other sources

There are other smaller accounts that are used as part of the budget process, but they are used sparingly as their balances fluctuate significantly, and these are not a dependable source of revenue.

The Wetlands Account maintained by the Conservation Commission and comprised of filing fees for wetlands permits, and the many "Friends of..." accounts fall into this group.

The Ambulance Receipts for Appropriation Account, which is made up of the revenue received for patients using our ambulance service, is earmarked for the replacement of Fire and Ambulance-related capital items, as well as an annual contribution to General Fund revenues to offset related expenses contained in the Fire Department budget.

Because these revenue sources are very unstable and unsustainable sources of revenue, we have limited their use in the operational budget in the past two years so as not to create artificial deficits in subsequent fiscal years. Water revenue, which is generated through user fees, is restricted to expenses related to the Water Division of the Public Works Department.

D. Free Cash

Free Cash is a government's General Fund surplus. If a government received more money than it expected, that's a surplus. If a government spent less money than it budgeted, that's also a surplus. At the end of its fiscal year, June 30, the government records all accumulated surplus into one account and reports it on its balance sheet.

The balance sheet is then submitted to the Bureau of Accounts for calculation and certification of a Free Cash amount which may then be appropriated by Town Meeting for further use. Since it is certified in the fall, Free Cash is commonly included as a funding source in the budgeting process for the subsequent fiscal year.

Because it fluctuates from year to year, and therefore is not a stable source of revenue, we allocate it in the budget largely to those one-time expenditures such as capital items, and deficits in the snow and ice budget depending on the severity of the winter, not operating expenses.

Here is a history of our Free Cash certifications in recent years:

FY19 (7/1/2019)	\$1,142,024
FY18	\$1,033,194
FY17	\$1,557,070
FY16	\$1,552,778
FY15	\$1,025,126

E. Revolving Funds

A revolving fund separately accounts for specific revenues and earmarks them for expenditure by a board or officer without appropriation for particular purposes to support the activity, program or service that generated the revenues. We currently authorize seventeen (17) separate revolving funds for various purposes and dollar limits, including Recreation Field Maintenance, Police Details, cleaning and maintaining unaccepted subdivision roads, local wetlands filing fees for Conservation Commission, and a Recreation funds for programming. The largest of these is the Recreation Revolving Fund, which during FY19 received approximately \$71,220. Funds received through these accounts can only be spent on the purpose designated.

Some communities rely heavily on revolving fees for a wide variety of items: law enforcement, rentals, community celebrations, and outside consultants are but a few. These unique purposes fall under various sections of Massachusetts General Laws. Norfolk uses those funds authorized under Chapter 44 Section 53 E ½ - which is called a "departmental revolving" fund. Additionally, there are also several types of revolving funds for school purposes as allowed by state law.

F. Stabilization

The Stabilization Fund is the Town's savings account. It can be used for unforeseen emergencies, or as a revenue source for long-term capital projects. It requires a simple majority to make contributions to the fund, and a two-thirds vote of Town Meeting in order to use these funds.

The amount of money kept in these accounts fluctuates from community to community, but the general consensus seems to be approximately 5% to 10% of a community's General Fund budget is appropriate. In Norfolk, the Town's reserve of \$1.73 million (4.35%) is based on the FY20 budget. It would be good practice as operating budgets grow to make contributions in order to maintain least a 5% threshold in this fund, and slowly increasing it in future years towards the 10% goal.

A stabilization fund can be utilized to help minimize sudden tax increases for large capital projects, such as a school or public safety complex. Funds being deposited or withdrawn from the fund always needs Town Meeting approval, thereby voters have the final determination of any role that a stabilization fund plays in the community.

The King Philip Regional School authority has its own "Excess and Deficiency" Fund that is similar to the Town's stabilization fund.

G. General Fund – Departmental Revenues

Departmental revenues consist of all of the revenues generated from fees throughout Town Departments. Totalling approximately \$4 Million annually, the amount generated from this is slightly less than our net local aid. The largest source in this category is the motor vehicle excise tax. State law dictates how, at what rate, and the process of billing for this tax. In FY19, over 12,600 bills were issued for a total of \$2.03 Million. Other examples of fees collected in this category are building permits, transfer station permits, library fines, police and fire fees, and dog fines.

It should be noted that not all of these fees “cover” the cost of the service. For instance, several services are essentially subsidized by the Town. However the costs of all services are paid for via one method or another, either through fee-based structures or through the raising of the tax levy. A good example is the transfer station operation. The sticker and bag fees generated annually do not cover the labor and costs associated with that operation. Essentially, all taxpayers are subsidizing the operation whether they utilize the service or not. A comprehensive review of how the transfer station operation is funded has been analyzed by the Public Works Department and it is recommended that the price of stickers be raised in FY21. The rates were last increased in FY12.

All revenue to the Town is deemed “general fund” unless there are state regulations that allow different treatment of funds (trust funds, water funds, escrow funds, and Community Preservation Act funds are but a few).

EXPENDITURES

The goal of the budget process in Norfolk is to strive to meet the needs of the departments to provide the level of services expected by our citizens, address the goals of the Select Board, and remain vigilant of the financial impact of these decisions on the residents.

With this first version of the budget, our immediate goal is to educate the stakeholders about the services we provide, and outline how those services would be impacted if the budget was either level funded or the level of services was maintained within an increase of 3.0%. There are a few facts that are important to understand about the Town portion (not including schools) of the organization overall to put this discussion in context:

- Of the “Town” side of the budget in FY20, salaries make up 49.2% of the budget. This is significantly lower than schools because the Town’s portion of the budget includes fixed costs such as debt service, utilities, retirement obligations, benefits and insurances
- Fixed costs are attributable to a variety of factors including prior approvals by Town meeting to borrow for capital expenditures, State law that mandates the provision of a defined benefit pension plan and health insurance for eligible employees, utility costs to operate town buildings, Medicare contributions and others
- With the exception of department heads and part-time employees, almost all employees of the Town are organized into unions that have collective bargaining agreements with the Town. Those agreements obligate the Town to salary increases that range from 3 – 4% depending on the union
- The State aid outlined in the revenue section of the budget is offset by charges for various services and functions of State and County Government, as well as charter schools. These are known as “Cherry Sheet Offsets” that have the effect of reducing revenue to the Town for the provision of these services and programs. These offsets are further explained in this section of the budget

Budget Process:

Planning for the budget process is evolving in the Town of Norfolk. In most communities, that begins in early fall with the setting of a budget calendar approved by the Select Board. Capital budgets would then be submitted by Department Heads to the Finance Director, leading to meetings with the Town Administrator to discuss and evaluate the requested capital and budget items. The final proposals would then be reviewed with the Select Board. The next step is for operating budgets to be prepared by the departments and submitted to the Finance Director by early January. At the same time, local receipts (such as motor vehicle excise, building permits, and liquor licenses) and new growth are reviewed by the Finance Team (Town Administrator, Finance Director, Assessor, and Town Treasurer) to determine a target number for revenue goals. Budget adjustments are made in order to fit the expenses within the available revenue. The Select Board would review budget proposals so that they may determine what level of budget to submit to Town Meeting, keeping in mind their priorities for the Town in the coming year.

The recommended budget is then reviewed by the Advisory Committee, who holds budget review sessions with various departments. The Committee independently develops a budget for

presentation to the Annual Town Meeting and informs the Select Board of any differences with their proposed budget. The goal, while not always attainable, is to present a budget to Town Meeting with the full support of all departments, boards, and committees.

The expenditures category of the Town's budget is comprised of five sections; Municipal Departments, Education (the Norfolk School Department and King Philip Regional School District), Non-departmental (shared & fixed costs), Enterprise funds and Non-Appropriated expenses. In this version of the budget document, the Select Board has requested that all departments submit both a level funded budget from what was approved in FY20, and a level services budget which for this exercise has been targeted at 3.0%. Each of the narratives and budget spreadsheets contained herein aims to outline the responsibilities of the departments and explain how the work of the department and the services provided would be impacted by either of these budget proposals. The section dedicated to the Schools is not included, as neither of the school departments has formally submitted their budgets at this time.

At this juncture, a level funded budget is not truly level funded. Fixed costs included but not limited to health insurance, retirement obligations, property & liability insurances and others are the primary drivers to fixed cost increases. As stated previously, salaries account for half of the "town-side" of the budget. Nearly all employees are represented by unions, with the exception of Department Heads and five employees with which the Town has individual contracts. The four unions and the negotiated salary increases for FY 21 are:

- Clerical employees – 4.0% (2.5% step increase plus a 1.5% COLA)
- Public Works Union – 3.5%
- Police Union - 3.0%
- Fire Union – 3.5% plus educational stipends and stipends various licenses
- Non – union employees – these are primarily department heads. Because they are on the same pay plan as the clerical employees, they have typically received a step increase of 2.5% annually. The Town has a history of voting a 1.5% COLA at the annual town meeting as well. In this budget all department heads have been directed to assume the step increase but are reduced COLA for FY21 of 0.5%

It is also important to point out that the Town is obligated to hold two more elections in FY21 than it did in FY20, requiring an additional \$12,000. It is important to note some significant changes that would need to be made in order to achieve a level funded budget. Those include:

- Fire Department – reduction of three full-time firefighter/paramedics and lowered expenses
- Police Department – reduction in overtime to cover open shifts or the loss of one patrol officer position
- Facilities Department – in order to absorb \$45,000 in additional expenses related to the new Police Station the department would need to significantly cut its maintenance accounts. The department would have to significantly reduce its expenses for preventive and emergency maintenance, as well as supplies. This could result in forgoing preventative maintenance, or the need to seek Reserve Fund or Town Meeting approval to make repairs
- Finance Department – an unfilled position in the Assessor's Office would remain so in order to slightly increase the hours for the Data Collector position

- Library – elimination of Saturday hours during the summer, and Sunday hours all year long
- Transfer Station – the change in this budget is minimal, however it is important to note that revenue from fees and charges falls far short of the cost of operations (\$100,000). The Town has consistently budgeted a figure for revenue that has not been realized in recent years. We plan to bring forward a recommendation to raise the fees to close this gap; however the budgeted revenue will need to be adjusted to a more realistic figure.
- Reductions across other departments in number of hour's staff are on duty, and reductions in various expense accounts. While this is possible, it may have an impact on service delivery at times, and a likely reduction in budget turn backs at the end of the fiscal year. As the Town relies heavily on Free Cash to fund future budgets, capital needs and snow and ice deficits, lower Free Cash may have a significant impact on the ability to do so
- Should a decision be made to reduce staffing for a level funded budget, the Town will need to budget approximately \$25,000 in unemployment benefits for each full-time employee who is laid off

We have also drafted what can be considered a level services budget. For this exercise departments were tasked with keeping their budgeted expenditure increases at 3.0%. This amount was selected based upon the early projections that the Town could sustain an increase of this amount without an override.

This level of increase in large part enables staffing levels to remain the same as they are in FY20, although there are cases where there are reductions in hours, and reductions in expenses. Although this budget is more achievable, the Board should be aware of the following adjustments:

- Fire Department – the two SAFER grant positions would retained, and the approximately 9.2% budget increase would be addressed by an increased use of ambulance receipts to restore the positions
- Police Department – there would still be an adjustment to overtime, but not as significant in order to keep the patrol position
- Facilities Department – some funding would be restored for maintenance, but it will likely still leave the Town with expenses that might need additional appropriation
- Transfer Station fees still bear scrutiny to ensure that we are not overstating what we anticipate receiving

NON-DEPARTMENTAL: This category of Expenditures is a large component of the Town's Budget, including such fixed costs as pensions, health insurance, other insurances and debt service. It also covers the Reserve Fund, which is the account administered by the Advisory Committee to cover any emergency or unforeseen expenses that occur throughout the year, including snow and ice removal expenses. While this category is not assigned to a particular department, their costs are assigned to Municipal or School departments and are part of the Town School Partnership formula when allocating new revenues.

Overall, this category of expenditures is recommended to be funded at \$90,117,382 in FY 2020, an increase over FY 2019 of 8.6%. This category includes many of the Town's "budget busters",

which are those expenses that rise higher than the general rate of inflation. They include health insurance and retirement contributions.

Other Post-Employment Benefits (OPEB)/Retiree Health Insurance- Similar to the pension system, the Town is obligated by State law to fund the costs of health insurance for retired employees and eligible family members. The annual cost to support existing retirees is currently funded within the Health Insurance Budget. An unfunded liability for OPEB exists, which demands the Town create a long term funding schedule similar to the pension system. While the Town is not yet on a formal funding schedule, we made our first contribution to this obligation with a Special Town Meeting appropriation of \$25,000 in November, 2019.

The Town has also implemented an OPEB Trust Fund so that as funds are earmarked for this purpose they can be appropriately invested to address the obligation. The OPEB liability has become an important factor in disclosing the fiscal health and credit worthiness of a municipality. The Government Accounting Standards Board (GASB) has initiated Statement #74, which requires disclosure of the OPEB liability in a municipality's financial statements. This new requirement, combined with the credit rating agency's attention, make the OPEB liability a major factor in the Town's long term fiscal health. The latest net OPEB liability on the Town's FY 2019 financial statements is \$26,373,326. At this juncture we have not included a contribution to OPEB in the budget. We will aim to include a transfer into the fund from Free Cash at the Fall Special Town Meeting.

ENTERPRISES: The Town's FY 2021 Budget includes \$1.97 million in expenses related to business type enterprises of the Town. It is the Town's policy to recover 100% of the costs associated with these activities through fees or other charges to users rather than through the general tax levy. The Town's formal enterprises include the water and sewer utilities. A recreation revolving fund is a similar but separate accounting mechanism. The water and sewer operations are fully funded through fees and charges.

It is the Town's policy that all direct and indirect expenses of the Enterprises, including debt service and employee benefits, be accounted for and paid to the Town's general fund to ensure that the Town's taxpayers do not subsidize such activities.

NON-APPROPRIATED: This category of expenses relates to charges that are mandated but not required to be appropriated by Town Meeting. However, since these expenses must be funded in the Town's Budget, they are fully disclosed and accounted for in this Financial Plan. The most significant source of such expenses is reductions from local aid otherwise known as "Cherry Sheet Offsets". Overall these offsets total \$659,600 in the Governor's proposed FY21 budget, an increase of \$81,424 or 14%. The largest area of increase of these offsets from FY20 is Charter School Sending Tuition which went up almost \$90,000. We understand that there are six new students enrolled in the Benjamin Franklin Charter School from the prior year which contributes significantly to this increase.

State and county assessments total \$146,822 for FY21 and include the following items:

- County tax for services provided by Norfolk County
- Norfolk County Mosquito Control project
- Air Pollution Districts assessment

- Metropolitan Area Planning Council assessment for regional planning services
- Registry of Motor Vehicles Non-renewal surcharge

Other offsets include the Town's assessment for the MBTA which is \$144,472 and Regional Transit of \$123,981.

Another expense that is covered in the Non-Appropriated category is the Tax Overlay account at \$125,000. This is an account that is under the control of the Board of Assessors and is used to fund the annual cost of property tax abatements and exemptions as well as \$10,000 to support the Town's Senior Tax Work Off program.

DEPARTMENTAL BUDGETS

SELECT BOARD/TOWN ADMINISTRATOR

The Select Board, together with the Town Administrator, represents the executive branch of Town government. The Select Board consists of three members, elected for three-year terms. Select Board members serve without compensation. The Select Board acts as the Town's primary policy-making body for a wide variety of issues affecting service delivery, finance and Town infrastructure. They provide oversight in matters of litigation, act as the licensing authority, enact rules and regulations, and are responsible for calling Town Meetings and approving the Town Meeting Warrant.

This budget includes funding for the Select Board's Office. Day-to-day operation of the Office is under the direction of the Town Administrator supported by two part-time Executive Assistants who assist the Select Board and coordinate activities with the Town Administrator. Staff is responsible for various functions of the office including:

- Prepare agendas and minutes of all meetings of the Select Board
- Prepare the Annual and Special Town Meeting Warrants and assist the Select Board in responding to questions and inquiries from the public
- Manage the licensing and permitting process for the Board (the licensing authority). Licenses include alcoholic beverage, Common Victualler, Entertainment, Class I, II and III for the sale of used cars, vehicles for hire such as common carrier, limousine and taxi cab and automatic amusement machines. They also include the sale of resident parking stickers at the Old Town Hall and on Liberty Lane for access to the commuter rail
- Maintains over 135 Select Board appointments to more than 27 committees
- Compile and disseminate the annual Town report which is the official proceeding and activities of Town Government. It is required to be prepared annually under State law

The Town Administrator is responsible to oversee the daily operations of all Town departments with the exception of the schools. Duties include implementing policies of the Select Board, recommending the annual operating and capital budgets, and enforcement of Town bylaws and regulations. The Administrator coordinates Town Counsel who is appointed by the Select Board to advise on all legal matters including litigation, contracts, drafting of Town bylaws and enforcement of bylaws through the Court system. Finally, the office also provides oversight to Human Resources and risk management.

Budget Overview: For a number of years the office operated with two positions, the Town Administrator and Executive Assistant. FY19 was a transition year due to retirements of those individuals and retention of new staff, as well as adjusting the amount of staff to adequately complete the work of the office. A level funded budget will be achieved by some reductions in expenses, and a reduction of two hours/week of one of the Executive Assistant positions. A level service budget will still reflect a reduction in expenses, but will restore the hours of the Executive Assistant. The expenses for the random drug testing and physicals for DPW employees that hold CDL licenses have typically been paid for in this budget. In FY21 it will be transitioned to the Public Works budget.

Departmental Initiatives:

1. Continue to refine the Town's budget process and plan for the financing of School and Municipal Capital Projects, including roads.
2. Improve methods of Communication (inbound/outbound) of the Board and the Town given an increasing reliance on electronic mediums.
3. Continue advancing the Fire Station project.

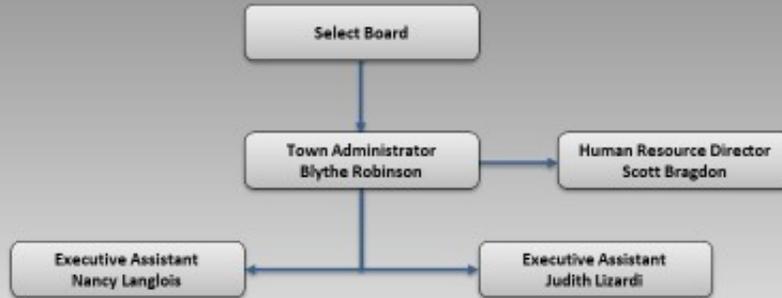
STAFFING HISTORY

Fiscal Year	FY2018	FY2019	FY2020	FY2021
# of Employees (FTE)	2.0	2.62	2.38	2.38

BUDGET HISTORY

Description	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 YTD	FY2021 Zero Increase	FY2021 3.0% Increase
<i>Salaries</i>	257,597.90	271,036.90	270,000.00	117,466.70	272,900.00	277,158.00
<i>Copy Machine Exp.</i>	6,097.81	7,107.71	6,500.00	2,919.46	7,400.00	8,000.00
<i>Physician</i>	1,986.00	2,436.00	2,000.00	1,527.00	0.00	0.00
<i>Postage</i>	324.70	448.69	800.00	84.25	700.00	800.00
<i>Printing/Advertising</i>	756.90	2,721.85	2,000.00	465.83	1,500.00	2,000.00
<i>Office Supplies</i>	3,597.93	3,988.21	4,300.00	2,183.09	3,000.00	3,600.00
<i>In State Travel</i>	2,595.11	1,071.40	3,000.00	0.00	2,000.00	2,000.00
<i>Dues & Membership</i>	5,457.00	5,989.00	7,000.00	4,910.40	7,000.00	7,000.00
<i>Miscellaneous</i>	6,469.99	10,023.28	6,000.00	60.00	6,000.00	6,000.00
TOTAL	284,883.34	304,823.04	301,600.00	129,616.73	300,500.00	306,558.00

Town of Norfolk Administration Organizational Structure



ADVISORY COMMITTEE

The Advisory Committee consists of nine members appointed by the Town Moderator. The Advisory Committee is a statutorily empowered board that is required to submit the municipal budget to Town Meeting. Under Norfolk's General Bylaws, the Advisory Committee is responsible for presenting recommendations on all Town Meeting warrant articles and preparing the motions therefor.

Committee members are concerned citizens with a strong interest in the workings of Town government. The Committee's members come from a variety of professional disciplines and each member has experience in the consideration of financial and other matters that may affect municipal governance.

During February and March, the Advisory Committee receives the Selectmen's budget and holds budget review sessions with various Town departments and boards. The Committee independently develops a budget for presentation to the Annual Town Meeting and informs the Selectmen of any differences with their proposed budget. The Advisory Committee's recommendations on the budget and other warrant articles are mailed to all registered voters.

Each year the Advisory Committee sets aside a sum of money in the Annual Budget which is known as the reserve. The amount of the reserve varies from year to year but is normally \$25,000-\$100,000. During the fiscal year, if a municipal department encounters an "extraordinary and unforeseen expense," it can appeal to the Advisory Committee for a transfer from the reserve. Departments under the Select Board must first secure their approval on the request form before approaching the Advisory Committee.

Advisory Committee Members

Arthur Frontczak	Chair	2021
David Lutes	Clerk	2022
Kristen Balash	Member	2020
James Lehan	Member	2020
Jonathan Hurwitz	Member	2020
Brian Beachkofski	Member	2021
Susan Klein	Member	2021
Michael Hough	Member	2022
Jackie Katz	Member	2022

Budget Overview: This budget includes funding for an Administrative Assistant and the operation of the Committee. The Advisory Committee recommends a level funded budget in either scenario for FY21.

The Administrative Assistant is responsible for various functions of the office including:

- Prepares agendas and minutes of all meeting of the Advisory Committee
- Prepares the Annual and Special Town Meeting Recommendations, Index, Front and Back pages, and responds to questions and inquiries from the public or other boards/committees

- Schedules all Committee meetings and complies with the open meeting laws, coordinates meetings with various Boards and Committees
- Provides updates on the activities of other Committees and Town Boards, Commissions and internal departments
- Provides updates on the activities of other Committees and Town Boards, Commissions and internal departments.
- Provides all material for the Advisory Committee for each meeting
- Prepares and processes bills for payment

Total Advisory Reserve Fund Budget \$50,000.00

Total Stipend for Administrative Assistant \$ 6,000.00

Total Supplies/Printing/Mailing \$ 7,000.00

STAFFING HISTORY

Fiscal Year	FY2018	FY2019	FY2020	FY2021
# of Employees (FTE)	0	0	0	0

BUDGET HISTORY

Description	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 YTD	FY2021 Zero Increase	FY2021 3.0% Increase
<i>Salaries</i>	7,500.00	7,376.99	6,000.00	3,000.00	6,000.00	6,000.00
<i>Office Supplies</i>	3,573.55	5,247.87	7,000.00	1,061.33	7,000.00	7,000.00
<i>Advisory Board Reserve</i>	0.00	0.00	50,000.00	0.00	50,000.00	50,000.00
TOTAL	11,073.55	12,624.86	63,000.00	4,061.33	63,000.00	63,000.00

MUNICIPAL FINANCE/BOARD OF ASSESSORS

The Finance Department is comprised of three divisions working closely with the Town Administrator's Office to prepare the necessary information to reach essential management decisions and help to formulate and exercise sound financial policies for the Town. The Departments include the Treasurer/Collector's Office, the Assessor's Office and the Town Accountant's Office.

Treasurer/Collector's Department

It is the objective of the Treasurer/Collector Department to provide the taxpayers and employees of the Town of Norfolk with the highest level of integrity along with professional and courteous service. The office is responsible for the receipt, investment and disbursement of all Town funds in accordance with Massachusetts General Laws and the Town of Norfolk Bylaws.

Collection related duties and responsibilities focus on the billing and collection of Real Estate and Personal Property taxes, Water payments and Motor Vehicle Excise taxes. Collection of delinquent taxes and Water is done through various processes such as sending demand bills, applying water liens, utilizing the Deputy Tax Collector as well as Tax Takings which is done annually. The office mails approximately 40,000 bills for these payments annually. The office is also responsible for processing Municipal Lien Certificates (300 – 400/year) and collection of annual Parking Decals and Business Licensing fees.

The Treasurer's aspect of this office receives all monies which come into the Town and is responsible for all Town expenditures including vendor payments and the processing of payroll for 550 full and part-time employees. The Department is responsible for the reconciliation of all bank accounts including movement of funds between accounts according to safety, yield and cash flow needs. In addition, the Treasurer is responsible for investing Town funds and manages all short and long-term borrowing that Town Meeting has authorized. With the approval of the Select Board, the Treasurer manages Town owned properties which may be in Tax Title or Foreclosure. The Town's budget includes \$15,000 for legal services to pursue property tax collections from owners whose properties are in tax title or foreclosure.

Department Initiatives

- Hold a public auction of all foreclosed properties that have been taken by the Town to recoup unpaid taxes
- Continue offering a wide variety of payment options for taxes and fees including walk-in counter drop-off, U.S. mail, locked drop-box outside Town Hall parking lot entrance and online payments. In FY19 the department processed over 4,900 on line payments worth over \$2.6 million
- Online payments can be made through the Town's website: www.norfolk.ma.us. From the Treasurer/Collector's page Real Estate, Personal Property, Motor Vehicle, Water bills as well as Decals for the Transfer Station can be purchased
- Continue to invest the Town's monies in secure funds with highest possible rate of return while retaining adequate liquidity
- Place outstanding taxes from the prior fiscal year in tax title by the end of March annually

- Continue a yearly cycle of clearing up outstanding checks
- Continued education of all staff through annual school and/or local seminars

Assessor's Department

It is the objective of the Assessor's Department to fairly and equitably assess the tax burden on the Town of Norfolk with the highest level of integrity along with professional and courteous service.

Under the direction of the three members of the elected Board of Assessors, the department is responsible for complete tax administration of the entire Town of Norfolk. This includes determining the fair and full market value of every real and personal property in town in order for tax bills to be fair and equitable.

The State Department of Revenue (DOR) requires that all property be valued at full and fair cash value which ensures that all property owners pay their fair share of the yearly tax burden. The Assessor's Division is responsible for meeting and adhering to strict certification requirements of the DOR. To meet these requirements, the Assessors are obligated to analyze and adjust the values of all properties annually and, once every five years, undergo a full recertification. The Town of Norfolk is subject to a full recertification this fiscal year.

In addition to appraisal duties, the Assessor's Division is responsible for the administration of statutory tax exemptions (Veteran, Senior Citizen, Blind); tax abatement filings for real estate and motor vehicle excise taxes; maintaining and updating records following Registry of Deeds transactions; processing of betterments; maintaining tax maps; maintaining records of exempt property; and defense of values at the Appellate Tax Board. In FY19 the department mailed 12,624 excise tax bills, conducted 856 cyclical inspections, reviewed 437 building permits for new growth, and updated 1,700 property photographs.

Other functions include processing building permit activity, sewer betterments, deeds and plans from the Registry of Deeds, tracking and calculating "new growth" value, generating certified abutter lists and responding to inquiries from the public.

Department Initiatives

- Complete the Department of Revenue (DOR) full recertification
- Complete annually the inventory of real and personal property
- Identify "new growth" and report to State, along with valuation and tax reports for approval by the DOR
- Assist senior residents and veterans with applications for real estate tax relief programs.
- Maintain assessor's maps, plans property transfers and valuation records
- Implement the assessor's valuation software to be a cloud based program enhancing and providing efficiency to the office

Town Accountant's Department

It is the objective of the Town Accountant's office to maintain and ensure the integrity of the financial records and accounting systems in an efficient manner and to maximize financial operations that enhance the overall financial health of the Town. Further, the office ensures that all financial and accounting data, through the use of internal controls, are fairly stated and represented and all statements and schedules are in conformity with Generally Accepted

Accounting Principles (GAAP), Federal and State Laws, Town By-laws and Town Meeting authorizations. The Finance Director serves as the Town Accountant in addition to the position's other responsibilities.

The Accountant's office provides financial information and results to the Town's taxpayers and other reporting agencies. This information is available through several reports, including the audited financial statements and other financial reports submitted to Federal and State offices. The office is responsible for maintaining adequate internal controls over Town expenditures, including the examination of all accounts payable invoices and payrolls to make sure they are correct and properly approved (MGL Chapter 41, Section 56). Warrants for all approved disbursements are generated through this office. This department is also the custodian of all Town contracts.

The Accountant's office is charged with reconciling all funds – General, Capital, Special Revenue, Trust & Agency, and Debt & Fixed Assets to include receivables and cash accounts; assist in preparation of the Towns' financial forecast; maintains computerized general ledger; completes all statutory reporting requirements; compiles and submits MSBA information and expenditures for MSBA audit of school projects for Department of Education.

In coordination with the Town Administrator's office, and with oversight from the Select Board the department coordinates the preparation of the budget. The department is responsible for the development of the presentation of the town's budget; for recording and monitoring the town's operating and capital budgets; for the compilation of the Town Budget books for Select Board, Advisory Committee, and financial officials; and provides town departments with monthly budget and encumbrance status reports.

The department processes all payments for all town invoices and administers the payroll functions; reconciles all payroll withholdings to the monthly health, life, dental insurance invoices; and provides deduction and health insurance information to Norfolk County Retirement Board.

The department has broad oversight over the procurement functions. The Town Accountant also serves as the Town's purchasing agent and accordingly operates under the applicable sections of MGL Chapter 41, Chapter 30, Chapter 149, Chapter 7C and Chapter 30B.

The department coordinates the town's annual audit as required by Massachusetts General Law; provides the Town's audit firm with comprehensive balance sheet and financial statements; assist Town Administrator in the development of the Management Discussion and Analysis section of the audit as required under GASB 34.

Department Initiatives

- Completed the FY19 annual independent audit of the Town's financial statements resulting in no material deficiencies and including compliance with Government Account Standards Boards (GASB) Statement #74 and Statement #75 in the financial statements
- Timely submission of all required reports to the Department of Revenue including all supporting documents used to accurately certify Free Cash for the close of FY20
- Continue to develop and implement the Capital Improvement Plan for the Town.
- Work on developing and implementing a long term financial forecasting plan

- Continue to work on internal controls and enhance current departmental financial policies
- Work with the three offices and explore the opportunity for cross-training
- Maintain the Town’s unqualified audit opinion for the FY20 audit and assist with the successful submission of the FY20 Comprehensive Annual Financial Report
- Assist in maintaining and improving the Town’s high bond rating

Budget Overview:

A level funded budget would allow the department to continue with all but one position. The current open position of Assessing Technician would be reduced to about 10 hours per week in order to level fund the salaries for the department. This position of data collector is being allocated at 30 hours. The position is a key component in the assessment process by gathering information to help increase “new growth” which would help generate additional revenues.

A level service budget would allow for the assessing technician position to be available at 20 hours per week. In addition, we would be able to continue the data collector position at 40 hours per week. Expenses for the department would remain the same as last year and would account for less turn back in the upcoming year to cover all of the necessary expenses including software license, upgrades and normal operating expenses for all three divisions.

STAFFING HISTORY

Fiscal Year	FY2018	FY2019	FY2020	FY2021
# of Employees (FTE)	9.37	9.37	9.55	9.8

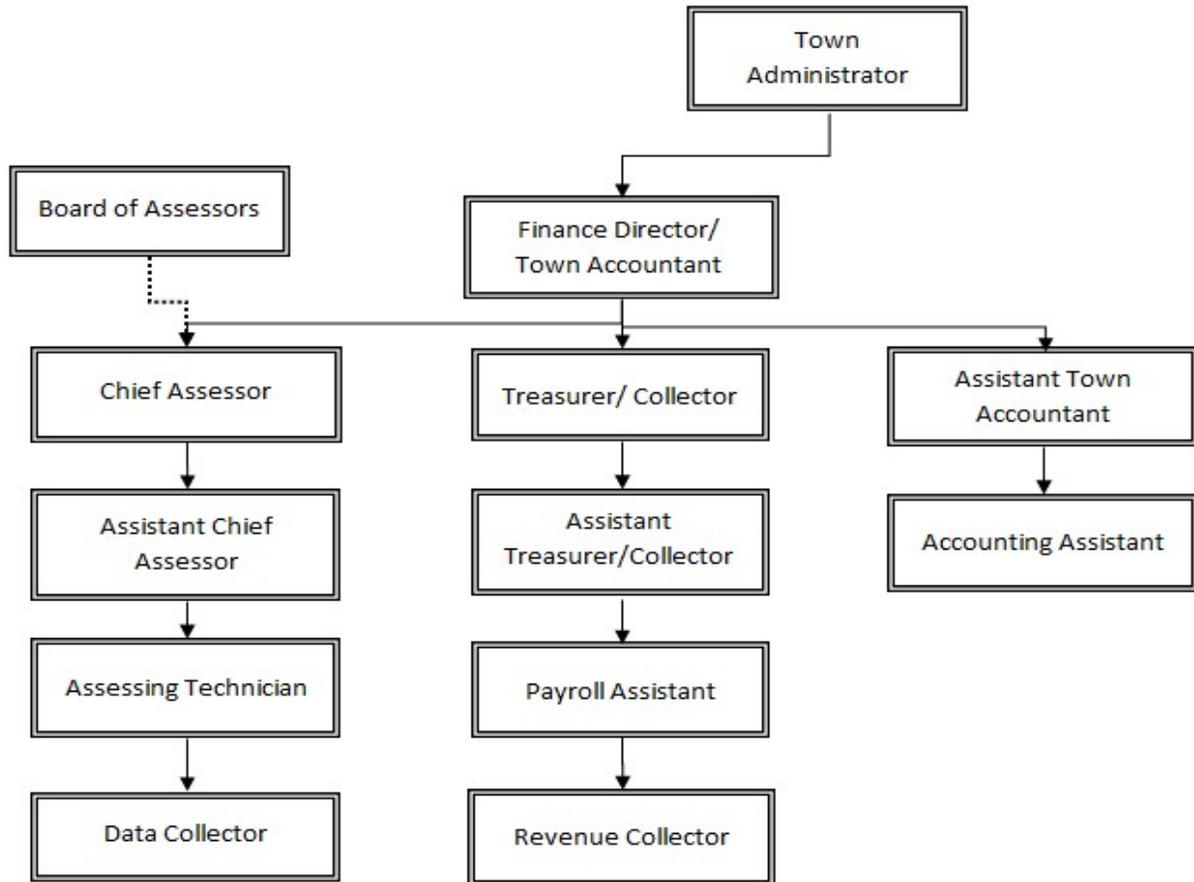
**Increase of data collectors (Assessor’s Department) hours from 20 to 40 to help with identification of new growth.*

BUDGET HISTORY

Description	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 YTD	FY2021 Zero Increase	FY2021 3.0% Increase
<i>Salaries</i>	569,990.90	560,492.38	636,203.28	288,231.70	636,203.28	657,767.00
<i>Equip Maint/Repair</i>	85.99	50.00	900.00	0.00	0.00	0.00
<i>Consulting</i>	793.32	495.00	4,000.00	0.00	4,000.00	4,000.00
<i>Postage</i>	12,966.42	13,503.42	20,000.00	4,426.43	16,000.00	16,000.00
<i>Dept Acctg Expense</i>	38,196.50	46,548.91	48,000.00	17,367.41	50,981.00	51,000.00
<i>Audit</i>	39,000.00	35,000.00	36,000.00	18,000.00	35,000.00	35,000.00
<i>Munis Acct Software</i>	49,781.00	49,780.65	49,781.00	24,890.50	52,300.00	52,300.00
<i>Fixed Asset Report</i>	2,000.00	2,000.00	3,000.00	2,000.00	2,000.00	2,000.00
<i>OPEB Val Services</i>	4,275.00	0.00	4,500.00	3,875.00	4,500.00	4,500.00
<i>Banking Services</i>	3,447.91	3,119.20	6,000.00	913.29	4,000.00	4,000.00
<i>Office Supplies</i>	13,171.87	13,188.16	10,000.00	5,619.31	15,000.00	15,000.00
<i>Dues/Workshop/Conf</i>	4,408.06	5,807.35	9,000.00	4,904.82	8,000.00	8,000.00
<i>Travel Expense</i>	488.48	729.09	2,000.00	236.40	1,000.00	1,000.00
<i>Miscellaneous</i>	2,360.19	1,317.66	900.00	743.65	1,300.00	1,300.00
<i>Assessors Software</i>	9,610.00	6,560.00	6,000.00	6015.00	6,000.00	7,000.00
<i>Assessors Misc.</i>	195.00	477.51	2,000.00	0.00	2,000.00	2,000.00
TOTAL	750,770.64	739,069.33	838,284.28	377,223.51	838,284.28	861,117.00

MUNICIPAL FINANCE/BOARD OF ASSESSORS

ORGANIZATION CHART



TOWN COUNSEL

Town Counsel is appointed annually by the Select Board to advise on all legal matters including litigation, contracts, drafting of Town bylaws and enforcement of bylaws through the Court system. Town Counsel also provides advice in areas of labor law, legal opinions and provides legal advice to all Town officials, boards, committees and employees concerning their legal responsibilities, and prerogatives. Town Counsel also reviews and approves a range of legal instruments including agreements, applications, contracts, licenses, easements, deeds and other documents required to perform the Town's business.

The Town is currently represented by Murphy, Hesse, Toomey & LeHane, the lead counsel being Attorney Peter Mello.

Budget Overview: The Town pays for services as they are rendered at a rate of \$200/hour. As the Town's need for legal services may vary from year to year, it is difficult to estimate exactly what may be required. The proposed budget for FY21 is \$90,000, based upon the Town's legal needs in recent years.

STAFFING HISTORY

Fiscal Year	FY2018	FY2019	FY2020	FY2021
# of Employees (FTE)	0	0	0	0

BUDGET HISTORY

Description	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 YTD	FY2021 Zero Increase	FY2021 3.0% Increase
<i>Legal Services</i>	84,988.00	88,505.01	90,000.00	70,858.60	90,000.00	90,000.00
TOTAL	84,988.00	88,505.01	90,000.00	70,858.60	90,000.00	90,000.00

HUMAN RESOURCES

The Human Resources Director strives to provide respectful and caring human resource services and solutions with supporting policies and procedures to enhance the fair recruitment, retention, training, and development of our most valuable resource, the employees of the Town of Norfolk, and supports the Town in providing a safe and positive workplace with fair compensation. The Human Resources Director provides advice and oversight in matters of employee litigation, union contract negotiations and contract interpretation, employee relations, recruiting, policy development and interpretation, federal and state regulation compliance and interpretation of employee contracts and compensation. In addition, the Human Resources Director is responsible for the acquisition and negotiation of employee insurances and benefits.

Other Responsibilities:

The Human Resources Director is also responsible for:

- Handling all employee relations including working with employees and managers to resolve issues.
- Acting as the primary contact for all union issues, contract negotiations, and grievances.
- Managing the acquisition, negotiation and claims of the Town's liability insurances covering all employees' workers' compensation and 111f, general liability for the Town and its boards, fire/hazard insurance, and data security.
- Managing all Town/citizen claims and lawsuits through liability insurance.
- Managing the acquisition and negotiation of the Town's health and welfare insurances and benefits covering all Town employees. Working with the Employee Insurance Advisory Committee to negotiate program changes with the unions.
- Managing the State of Massachusetts "OSHA" compliance including town-wide safety compliance with the new Workplace Safety Act, leads the Town's Safety Committee.
- Acting as the Town's ADA Compliance Officer assuring that the Town's policies and all Town facilities and plans are in compliance with the law.
- Serves as a GATRA Board member and negotiates services to meet Town needs
- Maintains the Select Board's policies. Staying abreast of new federal and state laws to assure the Town's policies are in compliance.
- Managing the online Human Resources presence and new hire processes.

Budget Overview: The budget includes funding for the Human Resources Office. The budget is comprised of the Human Resources Director's salary and a small expense budget. In a level funded budget the Director would not receive a wage increase afforded other department heads and would reduce the expense budget by \$250. In a level service budget the wage increase would be restored, and the expense budget reduction would be maintained.

Departmental Initiatives for FY 2021:

1. Complete the Compensation Study funded in Fall 2019. Work closely with the consultant and employees to complete questionnaires and new job descriptions. Communicate the results of the study to the Select Board, managers, employees, and unions. Rewrite Town compensation policies to reflect the findings of the study and roll out the new plan.
2. Prepare for and manage the union negotiations for the Clerical and DPW union contracts effective in July 2021.

3. Complete the implementation of the updated benefit programs for employees and retirees.
4. Complete the Town's ADA Self Evaluation Plan for all facilities. Based on the findings, complete an ADA Transition Plan to correct any shortcomings. Obtain approval for the plan by the State. Apply for available grants to identify and fix issues.

Budget Narrative: In a level funded budget the Director would not receive a salary adjustment afforded to other department heads. Expenses would be reduced by \$250 as law posters do not need to be purchased this year.

Human Resources Expense Detail

- Total non-salary expense request total: \$750
 - MMA Annual Membership \$250
 - Local Travel(MMA, GATRA, Disability Meetings) \$150
 - Required DOT License Search \$100
 - Legal postings for all locations \$250

STAFFING HISTORY

Fiscal Year	FY2018	FY2019	FY2020	FY2021
# of Employees (FTE)	1.0	1.0	1.0	1.0

BUDGET HISTORY

Description	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 YTD	FY2021 Zero Increase	FY2021 3.0% Increase
<i>Salaries</i>	98,612.80	102,585.60	107,138.00	52,530.40	107,388.00	110,352.00
<i>Office Supplies</i>	641.85	504.21	1,000.00	562.50	750.00	1,000.00
TOTAL	99,254.65	103,089.81	108,138.00	53,092.90	108,138.00	111,352.00

INFORMATION TECHNOLOGY

The Technology Department is responsible for: ensuring the successful day-to-day operations of town departments by providing network infrastructure planning and administration; technical support for the town's electronic data, networks, applications, and business systems; installing, maintaining, and upgrading the hardware and software of computer systems. The Technology Department is charged with ensuring and maintaining the safety and security of town electronic data and networks. Functions of the department also include staff training, liaising with third-party technology vendors such as the town's internet and telecommunication service providers and its computer and peripheral manufacturers. Our partnerships with each of the town's departments helps ensure that they can provide the best and most efficient services to residents.

The Technology Department currently supports more than 15 major software applications and more than 250 devices such as desktops, laptops, PDAs (Personal Digital Assistant), printers, projectors, phones, firewalls, routers, switches and servers.

Budget overview: The budget funds three categories: Annual Maintenance, Monthly Expenses and General expenses.

- Annual Maintenance: Annually renew subscription services for web hosted applications, software and firmware support from vendors, and maintain tech support on critical systems such as the town phone system.
- Monthly expenses: Expenses that the Town is obligated to pay for include internet services, Google Services for email, and phone lines for E-911 identification, etc.
- General Expenses: This category includes printer repair, purchase technologies peripheral for supports such display port video cable, spare keyboard, spare mouse, replace outdated and failed UPS battery, replacing failing WIFI access point, etc.

The department has adjusted its expense budgets to accommodate price increases in services, such as renewal of software licenses and other services. The Gmail service has increased from \$24,000 to \$28,800 due to a \$2/account increase and the number of accounts required for Norfolk's users. There is a new cost to install four new phone lines to use for 911 at the COA, Library, DPW and town Hall. These are required but for unknown reasons were never installed.

A level funded budget for FY21 would be achieved by eliminating the old web services, renewal of the antivirus/malware for desktops and servers for 1 year instead of 3 years, reduce printer repair/replacement by 25%, and reduce the technology training and subscription services by 40%.

A level service/3.0% increase budget would be achieved by the same as above with the exception of renewing the antivirus/malware for 3 years instead of 1 year as it is more cost effective for the Town.

Department Initiatives:

Public Safety:

- Change out the Comcast 5 static IP address to 13 static IP address because we are out of public internet IPs to use for the new Police and Fire. The new programs such as Caliber and Ambupro remote access require additional static public IP addresses
- Caliber: Working with the Regional Dispatch (MECC-Metacomet Emergency Communications Center) and the Police Department to implement the new Police RMS (Record Management System). This is a web based system. The current RMS system (PAMET) is deprecated by the vendor

Town Hall:

- Migrate the Town Clerk server that is running the Laser fiche program from physical to virtual. The Clerk server is reaching the hardware refresh time thus funds can be saved by converting a physical server to a virtual one, to avoid replacement

All locations:

- Implement a WIFI network for all sites separated from the production network for network security
- Intranet: Explore the possibility of setting up an intranet for the Town
- Explore different web platforms to migrate from the current production web platform of Evolution CMS (Content Management System) to Drupal CMS. Explore of having vendor host and support the CMS platform
- Explore the phone system replacement for DPW, Library, COA and Town Hall. The Shoretel phone system was installed in 2010. The main phone switch end of life was July 15, 2019, desk units and other components are also reaching end of life. The phone software version has also reached the end-of-life as of September 2019 but it is still supported by the Harbornetwork vendor however we are unable to do the phone software upgrade because the end-of-life switch is not supported. We will research options to upgrade the current system or change vendors, such as the NEC phone system now used by Public Safety. The advantage of this is that once again all Town departments would be on the same platform. The common platform will cost less to support. This is a proposed capital investment for FY21

STAFFING HISTORY

Fiscal Year	FY2018	FY2019	FY2020	FY2021
# of Employees (FTE)	1.5	1.5	1.5	1.5

BUDGET HISTORY

Description	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 YTD	FY2021 Zero Increase	FY2021 3.0% Increase
<i>Salaries</i>	119,214.12	120,895.98	123,461.00	59,396.64	123,461.00	127,165.00
<i>IT Equip – Software</i>	98,942.86	86,091.53	96,862.00	59,388.10	96,862.00	99,767.00
TOTAL	218,156.98	206,987.51	220,323.00	118,784.74	220,323.00	226,932.00

SHARED FACILITIES MANAGEMENT

The Facilities Department oversees the operation and maintenance of Town buildings. The department is responsible for the care and maintenance of the two elementary schools and seven municipal buildings totaling over 290,000 sf. The primary areas of service include custodial care and cleaning, building maintenance and repair, preventative maintenance, and utilities.

The Town of Norfolk Shared Facilities Department started in January 2016. The Town and Schools combined resources to create one department to help reduce costs in areas of maintenance and custodial work. The Town had previously contracted out all custodial services and these services were performed only twice per week at most locations. This model did not enable the Town to effectively keep up with daily maintenance issues or to carry out an adequate preventative maintenance program. The result was contracting out more work which was not cost effective and lacked important preventative maintenance. The creation of the department now allows the Town and Schools to combine resources, personnel, establish better pricing for contracts and utilities, and the ability to cope with facility issues in a timely manner.

The Facilities Department custodial and maintenance work is performed by a professional custodial/maintenance staff consisting of:

- Director of Facilities (shared)
- Deputy Director of Facilities (shared)
- 6 full-time school custodians (included in the School budget)
- 1 full-time municipal custodian
- 1 full-time school/municipal custodian (shared)
- 1 full-time municipal tradesman who covers all facilities

The department also manages and oversees contractual work. A full range of contractors specializing in fire alarms, fire extinguishers, sprinkler systems, septic systems, heating controls, elevators, generators, kitchen hoods, electrical, plumbing, backflow devices, security systems, and playgrounds, help support and implement the department's initiatives. Furthermore, the Facility Department plans and implements capital improvements and manages various capital construction projects from design to completion.

Budget Overview: Department staffing remains the same as the past few years with no anticipation of an increase in staff within the next few years. Future staffing increases will depend on any new construction/additions for municipal or school buildings.

The most significant impact to this budget for FY21 is the true costs of operating the new Police Station at 14 Sharon Avenue. With eight months of experience the department estimates that an increase of \$45,000 for this building is needed due to new maintenance and security contracts as well as utility expenses. The current approved budget amount for electricity does not meet the demand of the station. Also, in past years Facilities shared responsibility for maintenance of the DPW building with that department. In FY21 Facilities will now take over all DPW building maintenance with the exception of their fuel systems. DPW will transfer their maintenance budget of \$7,000 to Facilities; however, in order to appropriately maintain the building \$10,000 is proposed.

In order to achieve a level funded budget and accommodate the increased cost of the Police Station, the department would have to significantly reduce its expenses for preventive and emergency maintenance, as well as supplies. This could result in forgoing preventative maintenance, or the need to seek Reserve Fund or Town Meeting approval to make repairs. An example of this was the emergency replacement of a Fire Station boiler earlier this winter season at a cost of \$5,000. This reduction of such expenses is not recommended.

A level service/3.0% budget would enable the department to restore some funds for these line items, but still may result in some work going undone or not repaired.

Departmental Initiatives:

- Continue to efficiently manage 290,000 sq. ft. of public building spaces including schools
- To contain costs while achieving maximum beneficial use of resources by analyzing, forecasting, and anticipating future facility needs
- Coordinate with the Energy Committee to implement the Green Communities program and other green initiatives to lower costs and the Town’s carbon footprint
- Continue to resolve issues and adhere to all OSHA/DLS compliance issues
- Ensuring that Norfolk facilities remain clean and in excellent repair to meet the needs of the citizens who use them and the employees who work there

STAFFING HISTORY

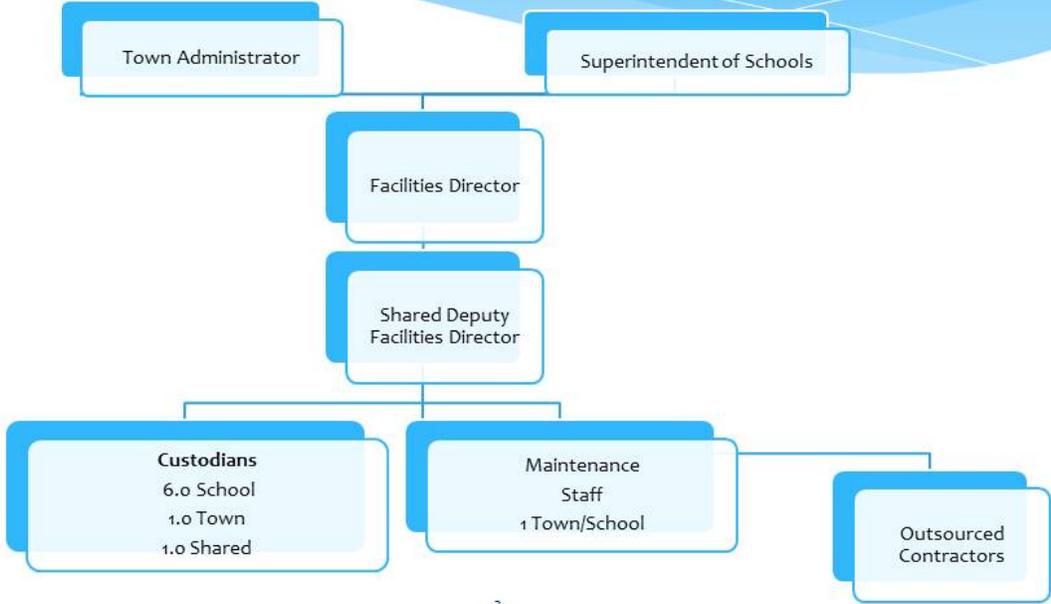
Fiscal Year	FY2018	FY2019	FY2020	FY2021
# of Employees (FTE)	3.0	3.0	3.5	3.5

BUDGET HISTORY

Description	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 YTD	FY2021 Zero Increase	FY2021 3.0% Increase
<i>Salaries</i>	169,768.82	248,921.98	260,779.00	126,364.49	270,014.00	270,014.00
<i>Town Hall Maint</i>	65,955.27	52,022.14	76,174.00	41,909.38	68,425.00	70,250.00
<i>*DPW Building Maint</i>	0.00	28,757.78	37,300.00	13,561.18	37,373.00	47,900.00
<i>Senior Center Maint</i>	38,885.38	37,299.27	43,400.00	13,977.73	43,408.00	44,640.00
<i>Old Town Hall Maint</i>	2,042.69	1,492.10	2,000.00	0.00	1,000.00	1,200.00
<i>Fire Station Maint</i>	36,396.95	43,306.33	52,100.00	27,232.31	48,212.00	50,500.00
<i>Police/MECC Maint</i>	0.00	21,079.97	82,810.00	54,112.21	91,310.00	76,400.00
<i>Solar Power Gener</i>	182,821.69	247,917.44	192,350.00	81,595.15	197,350.00	290,350.00
<i>Elementary Maint</i>	60,053.55	74,772.44	196,250.00	45,633.59	186,250.00	181,250.00
<i>Library Maint</i>	31,319.20	30,786.73	51,200.00	37,614.18	51,676.00	50,400.00
<i>Major Maintenance</i>	18,192.98	34,047.54	50,000.00	13,100.00	50,000.00	50,000.00
<i>Facilities Expenses</i>	9,993.74	12,236.14	14,300.00	3,977.08	13,645.00	16,100.00
TOTAL	580,430.77	832,639.86	1,058,663.00	459,077.30	1,058,663.00	1,104,004.00

* *Facilities Maintenance is increasing its budget with a transfer from the DPW budget to cover the costs associated with facilities management in an amount of \$7,100.*

TON/NPS Shared Facilities Department Organization Chart



TOWN CLERK

The position of Town Clerk performs duties in accordance with the provisions of more than 73 chapters and 451 sections of Massachusetts General Law. Some of these include:

- Serve as the Registrar of Vital Statistics, recording births, marriages and deaths and furnishing official records as requested.
- Administers oath of office as required to all elected officials, appointed members of boards and committees, police and fire department personnel, and ensures that all officials are informed in writing of the State's Open Meeting Law and Conflict of Interest laws. Attests to and maintains documentation on all elected and appointed Town officials, as well as letters of resignation.
- Conduct the annual town census and prepare the street list of residents.
- Handles public notice filings; records and files applications, maps, and decisions of the Planning Board; records and maintains files on preliminary and definitive subdivision plans; records and files all decisions of the Zoning Board of Appeals and appeals of such decisions.
- Attends all Annual and Special Town Meetings; records all votes and other action taken at town meetings; records and certifies all appropriations; responsible for transmitting Town Meeting adoption of bylaws to the Attorney General's Office for approval, and sending Town Meeting acceptance of provisions of the Massachusetts General Laws and Special Acts to the Secretary of State.
- Receives and files meeting minutes from all Town boards and committees.
- Serves as custodian of Town records and of the official seal of the Town.
- Prepares and oversees 2 budgets: Elections budget and Clerk's office budget.
- Records state tax liens and Uniform Commercial Code filings.
- The Clerk's office receives notices of claims and legal actions against or relating to the town.
- Serves as a Licensing Officer. Issues state, local and county licenses, permits and certificates including marriage licenses, raffle and bazaar permits, burial permits, business certificates, dog licenses; ensuring that rabies vaccination is current, pole location permits and gasoline and flammables storage permits.
- The Town Clerk serves as the Parking Clerk and hears all parking ticket disputes.
- To better serve the needs of the residents of Norfolk, we offer Notary Public services that are available during office hours.
- The Town Clerk's office is currently responsible to responding to all public records requests for the general municipal government, excluding Police and Fire. The timeframe and language used in responding to records requests is governed by the Massachusetts Public Record Law and guidelines.

Budget Overview: In order to achieve a level funded budget, the Assistant Town Clerk's position would be reduced by three hours/week, and the expense budget would be trimmed by \$2,350.00. The Town Clerk would forgo a salary increase in FY21 so that the Assistant's hours would not need to be reduced further. A reduction in hours would hamper the department's ability to respond to public records requests within the required timeframes. At present Records Access Officer duties constitutes approximately 10 to 15 hours per week of the Assistant Town Clerk.

A level services budget/3.0% budget would keep the Assistant Town Clerk/RAO at 40 hours. The expense budget will still be reduced by \$2,350.00.

The Town Clerk oversees 2 separate budgets, an elections budget and an office budget. The elections budget is based solely on number of elections, and elections related functions governed by Massachusetts General Law. This budget changes year to year and cannot be manipulated to fit within an increase or decrease request.

STAFFING HISTORY

Fiscal Year	FY2018	FY2019	FY2020	FY2021
# of Employees (FTE)	1.6	1.8	1.9	2.0

BUDGET HISTORY

Description	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 YTD	FY2021 Zero Increase	FY2021 3.0% Increase
<i>Salaries</i>	98,901.36	120,657.44	132,739.00	63,360.96	134,777.00	139,348.00
<i>Office Expenses</i>	7,205.33	7,966.94	8,500.00	4,746.29	6,150.00	6,150.00
TOTAL	106,106.69	128,624.38	141,239.00	68,107.25	140,927.00	145,498.00

ELECTIONS/VOTERS REGISTRATION

One of the functions of the Town Clerk is to serve as the Chief Election Officer for the Town, with full responsibility for the complete administration of fair and impartial Federal, State, and local elections, including but not limited to maintenance of accurate voter registration lists, absentee ballots, early voting, maintenance and accuracy of election systems and equipment, and campaign finance law administration. The Clerk is supported by the Assistant Town Clerk as well as election wardens and poll workers.

Budget Overview: The elections budget is based solely on number of elections, and elections related functions governed by Massachusetts General Law. This budget changes year to year and cannot be manipulated to fit within an increase or decrease request. In FY21 the Town will be required to hold three elections (State Primary, Federal/Presidential, and local). This is an increase of two elections over FY20. Each election requires approximately 315 man hours for that day alone. The cost to hold just the Presidential election alone is approximately \$8,000.00 with early voting requirements.

These are mandated functions of the Town, thus it is not possible to fund hem within a level funded budget. The overall increase is \$4,085.00 or 13%.

STAFFING HISTORY

Fiscal Year	FY2018	FY2019	FY2020	FY2021
# of Employees (FTE)	0	0	0	0

BUDGET HISTORY

Description	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 YTD	FY2021 Increase
<i>Salaries</i>	3,926.48	12,222.52	7,650.00	210.00	12,225.00
<i>Office Expenses</i>	16,780.00	22,535.81	20,840.00	4,610.47	21,850.00
TOTAL	20,706.48	34,758.33	28,490.00	4,820.47	34,075.00

LAND USE DEPARTMENT

The Land Use Department protects the health and safety of residents through the enforcement of public health, zoning, and land-use laws, bylaws and regulations. The Department integrates several different regulatory services, including conservation, health, planning and zoning board of appeals. The Land Use Department also supports the Design Review Board and other committees.

The Land Use Department is made up of four divisions: Conservation Commission, Board of Health, Planning Board and the Zoning Board of Appeals. Day to day operation of the office is under the direction of the Town Planner who supports all four divisions in varying degrees and is supported by the Executive Assistant and Administrative Assistant. The Conservation Commission is supported by the Conservation Agent and Administrative Assistant. The Board of Health is supported by the Executive Assistant, a consultant that serves as a Health Agent, a consultant that serves as Sanitarian, and the Visiting Nurses Association (VNA).

The Conservation Commission's jurisdictional responsibilities are guided by the State Wetlands Protection Act M.G.L. Chapter 131, Section 40 and 310 Commonwealth of Massachusetts 310 (CMR) 10.00, as well as the local Wetlands Protection Bylaw and Regulations. The Commission also oversees and manages dedicated conservation land and open space in Norfolk M.G.L. Chapter 40S, Section 8C

The Board of Health's mission is to promote good public health, prevent disease and protect the environment. This is carried out through routine inspections, investigating complaints, plan review, overseeing many programs and regulations (local and state), educating our residents and businesses, and serving the public.

The Planning Board guides development that is in keeping with the goals and objectives of the Norfolk Master Plan, Open Space and Recreation Plan and the Housing Production Plan through Comprehensive Planning, Subdivision Control and Zoning Bylaw and Zoning Map review; develops and implements land use development and growth management regulations consistent with the goals and policies of the Town; and to protect the natural resources, safety and aesthetic character of the Town through environmental impact and design review/site plan review and the issuance of special permits pursuant to the Zoning Bylaw.

The Zoning Board of Appeals operates under Massachusetts General Laws, Chapter 40A, Chapter 40B and the Norfolk Zoning Bylaw. The hearing process is quasi-judicial in nature and has time constraints under Massachusetts General Laws, Chapter 40A and Chapter 40B. The Zoning Board of Appeals shall have the power to hear and decide the following: Appeals of the Building Commissioner's decisions and any applications for Comprehensive Permits, Special Permits and Variances.

Budget Overview: Staffing for this department has been fairly consistent over time, increased slightly in FY18 to enable it to better carry out the work of the boards it supports. In order to achieve a level funded budget in FY21 the expense budget will be reduced, as well as, reducing the cost of living (COLA) increase for non-union personal.

Significant expenses for the department are the 40B projects that are before the Zoning Board of Appeals. The Zoning Board of Appeals has had to hire experts in various disciplines that are not funded by the developer. Those costs since 2018 have approached \$90,000. The good news is that there is a strong possibility that the ZBA will be able to approve a 40B project or projects in FY20 which will put the town in "safe harbor" from 40B projects for two years. If for some reason there is litigation there will be a need to seek additional money to hire special legal counsel.

Travel to meetings and training will also be curtailed. Also, within the land use budget is the emergency notification system which is not used by the Land Use Department but is funded through the department because the Board of Health originally got a grant for the system. Fortunately, the Board of Health Executive Assistant has gotten several grants to partially fund the system; however, that money doesn't go back to the department.

In a level services budget there are still cuts to travel and training, and a reduction in non-union COLA increases. However, the increase is used to increase funding for the technical assistance line item. The technical assistance will enable the department to purchase consulting services where needed to respond to development proposals, or to meet matching grant requirements in order to apply for relevant grants.

No changes are recommended to the Board of Health's expense budgets, though the Board believes that future increases should be considered to better meet the needs of its residents in the area of public health.

Departmental Initiatives:

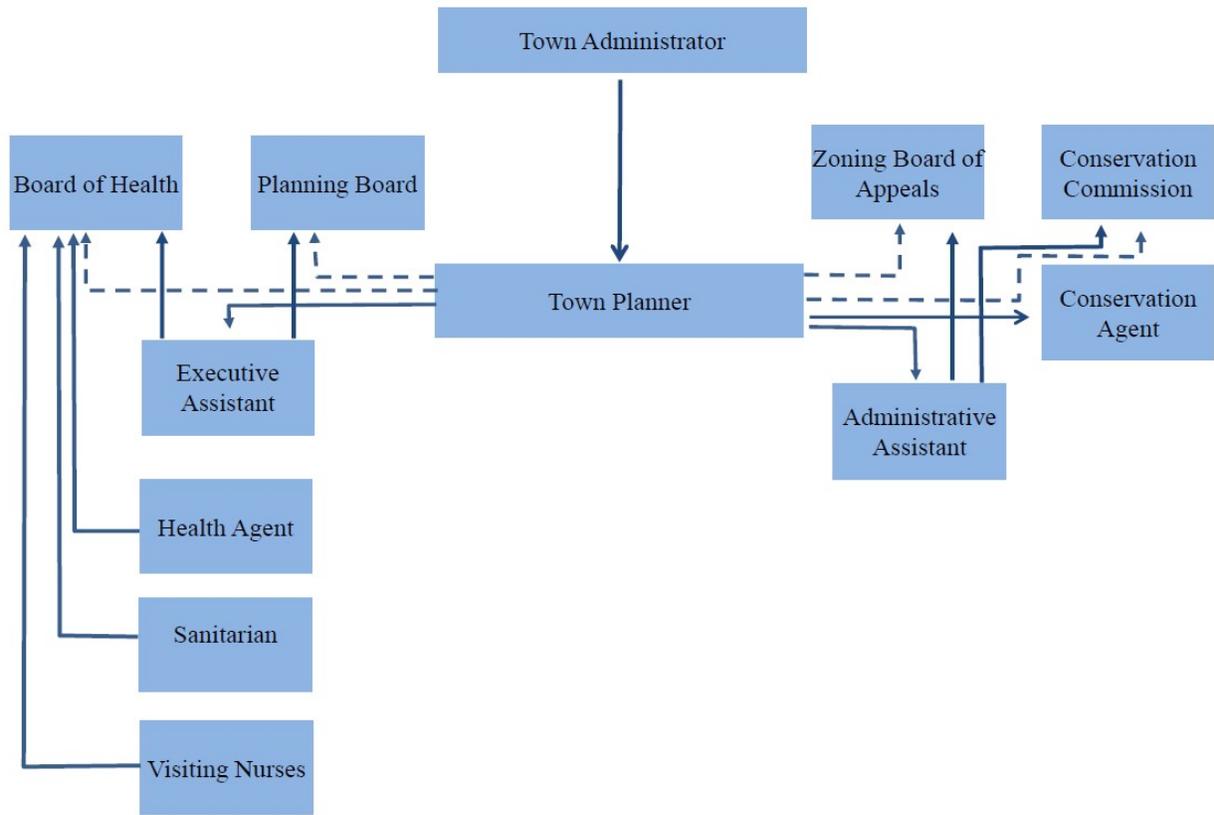
- Implement on-line permitting for all divisions.
- Investigate grant opportunities to fund goals and objectives of the Town
- Continue to implement goals of the Norfolk Master Plan, Open Space and Recreation Plan, Housing Production Plan and the Town-wide Economic Development Plan and Complete Streets Plan
- Develop a maintenance and trail program for town open space properties
- Update all storm water regulations to comply with MS4 permit

STAFFING HISTORY

Fiscal Year	FY2018	FY2019	FY2020	FY2021
# of Employees (FTE)	3.55	3.55	3.75	3.75

BUDGET HISTORY

Description	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 YTD	FY2021 Zero Increase	FY2021 3.0% Increase
<i>Salaries</i>	203,859.06	257,862.32	270,584.00	134,773.60	287,926.00	287,926.00
<i>Printing & Advert</i>	5,875.92	6,282.50	4,000.00	6,215.20	4,000.00	4,000.00
<i>Office Supplies</i>	4,100.00	4,038.55	4,100.00	2,768.69	4,100.00	4,100.00
<i>Connect CTY</i>	3,000.00	3,250.00	6,500.00	3,331.38	6,500.00	6,500.00
<i>Dues Travel</i>	2,345.18	1,479.77	2,500.00	1,271.00	1,500.00	1,500.00
<i>Technical Assistance</i>	0.00	0.00	0.00	0.00	3,658.00	13,000.00
<i>PB Engineering</i>	3,315.00	29,000.00	20,000.00	14,626.47	0.00	0.00
<i>ConCom Prop Maint</i>	0.00	0.00	750.00	0	750.00	750.00
TOTAL	222,395.16	301,913.14	308,434.00	159,986.34	308,434.00	317,776.00



TOWN REPORTS

State law requires that each community in the Commonwealth make available a report to its inhabitants of the Town a report of the proceedings of the prior fiscal year, including the expenditures of the Town, reports of its committees, and any other information deemed important by the Select Board. Included in the budget is \$2,000 which pays for printing 100 copies of the report. Copies of the report are provided to the Town Clerk, Library, and Town Departments and by law to the Secretary of the State Library, as well as residents. The Town also publishes the report on its website.

Budget Narrative: Staff recommends that this level of funding be maintained. We will be making a greater effort this year to have the report available to residents at the annual election and town meeting, and believe this number of reports would be utilized.

STAFFING HISTORY

Fiscal Year	FY2018	FY2019	FY2020	FY2021
# of Employees (FTE)	0	0	0	0

BUDGET HISTORY

Description	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 YTD	FY2021 Increase
<i>Town Reports</i>	1,177.48	1,327.48	2,000.00	0.00	2,000.00
TOTAL	1,177.48	1,327.48	2,000.00	0.00	2,000.00

POLICE DEPARTMENT

The Norfolk Police Department strives to provide a safe community for the residents, guests and businesses and their owners that either reside or visit this community for either work or while traveling through our town. A team of dedicated police officers, detectives, School Resource Officer and support staff work in a coordinated manner to effectively intervene in emergencies, promote traffic safety, suppress crime, reduce fear and deliver services to the community through a variety of prevention, problem solving and law enforcement programs.

The Police Department is comprised of 3 divisions: Administration, Patrol, and Investigations. In 2019, the Police Department logged 13,128 calls for service and/or self-initiated calls (i.e. motor vehicle stops, checks on suspicious persons, etc.). The department is staffed 24 hours/day through three shifts. In order to provide safety for both the employees and residents there are a minimum of three persons assigned to each shift. Currently there are three officers on the midnight shift, with four on days and five on the afternoons. Higher staffing on the day and afternoon shifts is directly attributable to call volume, and work performed by the detective and school resource officer.

Although Norfolk was recently named the 3rd Safest Town in Massachusetts for 2020 (<https://www.homesnacks.net/cities/safest-places-in-massachusetts/>), low crime does not mean no crime. In 2019, 187 persons were arrested, an increase of 11% from 2018. In addition to those arrested, another 230 persons were issued criminal summonses to appear in court, to face a combined total of 623 criminal charges.

Until May 6, 2019 the Department also included emergency dispatch services. This responsibility was transferred to the Metacomet Emergency Communications Center (MECC) which is located on the 2nd floor of the Police Station.

The Department participates in several regional task forces and coalitions for the purpose of responding to regional emergencies when needed, or obtaining support from those agencies should the need ever arise in Norfolk.

The department contributed revenue to the general fund in 2019 from parking fines \$2,225, \$5,500 in firearms permits, use of cruiser on road details \$2,950, and detail billing in the amount of \$29,798 which is the 10% administrative charge the Town is allowed to charge for each hour a police detail is worked.

Other Responsibilities:

The Norfolk Police Department is also responsible for:

- Managing a traffic enforcement program so that the residents can enjoy safer streets for their families, guests and animals. In 2019, Norfolk officers stopped 3,400 motor vehicles for traffic offenses (an increase of 35% from 2018), and issued over 1,330 citations (an increase of 19%). 30 persons were arrested for OUI.
- Offering community programs such as the Autism Registry, Alzheimer's Registry, Self Defense techniques, LEAP/KPJH, Crown and Shield Program, Police, Fire, Military Cadet Program, Coffee with a Cop, KPJH Parent Coffee Chats, Community Policing Program,

Senior Center Education Program (Credit Card Scam, Self Defense Education, and Home Safety), RAD Self Defense Programs for Adults and Teens. We also hold monthly CCIT (Community Crisis Intervention Team) meetings with other public area health professionals to try and identify Norfolk residents who may be in need of a variety of health or other public services. We also have teamed with the SAFE Coalition, a group of community, court, health, and police departments who offer help and assistance to individuals and their families who are suffering with addiction issues.

- Follow-up investigations into a wide variety of reported crimes such as identity theft/fraud (64 reported in 2019), domestic violence (32), assaults (17), rape/sexual assaults (2), death investigations (7), missing persons (14), and drug investigations (6).
- Ensuring that all officers participate in mandatory training including annual 40 hour in-service, specialized training, firearms (3 times per year), Taser, AED, CPR and First Responder, Motorcycle and Mountain Bike, as well as maintaining our association with SSPI, MetroLEC, NorPac, and many other groups that we have been associated with.
- Provide a School Resource Officer (1/2 time patrol officer) to the King Philip Regional School District and the Norfolk School District for the purpose of supporting a safe and secure school environment, as well as being able to identify and provide additional services to youths and families. The KP School District paid the Town of Norfolk \$24,896 in 2019 for this service.
- Maintaining functional and quality equipment for all of our officers and employees to use including police cruisers, radio equipment, uniforms, weapons, Tasers, mountain bikes, and motorcycles.
- Researching policies and updating them as needed throughout the year.
- Managing the Police, Animal Control and Animal Inspector budgets.
- Handling all employee relations and implementing the Collective Bargaining Agreement (CBA) for both the Police and Clerical unions.

Budget Overview: The budget is comprised of the salaries and expenses that are necessary to run the Police Department and as mandated by the CBA (Collective Bargaining Agreement). In order to achieve a level funded budget (0%) the department would have to reduce the overtime section of the budget, which would have the effect of less personnel on the street or available when leave is taken or when officers attend mandated training. The only alternative to this would be the layoff of one officer position which is not recommended. Expenses would be maintained as they were in FY 2020 as the majority of the budget is leases, service agreements, training expenses or items covered by the CBA.

In a level services (3.0%) budget the overtime allowances would be restored up to a 3% total increase and the expense budget would be maintained as stated above. It is anticipated that two senior officers will be retiring in FY21, and the replacement of these positions with officers at a lower salary will help achieve this budget.

Departmental Initiatives for FY 2021:

- Seek State Accreditation for the Department. This is a significant task to ensure our policies, rules and regulations and equipment is in line with the mandates of Accreditation
- Continuing our relationship with the King Philip School District and the Norfolk Public Schools by providing a SRO (School Resource Officer) and maintaining the DARE program at the elementary school level

- Continuing our 40 hour in-service training program and all other available continuing education programs that make our officers some of the best trained in the area.
- Continuing the purchase of digital format portables and mobiles so that we can communicate with our surrounding towns
- Continue succession planning for the Police Department so that when the Police Chief, Deputy Police Chief and other long tenured staff retire there is a seamless transition to new leadership
- Hiring new officers to replace two officers that are retiring and securing slots in the full time Police Academy
- Maintaining our beautiful and functional new building and all the equipment that is in it and is now required to do this job

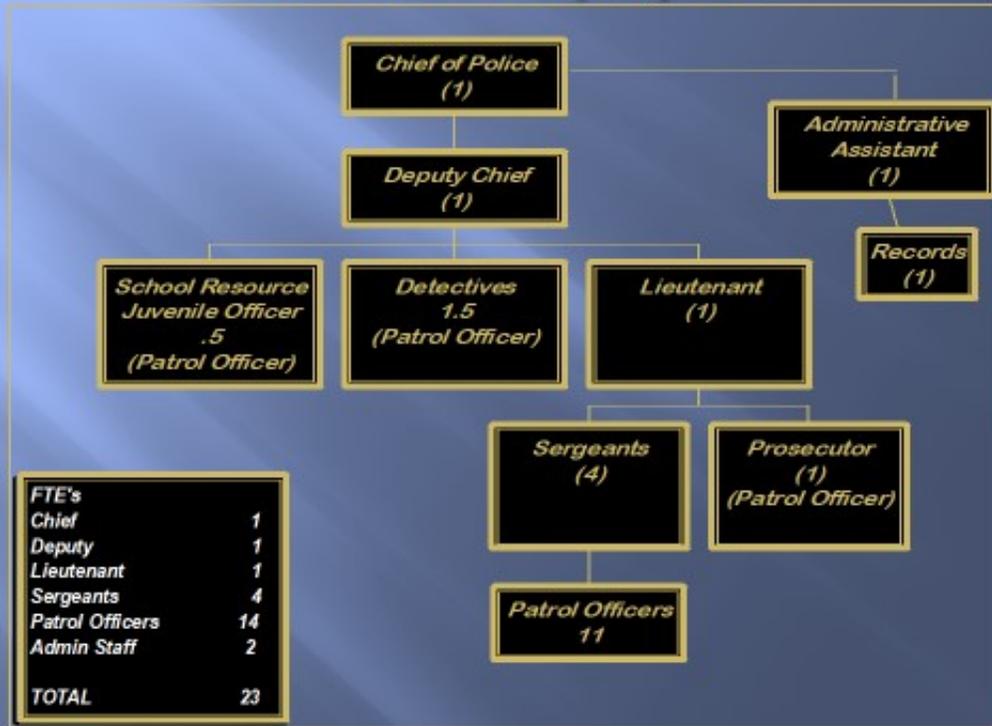
STAFFING HISTORY

Fiscal Year	FY2018	FY2019	FY2020	FY2021
# of Employees (FTE)	21	23	23	23

BUDGET HISTORY

Description	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 YTD	FY2021 Zero Increase	FY2021 3.0% Increase
<i>Salaries</i>	2,266,962.03	2,482,317.80	2,686,821.00	1,264,485.48	2,685,721.00	2,771,528.00
<i>Comm Repair/Maint</i>	13,423.22	24,995.08	26,000.00	6,669.37	26,000.00	26,000.00
<i>Equip Repair/Maint</i>	27,943.27	12,775.33	19,800.00	8,135.20	19,800.00	19,800.00
<i>New Radio</i>	1,166.00	0.00	1,000.00	0.00	1,000.00	1,000.00
<i>Lease Service Agree</i>	0.00	0.00	8,100.00	20,501.20	8,100.00	8,100.00
<i>Training</i>	10,822.05	10,222.41	12,500.00	6,611.00	12,500.00	12,500.00
<i>Office Expenses</i>	5,687.67	6,747.79	9,000.00	5,727.05	9,000.00	9,000.00
<i>Vehicle Maintenance</i>	26,508.20	13,023.90	25,000.00	11,407.44	25,000.00	25,000.00
<i>Station Supplies</i>	30.50	7.99	1,100.00	1,100.00	1,100.00	1,100.00
<i>Travel</i>	422.96	2,407.96	5,000.00	2,475.22	5,000.00	5,000.00
<i>Uniform Replace</i>	25,788.94	18,390.55	23,700.00	12,114.58	26,600.00	26,600.00
<i>Uniform Cleaning</i>	17,550.00	18,529.17	22,800.00	9,850.00	21,000.00	21,000.00
<i>Chiefs Expense</i>	2,500.06	1,337.27	2,000.00	0.00	2,000.00	2,000.00
<i>Investigation Exp</i>	702.46	401.46	1,000.00	447.68	1,000.00	1,000.00
<i>Safety Dare</i>	0.00	0.00	2,000.00	0.00	2,000.00	2,000.00
<i>Narcotics Investig</i>	0.00	570.00	400.00	0.00	400.00	400.00
<i>Court Travel</i>	0.00	21.70	100.00	0.00	100.00	100.00
<i>Prisoner Expense</i>	646.11	1058.19	350.00	434.36	350.00	350.00
<i>New Office Equip</i>	14,019.85	32,292.22	13,500.00	6,089.30	13,500.00	13,500.00
<i>Miscellaneous</i>	5,731.16	15,446.74	0.00	12,278.11	0.00	0.00
TOTAL	2,419,904.48	2,640,545.56	2,860,171.00	1,368,325.99	2,860,171.00	2,945,978.00

Norfolk Police Department Organizational Chart Full Time Employees



ANIMAL INSPECTOR

The Animal Inspector is responsible to perform barn book inspections and quarantine animals that require confinement.

Other Responsibilities:

The Animal Inspector is overseen by the Police Chief and is also responsible for:

- Inspection of each barn or area where animals are kept on a yearly basis and this check includes all farm animals and water fowl in the town. Further, to complete that count while actually inspecting the properties by making an appointment or knocking on the door and announcing to the home owner that it is his intention to check the conditions of any animals that are being held.
- Animal Inspector is responsible for writing up quarantines for animals that may be sick or injured and need to be separated from humans for a holding period up to 10 days.

Budget Overview: This employee is not on the classification schedule and is paid a yearly stipend for his services. This employee will either work for last year's stipend if the budget is 0% or if a 3% increase it will be raised 3%.

Departmental Initiatives for FY 2021:

Continue to perform all "Barn Book Inspections" on a timely basis as required. If there is a quarantine issue continues to do what is required.

- Expenses
Posting of Quarantines and other notices as required of this position.

STAFFING HISTORY

Fiscal Year	FY2018	FY2019	FY2020	FY2021
# of Employees (FTE)	0	0	0	0

BUDGET HISTORY

Description	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 YTD	FY2021 Zero Increase	FY2021 3.0% Increase
<i>Salaries</i>	2,349.96	2,508.00	2,593.00	1,254.00	2,593.00	2,671.00
<i>Office Expenses</i>	0.00	0.00	200.00	0.00	200.00	200.00
TOTAL	2,349.96	2,508.00	2,793.00	1,254.00	2,793.00	2,871.00

ANIMAL CONTROL

The Animal Control Officer is responsible for performing animal control functions for the Town of Norfolk. Responsibilities include enforcing state and local laws and by-laws regarding animals, protection of people and property from the dangers of nuisance, roaming, uncontrolled and dangerous animals, ensuring compliance with dog licenses and rabies vaccination of dogs in the community, investigating complaints of violations, preparing reports and performing administrative duties.

Other Responsibilities:

The Animal Control Department is overseen by the Police Chief and is also responsible to:

- Retrieves loose dogs, and wild or domestic sick or injured animals
- Retrieves loose large animals such as cows, horses and sheep
- Arranges for rabies test of sick, injured or aggressive dogs if warranted
- Responds to complaints involving barking, nuisance, cruelty to animals, hoarding and neglect
- Issues citations to individuals found to be in violation of the law
- Maintains and enforces local, state and federal laws pertaining to animal control; maintains and updates files and documents regarding animal complaints, correspondence and related information
- Maintains records and prepares reports, for court proceedings; appears and testifies in court
- Provides for chemical or lethal immobilization of animals when necessary.
- Removes and disposes of dead animals, and identifies animals when possible.

Animal Control involves a variety of fieldwork, which includes exposure to dangerous/sick animals. There is exposure to outdoor weather conditions more than 2/3rds of the time high places, toxic or caustic chemicals, and risk of disease from animals 1/3rd of the time. Skills for this position include: animal husbandry and communication skills and must be able to perform under stressful situations, maintain good public relations and handle vicious and dangerous animals.

Budget Overview: This budget is comprised of salary for the full time position, overtime for calls that must be answered during nights and weekends, and expenses such as vet fees, cremations, rabies testing, kenneling for stray animals, training, and vehicle maintenance. In a level funded budget overtime will only be used sparingly and the expense line reduced. It should be noted that some of the expenses outlined are unforeseen and may require a transfer. In a level services budget the reductions will be minimized.

Departmental Initiatives for FY 2021:

- Continue to provide the residents of Norfolk with the highest quality performance in an effort to keep the animals and residents safe in this town
- Continue to serve as an instructor or advisor at the Animal Control Academy in Boylston
- Continue to be active in writing and putting forth legislation regarding animal control issues
- Continue to serve on Governor Baker's task force on animal cruelty

- Continue to advise other animal control officers in an effort to make all animal control officers do the job the same way
- Continue to make efforts to create mutual aid relationships with other towns so there is always coverage for the animal calls that actually need a response

STAFFING HISTORY

Fiscal Year	FY2018	FY2019	FY2020	FY2021
# of Employees (FTE)	1	1	1	1

BUDGET HISTORY

Description	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 YTD	FY2021 Zero Increase	FY2021 3.0% Increase
<i>Salaries</i>	55,390.44	64,312.92	70,720.00	33,970.16	73,549.00	73,549.00
<i>Office Expenses</i>	5,934.11	3,030.40	8,000.00	1,647.14	5,170.00	7,533.00
TOTAL	61,324.55	67,343.32	78,720.00	35,617.30	78,719.00	81,082.00

FIRE & AMBULANCE SERVICES

Vision Statement:

The Town of Norfolk Fire & Rescue Department strives to be an exemplary organization, widely recognized as a department which uses best practices in the delivery of services to the citizens and guests of the Town of Norfolk.

Mission Statement:

Through Prevention, Preparedness, Response, and Mitigation the Town of Norfolk Fire Department shall provide professional and innovative services and support to the citizens of the Town of Norfolk, and The Massachusetts Department of Fire Services District 4.

Organizational Core Values:

Excellence is a passion for continued improvement and innovation that will result in greater performance and accomplishment for the Department. Excellence embraces accountability to ensure that all members contribute to organizational success. There is no vacation from greatness!

Leadership is critical in maintaining the standards that we set for ourselves and is reflected by the quality of service we provide. We can, and should, choose to take leadership roles as members of Norfolk Fire & Rescue and as individuals. Fire Service professionals are set apart and looked to as difference makers, role models, and examples for others in the community.

Integrity is the willingness to do what is right even when no one is looking. Integrity includes: *courage* - doing what is right even if the personal cost is high, moving forward in the face of great personal risk; *Honesty*- always telling the truth; *Responsibility*- acknowledging your duties and acting accordingly; *Accountability*- assuming the blame when it's rightfully yours and declining credit that isn't yours; and *Respect*- respecting oneself and others as a professional and as a person.

Service is the backbone of the fire service. We serve others! We must remember that our primary mission is to deliver the best possible service to our customers. It requires that we regard everyone as customers.

Core Programs/Services:

The Norfolk Fire Department responded to 2642 calls for service in calendar year 2019. There were 1806 emergency incidents and 836 non-emergency incidents. In addition to responding to emergency and non-emergency calls for service the department also conducted 256 training incidents in calendar year 2019 to maintain and insure competency and proficiency.

From May 1, to December 31, 2019 there were over 600 occurrences of simultaneous/multiple emergency calls. This equates to having 2 or more emergency calls concurrently 51.4% of the time. The department's average over all response time from notification to arrival of first unit for all emergencies was 5 minutes and 27 seconds which surpasses the 8 minute gold standard for arrival of trained responders and is far superior to the national Average for Emergency Medical Response of 14 to 16 minutes.

1. Emergency Services 1806 total Emergency Incidents

a. Medical @55.6% of Emergency Incidents

i. Advanced Life Support First Response, Treatment, and Transport

- ii. Basic Life Support First Response, Treatment, and Transport
- b. Fire Suppression @6.4% of Emergency Incidents
- c. Hazardous Materials Mitigation/Response @10.6% of Emergency Incidents
- d. General Services @21.3% of Emergency Incidents
- e. Technical Rescue @6.1% of Emergency Incidents
 - i. Vehicle and Machinery Extrication
 - ii. Rope Rescue
 - iii. Confined Space Rescue
 - iv. Trench Rescue
 - v. Structural Collapse Rescue
 - vi. Surface Water/Ice Rescue
 - vii. Urban Search and Rescue
 - viii. Wilderness Search and Rescue
 - ix. Animal/Large Animal Rescue

2. Community Risk Reduction 836 total Non-Emergency Incidents

- a. Fire and Life Safety Inspections
- b. Construction Plan Review
- c. Code Enforcement
- d. Target Hazard Tactical Preplanning
- e. Pre fire survey
- f. Fire and Life Safety Education

3. Fire Administration & Support Services

- a. Finance/Budget
- b. Human Resources/Staffing
- c. Training/Professional Development 256 total Training Incidents
- d. Apparatus/Equipment Maintenance
- e. Apparatus/Equipment Acquisition
- f. Dispatch Center & Communications
- g. Research & Development

Budget Overview: The day to day operation of the Department is under the direction of the Fire Chief supported by one Administrative Assistant and one Operational Deputy Chief. To carry out the mission, the Fire and Rescue Department is currently staffed 24/7 365 by a full time staff of 4 Lieutenants and 9 Firefighter/Paramedics divided into four shift work groups. The full time staff is supplemented by a paid on call staff consisting of one Lieutenant and six Firefighters. The staff is responsible for the development, coordination, monitoring and implementation of the core programs and services. It is important to note that in order to achieve a level services budget that includes the Town's 25% share of the two new Firefighter/Paramedic positions the budget would need to increase by 9.0%. This is due to the 2nd year costs of the Fire Union contract that provided for educational incentives, and the SAFER grant match for the new positions.

To achieve a level funded budget funding would limit service delivery by the Fire and Rescue Department. The proposed level funded budget would require the department to lay off one full time Firefighter/Paramedic and we would have to forfeit the SAFER grant losing two additional Firefighter/Paramedics due to layoff. This loss in staffing would have a negative

impact on the department by; eliminating our ability to consistently staff the second ambulance, increasing workload on limited available staff, creating increased risk for both citizens and personnel to potential injury, limiting our ability to implement the core programs and services we provide, diminishing the overall level of service and standard of care provided, and finally inhibiting our ability to truly carry out our mission. Funding to support the training program would also need to be reduced significantly. The department will also reduce its expense budget by eliminating the replacement of protective clothing, and replacement of fire tools and equipment that is damaged or unrepairable. An agreement to maintain our fire box system will also be cancelled and staff will attempt to perform this work.

In a level services/3.0% budget the department would be able to restore the three positions. However in order to do so, a greater portion of revenue from ambulance receipts would be required. In FY20 the Town budget has assumed \$380,000 from this revenue source. In November, 2019 the ambulance rates were increased, and staff believes \$465,000 could be utilized for this purpose. Expenses would still need to be reduced as outlined above.

Departmental Initiatives:

1. Investigate opportunities for regionalization and or cost sharing initiatives with surrounding municipalities
2. Search for revenue through grants and municipal financing options to offset cost of service delivery
3. Evaluate service delivery methodology
4. Evaluate and revise Capital Improvement Plan
5. Continue advancing the Fire Station project

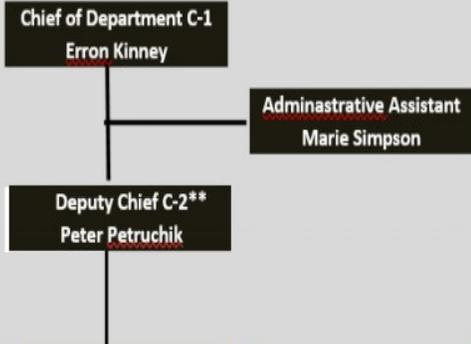
STAFFING HISTORY

Fiscal Year	FY2018	FY2019	FY2020	FY2021
# of Employees (FTE)	15.0	15.5	16.0	18.0

BUDGET HISTORY

Description	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 YTD	FY2021 Zero Increase	FY2021 3.0% 9.3% (Actual)
<i>Salaries</i>	1,568,224.87	1,625,903.68	1,715,590.00	776,493.58	1,761,848.00	1,912,158.00
<i>Equipment Repair</i>	5,380.31	4,533.12	6,000.00	3,855.49	4,000.00	5,000.00
<i>Radio Repair</i>	2,065.16	6,545.16	4,500.00	248.37	2,000.00	3,000.00
<i>Training</i>	4,814.05	2,365.00	3,000.00	618.00	1,000.00	2,000.00
<i>Office Supplies</i>	3,114.63	3,772.46	5,500.00	2,695.71	4,450.00	4,500.00
<i>Ambulance Ops</i>	34,086.42	29,827.41	30,000.00	17,242.55	25,000.00	30,000.00
<i>Meetings/Travel</i>	1,049.00	1,325.00	1,500.00	805.00	1,500.00	1,500.00
<i>Miscellaneous</i>	8,360.74	13,134.53	8,000.00	11,589.93	7,500.00	8,000.00
<i>Uniforms</i>	14,360.31	18,397.45	17,500.00	12,202.44	15,000.00	15,000.00
<i>Protective Clothing</i>	11,960.17	18,769.85	10,000.00	6,193.98	992.00	5,000.00
<i>Computer/IT</i>	6,661.60	7,908.65	10,200.00	5,204.24	3,500.00	5,200.00
<i>Medical Control</i>	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
<i>Equipment</i>	17,324.38	8,249.49	16,000.00	0.00	0.00	10,000.00
<i>Education Reimburse</i>	6,000.00	1,892.00	6,000.00	0.00	10,000.00	6,000.00
<i>Radio Box Service</i>	0.00	2,915.00	3,000.00	2,915.00	0.00	0.00
<i>Ambulance Lease</i>	2,711.88	0.00	0.00	0.00	0.00	0.00
TOTAL	1,691,423.26	1,760,229.07	1,846,790.00	850,064.29	1,846,790.00	2,017,858.00

Norfolk Fire Department



Group 1	Group 2	Group 3	Group 4	Call
<i>Lieutenant</i> Seth Hamilton L-5	<i>Lieutenant</i> Mike Findlen L-3	<i>Lieutenant</i> Doug Johnston L-4	<i>Lieutenant</i> Jack Kelley L-2	<i>Call Lieutenant</i> David Holmes L-1
Bill Getchell 39	Mark Amiot 33	Jamie Masterson 34	Richard Yunker 25	Tyler Connolly 22
Alexa Bethoney 24	Tom Newman 37	Matt Pearce 26	Kate Howarth 38	Ryan Connolly 36
Peter Petruchik C2**	Ryan Pittsley 20 SAFER	Luke Barney 27	SAFER/TBD	Gus Greaves 21
				Jeff Eszlarj 23
				Adam Carlson 30
				Kevin Brady 35

BUILDING DEPARTMENT

The role of the Building Department is to protect lives, safety, and general welfare of the residents and visitors to the Town through administration and enforcement of the State Building Code 9th Edition and to preserve quality of life and property values by enforcing the Town Bylaws and Zoning Bylaws. These duties include overseeing all construction, alteration, repair, and demolition of structures throughout the Town through review and issuance of all construction permits and completing all necessary construction and Zoning inspections. This process is mandated by State Law and Regulations. The department issues approx. 1,300 permits a year, the revenue from which exceeds its operating costs.

The Building Commissioner oversees all functions of the Building Department. He reviews and issues the Commercial and Mechanical Permits as well as performs the necessary construction inspections. Also, he acts as the Chief Zoning Enforcement Officer for the Town. All annual inspections of municipal buildings, schools, and certain Code required businesses are done through this office by the Building Commissioner and the Fire Chief. The Commissioner is also charged with responding to emergency calls related to damaged and unsafe structures. The Assistant Building Inspector is responsible for reviewing and issuing residential building permits and performing residential building inspections. He also assists the Building Commissioner with commercial and mechanical inspections, as well as Zoning enforcement. Frequently, he will be the point of contact for contractors and homeowners seeking guidance on Building Code and Zoning requirements as it relates to residential projects and properties. The Electrical Inspector reviews and issues all electrical permits and conducts inspections of all electrical work. He also responds to frequent emergency calls when electrical equipment or wiring is damaged and may create a hazard. The Plumbing and Gas inspector works remotely and conducts all plumbing and gas inspections on both commercial and residential buildings. All inspectors are required to attend Association meetings and educational classes to maintain license certification requirements and learn code changes.

The Administrative Staff is the first point of contact within the department. They help customers with registration, applications and implementing the online permitting process on the phone and at the Kiosk. They're responsible for the initial review of applications to ensure compliance with required submittals, including plans, contracts, state forms, licenses and insurance certificates. The Admins answers most incoming calls, reviews inspection requests and schedules inspections or refers those requests to the appropriate staff member. They are also working as time allows to input the paper records into the online system.

The department utilizes online permitting software called CitizenServe. This has been in operation for approximately two years, during which 99% of our permits have been requested and managed this way. The department continues to update the software to streamline the experience for all users.

Departmental Initiatives:

- Continue to implement the online permitting system with other departments. Such efforts will lead to greater access to information by contractors, homeowners and other departments, enabling them to access their permitting needs from their homes or offices.

The system helps us maintain records that would have been too cumbersome to retain in hard files. The investment in time to manage the software is an investment into the future in retaining records and ability to access those records.

- We are always tweaking this powerful software system to enhance permitting. We will continue to incorporate this into on line permitting for other offices and coordinate the review process by each department into our software work flow.
- Enhance our online presence on the Town webpage with monthly articles of interest and building resource pages. These resource pages are for the builders or homeowners to understand the Code sections that apply to redoing your basement or required HVAC documents or building a deck etc.
- As a residential community our biggest asset is our homes and the structures we build. The Building Department understands that good plans result in long lasting and safe structures.

Revenues:

Below is a table that details the permit fees collected over the past five fiscal years. Revenues from permit fees have consistently been sufficient to cover the cost of the department’s operating budget. Permit revenue has fluctuated somewhat from year to year due to the amount of building activity, such as new home construction or developments.

Permit Fees	Building	Mechanical	Electrical	Plumbing	Gas	Total
2016	\$337,972.49		\$44,734.86	\$20,011.00	\$ 9,619.00	\$402,718.35
2017	\$291,027.89		\$60,908.88	\$17,501.00	\$ 9,055.00	\$369,437.77
2018	\$287,466.77		\$91,951.89	\$21,270.50	\$11,519.50	\$400,689.16
2019	\$243,391.21	\$18,780.00	\$55,491.30	\$26,090.00	\$17,915.00	\$361,667.51

Budget Narrative: A level funded budget is achieved based on eliminating funds for the hiring of a Mechanical Inspector. The Building Commissioner has taken on most of the duties of plan reviews and inspections with the Assistant Building Inspector helping with those duties as well.

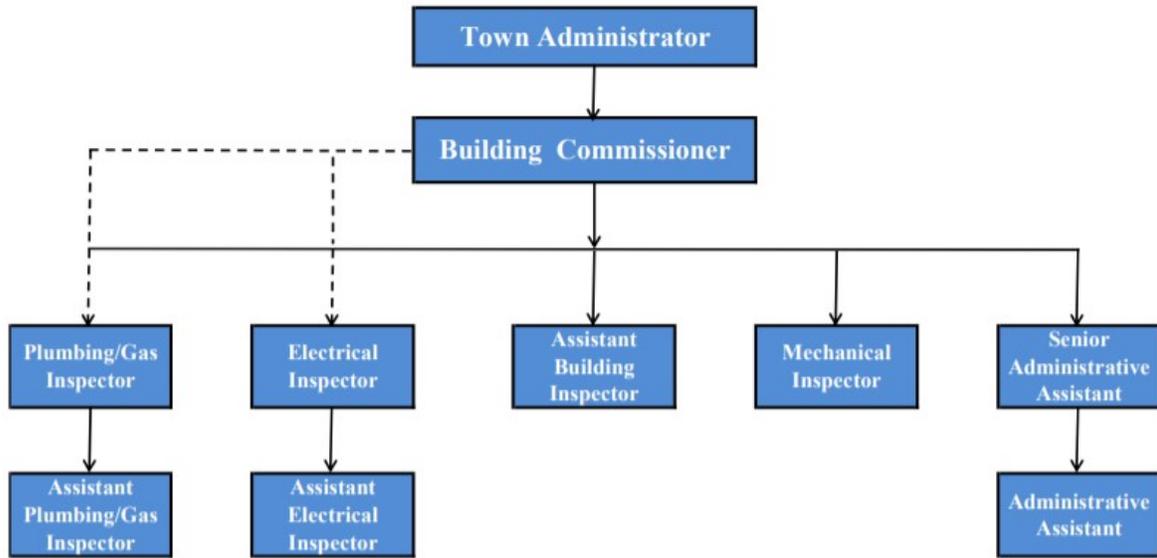
A level services/3.0% three percent budget would allow us to hire a Mechanical Inspector to handle that aspect of each project. We believe this helps the department to be more efficient by allowing the Commissioner to focus on Zoning and Commercial project review and inspections and overall department needs and problem cases.

STAFFING HISTORY

Fiscal Year	FY2018	FY2019	FY2020	FY2021
# of Employees (FTE)	4.0	4.0	4.0	4.0

BUDGET HISTORY

Description	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 YTD	FY2021 Zero Increase	FY2021 3.0% Increase
<i>Salaries</i>	315,718.76	328,231.97	356,141.00	168,943.76	356,141.00	366,822.00
<i>Mileage</i>	2,300.62	1,602.87	2,500.00	825.34	2,500.00	2,500.00
<i>Phone Expense</i>	2,724.64	2,464.65	2,200.00	3,088.79	3,200.00	3,200.00
<i>Office Supplies</i>	2,819.08	3,242.19	3,500.00	2,110.59	3,500.00	3,500.00
<i>Dues and Travel</i>	2,055.00	1,893.72	4,000.00	1,992.20	3,000.00	3,000.00
<i>Miscellaneous</i>	0.00	0.00	1,000.00	0.00	1,000.00	1,000.00
TOTAL	325,618.10	337,435.40	369,341.00	176,960.68	369,341.00	380,022.00



WEIGHTS & MEASURES

By State law, every municipality in Massachusetts must annually inventory all weighing and measuring devices and certify their accuracy for all commercial devices used in the weighing, and or measuring of any item sold by weight, volume, measure or count in their community. Such devices include grocery store scales, measuring devices such as gasoline station pumps and electronic checkouts. The Town contracts with the Commonwealth of Massachusetts Division of Standards to perform this service.

Budget Overview: The annual cost to comply with this law is \$1,000.00.

STAFFING HISTORY

Fiscal Year	FY2018	FY2019	FY2020	FY2021
# of Employees (FTE)	0	0	0	0

BUDGET HISTORY

Description	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 YTD	FY2021 Zero Increase	FY2021 3.0% Increase
<i>Weights & Measures</i>	1,000.00	1,000.00	1,000.00	0.00	1,000.00	1,000.00
TOTAL	1,000.00	1,000.00	1,000.00	0.00	1,000.00	1,000.00

EMERGENCY MANAGEMENT

The Town’s emergency management services are coordinated by Mr. Edward Nolan. The role of this position is to coordinate federal, state, local, volunteer and private resources during emergencies and disasters in the Town of Norfolk. The Director develops and submits to the State the Town’s Comprehensive Emergency Management Plan (updated in 2019) and develops plans for effective response to all hazards, disasters or threats, trains emergency personnel and volunteers to protect the public, provides information to town residents and assists individuals, families and businesses to mitigate against, prepare for, and respond to and recover from emergencies both natural and man-made. He also assists Town staff to apply for state or federal grants which support the Town’s emergency preparedness initiatives.

Budget Overview: This is a stipend position for which the Director receives \$700 annually along with \$900 to cover incidental expenses such as supplies and food during emergencies. It is recommended that this budget be level funded.

STAFFING HISTORY

Fiscal Year	FY2018	FY2019	FY2020	FY2021
# of Employees (FTE)	0	0	0	0

BUDGET HISTORY

Description	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 YTD	FY2021 Zero Increase	FY2021 3.0% Increase
<i>Salaries</i>	700.00	700.00	700.00	0.00	700.00	700.00
<i>Office Expenses</i>	899.86	900.00	900.00	154.91	900.00	700.00
TOTAL	1,599.86	1,600.00	1,600.00	154.91	1,600.00	1,600.00

METACOMET EMERGENCY COMMUNICATIONS CENTER

Effective May 6, 2019 emergency communications services are provided to the Town by the Metacomet Emergency Communications Center (MECC). The MECC is a regional agency created by the Towns of Norfolk, Franklin, Wrentham and Plainville to provide the four Town's with E-911 calls and dispatching of police, fire and emergency medical services. The MECC is governed by a Board of Directors, which are the Town Administrators from each of the four communities. The MECC is headquartered on the 2nd Floor of the Norfolk Police Station located at 14 Sharon Avenue, for which they pay rent to the Town of Norfolk.

The agency is led by an Executive Director, supported by the Assistant Director and an Administrative position. The MECC operates with three shifts of six people each, one supervisor, two call takers and three dispatchers during the day and afternoon shifts, and five persons on the overnight shift. In the first half of FY19, the MECC has dispatched 6,966 police calls and 1,020 fire calls for the Town of Norfolk. Since the MECC began operations in May, Norfolk has consistently had the second highest number of police calls behind Franklin, and third just ahead of Plainville for fire calls. Our overall call volume is similar to that of Wrentham which has approximately the same population.

Budget Overview: The proposed budget for FY21 is still in process, and will be adopted by the Board by mid-March. At this point in time the draft is \$3,032,021, a decrease from FY20 which was \$3,112,043. It is important to note that because the MECC did not begin operations until May, 2019, there is little historical data available. The budget drivers for FY21 include an increase in software maintenance costs as the equipment will have been in place for a year and no longer covered by a warranty. Also, the Board has voted to increase staffing by one person per shift to ensure adequate staffing for all types of emergencies. Balancing this the MECC's assessment for retirement costs by the Norfolk County Retirement System which will not impact the budget in FY21, which has enabled the center to essentially level fund its budget. As funds for this had been carried in FY20 and will not be spent, these funds will be available in reserve to offset the impact of this cost when it begins in FY22. The budget history below shows an increase from FY20 to FY21 because the MECC received an unanticipated state grant in FY20, enabling it to reduce the assessments to each town.

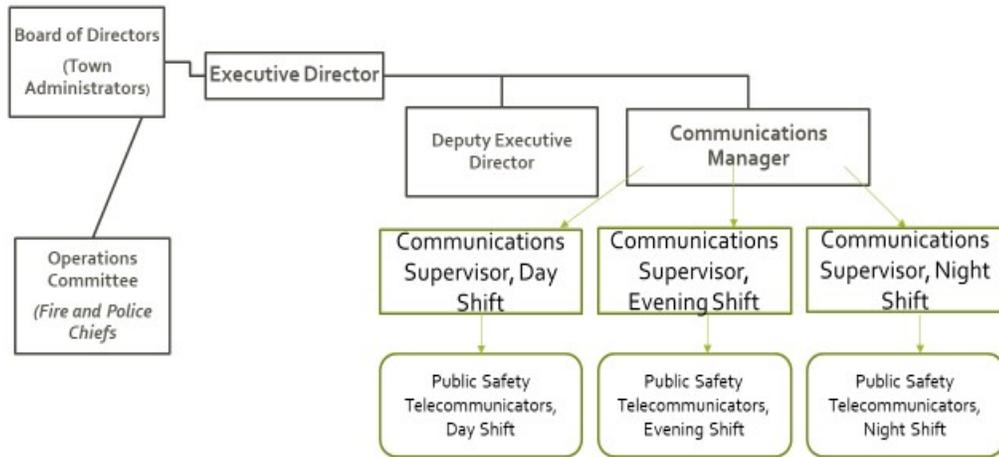
STAFFING HISTORY

Fiscal Year	FY2018	FY2019	FY2020	FY2021
# of Employees (FTE)	2.0	3.0	25.5	29.0

BUDGET HISTORY

Description	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 YTD	FY2021 Increase
<i>MECC Assessment</i>	32,000.00	177,516.00	354,595.00	257,311.00	376,311.00
TOTAL	32,000.00	177,516.00	354,595.00	257,311.00	376,311.00

Metacomet Emergency Communications Center



FY 21

DEPARTMENT OF PUBLIC WORKS

The primary function of the Norfolk Department of Public Works (DPW) is to provide exceptional municipal services for Norfolk's citizens, businesses, institutions and visitors through sound management, innovation and teamwork. The Norfolk DPW is dedicated to efficiently and effectively maintaining and preserving the infrastructure of the Town in the most cost effective and environmentally conscious manner possible.

The Norfolk DPW provides a wide range of services to the residents of Norfolk. These services include snow and ice removal, stormwater drainage, water supply and distribution, waste water collection and pumping, vehicle fleet maintenance, maintenance and improvement of roads, maintenance of public properties, cemeteries, parks, recreation facilities and operation of the transfer station for refuse and recycling.

The Department of Public Works is comprised of seven major divisions: Administration, Highway, Grounds Maintenance/Cemetery, Solid Waste, Vehicle Maintenance, Water and Waste Water.

Administration – The six members of the administrative staff, DPW Director, Assistant DPW Director, Executive Assistant, Superintendent of Highway/Grounds/Solid Waste, Senior Office Assistant and Administrative Assistant oversee the daily operations of the DPW. This includes planning, budgets, billing, staffing, regulatory compliance, engineering and coordination and tracking of resident complaints/requests. Administrative services are funded through both the General Fund and Enterprise Accounts.

Highway Division – The five employees of the Highway Division oversee roadway paving and maintenance, street sweeping, roadside maintenance, repair of stormwater infrastructure (culverts, catch basins, manholes), street and regulatory sign installation/repair, pavement markings and sidewalk. This division is responsible for the maintenance/repair of over 75 miles of paved and gravel roadways, 40 miles of sidewalk, 3,500+ stormwater structures, 1,000 Signs and 66 miles of roadway striping. The Highway Division is also responsible for snow and ice events, with support from all other DPW divisions. The Highway Division is funded through the General Fund.

Grounds Maintenance/Cemetery Division – The four employees of this division maintain all athletic fields, parks, memorials, cemeteries, municipal green spaces, school grounds, roadside mowing and assist in snow and ice removal. The division is also responsible for brush/tree trimming, tree removal and tree emergencies. In addition, the grounds division oversees the installation of all holiday decorations, lights, flags, wreaths etc. The Grounds Maintenance Division is funded through three sources. Materials and supplies for recreational field space are funded through a user-fee collected by the Recreation Commission. Cemetery maintenance costs are defrayed through sales of graves, fees for burials and interest from the perpetual fund. Municipal services are funded through the General Fund.

Solid Waste Division – The three full time and two part time employees of this division are responsible for monitoring, collecting and disposing of solid waste, hazardous waste, bulky waste, yard waste and recyclables. The division provides solid waste and recyclable collection

service for municipal buildings, recreation areas and conservation areas. Solid waste and the landfill are monitored to insure compliance with DEP Regulations. The Solid Waste Division is partially self-supporting through various fees from collections, recyclables and drop-offs that are submitted to the Town to offset annual costs for operation and debt service. The current fee schedule and returns on collections are not sufficient enough for the division to be self-supporting. The recyclable markets are down and rates and fees have not been raised in several years. In FY19 the division took in \$256,601 in revenues and had expenses of \$356,158 resulting in a shortfall of \$99,557. This has been the trend for the last few years and is predicated to continue into the future.

Vehicle Maintenance Division – In prior years this division included a Superintendent (Vehicle Maintenance/Landfill) who retired in FY20. The two employees of this division are responsible for the purchase, repair and maintenance of the Town owned fleet consisting of 70 vehicles and 100 pieces of equipment. This division oversees the repair and maintenance of vehicles for Police, Fire, DPW, Building Department, Council on Aging, Animal Control, Town Hall Administrative, Facilities Maintenance, Recreation and Schools. They also play an important role in snow and ice operations. The Vehicle Maintenance Division is funded through the General Fund.

Budget Narrative

The initial step in the process was to first, verify and reconcile the FY2020 budget between MUNIS and the DPW's cost tracking protocols. This resulted in the creation of base line divisional and overall DPW values for both the general fund and enterprise account budgets. Once the baseline values were established and verified, internal meetings were held with administrative and departmental staff to review the FY2020 budget. It was determined that there were a number of line items that could be adjusted to be more in line with what historical spending data showed. This allowed for the creation of a more concise FY2021 DPW budget.

The DPW budget structure consists of a General Fund Budget and two Enterprise Fund Budgets. The DPW general fund budget breakdown is 55% salaries and 45% expenses.

No significant budget changes were realized in both the level funded budget and the level service 3.0% increase budget. Several staffing changes and planned retirements have occurred over the past few years resulting in a decrease to overall department salaries. The decrease in salaries allowed for the re-allocation of funds from salaries to expenses to offset any major changes that would have occurred in implementing a Level Funded Budget.

FY2021 Level Funded General Budget

- No service related line items were unfunded
- The budget for service related items did decrease in some areas, resulting in less of those services being provided i.e. Pavement Markings \$25,000 to \$20,000, less roadway striping.
- Historically underused line items were reviewed and some of those funds were reallocated to higher use line items.
- Clothing Allowance - Clothing Stipend and Contractual Clothing was moved from DPW Administration budget and put into the divisional budgets.

- **DPW Administration** - A line item was added under expenses for OSHA Compliance, but unfunded in this budget scenario. A line item was also added for DOT related testing \$2,500 (moved from Select Board's budget) - budget increased by 4.5%
- **Highway Road Repairs/Maintenance Daily Maintenance** - A line item was added to allocate separate funds for Asphalt and associated repairs \$15,000 was reallocated to this line item - budget decreased by 2.5%
- **Grounds Maintenance Division** - three new positions are proposed (one full time, two seasonal) - Budget increased by 8.9%. The funding for the new positions has been reallocated from the previous Superintendent of Vehicle Maintenance and Landfill.
- **Grounds Maintenance Division Cemetery** – budget decreased by 23%
- **Veteran's Graves** - budget was analyzed and reduced based on historic spending - Budget decreased by 38%
- **Vehicle Maintenance** - Building Maintenance was moved from this budget to Facilities - \$7,081. Other line items were reviewed - budget decreased 8.1%
- **Solid Waste** - A line item was added to expenses, Site Services to allow for vendor grinding and hauling of yard waste. Unfunded in this budget scenario. - Budget decreased by 3.5%
- **Snow** - Proposed change in vendor weather service. Precision Weather to DTN (Weather Sentry) - No change
- **Landfill** – Increase in consultant expenses - Budget decreases by 0.3%
- **ROW Lighting** – no change
- **Town Vehicle Fuel Account Budget** – increase in fuel budget, historically over spent – budget increase 22%

FY2021 Level Service/3.0% Increase Budget

- All line items were restored to full funding as in previous years. Some line items were increased
- **DPW Administration** - A line item was added under expenses for OSHA Compliance \$4,500. A line item was also added for DOT related testing \$2,500 (moved from select boards budget) - budget increased by 8%
- **Highway Road Repairs/Maintenance Daily Maintenance** - A line item was added to allocate separate funds for Asphalt and associated repairs, \$15,000 was reallocated to this line item - budget increased by 1.8%
- **Grounds Maintenance Division** - three new positions are proposed (one full time, two seasonal) and several line items were increased - budget increased by 9.9%. The funding for the new positions has been reallocated from the previous Superintendent of Vehicle Maintenance and Landfill.
- **Grounds Maintenance Division Cemetery** - budget decreased by 23%
- **Veteran's Graves** - Budget was analyzed and reduced based on historic spending - Budget decreased 38%
- **Vehicle Maintenance** - Building Maintenance was moved from this budget to Facilities - \$7,081. Other line items were analyzed and some funds increased - Budget decreased 8.6%
- **Solid Waste** - A line item was added to expenses, Site Services to allow for vendor grinding and hauling of yard waste \$30,000 was added to this line item. - Budget decreased by 6.5%
- **Snow** - Proposed change in vendor weather service. Precision Weather to DTN (Weather Sentry) - No change

- **Landfill** – Increase in Consultant expenses - Budget decreased by 0.3%
- **ROW Lighting** – no change
- **Town Vehicle Fuel Account Budget** – Increase in fuel budget, historically over spent - budget increased by 23%

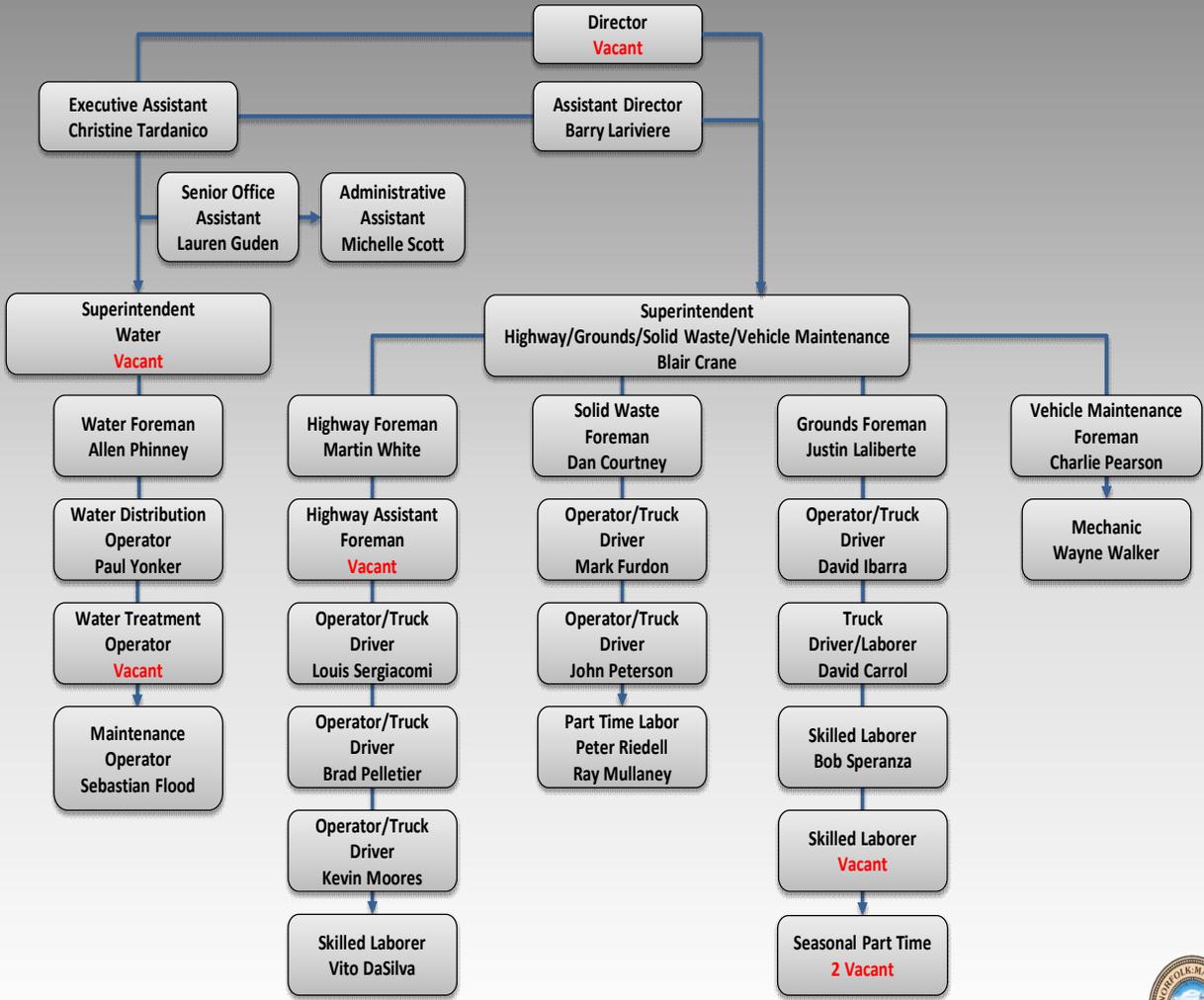
STAFFING HISTORY

	FY2018 Budget	FY2019 Budget	FY2020 Budget	FY2021 Proposed
Department of Public Works General Fund				
Director of Public Works	1	1	1	1
Assistant Director of Public Works	-	1	1	1
Executive Assistant	1	1	1	1
Senior Office Assistant	1	1	1	1
Administrative Assistant	1	1	1	1
Superintendents	2	2	1	1
Foreman	-	-	2	4
Assistant Foreman	4	4	2	0
Operator/Truck Drivers	3	3	5	5
Truck Driver/Laborer	3	3	2	2
Skilled Laborers	2	1	2	3
Mechanic	1	1	1	1
Part Time Labor	0.08	0.08	0.08	0.08
Seasonal Part Time Labor	-	-	-	0.54
Department of Public Works Water Enterprise Fund				
Water Foreman	1	1	1	1
Water Distribution Operator	1	1	1	1
Water Apprentice Maintenance Operator	1	1	1	1
Total FTE	22.08	22.08	23.08	24.62
Total FT/PT	22 FT/2 PT	22 FT/2 PT	23 FT/2 PT	24 FT/4 PT

BUDGET HISTORY

Description	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 YTD	FY2021 Zero Increase	FY2021 3.0% Increase
<i>Admin Salaries</i>	152,573.00	162,663.61	216,609.00	119,911.53	237,593.00	237,593.00
<i>Admin Expenses</i>	63,974.51	59,477.41	62,072.00	29,417.96	53,580.00	63,480.00
<i>Highway Salaries</i>	211,317.42	173,733.50	297,205.00	129,498.28	295,561.00	295,561.00
<i>Highway Engineer</i>	0.00	41,222.26	0.00	0.00	0.00	0.00
<i>Clothing Allowance</i>	0.00	0.00	0.00	0.00	4,800.00	4,800.00
<i>Water Quality Dev.</i>	0.00	3,709.84	5,000.00	0.00	2,500.00	5,000.00
<i>Water Way Maint.</i>	2,485.00	0.00	3,500.00	0.00	1,000.00	3,500.00
<i>Hand Tools</i>	2,000.00	2,687.70	5,000.00	184.78	5,000.00	5,000.00
<i>Catch Basin Cleaning</i>	0.00	25,000.00	25,000.00	23,679.00	20,000.00	25,000.00
<i>Road Marking/Lining</i>	21,819.89	24,128.05	25,000.00	17,507.97	20,000.00	25,000.00
<i>Road Repairs Maint.</i>	110,031.32	104,809.53	80,000.00	55,857.32	80,534.00	85,000.00
<i>Street Signs</i>	5,869.14	3,538.30	6,000.00	6,359.90	6,000.00	6,000.00
<i>Grounds Salaries</i>	252,181.53	247,894.00	270,067.00	111,966.92	294,622.00	294,622.00
<i>Clothing Allowance</i>	0.00	0.00	0.00	0.00	4,000.00	4,000.00
<i>Town Hill Services</i>	6,886.28	9,474.25	8,500.00	5,008.37	8,500.00	8,500.00
<i>Pond Street Services</i>	2,693.22	2,137.79	5,000.00	1,157.97	2,500.00	2,500.00
<i>Library Services</i>	290.00	0.00	1,500.00	0.00	1,500.00	1,500.00
<i>Hand Tools</i>	1,736.78	1,773.23	2,000.00	1,223.85	4,500.00	8,000.00
<i>Shade Maintenance</i>	31,055.29	42,300.00	35,150.00	20,346.50	35,150.00	35,150.00
<i>Vehicle Maint. Salaries</i>	132,007.59	132,007.59	156,861.00	60,853.23	132,320.00	132,320.00
<i>Vehicle Maint. Expense</i>	150,927.55	150,485.11	152,711.00	64,422.28	152,200.00	157,000.00
<i>Transfer Stat. Salaries</i>	225,425.64	230,894.73	252,216.00	129,657.67	246,249.00	246,249.00
<i>Equipment Repair</i>	17,711.29	15,330.18	19,478.00	561.93	5,000.00	5,000.00
<i>Trash Removal</i>	56,559.20	64,642.23	82,400.00	31,966.20	85,000.00	85,000.00
<i>Hazardous Waste</i>	5,052.38	5,000.00	10,000.00	9,817.19	10,000.00	10,000.00
<i>Recycling Vendor Fees</i>	13,766.61	13,652.22	21,000.00	3,289.29	25,000.00	25,000.00
<i>Postage/Printing/Office</i>	3,627.83	4,301.20	3,873.00	660.80	3,650.00	3,650.00
<i>Utilities</i>	10,839.53	12,670.53	10,603.00	6,209.82	10,600.00	10,600.00
<i>Stickers/Decals</i>	2,393.00	608.00	2,920.00	605.00	2,600.00	2,600.00
<i>Facility Maintenance</i>	6,209.48	7,026.53	8,128.00	1,875.75	8,460.00	38,460.00
<i>Uniform Replacement</i>	1,734.32	2,032.56	1,500.00	1,234.18	2,400.00	2,400.00
<i>Roll-Off Container</i>	0.00	0.00	7,500.00	0.00	6,000.00	6,000.00
<i>Cemetery Salaries</i>	17,730.44	8,962.71	24,073.00	7,547.12	16,182.00	16,182.00
<i>Cemetery Expenses</i>	9,942.00	5,227.53	10,000.00	1,548.78	10,100.00	10,100.00
<i>Veteran Graves Misc.</i>	3,668.59	967.00	4,018.00	0.00	2,500.00	2,500.00
<i>Landfill Expense</i>	85,320.99	89,629.47	98,210.00	32,357.33	97,900.00	97,900.00
<i>Snow & Ice Expense</i>	474,651.66	485,177.57	250,000.00	154,188.57	250,000.00	250,000.00
<i>Street Lighting</i>	305.00	4,640.00	5,700.00	0.00	5,700.00	5,700.00
<i>Town Vehicle Fuel</i>	77,941.31	78,180.31	87,046.00	30,755.55	106,808.00	106,823.00
TOTAL	2,160,727.79	2,217,200.83	2,255,840.00	1,059,671.04	2,256,010.00	2,323,691.00

Norfolk DPW Organizational Structure - Proposed



SPECIAL PROGRAMS

The Town has for a number of years partnered with The Arc of South Norfolk (SNCARC) so that our residents can take advantage of programs designed to provide services to persons with intellectual and developmental disabilities, including autism. SNCARC provides services to Norfolk and ten other towns in our region. Each year the agency seeks a donation towards the cost of providing services which is \$4,025.00. Their annual budget from all sources is \$515,474.

Budget Narrative: This level of funding has remained constant over the past few years to support this program. At this juncture no request has been made for additional funding. Staff recommends level funding.

STAFFING HISTORY

Fiscal Year	FY2018	FY2019	FY2020	FY2021
# of Employees (FTE)	0	0	0	0

BUDGET HISTORY

Description	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 YTD	FY2021 Zero Increase	FY2021 3.0% Increase
<i>Special Programs</i>	4,025.00	4,025.00	4,025.00	4,025.00	4,025.00	4,025.00
TOTAL	4,025.00	4,025.00	4,025.00	4,025.00	4,025.00	4,025.00

COUNCIL ON AGING

The mission of the Council on Aging (COA) is to identify and address the diverse needs of residents age 60 and older - as well as disabled residents. The Senior Center provides a warm, welcoming place for people to stay connected and age well. We strive to offer a wide variety of programs and services that enhance the quality of life, promote healthy aging and foster independence in our senior population. We also assist residents of all ages with public benefits programs such as Mass Health, SNAP (Food Stamps) and Self Help (Fuel Assistance). In addition, we serve as an advocate on issues that impact seniors and provide information and referrals to community resources for seniors, families and caregivers.

The staff consists of a full time Director and four part-time employees: Program Coordinator, (24 hours) Administrative Assistant (20), Outreach Coordinator (18) and Bus Driver (15). The staff is assisted by the Council on Aging, a nine-member advisory board – appointed for three year terms, as well as many dedicated volunteers.

Budget Narrative: In addition to staff salaries, the town provides an operating expense budget of \$10,000. This is used for Senior Center supplies, programming - outside the purview of the Executive Office of Elder Affairs grant, licenses and professional dues, training and development.

Other sources of funding include the Executive Office of Elder Affairs grant of \$19,548 (which is primarily used for instructor salaries), contributions from the Friends of the Norfolk COA, and participant fees – which are deposited into our recently approved revolving account.

A level-funded budget would reduce the amount and quality of programs that we are able to offer, as well as limit improvements to the Senior Center - a building that was designed twenty years ago and is inadequate for current needs. The bus driver's hours would be reduced from 15 to 10 hours/week, and the expense budget would be reduced by approximately 1/3. In a level services/3.0% budget some of those reductions would be able to be restored.

Departmental Initiatives

- Continue to provide a balanced schedule of innovative programs – partnering with town departments, government agencies, outside vendors and community organizations.
- Reintroduce the HESSCO home-delivered meal program. (A service for a vulnerable segment of our population.)
- Work with DPW and the Town Planner to address the current and future needs of the Senior Center parking lot.
- Explore managing GATRA Dial-a-Ride service in-house.
- Create a Senior Property Tax Relief Task Force to research enhancing current programs as well as additional options.

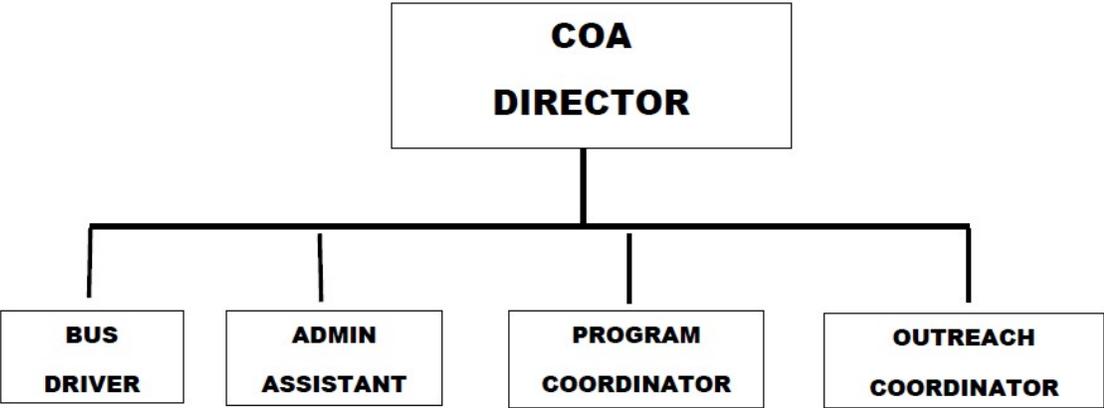
STAFFING HISTORY

Fiscal Year	FY2018	FY2019	FY2020	FY2021
# of Employees (FTE)	3.125	2.875	2.925	2.925

BUDGET HISTORY

Description	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 YTD	FY2021 Zero Increase	FY2021 3.0% Increase
<i>Salaries</i>	135,783.43	156,695.93	167,799.00	81,629.76	168,696.00	174,651.00
<i>Office Expenses</i>	4,655.02	11,061.40	10,000.00	5,867.13	9,103.00	8,482.00
TOTAL	140,438.45	167,757.33	177,799.00	87,496.89	177,799.00	183,133.00

NORFOLK COUNCIL ON AGING



VETERANS' SERVICES

The Commonwealth of Massachusetts began providing services for veterans following the Revolutionary War. In 1861, the Legislature formalized Chapter 115 and established the Department of Veteran Services. By State law, each community in the Commonwealth is required to maintain a Veterans' Service Department to provide benefits to veterans and dependents.

Benefits are available to veterans through the MA Department of Veterans Services benefits program (Chapter 115) as well as from Federal Veterans Administration (VA). State benefits provide financial assistance for Medical/Rx, Shelter, Burial and emergency situations for qualifying veterans and dependents. Bonuses and annuities are available to veterans who provided wartime service. Support services are also provided by the Federal Veterans Administration for a host of issues such as Health Care, Compensation for Service Connected Disabilities, Education, Home Loans, Homelessness, Substance Abuse, etc.

The Veteran Service Officer (VSO) (Bill Conklin) is trained and certified by the state Department of Veterans' Services in accordance with regulations set forth in the VALOR Act II of 2014. In addition to managing state level benefits, the VSO assists veterans in filing applications seeking Federal VA services and benefits.

Budget Overview: The Town has consistently over the past 10 years had 4-5 State Chapter 115 benefit claims. The average monthly expenditure for benefits is \$2,000 - \$3,000. It is important to note that the State reimburses Norfolk a minimum of 75% of all approved expenditures for Chapter 115 Veteran benefits. In addition to managing the Chapter 115 benefits program, the VSO also provides support and guidance to veterans and dependents seeking federal Veteran Administration benefits.

The VSO receives a stipend of \$600/month to provide these services. Based on historical averages, the budget for State 115 benefits is \$27,000. It should be noted that by State law, once the Town reaches a population of 12,000 residents, the Town must provide a full-time Veterans Service Officer. Staff is currently researching the possibility of sharing an agent with another community or participating in a regional district to mitigate this cost. We anticipate reaching this threshold when the 2020 federal census results are released.

STAFFING HISTORY

Fiscal Year	FY2018	FY2019	FY2020	FY2021
# of Employees (FTE)	0	0	0	0

BUDGET HISTORY

Description	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 YTD	FY2021 Zero Increase	FY2021 3.0% Increase
<i>Salaries</i>	7,200.00	7,200.00	7,200.00	3,600.00	7,200.00	7,200.00
<i>Office Expenses</i>	24,455.96	25,192.01	27,000.00	12,684.51	27,000.00	27,000.00
TOTAL	31,655.96	32,392.01	34,200.00	16,284.51	34,200.00	34,200.00

LIBRARY

Mission:

The Mission of the Norfolk Public Library is to provide residents of all ages a welcoming environment where the library resources of space, collection, technology, and programs promote and encourage lifelong learning, recreational interests, cultural exchanges, and a sense of community.

The Norfolk Public Library serves the entire community by offering free services and programs to patrons of all ages. In order to continue this level of service at the library, we rely on the Town for adequate annual funding. The FY21 budget focuses primarily on these categories:

Personnel – With appropriate staffing, we are able to provide a level of service that patrons are accustomed to having at the Circulation Desk, Information Desk and through one-on-one technology assistance. We also organize a multitude of free programming for patrons of all ages.

Computer/Technology – These funds are used to keep up with technological trends and equipment maintenance/replacement of all staff and public computers. Significantly reducing funds from this line item will cause barriers in computer access for residents that need it.

The Massachusetts Board of Library Commissioners has specific requirements in order for a library to remain certified:

Library Hours – The library must be open the minimum required hours, days and have evening hours. The NPL is open six days a week and a total of 50 hours, including evening hours Monday – Thursday. (Mid-October – mid-April, we're open seven days a week and a total of 54 hours). With any budget cuts, the Library would have to close on summer Saturdays and year round on Sundays.

Books and Subscriptions – 16% of the town appropriation to the library must be spent on library materials each year.

A municipality must appropriate a figure of at least the average of the last 3 years' municipal appropriations to the library for operations, increased by 2.5%, in order to be certified for State Aid to Public Libraries.

If these requirements are not met, the Norfolk Public Library could be in jeopardy of losing its certification. This means that Norfolk residents would not be able to borrow library materials from any other library in Massachusetts and be limited to the Norfolk collection. For more information, please visit: <https://mblc.state.ma.us/programs-and-support/state-aid-and-arls/regs-standards.php>

Budget Overview: In order to achieve a level funded budget, the Library would reduce its hours by closing on Saturdays during the summer and eliminating Sunday hours year round. They would also not fund an increase in the salary of the Assistant Director which is merited

due to the employee obtaining a Master’s Degree in Library Science. The expenses budget would be reduced for the purchase of new computers available for public use.

In a level services budget the Saturday and Sunday hours would be restored, as well as the computer line item. The salary increase for the Assistant Director would not be fully funded, and other expense line items would be adjusted.

Departmental Initiatives:

- To create more programming for patrons of all ages. In order to do that, we would like to hire a part time Programming Coordinator to assist with and enhance programming at the Norfolk Public Library. One of our goals in our current Strategic Plan, as a result of patron feedback, is to offer additional programming especially after school, evenings and weekends.
- To increase staff hours in our Technical Services department to better manage workflow.
- To continue to provide computer access for all and have the ability to make upgrades in equipment as necessary (specifically the Wi-Fi Network).

STAFFING HISTORY

Fiscal Year	FY2018	FY2019	FY2020	FY2021
# of Employees (FTE)	7.31	7.54	7.54	7.54

BUDGET HISTORY

Description	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 YTD	FY2021 Zero Increase	FY2021 3.0% Increase
<i>Salaries</i>	402,166.80	441,089.85	463,101.00	225,475.37	465,644.00	478,195.00
<i>Books & Materials</i>	97,000.00	99,837.52	103,000.00	58,581.27	104,724.00	107,000.00
<i>Library Expenses</i>	68,546.00	69,029.78	71,467.00	52,828.69	67,200.00	71,500.00
TOTAL	567,712.80	609,957.15	637,568.00	336,885.33	637,568.00	656,695.00

NORFOLK PUBLIC LIBRARY 2019 FACT SHEET

- The Norfolk Public Library serves the entire community by offering free services and programs to patrons of all ages. We are continuing to explore and expand on services in order to reach everyone in the community by providing outreach services at community events such as Norfolk Community Day and the Farmers Market. We also provide home delivery services in partnership with the Council on Aging.
- The NPL is open six days a week and a total of 50 hours, including evenings on Monday – Thursday. (Mid-October – mid-April, we’re open seven days a week and a total of 54 hours)
- The FY21 FTE for library staffing is 7.53, which is the same as last year.
- In 2019, 73, 951 people came into the Norfolk Public Library.
- Physical items borrowed in 2019: 107, 584. This is an increase of 14, 296 from 2018 which proves just how busy the NPL continues to be.
- Number of Digital Media through Overdrive (EBooks, audiobooks, streaming media, digital magazines) checked out: 16, 305.
- Hoopla checkouts (online audiobooks, comics, ebooks, movies, music and television): 3,033

- **Programs:**

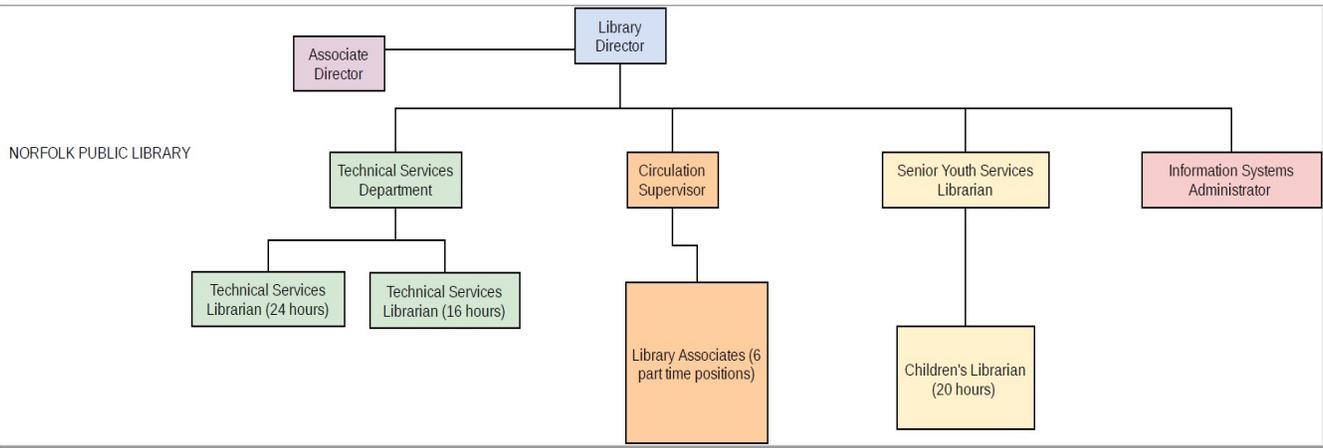
	<u>2018</u>	<u>2019</u>
Adult Programs Held	95	171
Adult Program Attendance	1,572	1,699
Teen Programs Held	32	47
Teen Program Attendance	127	147
Children’s Programs Held	406	435
Children’s Program Attendance	6,372	7,195

*The Friends of the Norfolk Public Library sponsor library programs, as well as many of our discounted museum passes offered to the public. Without their support, we would not have as many programs as programming is not funded through the annual town budget.

- 541 community meetings were held in one of the meetings rooms at the library.

- Revenue brought in by the Library:

	FY17	FY18	FY19	FY20 (as of Nov. 2019)
Fines	\$8,883.99	\$7,817.15	\$6,034	\$2,526.80
Passports	\$15,870	\$18,105	\$23,505	\$7,070
Totals	\$24,753.99	\$25,922.15	\$29,539	\$9,596.80



RECREATION

Norfolk Recreation is comprised of a Norfolk Recreation Commission and a Recreation Department. The Commission is an elected 5-person board whose purpose is to have a vision as to how Recreation will improve the quality of life for Norfolk residents. With this vision in mind, they set long term goals and work toward these goals. Recent and forthcoming projects include installing a well at the Freeman Kennedy fields, converting an under used baseball field to a field that can be used by more players and two sports, the restoration of three baseball fields, and the acquisition of additional land around the Pond Street Recreation Complex. They convene monthly for meetings and also have a seat on the Community Preservation Commission.

The Recreation Department is a staffed department located in Town Hall and directed by Ann Proto. The department oversees the day to day activity of the department and manages the recreation projects. The department typically runs about 50 programs per season year-round for all age groups with the goal of building community spirit, health, and opportunity. In FY20, 4500 registrations were accepted with gross revenue of approximately \$400,000. The department funds many free programs through its own revenues and some grants including the Summer Concert on Town Hill, the tree lighting celebration, the cost of the lights for Town Hill, the Annual Easter Egg Hunt. The department also maintains three of the playgrounds and is responsible for playground inspections. For facilities, they use the multi-purpose room and office on the ground floor of the Town Hall, both Norfolk elementary schools and the King Philip Middle School and High School gyms.

The Commission and Director share the responsibility for managing and allocating the 18 playing fields and facilities adjacent to the Freeman Kennedy School and at the Pond Street Recreation Complex. In the spring, approximately 1,000 players plus the KPHS Boys Soccer program use the fields. In the fall, the usage of the fields rises to close to 1,250 players, with most players playing at least 2x a week. While DPW is responsible for mowing, trimming, and other basic maintenance, the Recreation Department, through a revolving fund, sources out fertilizing, irrigation repairs, and specialty services such as aeration. The revolving fund brings in \$24-36,000 per season.

The Recreation Department is staffed by one full-time Director and one 34-hour assistant. The assistant's hours are split and paid for equally out of the general fund and the recreation revolving fund. Additionally, the general fund currently pays for 80 secretarial hours worked for the Recreation Commission.

Budget Narrative: level funding would decrease the Recreation Assistant's hours in the department by 4 hours per week in the office to 13.7 hours (GF) and decrease the secretarial commission hours to 60 hours for the year. At minimum, the office would close one morning a week. Programs would need to be evaluated and at least 3-4 higher maintenance programs would be eliminated.

A level service/3.0% increase would still mean an hour less in the office for the assistant although it would restore the secretarial hours to 80 hours. To only lose an hour, there would be no increase in the \$2375 expense budget that covers memberships, licenses, training and

workshops assuming the software cloud storage is covered by IT's budget (\$1,250). The Recreation Department is short staffed as it is, so any reduction of hours will have impact in customer service to the residents.

STAFFING HISTORY

Fiscal Year	FY2018	FY2019	FY2020	FY2021
# of Employees (FTE)				
Rec. Rev. Fund & GF	1.85	1.85	1.85	1.83
General Fund Only			1.45	1.41

BUDGET HISTORY

Description	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 YTD	FY2021 Zero Increase	FY2021 3.0% Increase
<i>Salaries</i>	107,913.20	118,376.53	127,826.00	64,614.36	131,214.00	131,732.00
<i>Office Expenses</i>	1,610.00	1,610.00	2,375.00	453.94	2,375.00	2,375.00
TOTAL	109,523.20	119,986.53	130,201.00	65,068.30	133,589.00	134,107.00

HISTORICAL COMMISSION

The Norfolk Historical Commission is a volunteer board, whose goal is to increase the knowledge and appreciation of the people, places and events that helped to create our present day Norfolk by collecting, preserving and disseminating Norfolk's history. We do this by collecting and preserving historical records, books, documents, photos and other materials, which may be of significance, relating to the history of Norfolk. We also preserve current items that may be of historical significance or interest to our townspeople, in the future. With this in mind we buried a time capsule at the dedication of our Norfolk Town Hall in 1998. We have recently published the second volume of our oral history: Norfolk Stories. Both volumes are currently on sale at the town clerk's office. To celebrate the towns 150th birthday the Commission is publishing a new Pictorial History of Norfolk and a transcription and edited edition of Bertha Fales' History of Norfolk written in 1930. The board has seven members, and three associate members who are appointed by the Board of Selectmen.

Budget Overview: The budget for FY21 has been reduced to \$500 to pay for incidental costs associated with preserving records and documents. These include signs to mark houses & historical districts, acquisitions of historical items, book repair and office supplies. The budget was increased in FY20 in order to support activities associated with the Town's 150th Anniversary celebration.

STAFFING HISTORY

Fiscal Year	FY2018	FY2019	FY2020	FY2021
# of Employees (FTE)	0	0	0	0

BUDGET HISTORY

Description	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 YTD	FY2021 Zero Increase	FY2021 3.0% Increase
<i>Historical Expenses</i>	128.36	194.00	2,500.00	0.00	500.00	500.00
TOTAL	128.36	194.00	2,500.00	0.00	500.00	500.00

MEMORIAL DAY (PARADE)

Annually the Town holds a parade to celebrate Memorial Day that steps off from the Fire Station at 117 Main Street, to the Norfolk Cemetery for a program, and then returns to the Fire Station. The annual budget of \$500 is used to pay for transportation for the high school band to play in the parade, as well as reimbursement to the American Legion post to provide food and supplies at the end of the parade.

Budget Narrative: in the past two years expenditures for the parade have exceeded the budget by as much as \$55. While at this point the account is proposed to be level funded, the Board might want to consider an increase of \$150 to keep up with the cost of providing these items for this town-wide event.

STAFFING HISTORY

Fiscal Year	FY2018	FY2019	FY2020	FY2021
# of Employees (FTE)	0	0	0	0

BUDGET HISTORY

Description	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 YTD	FY2021 Zero Increase	FY2021 3.0% Increase
<i>Parade Expenses</i>	611.86	654.89	500.00	0.00	500.00	650.00
TOTAL	611.86	654.89	500.00	0.00	500.00	650.00

ENTERPRISE FUNDS

Water Division – The Water Division is responsible for operation and maintenance of the Town owned water system, and delivery of potable water to its customers. The system consists of 646 Hydrants, 74 miles of water main, 2,800 services, two supply wells (with a third well coming on line in late FY21) and two one million-gallon storage tanks. The three employees of the water division along with its water operations consultant White Water maintains the Town’s wells, pumping stations and storage tanks to meet state and federal standards. The department continually monitors water quality, performs customer water service line inspections, performs required backflow testing, and maintains water meters/transmitters. The Division is self-supporting and fees from water revenues are managed through an Enterprise Fund for construction, maintenance, and new source development.

FY2021 Water Enterprise Budget

- Salaries increased by 0.6%
- Budget increased by 2.6%
- **Supplies and Materials** - A line item was added to cover asphalt for water related roadway work. Previously came out of Highway Daily Maintenance Funds
- **Contract Services Treatment** – increased by 40% due to increase in consultant services, addition of new well site
- **Contract Services Maintenance** - A line item was added to cover potential new PFAFS Regulations - \$20,000

STAFFING HISTORY

Fiscal Year	FY2018	FY2019	FY2020	FY2021
# of Employees (FTE)	3.00	3.00	3.00	3.00

BUDGET HISTORY

Description	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 YTD	FY2021 Increase
<i>Salaries</i>	227,795.75	332,352.39	310,119.00	151,312.12	312,086.00
<i>Engineering/Contract</i>	240,588.71	236,595.56	316,500.00	102,205.68	370,420.00
<i>Utilities</i>	71,682.46	75,410.49	96,035.00	47,252.20	92,650.00
<i>Department Expenses</i>	112,892.01	124,463.49	165,506.00	55,742.92	196,550.00
<i>Water Purchase</i>	15,392.14	22,568.90	33,662.00	8,525.93	30,000.00
<i>Indirect Costs</i>	152,650.39	189,079.37	184,330.00	93,442.18	190,134.00
<i>Indirect Info Tech</i>	5,000.00	7,500.00	7,500.00	5,625.00	7,500.00
<i>Unforeseen Expenses</i>	50,000.00	39,500.00	50,000.00	0.00	50,000.00
<i>Water Debt Payments</i>	451,842.99	365,750.50	580,367.00	380,379.36	539,390.00
TOTAL	1,327,844.45	1,393,220.70	1,744,019.00	844,485.39	1,788,730.00

Waste Water Division – The Waste Water Division is responsible for operation and maintenance of the Town owned sewer system located on Meeting House Road that supports several businesses on Liberty Lane and the Town Homes on Meeting House Road. The waste water division along with its waste water operations consultant White Water operates the Waste Water Treatment Facility (WWTF) to meet state and federal standards. The Division is self-supporting and fees from sewer revenues are managed through an Enterprise Fund for construction, maintenance, and repair of waste water infrastructure.

FY2021 Waste Water Enterprise Budget

- Salaries increased by 9.2%
- Budget increased by 2.9%
- **Expenses** - increased by 2.5% due to increase in consultant services for operation of the WWTF

BUDGET HISTORY

Description	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 YTD	FY2021 Zero Increase
<i>Salaries</i>			10,000.00	4,032.71	10,922.00
<i>Waste Water Treatment</i>	45,902.21	51,194.61	66,500.00	31,811.75	69,995.00
<i>Bldg. Maintenance</i>	413.50	764.00	2,500.00	6,350.00	2,500.00
<i>Utilities</i>	13,748.59	12,771.40	14,000.00	6,150.29	14,000.00
<i>Equipment Expense</i>	8,430.00	10,975.71	5,000.00	3,795.00	5,000.00
<i>Permits</i>	0.00	0.00	2,000.00	0.00	2,000.00
<i>Unforeseen Expenses</i>	0.00	0.00	20,000.00	0.00	20,000.00
<i>Indirect Costs</i>	5,000.00	5,000.00	5,000.00	2,500.00	5,000.00
<i>Major Repairs</i>	0.00	0.00	25,000.00	0.00	25,000.00
TOTAL	73,494.30	80,705.72	150,000.00	54,639.75	154,417.00

EMPLOYEE BENEFITS

Pensions/Norfolk County Retirement System – Eligible employees of the Town and School departments are part of the Massachusetts Contributory Retirement System and receive a defined benefit upon retirement (state and local government employees in Massachusetts are not eligible for participation in the federal Social Security system). The Town of Norfolk is responsible for funding the annual expense of existing pension payments, and to do so participates in the Norfolk County Retirement System. It is the system's responsibility to make sure that future liability is properly funded, and it does so through a multi-year actuarial funding schedule, with funds appropriated to meet the schedule invested for the long term to support this obligation.

By State law, all public retirement systems in the Commonwealth must be fully funded by 2040. The current funding schedule requires annual increase to Norfolk of 6.7%. It is important to note that the majority of eligible employees pay 9.0% of their salary into this system as well as 2.0% on all wages over \$30,000 annually towards their pension. There are some employees hired years ago that contribute a lower percentage, however all newer employees pay this amount. Employees who are not pension eligible must be enrolled in an OBRA Defined Contribution Retirement plan (Smart Plan) whereby the Town makes a contribution equal to the percentage that would otherwise be required by Social Security (7.65%).

Employee Health Insurance – By State law the Town is obligated to provide health insurance to all permanent employees (and their families) who works at least 20 hours per week. The Town also covers retirees and their survivors who have met the minimum requirements for a pension from the Norfolk County Retirement system. The Town procures its insurance coverage through the Massachusetts Interlocal Insurance Association's (MIIA) Health Benefits Trust. MIIA insures 134 of the Town's 351 communities through a contract with Blue Cross Blue Shield. The Town requires that its permanent employees pay 35% of the cost of their insurance, and approximately 140 of the 240 eligible persons currently do so. Retirees pay the maximum amount allowed under state law which is 50% of their plans which are essentially Medicare supplement plans. The Town provides these to retired employees and their eligible spouses from retirement to their death.

Budget Narrative: MIIA has announced a rate range for FY21 which is (-1.5%) to 8.3% with an average rate increase of 3.7%. We anticipate that Norfolk will receive a low increase due to our claims history being fairly low for a group of our size.

In FY21 the Town will begin offering an incentive plan to pay eligible employees who obtain their insurance from another provider a payment to do so. The goal of the plan is to lower the Town's annual insurance costs. Until we receive our actual rate increase from MIIA and an estimate of how many employees may take advantage of this incentive plan we are projecting our health insurance costs to \$2,471,900 for FY21.

Medicare - It is a national health insurance program in the United States, begun in 1966 under the Social Security Administration (SSA) and now administered by the Centers for Medicare and Medicaid Services (CMS). It primarily provides health insurance for Americans aged 65 and older, but also for some younger people with disability status as determined by the Social

Security Administration, as well as people with end stage renal disease and amyotrophic lateral sclerosis (ALS or Lou Gehrig's disease).

Medicare is divided into four Parts. Medicare Part A covers hospital (inpatient, formally admitted only), skilled nursing (only after being formally admitted to a hospital for three days and not for custodial care), and hospice services. Part B covers outpatient services including some providers' services while inpatient at a hospital, outpatient hospital charges, most provider office visits even if the office is "in a hospital", and most professionally administered prescription drugs. Part D covers mostly self-administered prescription drugs. Part C is an alternative called Managed Medicare which allows patients to choose health plans with at least the same service coverage as Parts A and B (and most often more), often the benefits of Part D, and always an annual out-of-pocket spend limit which A and B lack. A beneficiary must enroll in Parts A and B first before signing up for Part C.

Part A's inpatient admitted hospital and skilled nursing coverage is largely funded by revenue from a 2.9% payroll tax levied on employers and workers (each pay 1.45%).

Unemployment Insurance - Unemployment Insurance (UI) provides temporary cash benefits and other services to unemployed workers who are able to work, available for work, and actively seeking work. The United States Department of Labor (USDOL) oversees the system, but each state administers its own program. The UI programs are paid for almost entirely by employer payroll contributions. Employees do not pay any part of the cost of UI Benefits.

The enactment of the Social Security Act of 1935 was the first major step towards establishing the Unemployment Insurance (UI) program in the United States. The UI system was created to stabilize the economy and assist unemployed workers who experience financial hardship after losing a job through no fault of their own. The Massachusetts Department of Unemployment Assistance (DUA) administers the UI program in Massachusetts. Over the years, the program has undergone many changes, from monetary eligibility modifications and the establishment of special programs that provide additional weeks of benefits, to upgrades in technology to improve customer service. The program continues to change in order to support the needs of unemployed workers as they search for new employment.

Department of Unemployment Assistance is the state agency responsible for administering UI in Massachusetts, DUA determines how much employers should contribute to the program, collects employer contributions to the program, and processes requests for benefits.

After the first 3 years at a new employer rate, the Department of Unemployment Assistance (DUA) calculates an experience rating based on the reserve ratio method:

1. A reserve percentage is calculated by dividing the employer's account balance by the 3-year wage average (subject to UI tax).
2. The reserve percentage is applied to the annual rate schedule currently in effect, and the experience rate is determined for the coming year.

UI contributions owed are based on wages paid. Once an experience rate is assigned, that rate is applied to the wage base in effect during that year. The taxable wage base is \$15,000 in wages per employee per calendar year in 2019 and 2020.

In addition to the unemployment insurance paid by the Town, we are also required to pay for unemployment benefit claims received from the Department of Unemployment Assistance when a previous employer makes a claim for unemployment. The historical benefit payment experience for FY18 was \$9,599.81 and FY19 was \$12,249.43.

Budget Narrative: It is recommended that the Town level fund this budget of \$25,000.00 for FY21 provided that there are no planned layoffs. Having said that, we’ve had higher than anticipated experience in FY20 and will need a year end transfer to cover those costs. We will continue to analyze this as the budget for FY21 is finalized. Should layoffs be planned of full-time employees, our obligation would be a maximum of \$823/week for up to 30 weeks plus \$25 for each dependent. That equates to \$24,690.00 per person without a dependent.

Life Insurance – It is a contract between an insurance policy holder and an insurer or assurer, where the insurer promises to pay a designated beneficiary a sum of money (the benefit) in exchange for a premium, upon the death of an insured person (often the policy holder)

The Town currently offers all qualified employees a life insurance benefit in the amount of \$10,000.00. Retirees of the Town are eligible to receive \$5,000.00 in life insurance.

The Town will contribute at the rate of 58% of the premium (currently \$4.50 per policy) or \$2.61 each year.

Budget Narrative: it is recommended that the Town budget \$13,000.00 towards this cost.

Longevity – It is the length of an employee’s continuous employment. Paid annually in July; employees having completed thirty six (36) months or more of service on June 30 of the previous fiscal year will be qualified to receive a longevity payment provided the employee was employed by the Town on June 30th of the previous fiscal year.

The lump sum payment is based on the number of hours worked in the previous fiscal year, up to Two Thousand Eighty (2080) hours per year (for a 52- week year), according to the schedule below. Should an employee retire or die during the previous year, that employee or his/her estate will receive a pro-rated portion of longevity pay based on the number of hours worked for that fiscal year.

Months of Service Completed as of June 30th	Per Hour Rate
0 – 35	\$0.00
36 – 59	\$0.10
60 – 83	\$0.20
84 – 107	\$0.30
108 – 131	\$0.40
132 – 143	\$0.50
144 – 155	\$0.60
156 – 167	\$0.70
168 and over	\$0.80

Budget Narrative: It is recommended that the Town budget \$110,000.00 towards this cost.

EMPLOYEE BENEFITS

Description	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 YTD	FY2021 Increase
<i>Norfolk County Retirement</i>	1,862,960.78	2,035,179.56	2,210,845.00	2,214,313.40	2,419,197.00*
<i>Health Insurance</i>	2,157,641.29	2,362,134.21	2,354,190.00	1,165,827.60	2,435,000.00
<i>Medicare</i>	245,340.60	254,095.08	230,000.00	120,114.68	250,000.00
<i>Unemployment</i>	9,599.81	12,249.43	25,000.00	29,048.32	25,000.00
<i>Life Insurance</i>	10,469.42	12,075.41	13,000.00	5,193.59	13,000.00
<i>Longevity</i>	92,200.06	96,224.03	97,000.00	90,552.01	110,000.00
<i>Plan Admin & Contract</i>	20,685.07	15,847.05	23,000.00	8,190.84	20,000.00
TOTAL	4,398,897.03	4,787,804.77	4,953,035.00	3,633,240.44	5,272,197.00

**Water Enterprise will provide a credit to the account for Indirect cost of \$60,000.00 for a net increase of 6.7%.*

DEBT SERVICE

Another expense within the Non-Departmental category is the Town’s obligation to repay debt, which is the cost of principal and interest charged on the issuance of municipal bonds. Incurring debt is an accepted mechanism to amortize the cost of major capital purchases or projects over time and is a major strategy in the Town’s capital financing program.

As projects are paid off, and debt is retired, those funds now become available for repurposing for other uses. So that these funds are not used to artificially inflate the operating budget, it has been the recommendation that these funds be used to support capital items, or one-time expenditures.

This budget request reflects the retirement of a school building and DPW addition loan, school feasibility study, and land acquisitions along with several various vehicles and while at the same time assumes new debt service for additional Public Safety building funds, and approved DPW truck and road paving programs.

Additionally, certain loans in the budget are offset by other non-tax funding in the budget (*for example the ambulance is paid by ambulance receipts*).

Budget Narrative: the budget for FY21 is still in process for debt service but we anticipate a total of \$600,000, which is an increase of \$87,065. The reason for this increase is a combination of the borrowing for the H. Olive Day Roof replacement as well as the fall 2019 borrowing for road repair and a DPW truck. Until we have a clearer picture of the timing necessary to bond these items, the final amount and the interest rate to be paid this number is tentative.

Description	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 YTD	FY2021 Increase
<i>Debt Service</i>	669,638.10	672,700.38	512,935.00	219,618.15	@600,000.00
TOTAL	669,638.10	672,700.38	512,935.00	219,618.15	@600,000.00

Description	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 YTD	FY2021 Increase
<i>KP Excluded Debt</i>	681,435.00	671,975.00	639,900.00	319,950.00	593,549.00
<i>Norfolk Excluded</i>	1,672,199.00	2,066,679.00	2,452,101.00	929,439.95	2,201,645.00
TOTAL	2,353,634.00	2,738,654.00	3,092,001.00	1,249,389.95	2,798,194.00

BUILDING & INSURANCE

The Town of Norfolk purchases liability insurance primarily through the Massachusetts Interlocal Insurance Association (MIIA). Liability insurance covers the following areas:

- General Liability – covers hazards, accidents (other than auto) including:
 - Property storm and fire damage
 - All vehicle coverage
 - Law suits involving damages
 - Cyber liability
 - Public office coverage
 - Law Enforcement Liability
 - School Board Liability
 - Worker’s Compensation
 - 111f (worker’s compensation “like” coverage for Public Safety Employees)
 - Umbrella/Excess liability coverage

MIIA is a non-profit organization that provides insurance to over nearly all Massachusetts towns and cities. In addition to insurance MIIA provides:

- The Employee Assistance Program
- OSHA Support
- Numerous free training sessions on emergency driving, public safety, workplace safety, and management
- Premium credits awarded due to participation in various programs and favorable loss experience
- Grants to purchase materials and services to limit the liability of the Town
- State reporting

The Town also purchases a few smaller policies for items such as Old Town Hall and homes that the Affordable Housing Trust occasionally purchases.

Budget Narrative: MIIA has announced an overall rate increase for FY21 of 4.0%. This is as a result of higher reinsurance costs due to property loss claims, and a structured plan to increase the values of all of the buildings the pool insures in each community closer to their actual replacement value. Having said that, Norfolk has a “rate lock” based on its low claims history so will not receive a base rate increase this year. We will see an increase in Worker’s Compensation and 111F insurance due primarily to an annual increase in payroll. The budget for FY21 is proposed at \$386,250.00 until final numbers are determined.

Description	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 YTD	FY2021 Increase
<i>Insurance</i>	323,602.48	363,349.42	375,000.00	375,049.64	386,250.00
TOTAL	323,602.48	363,349.42	375,000.00	375,049.64	386,250.00

GLOSSARY OF TERMS

Accrual Basis - The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

Annual Required Contribution (ARC) - An amount equal to the sum of 1.) the employer's cost of normal cost of retirement benefits earned in the current year and 2.) the amount needed to amortize any existing unfunded accrued liability over a period or not more than 30 years.

Appropriation - An authorization granted by Town Meeting to expend money and incur obligations for specific public purposes.

Assessed Valuation - A value assigned to real estate or other property by a government as the basis for levying taxes. In Massachusetts, assessed valuation is based on the property's full and fair cash value as set by the Assessors.

Balanced Budget - A budget in which estimated expenditures equal actual and estimated revenues.

Bond - A means to raise money through the issuance of debt.

Bond Anticipation Note (BAN) - Short-term debt instrument used to generate cash for initial project costs and with the expectation that the debt will be replaced later by permanent bonding. BANs are typically issued for a term of less than one year.

Budgetary Fund Balance - See "Free Cash"

Capital Improvement Program (CIP) - An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. The Town's CIP is a five-year plan, with projects in the first year of the plan being voted by Town Meeting.

Cash Basis - A basis of accounting under which transactions are recognized only when cash is increased or decreased.

Chapter 70 - The school funding formula created under the Education Reform Act of 1993 by which state aid is distributed through the Cherry Sheet.

Chapter 90 - The formula by which state highway funds are distributed to communities. The formula is comprised of three variables: local road mileage, local employment level, and population estimates.

Chapter 121A - A designation given to certain development projects within Massachusetts that serve a public purpose or generate economic advancement in areas that are blighted and minimally marketable for private investment. This designation forms a special partnership between the State, the Town and the developer that results in a streamlined regulatory process and a negotiated alternative tax payment in lieu of real and personal property taxes.

Cherry Sheet - Named for the cherry-colored paper on which they were originally printed, the Cherry Sheet is the official notification to municipalities of the next fiscal year's state aid and assessments (to cover the cost of certain state and county programs).

Cherry Sheet Offset Items - Local aid that may be spent without appropriation in the budget, but which must be spent for specific programs (e.g., School Lunch Program, Library Aid).

Conditions of Appropriation - Conditions set forth in the budget vote which define how a particular appropriation is to be spent, whether and how transfers of funds from one category to another can be made, or any other conditions which Town Meeting may make on the appropriation.

Debt Burden - The amount of debt carried by an issuer.

Debt Exclusion - An action taken by a community through a referendum to vote to raise the funds necessary to pay debt service costs for a particular project from the property tax levy, but outside the limits under Proposition 2½.

Debt Limit - The maximum amount of debt that a municipality may authorize for qualified purposes under state law.

Deficit - The excess of expenditures over revenues.

Enterprise Fund - Authorized by MGL Ch. 44, section 53F½, this fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services.

Equalized Valuation (EQV) - The full and fair cash value of property within a municipality.

Excess Levy Capacity - The difference between the levy limit and the amount of real and personal property taxes actually levied in a given year.

Expendable Trust Fund - An expendable trust is created to account for money and other property that is receivable to be held in trust and is to be used in accordance with the terms of a trust agreement. All assets of an expendable trust fund may be used, and thus expended, to carry out the objectives of the trust agreement, which generally restricts the purpose for which assets of the expendable fund may be used.

Fiscal Year - Since 1974, Massachusetts municipalities have operated on a cycle that begins July 1 and ends June 30.

Fixed Costs - Costs that are legally or contractually mandated, such as retirement, insurance, debt service, or interest on loans.

Free Cash (Also "Budgetary Fund Balance") - Remaining, unrestricted funds from operations of the previous fiscal year including unexpended free cash from the previous year, actual receipts in excess of revenue estimates shown on the tax recapitulation sheet, and

unspent amounts in budget line-items. Unpaid property taxes and certain deficits reduce the amount that can be certified as Free Cash. The calculation of Free Cash is based on the balance sheet as of June 30, which is submitted by the community's comptroller. Free Cash is not available for appropriation until certified by the Commonwealth Director of Accounts.

Fund - An accounting entity with a self-balancing set of accounts that is segregated for the purpose of carrying on identified activities.

Fund Accounting - Organizing the financial records of a municipality into multiple, segregated locations for money.

Fund Balance - The difference between assets and liabilities reported in a governmental fund.

Generally Accepted Accounting Principles (GAAP) - Uniform minimum standards and guidelines for financial accounting and reporting that serve to achieve some level of standardization.

General Fund - The fund used to account for most financial resources and activities governed by the normal Town Meeting appropriation process.

Levy - The amount a community raises through the property tax.

Levy Ceiling - One of two types of levy restrictions imposed by Proposition 2½. It states that, in any year, the real and personal property taxes imposed may not exceed 2½ percent of the total full and fair cash value of all taxable property.

Levy Limit - One of two types of levy restrictions imposed by Proposition 2½. It states that the real and personal property taxes imposed by a city or town may only grow each year by 2½ percent of the prior year's levy limit, plus new growth and any overrides or exclusions.

Local Aid - Revenue allocated by the state to municipalities. Estimates of local aid are transmitted annually by the "Cherry Sheets."

Local Receipts - Locally generated revenues, other than real and personal property taxes. Examples include fees, fines, and investment income.

Maintenance Budget - A "no-growth" budget that continues appropriations for programs and services at their current year levels. The actual appropriation to maintain programs and services may still increase due to inflation or other factors.

Modified Accrual Basis: - The accrual basis of accounting adapted to the governmental fund type, wherein only current assets and current liabilities are generally reported on fund balance sheets and the fund operating statements present financial flow information (revenues and expenditures). Revenues are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred except for a few specific exceptions. All governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting.

New Growth - The additional tax revenue generated by new construction, renovations, and other increase in the property tax base during a calendar year.

Non-Expendable Trust Fund - A non-expendable trust fund is created to account for money and/or property received, the principal amount of which is to be retained intact, the income of which is restricted by a trust agreement.

Normal Cost - the value of benefits that employees are expected to earn during the current year.

Operating Budget - A plan of proposed expenditures for personnel, supplies, services, and other expenses for the fiscal year.

Other Post-Employment Benefits (OPEBs) - Retirement benefits other than conventional pension benefits, including medical, dental, life insurance and long-term care benefits.

Overlay - An account established annually to fund anticipated property tax abatements, exemptions, and uncollected taxes in that year.

Overlay Surplus - Any balance in the overlay account of a given year in excess of the amount remaining to be collected or abated can be transferred into this account. Overlay surplus may be appropriated for any lawful purpose.

Override - A vote by a community at an election to permanently increase the levy limit.

Payments in Lieu of Taxes (PILOT) - An agreement between a municipality and an entity not subject to taxation, such as charitable or education organizations, in which the payer agrees to make a voluntary payment to the municipality.

Proposition 2½ - A tax limitation measure adopted by state-wide referendum in 1980 (MGL Ch. 59, section 21C) which limits the ability of the Town to increase its budget from year to year. The principle provision outlines the Levy Ceiling and Levy Limit of a community. To override these tax limitations requires a Town-wide referendum.

Reserve Fund - An amount set aside annually within the budget of a town (by law, not to exceed 5% of the tax levy for the preceding year) to provide a funding source for extraordinary or unforeseen expenditures.

Residential Exemption - An option that allows a community to grant an exemption to owner-occupied residential properties of up to 20% of the properties assessed value.

Revenue Anticipation Note - A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revolving Fund - Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

School Building Assistance Program (MSBA) - Established in 1948 and frequently revised by statutory amendments, this state program reimburses municipalities varying percentages of their school construction costs depending on the wealth of the community and the category of reimbursement.

Special Revenue Fund - A fund, established by statute only that contains revenues that are earmarked for and restricted to expenditures for specific purposes. Special revenue funds include revolving funds, grants, and gifts.

Stabilization Fund - A fund designed to accumulate amounts for future spending purposes, although it may be appropriated for any lawful purpose. A two-thirds vote of Town Meeting is required to appropriate money from the stabilization fund.

State Aid Anticipatory Note (SAAN) - A short-term loan issued in anticipation of a state grant or aid.

Tax Anticipation Note - A short-term note issued to provide cash to cover operating expenses in anticipation of tax proceeds.

Tax Rate Recapitulation Sheet ("Recap") - A document submitted by a municipality to the state Department of Revenue in order to set a property tax rate. The recap sheet shows all estimated revenues and actual appropriations that affect the property tax rate.

Underride - A vote by a community to permanently decrease the tax levy limit. As such, it is the exact opposite of an override.

Undesignated Fund Balance - Monies in the various government funds as of June 30 which are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of Free Cash.

Unfunded Actuarial Accrued Liability (UAAL) - the portion of the unfunded benefits earned in prior years.

Unfunded Pension Liability - The difference between the value assigned to the retirement benefits already earned by a municipality's employees and the assets the local retirement system will have on hand to meet these obligations. The dollar value of the unfunded pension liability is re-determined every three years and is driven by assumptions about interest rates at which a retirement system's assets will grow and the rate of future cost of living increases to pensioners.