

TRURO PUBLIC LIBRARY FY23 BUDGET PRESENTATION

TO: FY23 Truro Budget Task Force Members
FROM: Tricia Ford, Truro Library Director
RE: FY 2023 Budget

Presented for your consideration is the Truro Library's 2023 fiscal year budget request.

A. OVERVIEW:

The mission of the Truro Public Library is:

To engage our community in literature, in learning, and in the transformative power of information.

B. INITIATIVE STATUS UPDATE:

From the current strategic plan:

- I. Create young readers and life-long learners.
- II. Improve the physical plant;
- III. Improve the digital environment;
- IV. Create opportunities for community connections and civic education.

The COVID-19 pandemic has slowed progress on these initiatives, but they are even more valid now, and we are ready to continue making progress in FY23.

C. REQUESTED STAFFING CHANGES: We request two staffing changes this year plus the reinstatement of a position that went unfilled during the COVID years. These requests have been reviewed and approved by the Board of Library Trustees.

Currently the library has a staff of six, that is comprised of three full-time librarians and three part-time staff members for a total of 180 staffed hours each week.

Request #1: increase the Community Outreach Specialist from 25 hours to 40 hours. This position was created in 2014, and we are finding that 25 hours is not enough.

- Programming has changed from many one-time programs that are unrelated to each other, to smaller, repeated series with reserved seating.
- We have the capacity to create podcasts, which requires extensive editing to be understandable to the listener.
- We now hold programs virtually, in-person, or hybridized. We have done what we could for equipment, but production is not seamless, and there is never time to edit.

Commented [AL1]: Show hours open, circulation over 3 years.

Keep the summer person in budget because there was precedent

- Marketing and communication are done quickly and many things are going on at once. Tasks are done by different people because of deadlines or last-minute opportunities.
- Staff has not had time to research and write grant requests.
- Staff has done little assessment after programs and activities, because there is always a new one coming up. Assessment would help with long-term planning.
- Although we regularly look for opportunities to collaborate with Truro Council on Aging and Truro Rec., and many community groups, the person in this position will have more ability to reach out to other organizations.
- The person holding this position (like all library staff) is expected to drop everything and wait on patrons and answer the phones if needed. This practice is one of the things that create a wonderful team, but it can take up precious part-time hours.

Request #2: Increase the staff librarian position from 35 to 40 hours each week.

- The other two full-time positions are 40-hours.
- There is plenty of work to justify this change. The person often stays past the end of the working day to complete projects.

Request #3: To reinstate the summer clerk position.

- This position was approved previously, but when COVID first hit Dept. Heads were asked to find savings. This position was offered as savings since we had no in-person access.
- Summer is our busiest time. Library circulation desk activity triples during the summer months. Summer is also when our staff often wants to take their vacations. When the position was staffed, every employee noticed that our summer was less stressful.
- Other libraries also have summer positions, or they have larger year-round staff that enable them to cope with the added demand.

The following is how the Truro Library staffing compares with those of our neighboring libraries:

Truro (current staffing): 184 hours/week

Provincetown: 211 hours/week

Wellfleet: 222 hours/week

Eastham: 224 hours/week

- D. **RECOMMENDED EFFICIENCIES:** Library staff has long been frugal by habit and have made a conscious choice to emphasize materials and programs that model less wasteful living. For instance, staff members are currently creating a handmade sensory wall to save expenses and to model low-cost choices that are available for families.

Our habit of collaboration creates efficiencies in several ways. First, it aids in our outreach efforts, and secondly it helps us become embedded in the community which in turn helps us make better decisions. Our resources are used more efficiently.

Library Trustees and staff in the past 5-6 years have created groups that are charged with improving the library layout. These groups think about workflow, noise levels, space planning and develop suggestions for relocating furniture, signage, and other low- or no-cost solutions.

- E. **COVID IMPACTS:** COVID changed everything about our operations, but financially, we were able to reallocate money to cover COVID-related costs. When COVID first appeared, the library was instructed to severely limit expenditures. We did so and consequently were able to purchase items that helped us continue many services.

We purchased picnic tables, awnings, umbrellas, PPE, sanitizer, masking, etc. Serendipitously, we received a very generous memorial donation that we used to purchase beautiful outdoor seating. These purchases were well used last summer, and it has inspired us to search for grants so that we can take our outdoor space to the next level. We were even able to purchase podcasting equipment with a generous private donation.

Operationally, COVID had an enormous impact because we had to shut the door for such a long time. Fortunately, technology enabled to continue with many of our services. We created contact-less workflows, taught many more patrons how to access electronic books, we still performed reference work, answered phones, purchased materials, etc.

- F. **ANTICIPATED COST INCREASES OR DECREASES:** The requested staffing changes will raise costs, and we don't request this lightly. My intent is to earn much of the cost back through grants and efficiencies.

Although CLAMS fees and database costs traditionally increase an average of 4% each year, they have not done so in the past few years because of certain efficiencies in our shared costs.

Commented [AL2]: Example?

The library must also conform to certain standards to maintain library certification. For instance, a town at Truro's population must spend 19.5% of our entire budget on materials. Had the U.S. Census shown that our population had dipped under 2,000, that figure would have risen to 20%.

- G. **DIGITIZATION AND TECHNOLOGY:** When the library was physically closed, staff taught several hundred patrons how to do everything from joining Facebook to downloading books, audiobooks, and films. We also launched our first podcasts—something that has been very popular (albeit time-consuming).

Our new programming models of virtual, hybrid, or filmed will only be as successful as equipment and staff training will allow.

H. SELECT BOARD GOALS AND OBJECTIVES:

a. Foster sustainable and appropriate economic development.

The library provides support for the school curriculum, for town committees, and for various interest groups. Many economic initiatives have had their start with a library program or a library meeting of interested parties.

b. Create more affordable year-round places for people to live and work.

Outer Cape libraries play a large role in our shared cultural life. We have many daily or almost-daily visitors. We are a place where you can spend all the time you want and no one will expect payment. Our winter programs combat isolation and have been instrumental in connecting newcomers to the community.

c. Protect and restore our fragile environment.

We have a great collection of books about all aspects of Cape Cod. Our most popular programming topics are on local history and the natural world that surrounds us.

d. Use long term and strategic planning to guarantee the future health and well-being of our community.

Trustees and staff are future-focused. One of the requirements of library certification is having a five-year plan on file.

e. Proactively engage and involve the town residents, property, and business owners.

This goal is our raison d’etre. We are attempting to help every person who lives or visits Truro. I think that we have been very successful in creating a warm, welcoming environment that is well-regarded by our patrons.

I. **EXTERNAL IMPACTS:** The purpose of a public library doesn’t vary, but a good dynamic public library changes as communities change. We keep aware of population shifts, economic indicators, seasonal changes.

COVID is the largest external influence that comes to mind, and it impacted everything. For a while we were keeping our returning books in quarantine and handling books with gloves on. Our staff has remained committed, flexible, and has never stopped re-examining processes and procedures.

J. **REVENUES:** By definition, a public library is “free,” although a library is allowed to recover costs if it provides what is defined as special services.

The following chart shows how Truro library fees compare to those of neighboring towns:

	Truro	Ptown	Wellfleet	Eastham	Orleans
Fine Free?	yes	yes	yes	yes	no
Vacationer Card fee	\$5 (suggested)	no charge	no charge	no charge	\$15.00

Printing					
Black & White	\$0.10	donation	\$0.10	\$0.15	\$0.10
Color	\$0.25	donation	\$0.20	\$0.35	\$0.25
Scanning	no charge	no charge	no charge	no charge	no charge
Sending fax	\$1.00/page	no charge	\$1.00/page	\$2. then \$1.	\$2/page
Receiving fax	\$0.25	no charge	no charge	no charge	\$1.00
Laminating	\$0.50/page	not offered	not offered	not offered	not offered
Notary services	no charge	not offered	not offered	not offered	not offered

Collected income has decreased for the following reasons:

A. Truro library has joined most CLAMS libraries in becoming fine-free;

B. The largest income generator was faxing, and patrons now scan documents instead of scanning them. There is no fee for scanning because the library has no costs to recoup.

K. **CAPITAL PLANNING:** We have reached the point where the easy solutions for the building have been found and are at the point where further changes will require investment. Our habit has been to look at a part of a workflow or a piece of the user experience and try to improve it with signage, reorganization, flexible use, etc.

A space planner from the Mass Board of Library Commissioners came to Truro and reassured us that we have found the low-hanging fruit. We believe that it is time to take a comprehensive look with a professional, or at least to get an idea of what such a process would cost.

ORG	OBJ	ACCT DESCRIPTION	2021 EXPENDED	2022 BUDGET	2023 REQUEST	NOTES	Y-o-Y \$	Y-o-Y %
01061051	510000	BUDGET:SAL & WAGES						
01061051	511000	LIBRARY:SALARY	87,640	87,258	89,004	All staff: no turnover, no increases ex. COLA		
01061051	511005	HOURLY WAGES	199,668	204,735	208,244	increased hours (15 hours, 5 hours NOT included)		
01061051	513000	OVERTIME	593					
01061051	514015	LIBRARY:LONGEVITY	3,036	3,484	4031			
01061051	515017	VACATION BUY-BACK	7,856	11,213	5,419			
01061051	511000	SUMMER CLERK			8,999	step 2		
510000 SALARY & WAGE TOTAL:			298,794	306,690	315,696		9,006	2.94%
01061052	520000	PURCHASE OF SERVICES						
01061052	521010	INTERNET/WEBSITE SERVICE	260	2,500	2,500	level funded		
01061052	523000	LIBRARY SVC:OTH UTILITIES						
01061052	524000	LIBRARY SVC:R&M	2,090	4,025	3,325	decreased		
01061052	524010	LIBRARY SVC:R&M COMMO						
01061052	524030	LBRY SVC:R&M BLDGS & GRNDS		3,000	3,000	level funded		
01061052	524035	LBRY SVC: GROUNDKEEPING						
01061052	527015	LBRY SVC:RENT/LEAS OFF EQUIP	3,816	4,000	4000	level funded		
01061052	530001	LBRY SVC:MGMT CONSULT		2,700	2,700	level funded		
01061052	530003	LBRY SVC:BK/PAMP BINDING						
01061052	530008	LBRY SVC:DATABASES	4,499	5,000	5,000	level funded		
01061052	530096	PORF/TECH: CLAMS (ADDITIONAL)	1,116	1,000	1,200	increase (FY22 overspent by \$98)		
01061052	534000	LIBRARY SVC:TELEPHONE	1,426	1,200	1,700	per TB		
01061052	534060	LIBRARY SVC:PRINTING	893	1,500	2,000	\$500 increase requested		
01061052	534065	LIBRARY SVC:POSTAGE	23	400	400	level funded		
520000 PURCHASED SERVICES TOTAL:			14,122	25,325	25,825		500	1.97%

0610 TPL 2023 BUDGET REQUEST

ORG	OBJ	ACCT DESCRIPTION	2021 EXPENDED	2022 BUDGET	2023 REQUEST	NOTES	Y-o-Y \$	Y-o-Y %
01061054	540000	SUPPLIES						
01061054	540531	LIBRARY MATERIALS	60,820	65,000	68,500	increase \$3,500 per MBLC regulations		
01061054	542000	LIBRARY SUPP:OFFICE	6,581	8,000	8,000	level funded		
01061054	543010	FUEL/HEATING OIL	7,375	12,000	11,500			
540000 SUPPLIES TOTAL:			74,777	85,000	88,000		3,000	3.53%
01061057	530096	PORF/TECH: CLAMS	18,956	21,500	21,500	level funded		
01061057	570000	OTHER CHARGES UNCLASSIFIED	133	500	500	level funded		
01061057	571000	LIBRARY OTH:INSTATE TRAV	186	1,800	1,800	level funded		
1061057	573005	LIBRARY OTH: MUSEUM PASSES	295	500	500	level funded		
01061057	573000	LIBRARY OTH:DUES & MEM	200	800	800	level funded		
01061057	577050	LIBRARY OTH:STAFF DEV		3,000	3,000	level funded		
01061057	579000	LIBRARY OTH:REIM	3,031	1,750	1,750	level funded		
570000 OTHER UNCLASSIFIED CHARGES TOTAL:			22,800	29,850	29,850		0	0.00%
01061058	582000	TPL CAP: BUILDING						
01061058	584000	TPL CAP: SITE IMPROVEMENTS						
01061058	585050	TPL CAP: PAINTING RESTORATION WORK						
01061058	587000	TPL CAP: REPLACEMENT EQUIPMENT		1,844				
580000 CAPITAL PURCHASES TOTAL:			0	1,844	0		-1,844	-100.00%
GRAND TOTAL:			410,493	448,709	459,371		10,662	2.38%
			FY 2021		2023 REQUEST			

SALARIES AND WAGES

A. Salaries:

Library Director	40-hour week	salary all year	SALARY TOTAL	\$89,003.51
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B. Wages:

		Hourly Rate					
Assistant Director	Step 6 (since 2010)	\$32.43	x	8 hours	x	261 days	67,713.84
Librarian	Step 6	\$28.51	x	7 hours	x	261 days	52,087.77
Request librarian +5 hours	Step 6	\$28.51	x	5 hours	x	52 weeks	7,269.60
Outreach	Step 6	\$24.37	x	5 hours	x	261 days	31,802.85
Request outreach +15 hours	Step 6	\$24.17	x	15 hours	x	52 weeks	18,925.11
Youth Svs./Tech	Step 6	\$24.17	x	4.6 hours	x	261 days	26,495.16
Library Assistant	Step 6	\$24.82	x	4.2 hours	x	261 days	29,151.09
	10 weeks	\$24.82	x	4 hours	x	10 weeks	992.80

\$208,243.51 w/o increased hours

HOURLY TOTAL \$234,438.22 w/ increased hours

LONGEVITY PAY

Assistant Director (Maggie)	<i>hired Sept. 2001</i>		\$1,675.00
Librarian (Courtney)	<i>hired Dec. 2011</i>		\$750.00
Library Director (Tricia)	<i>hired April 2012</i>		\$660.00
Outreach (Galen)	<i>hired July 2014</i>	71%	\$340.80
Youth Assist (Peter)	<i>hired July 2014</i>	66%	\$316.80
Library Assistant (Ken)	<i>hired October 2014</i>	60%	\$288.00

LONGEVITY TOTAL \$4,030.60

VACATION BUYBACK

Assistant Director	vacation	32.43	x	8	x	10 days	\$2,594.40
Staff Librarian (Courtney)	vacation	28.51	x	7	x	10 days	\$1,995.70
Director	vacation	3423.21	x			1 bi-weekly pay per	\$3,423.21

BUY BACK TOTAL \$5,418.91 Higher if add'l hours (5 and 15) are add

OTHER

Summer Clerk	(step 2)	\$16.07	x	7 hours	x	80 days	\$8,999.20
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CLERK TOTAL

ITEMIZED SERVICES

521010	Internet/web	website expenses	\$2,500.00	level funded
524000	svc R&M	piano tuning level-funded	\$500.00	level funded
		alarm service level-funded	\$500.00	level funded
		pest control increased \$300.	\$1,000.00	increase of \$300
		elevator inspection level-funded (per MK)	\$1,325.00	level funded
524030	Bld & Grd.	landscaping level funded	\$3,000.00	level funded
527015	rent/lease	copy machine level-funded	\$4,000.00	level funded
530001	consultant	programming fees/playgroup sub	\$2,700.00	level funded
530008	data proc	Databases	\$5,000.00	level funded
530096	Pro. CLAMS	Databases through CLAMS (was \$913.)	\$1,200.00	level funded
534000	SVs. Tele	telephone - per TB	\$1,700.00	level funded
534050	Data Fax			
534060	Printing	Sir Speedy - level funded	\$2,000.00	increase of \$500
534065	Postage	UPS account - level funded	\$400.00	level funded

TOTAL SERVICES \$25,825.00

SUPPLIES

542000 Supplies	office supplies and book supplies	level funded	\$8,000.00
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543010 fuel	Propane	level funded	\$12,000.00
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SUPPLIES TOTAL	\$20,000.00
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MATERIALS

540531 books	Materials requested increase \$3,500 must be 19.5% of budget		\$68,500.00
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MATERIALS TOTAL	
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TOTAL SUPPLIES	\$88,500.00
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OTHER

010610570 530096	PROF/TECH:CLAMS FEES	level-funded	\$21,500.00
01061057 570000	OTHER CHARGES UNCLASSIFIED	level-funded	\$500.00
01061057 571000	LIBRARY OTH:INSTATE TRAV	level-funded	\$1,800.00
01061057 573005	LIBRARY OTHER: MUSEUM PASSES	level-funded	\$800.00
01061057 573000	LIBRARY OTH:DUES & MEM	level-funded	\$500.00
01061057 577050	LIBRARY OTH:STAFF DEV	level-funded	\$3,000.00
01061057 579000	LIBRARY OTH:REIM	level-funded	\$1,750.00

TOTAL: \$29,850.00

CAPITAL

01061058 542000 2 staff desks \$1,000.00

01061058 587000 TPL CAP: replacement equip. shelving \$3,000.00

TOTAL \$4,000.00

TRURO SCHOOL 2022-2023 PROPOSED BUDGET

SECOND DRAFT AMEND 3 12/03/2021

ELEMENTARY REGULAR DAY

ACCT #	FUNCTION	FY22	FY23	CHANGE	% CHANGE	PG
1000	ADMINISTRATION					
01 000 1110 200 00	SCHOOL COMMITTEE SECRETARY	\$2,250.00	\$2,900.00	\$650.00	28.89%	1
01 000 1110 600 00	SCHOOL COMMITTEE CONFERENCES	\$3,895.00	\$3,895.00	\$0.00	0.00%	2
01 000 1110 601 00	SCH COM MEMBERSHIPS/DUES	\$3,975.00	\$4,375.00	\$400.00	10.05%	3
01 000 1110 602 00	SCHOOL COMMITTEE INSTATE TRAVEL	\$115.00	\$112.00	-\$3.00	-2.61%	4
01 000 1110 605 00	SCHOOL COMMITTEE ADVERTISING	\$1,500.00	\$1,500.00	\$0.00	0.00%	5
01 000 1210 100 00	SALARY, SUPERINTENDENT	\$65,000.00	\$67,080.00	\$2,080.00	3.20%	6
01 000 1210 200 00	SALARY, ADMIN ASST FOR SUPT	\$40,768.79	\$44,949.50	\$4,180.71	10.25%	7
01 000 1210 400 00	END OF YEAR REPORT AUDIT	\$3,000.00	\$3,000.00	\$0.00	0.00%	8
01 000 1210 500 00	SUPTS OFFICE SUPPLIES	\$250.00	\$250.00	\$0.00	0.00%	9
01 000 1210 600 00	SUPTS CONFERENCES/WORKSHOPS	\$1,125.00	\$5,800.00	\$4,675.00	415.56%	10
01 000 1210 601 00	SUPTS MEMBERSHIPS/DUES	\$2,000.00	\$2,000.00	\$0.00	0.00%	11
01 000 1210 602 00	SUPTS INSTATE TRAVEL	\$500.00	\$3,000.00	\$2,500.00	500.00%	12
01 000 1410 100 00	SALARY, ADMINISTRATOR FOR BUSINESS/FINANCE	\$109,195.19	\$116,748.00	\$7,552.81	6.92%	13
01 000 1410 500 00	BUSINESS & FINANCE OFC SUPPLIES	\$550.00	\$550.00	\$0.00	0.00%	14
01 000 1410 600 00	BUSINESS, FINANCE PROFESSIONAL DEVELOPMENT	\$1,000.00	\$1,000.00	\$0.00	0.00%	15
01 000 1410 601 00	BUSINESS & FINANCE MEMBERSHIPS	\$0.00	\$400.00	\$400.00	100.00%	16
01 000 1430 400 00	SCHOOL COMMITTEE LEGAL SERVICES	\$6,000.00	\$6,000.00	\$0.00	0.00%	17
01 000 1450 400 00	DISTRICT INFO MGMT & TECH SVS	\$16,567.00	\$16,459.00	-\$108.00	-0.65%	18
01 000 1450 602 00	DISTRICT INFO MGMT & TECH TRAVEL	\$100.00	\$100.00	\$0.00	0.00%	19
01 000 1450 620 00	INTERNET SVS	\$4,105.00	\$4,105.00	\$0.00	0.00%	20
	SUB TOTAL	\$261,895.88	\$304,223.50	\$42,327.62	16.17%	
2000	INSTRUCTION					
01 000 2305 100 11	PRESCHOOL TEACHER SALARY	\$67,964.00	\$126,596.00	\$58,632.00	86.27%	21
01 000 2415 500 11	PRESCHOOL INSTR MTRL	\$250.00	\$250.00	\$0.00	0.00%	22
01 000 2430 500 11	PRESCHOOL GENERAL SUPPLIES	\$1,000.00	\$1,000.00	\$0.00	0.00%	23
01 000 2305 100 12	SALARY, KINDERGARTEN TEACHER	\$91,582.00	\$95,283.00	\$3,701.00	4.04%	24
01 000 2410 500 12	KINDERGARTEN TEXTBOOKS & MATERIALS	\$400.00	\$400.00	\$0.00	0.00%	25
01 000 2415 500 12	KINDERGARTEN INSTR MATERIALS	\$600.00	\$600.00	\$0.00	0.00%	26
01 000 2430 500 12	KINDERGARTEN GENERAL SUPPLIES	\$1,000.00	\$900.00	-\$100.00	-10.00%	27
01 000 2210 100 13	PRINCIPAL'S SALARY	\$127,500.00	\$122,860.00	-\$4,640.00	-3.64%	28
01 000 2210 200 13	ADMIN ASSISTANT TO THE PRINCIPAL	\$55,373.32	\$61,273.00	\$5,899.68	10.65%	29
01 000 2210 303 13	PRIN OFFICE SECRETARIAL SUBSTITUTES	\$0.00	\$0.00	\$0.00	0.00%	30
01 000 2210 400 13	PRIN OFFICE EQUIP CONTRACTS	\$2,843.00	\$3,240.00	\$397.00	10.09%	31
01 000 2210 500 13	PRIN OFFICE SUPPLIES & MATERIALS	\$1,350.00	\$1,350.00	\$0.00	0.00%	32
01 000 2210 600 13	PRIN'S CONFERENCES/WORKSHOPS	\$1,000.00	\$1,000.00	\$0.00	0.00%	33
01 000 2210 601 13	PRIN'S DUES/MEMBERSHIPS	\$535.00	\$535.00	\$0.00	0.00%	34
01 000 2210 602 13	PRIN'S INSTATE TRAVEL	\$560.00	\$3,000.00	\$2,420.00	417.24%	35
01 000 2210 607 13	PRIN'S SUBSCRIPTIONS	\$38.00	\$38.00	\$0.00	0.00%	36
01 000 2120 100 13	CURRICULUM COORDINATOR STIPEND	\$2,000.00	\$2,000.00	\$0.00	0.00%	37
01 000 2130 100 13	SALARY, BUILDING TECHNOLOGY	\$5,000.00	\$5,000.00	\$0.00	0.00%	38
01 000 2250 500 13	BUILDING TECH SUPPLIES	\$500.00	\$500.00	\$0.00	0.00%	39
01 000 2305 100 13	CLASSROOM SAL, PROF	\$959,446.00	\$938,174.00	-\$21,272.00	-2.22%	40
01 000 2325 303 13	TEACHER SUBSTITUTES, PROF	\$16,875.00	\$20,250.00	\$3,375.00	20.00%	41
01 000 2380 400 13	ELL TRANSLATION SVS	\$500.00	\$500.00	\$0.00	0.00%	42
01 000 2340 100 13	MEDIA DIRECTOR'S SALARY	\$84,027.00	\$90,837.00	\$6,810.00	8.10%	43
01 000 2354 100 13	MENTORS	\$4,000.00	\$4,000.00	\$0.00	0.00%	44
01 000 2356 500 13	PROFESSIONAL DEVELOPMENT SUPPLIES	\$500.00	\$500.00	\$0.00	0.00%	45
01 000 2356 600 13	PROFESSIONAL DEVELOPMENT CONF/WRKSHPS	\$10,000.00	\$10,000.00	\$0.00	0.00%	46
01 000 2356 601 13	COURSE REIMBURSEMENT	\$9,000.00	\$9,000.00	\$0.00	0.00%	47
01 000 2358 400 13	PROFESSIONAL DEVELOPMENT CONTRACTED SRVCS	\$2,500.00	\$2,500.00	\$0.00	0.00%	48
01 000 2410 500 13	TEXTBOOKS/SOFTWARE/MEDIA	\$12,000.00	\$6,000.00	-\$6,000.00	-50.00%	49
01 000 2415 500 13	CLASSROOM INSTR MATERIALS	\$3,000.00	\$3,000.00	\$0.00	0.00%	50
01 000 2415 501 13	LIBRARY BOOKS	\$5,000.00	\$10,000.00	\$5,000.00	100.00%	51
01 000 2415 607 13	LIBRARY SUBSCRIPTIONS	\$150.00	\$150.00	\$0.00	0.00%	52
01 000 2420 400 13	INSTR EQUIP CONTRACTED SVS	\$2,822.88	\$3,105.00	\$282.12	9.99%	53
01 000 2420 500 13	INSTRUCTIONAL EQUIPMENT	\$2,300.00	\$2,300.00	\$0.00	0.00%	54
01 000 2430 500 13	GENERAL SUPPLIES	\$27,308.00	\$25,000.00	-\$2,308.00	-8.45%	55
01 000 2440 400 13	INSTRUCTIONAL CONTRACTED SERVICES	\$6,500.00	\$8,500.00	\$2,000.00	30.77%	56
01 000 2440 401 13	FIELD TRIPS	\$10,000.00	\$10,000.00	\$0.00	0.00%	57
01 000 2451 500 13	CLASSROOM INSTRUCTIONAL TECHNOLOGY/HARDWARE	\$5,000.00	\$5,000.00	\$0.00	0.00%	58
01 000 2455 608 13	INSTRUCTIONAL SOFTWARE LICENSES	\$6,500.00	\$14,500.34	\$8,000.34	123.08%	59
01 000 2710 100 13	SALARY, SCHOOL SOCIAL WORKER	\$97,127.00	\$100,971.00	\$3,844.00	3.96%	60
01 000 2710 500 13	COUNSELING SUPPLIES & MATERIALS	\$500.00	\$500.00	\$0.00	0.00%	61
01 000 2720 500 13	TESTING/ASSESSMENT SUPPLIES	\$750.00	\$1,650.00	\$900.00	120.00%	62

ACCT#	FUNCTION	FY 22	FY 23	CHANGE	% CHANGE	PG
SUB TOTAL		\$1,621,421.20	\$1,691,862.34	\$70,441.14	4.34%	
OTHER SCHOOL SERVICES						
3000						
01 000 3200 100 13	SALARY, SCHOOL NURSE	\$87,050.00	\$55,885.00	-\$31,165.00	-35.80%	63
01 000 3200 303 13	SUBSTITUTES	\$2,275.00	\$2,470.00	\$195.00	8.57%	64
01 000 3200 400 13	SCHOOL PHYSICIAN	\$2,500.00	\$2,500.00	\$0.00	0.00%	65
01 000 3200 500 13	HEALTH SUPPLIES	\$2,000.00	\$2,000.00	\$0.00	0.00%	66
01 000 3200 601 13	NURSE'S MEMBERSHIPS/DUES	\$180.00	\$480.00	\$300.00	166.67%	67
01 000 3200 607 13	HEALTH SUBSCRIPTIONS	\$45.00	\$45.00	\$0.00	0.00%	68
01 000 3300 400 13	BUS CONTRACT	\$310,846.00	\$335,714.00	\$24,868.00	8.00%	69
01 000 3400 300 13	SALARY, CAFETERIA	\$97,346.59	\$101,596.00	\$4,249.41	4.78%	70
01 000 3400 600 13	CAFETERIA CLOTHING ALLOWANCE	\$0.00	\$900.00	\$900.00	100.00%	71
SUB TOTAL		\$502,742.59	\$501,998.00	-\$744.59	-0.05%	
OPERATION & MAINT. OF PLANT						
4000						
01 000 4110 300 13	SALARY, CUSTODIANS	\$137,099.92	\$144,321.00	\$7,221.08	5.27%	72
01 000 4110 501 13	CUSTODIAL OVERTIME	\$5,000.00	\$5,000.00	\$0.00	0.00%	73
01 000 4110 302 13	SUMMER CUSTODIANS	\$12,800.00	\$14,650.00	\$1,850.00	14.45%	74
01 000 4110 303 13	CUSTODIAL SUBSTITUTES	\$3,200.00	\$3,665.00	\$465.00	14.53%	75
01 000 4110 500 13	CUSTODIAL SUPPLIES & MATERIALS	\$15,076.02	\$15,000.00	-\$76.02	-0.50%	76
01 000 4110 600 13	CUSTODIAL CLOTHING ALLOWANCE	\$0.00	\$600.00	\$600.00	100.00%	77
01 000 4110 602 13	CUSTODIAL TRAVEL EXPENSE	\$1,300.00	\$1,300.00	\$0.00	0.00%	78
01 000 4120 400 13	HEATING OF BUILD CONT SVS	\$3,500.00	\$3,500.00	\$0.00	0.00%	79
01 000 4120 651 13	PROPANE GAS	\$26,730.00	\$35,000.00	\$8,270.00	30.94%	80
01 000 4130 400 13	RUBBISH CONTRACT	\$1,547.16	\$1,702.00	\$154.84	10.01%	81
01 000 4130 653 13	TELEPHONE	\$3,000.00	\$3,000.00	\$0.00	0.00%	82
01 000 4130 654 13	WATER	\$5,000.00	\$5,000.00	\$0.00	0.00%	83
01 000 4210 400 13	MAINT OF GROUNDS CONTRACTED SVS	\$8,380.00	\$8,380.00	\$0.00	0.00%	84
01 000 4210 500 13	MAINT OF GROUNDS SUPPLIES	\$1,700.00	\$1,700.00	\$0.00	0.00%	85
01 000 4220 400 13	MAINT OF BUILD CONTRACTED SVS	\$14,000.00	\$16,550.00	\$2,550.00	18.21%	86
01 000 4220 500 13	MAINT OF BUILD SUPPLIES	\$7,200.00	\$7,200.00	\$0.00	0.00%	87
01 000 4225 400 13	BUILDING SECURITY SYSTEM CONTRACTED SVS	\$2,370.00	\$2,430.00	\$60.00	2.53%	88
01 000 4225 500 13	BUILDING SECURITY SYSTEM SUPPLIES	\$0.00	\$500.00	\$500.00	100.00%	89
01 000 4230 400 13	MAINT OF EQUIP CONTRACTED SVS	\$8,000.00	\$8,000.00	\$0.00	0.00%	90
01 000 4230 500 13	MAINT OF EQUIP SUPPLIES	\$4,000.00	\$4,000.00	\$0.00	0.00%	91
01 000 4400 400 13	NETWORKING & TELECOMMUNICATIONS	\$500.00	\$500.00	\$0.00	0.00%	92
01 000 4400 500 13	NETWORKING & TELECOMMUNICATIONS SUPPLIES	\$500.00	\$500.00	\$0.00	0.00%	93
01 000 4450 500 13	TECHNOLOGY MAINTENANCE SUPPLIES	\$500.00	\$500.00	\$0.00	0.00%	94
SUB TOTAL		\$261,403.10	\$282,998.00	\$21,594.90	8.26%	
COMMUNITY SERVICES						
6000						
01 000 6200 300 13	PARENT/TEACHER CONFERENCE CHILDCARE	\$1,000.00	\$1,000.00	\$0.00	0.00%	95
01 000 6210 500 13	SCHOOL COUNCIL SUPPLIES	\$100.00	\$100.00	\$0.00	0.00%	96
SUB TOTAL		\$1,100.00	\$1,100.00	\$0.00	0.00%	
ELEMENTARY REGULAR DAY TOTALS		\$2,648,062.87	\$2,762,173.84	\$114,110.97	4.31%	
AFTER SCHOOL ACTIVITIES						
2000						
01 098 3520 300 35	AFTER SCHOOL ACTIVITIES COORDINATOR	\$3,250.00	\$3,250.00	\$0.00	0.00%	97
01 098 3520 301 35	AFTER-CARE STAFF	\$48,761.00	\$49,737.00	\$976.00	2.00%	98
SUBTOTAL		\$52,011.00	\$52,987.00	\$976.00	1.88%	
TOTAL AFTER SCHOOL ACTIVITIES		\$52,011.00	\$52,987.00	\$976.00	1.88%	
COMMUNITY EDUCATION						
2000						
01 099 2120 300 35	COMMUNITY EDUCATION COORDINATOR	\$3,250.00	\$3,250.00	\$0.00	0.00%	99
01 099 2120 300 35	COMMUNITY EDUCATION CONTRACTED SERVICES	\$650.00	\$650.00	\$0.00	0.00%	100
SUB TOTAL		\$3,900.00	\$3,900.00	\$0.00	0.00%	
TOTAL ADULT EDUCATION		\$3,900.00	\$3,900.00	\$0.00	0.00%	
ELEMENTARY SPED						
2000	INSTRUCTION-SPECIAL EDUCATION					

ACCT#	FUNCTION	FY 22	FY 23	CHANGE	% CHANGE	PG
01 100 2110 103 41	DIRECTOR OF STUDENT SERVICES SALARY	\$137,010.00	\$100,820.00	-\$36,190.00	-26.56%	101
01 100 2110 200 41	SALARY, ADMIN ASST FOR SPED DEPT	\$35,468.79	\$39,149.50	\$3,680.71	10.38%	102
01 100 2110 400 41	SPED OFFICE EQUIP CONTRACT	\$1,196.97	\$1,317.00	\$120.03	10.03%	103
01 100 2110 401 41	SPED COMPUTER SERVICES	\$1,331.00	\$2,025.28	\$674.28	49.91%	104
01 100 2110 500 41	SPED OFFICE SUPPLIES	\$200.00	\$200.00	\$0.00	0.00%	105
01 100 2110 600 41	SPED DIRECTOR CONFERENCES	\$1,500.00	\$750.00	-\$750.00	-50.00%	106
01 100 2110 601 41	SPED DIRECTOR MEMBERSHIPS/DUES	\$725.00	\$725.00	\$0.00	0.00%	107
01 100 2110 603 41	SPED DIRECTOR'S INSTATE TRAVEL	\$1,000.00	\$4,500.00	\$3,500.00	350.00%	108
01 100 2305 100 44	SPED SPECIALISTS SALARIES, PROF	\$129,321.00	\$240,813.00	\$111,492.00	86.21%	109
01 100 2305 101 44	SUMMER SCHOOL PROF SAL	\$33,180.00	\$33,180.00	\$0.00	0.00%	110
01 100 2320 100 44	SPEECH/LANGUAGE PATHOLOGIST	\$76,101.60	\$79,176.80	\$3,075.20	4.04%	111
01 100 2320 400 44	MEDICAL/THERAPEUTICAL SERVICES	\$72,500.00	\$92,500.00	\$20,000.00	27.59%	112
01 100 2320 403 44	SUMMER MEDICAL THERAPEUTICAL SERVICES	\$5,000.00	\$3,500.00	-\$1,500.00	-30.00%	113
01 100 2325 303 44	SPED SUBSTITUTES	\$3,000.00	\$3,000.00	\$0.00	0.00%	114
01 100 2330 300 44	SPED ED ASSISTANT SAL	\$341,008.00	\$409,282.00	\$68,274.00	20.02%	115
01 100 2330 303 44	SPED ED ASSISTANT SUBSTITUTES	\$10,700.00	\$12,840.00	\$2,140.00	20.00%	116
01 100 2356 600 44	SPED PROFESSIONAL DEVELOPMENT CONF/WRKSHPS	\$1,000.00	\$1,000.00	\$0.00	0.00%	117
01 100 2410 500 44	SPED TEXTBOOKS & RELATED MATERIALS	\$500.00	\$500.00	\$0.00	0.00%	118
01 100 2415 500 44	SPED OTHER INSTRUCTIONAL MATERIALS	\$500.00	\$500.00	\$0.00	0.00%	119
01 100 2420 500 44	SPED INSTRUCTIONAL EQUIPMENT	\$1,000.00	\$1,000.00	\$0.00	0.00%	120
01 100 2430 500 44	SUMMER SCHOOL SUPPLIES	\$2,000.00	\$2,000.00	\$0.00	0.00%	121
01 100 2430 501 44	SPED GENERAL SUPPLIES	\$500.00	\$500.00	\$0.00	0.00%	122
01 100 2720 500 44	TESTING AND ASSESSMENTS	\$2,000.00	\$3,000.00	\$1,000.00	50.00%	123
01 100 2800 100 44	SCHOOL PSYCHOLOGIST	\$39,781.77	\$35,146.98	-\$1,365.21	-4.04%	124
01 100 2800 400 44	PSYCH CONTRACTED SERVICES	\$13,200.00	\$13,200.00	\$0.00	0.00%	125
01 100 2800 600 44	SCHOOL PSYCHOLOGIST SUBSCRIPTIONS	\$250.00	\$250.00	\$0.00	0.00%	126
SUB TOTAL		\$903,994.13	\$1,080,475.56	\$176,481.43	19.54%	
3000 OTHER SCHOOL SERVICES						
01 100 3300 400 44	SPED PUPIL TRANSPORTATION PREK - 6	\$50,000.00	\$20,000.00	-\$30,000.00	-60.00%	127
01 100 3320 300 44	AFTER SCHOOL ACTIVITIES AIDE	\$1,000.00	\$500.00	-\$500.00	-50.00%	128
SUB TOTAL		\$51,000.00	\$20,500.00	-\$30,500.00	-60.00%	
6000 COMMUNITY SERVICES						
01 100 6200 300 44	PARENT ADV COUNCIL CHILDCARE	\$140.00	\$140.00	\$0.00	0.00%	129
01 100 6200 500 44	PARENT ADV COUNCIL SUPPLIES	\$100.00	\$100.00	\$0.00	0.00%	130
01 100 6200 601 44	PARENT ADV COUNCIL MEMBSHP	\$200.00	\$200.00	\$0.00	0.00%	131
SUB TOTAL		\$440.00	\$440.00	\$0.00	0.00%	
9000 PROGRAMS/OTHER DISTRICTS SPED						
01 100 9400 660 44	PYMTS. MEMBER COLLAB.	\$150.00	\$150.00	\$0.00	0.00%	132
SUB TOTAL		\$150.00	\$150.00	\$0.00	0.00%	
TOTAL ELEMENTARY SPED		\$955,584.13	\$1,101,765.56	\$146,181.43	15.30%	
TOTAL SCHOOL BUDGET K-6		\$3,659,558.00	\$3,920,826.40	\$261,268.40	7.14%	
SECONDARY, REGULAR & SPED						
SECONDARY REGULAR ED - TUITION OUT						
9000	PROGRAMS/OTHER DISTRICTS					
01 000 9100 660 30	TUITION GRADES 7-12	\$1,742,368.00	\$1,590,093.60	-\$152,274.40	-8.74%	133
SUB TOTAL		\$1,742,368.00	\$1,590,093.60	-\$152,274.40	-8.74%	
TOTAL SECONDARY REGULAR ED		\$1,742,368.00	\$1,590,093.60	-\$152,274.40	-8.74%	
SECONDARY SPED - TUITION OUT						
2000	INSTRUCTION					
01 100 2305 100 55	SPED SPECIALIST TUTORIAL SUPPORT 7-12	\$1,000.00	\$1,000.00	\$0.00	0.00%	134
01 100 2420 500 55	SPED INSTRUCTIONAL EQUIPMENT 7-12	\$100.00	\$100.00	\$0.00	0.00%	135
01 100 2430 500 55	SPED GENERAL SUPPLIES 7-12	\$100.00	\$100.00	\$0.00	0.00%	136
01 100 2440 300 55	SPED VOCATIONAL GRADES 7-12	\$2,000.00	\$2,000.00	\$0.00	0.00%	137
01 100 2800 400 55	SPED PSYCHOLOGICAL CONTRACTED SVS- GRADES 7-12	\$2,430.00	\$2,430.00	\$0.00	0.00%	138
SUB TOTAL		\$5,430.00	\$5,430.00	\$0.00	0.00%	

ACCT #	FUNCTION	FY22	FY23	CHANGE	% CHANGE	PG#
3000	OTHER SCHOOL SERVICES					
01 100 3300 400 55	PUPIL TRANSPORTATION	\$98,995.00	\$98,995.00	\$0.00	0.00%	139
01 100 6900 400 55	PUPIL TRANSPORTATION - PRIVATE PLACEMENT	\$7,500.00	\$5,000.00	-\$2,500.00	-50.00%	140
	SUB TOTAL	\$106,495.00	\$103,995.00	-\$2,500.00	-2.35%	
9000	PROGRAMS/OTHER DISTRICTS					
01 100 9100 660 55	SPED TUITION 7-12	\$149,155.00	\$100,000.00	-\$49,155.00	-32.96%	141
01 100 9300 660 55	PYMTS. NONPUBLIC SCHS.	\$170,000.00	\$265,000.00	\$95,000.00	55.88%	142
01 100 9400 660 55	PYMTS. MEMBER COLLAB.	\$74,825.00	\$0.00	-\$74,825.00	-100.00%	143
	SUBTOTAL	\$393,980.00	\$365,000.00	-\$28,980.00	-7.36%	
	TOTAL SPED SECONDARY TUITION OUT	\$506,105.00	\$474,625.00	-\$31,480.00	-6.22%	
	TOTAL TUITIONED OUT	\$2,248,473.00	\$2,064,718.60	-\$183,754.40	-8.17%	
	TOTAL SCHOOL BUDGET	\$5,908,031.00	\$5,985,545.00	\$77,514.00	1.31%	

SCHOOL DEPARTMENT MEMORANDUM

To: Truro Budget Task Force
Truro Finance Committee
Truro Select Board
From: Stephanie Costigan, Superintendent
Date: January 24, 2022
Re: School Department Budget Narrative

Dear Members of the Truro Budget Task Force:

As requested, this is a narrative summary for the School department's 2023 fiscal year budget.

- A. **Overview:** The Truro School Department is responsible for providing a rich, educational experience for the resident children of Truro and those who choose to attend via school choice. As of October 1st of this school year, we had 111 students enrolled in preschool through grade 6 at Truro Central School. 22 of the 111 are school choice students from Provincetown, Wellfleet, Eastham, Brewster, and Yarmouth. At the middle and high school levels, we have 91 students enrolled in Nauset Regional School District, 18 enrolled in the Provincetown School, and 10 enrolled at Cape Cod Tech. Therefore, we have a total of 208 Truro students and 22 school choice students.
- B. **Status Update:** Key initiatives in FY22 that may have an impact on the FY23 budget include the addition of a second preschool classroom and staffing; negotiations from the three collective bargaining agreements and the two new administrative contracts; an updated bus contract, increased special education costs, and variable energy costs (propane).
- C. **Requested Staffing Changes:** No requested staffing changes at this time.
- D. **Recommended Efficiencies:** Recommended efficiencies include updating the Truro school website for a more coordinated approach to communication that involves a live feed, alerts, and a more user-friendly interface.
- E. **COVID Impacts:** This year, we continue to strive to keep students in school as much as possible. At TCS, we have had no in-school transmission of the COVID 19 virus to date due to the mitigation strategies in place as well as our two testing programs. The Department of Elementary and Secondary Education (DESE) has provided schools with masks and test kits with a new testing program about to begin on January 31st. This year to help ease the impact of COVID, we have three grant-funded temporary positions including a medical assistant, a preschool educational assistant and a part-time custodian.
- F. **Anticipated Cost Increases or Decreases:** The development of this budget was unusual, after the COVID-driven experience of FY22. We received more grant money this year than in the past, with the exception of the Title I grant, due to the pandemic's impact on schools. We began to build FY23 with the FY22 budget as a point of departure, following

the approval of our federal and state grant applications, and keeping in mind the addition of a second preschool classroom, which was not a part of the FY22 budget.

The second step was to adjust those base amounts where the experience of the past year either permitted or required changes. For example, in the library account, we increased the amount by \$5,000 to cover the loss of library books during remote learning and to expand our library to include more culturally responsive materials for our students.

The additional preschool teacher is accounted for in the proposed FY23 budget. This fiscal year, we covered the cost of one preschool teacher through the operating budget and the other preschool teacher through school choice money, with approval from the town. School choice funds of approximately \$100,000 were allocated for one preschool teacher salary and the purchase of materials for the additional preschool classroom. Two new Educational Assistant positions have been added to the proposed FY23 budget to cover the needs of the additional preschool classroom plus step increases and column adjustments at \$68,274. An additional assistant has been recently hired to start on January 10th in anticipation of increased special education needs in the preschool program. This position and the recent hire of a medical assistant who started on 11/29/21 are covered by a grant and not part of the operating budget. These two positions are for the 21-22 school year only.

Other changes in the FY23 budget reflect negotiations from the three collective bargaining agreements and the two new administrative contracts. Other accounts were left at the prior year's original level, where there was no obvious reason to make a change, or slightly adjusted to accurately reflect spending based on areas in need of line transfers in previous budgets, such as Kindergarten general supplies from \$1,000 to \$500 or the decrease in the textbook line by \$6,000 due to recently made purchases that will not require updating in the near future.

The custodial and maintenance accounts have been revised to reflect the experience of the past two years, including the impact of the virus on our planning, as well as negotiated contractual changes. For example, the summer custodian account has been increased by \$1,850 to accurately reflect the alignment of the hourly wage with step 1 of the AFSCME contract. An example of contractual changes includes the new addition of a \$300 clothing allowance. Contracted services for building maintenance have been increased by \$2,550 which includes services for the gym floor annually, plumbing/HVAC, and Terminix. The cost of propane has been extremely variable resulting in an increase to that line of \$8,270.

In terms of the special education accounts, in addition to contractual changes, the medical/therapeutic line which supports our contracted Occupational Therapist, Physical Therapist, Vision and Orientation & Mobility Specialists was increased by \$20,000 to match the needs of students receiving these services per their IEPs. The special education teacher account increased by \$111,492 with the addition of a new special education teacher and contractual changes. Decreases reflected in the classroom teacher and school nurse lines reflect a reduction in higher earning staff who have either retired or resigned.

The 7-12 tuition account was reduced by 8.74% to reflect the change in numbers of Truro residents attending Nauset. The Special Education 7-12 tuition account was decreased by \$49,155 based on IEP changes for 1:1 support. The increase of \$95,000 to the nonpublic school line reflects a tuition increase at one placement and the addition of a new placement; because the cost is controlled, and the source of the funding (state Circuit Breaker aid) is predictable. A decrease of \$74,825 was made to the Collaborative line to reflect a change in placement.

Our bus contract with the Cape Cod Collaborative is in the process of being extended for three more years and we are awaiting an updated contract. An estimated 8% increase of \$24,868 is anticipated.

- G. **Digitization and Technology:** Through grant money, we were able to procure 6 new Smartboards at the end of last fiscal year. The addition of GoTo meetings for school committee meetings has increased community attendance.
- H. **Select Board Goals and Objectives:** The Truro school district is committed to supporting the Select Board goals and objectives to protect and restore our fragile environment as well as use long term and strategic planning to guarantee the future health and well-being of our community.
- I. **External Impacts:** Staffing has impacted our ability to provide programs and services, specifically in the areas of special education, english language learners, and preschool. It has been difficult to find qualified staff with the appropriate certification to fill these positions within the hiring timetable.
- J. **Revenues:** Most of the support the federal government provides to schools in the National School Lunch Program comes in the form of a cash reimbursement for lunches served to children participating in the National School Lunch Program. Reimbursement rates for July 1, 2021 through June 30, 2022 are \$2.4625 for breakfast, \$1.02 for snack, and \$4.3175 for lunch. We are receiving an average of \$6,000 a month in reimbursement which supports supply purchases for the cafeteria.
- K. **Capital Planning:** Two projects have been prioritized by DPW Director, Jarrod Cabral, for FY23, for engineering evaluations for HVAC repairs/retrofits and roof/gutter maintenance and repairs with construction work being completed in FY24.
- L. **Other:** The school committee recommended the following changes:
- 40/60 split between Superintendent and Director of Student Services lines for salary and travel
 - Substitute teachers daily rate increased to \$150/day
 - Substitute educational assistant daily rate increased to \$120/day
 - Substitute nurse daily rate increased to \$190/day

Based on these adjustments, the updated bottom line is \$5,908,031, an increase of \$77,514 over FY22 (1.31%).

ACCOUNTING DEPARTMENT MEMORANDUM

To: Truro Budget Task Force
Truro Finance Committee
Truro Select Board

From: Trudi Brazil, Town Accountant

Date: November 9, 2021

Re: Accounting Department Budget Narrative

Dear Members of the Truro Budget Task Force:

As requested, this is a narrative summary for the accounting department's 2023 fiscal year budget.

- A. **Overview:** By statute, the office of the Town Accountant is tasked with responsibility for maintaining financial records, supervising and controlling expenditures of all Town funds to insure all municipal transactions conform to law and sound municipal accounting practices.
- B. **Status Update:** Ongoing initiatives from prior years include implementation of the Requisition and Purchase order module. Implementation and full roll-out of ClearGov, the town's fiscal transparency software platform. Decentralization of data entry into Munis, the town's integrated municipal financial software system, for vendor warrant processing. All of the aforementioned initiatives work toward fulfilling SB Goal E to engage and involve town residents, property and business owners in town affairs.
- C. **Requested Staffing Changes:** None at this time
- D. **Recommended Efficiencies:** Acquisition and implementation of budget-building software, including operating and capital budgets, would standardize and streamline the budgeting process.
- E. **COVID Impacts:** Communications with vendors, support staff at state agencies, 'customer support' calls all take more time since so much of the workforce exists in a remote setting. Internally, there have been few, if any, long term impacts to address. Additional funds are requested for Audit assistance. See F.
- F. **Anticipated Cost Increases or Decreases:** Increases to wages include only W&P personnel (Accountant); LIUNA personnel (Assistant to the Accountant) increases are yet undetermined. \$2500 has been added to purchased services for additional Auditor assistance with a Comprehensive Annual Financial Report (CAFR) . \$235 has been added to supplies to purchase a wireless label printer. Funds have been reinstated to the Travel/Training/Workshop/Conference lines to maintain employee professional development.

G. Digitization and Technology: A digitization program to store records that can be saved electronically would drastically reduce the amount of space required by hard/original copies. This program corresponds to SB Objective 13 to increase digitization of town services.

H. Select Board Goals and Objectives: Please refer to items B. G.

I. External Impacts: None at present however there are concerns surrounding replacement of long-term employees. Housing, wages, benefits, and a declining pool of talent educated in municipal finance may become an issue within 5 to 7 years. This concern speaks to SB Goal B to create more affordable year-round places for people to live and work and to objectives 3,7 and 8.

J. Revenues: Not applicable.

K. Capital Planning: Not applicable

L. Other: Not applicable

0135 Accounting Draft 2023 BUDGET REQUEST

ORG	OBJ	ACCT DESCRIPTION	2021 EXPENDED	2022 BUDGET	2023 REQUEST	NOTES:	Y-o-Y \$	Y-o-Y %
01013551	510000	BUDGET: SAL & WAGE						
01013551	511000	ACCOUNT SALARY	101,362.14	103,001.86	106,187.28			
01013551	511005	HOURLY WAGES	57,754.80	57,660.00	58,811.13			
01013551	513010	ACCOUNT OT		1,657.00	1,735.65	Provision for additional/overtime hours for Assistant during busy seasons.		
01013551	514010	CERTIFICATION INCENTIVE/STIPEND	500.00	500.00	500.00	TB Certification as MA Municipal Accountant		
01013551	514011	ADDITIONAL: BONUS						
01013551	514015	ADDITIONAL:LONGEVITY BONUS	3,475.00	3,715.00	4,080.00	TB & TF		
01013551	515000	VACATION BUY-BACK	6,109.90	6,111.00	6,321.70	TB & TF		
01013551	515015	SICK BUY BACK	3,054.95	3,056.00	3,160.85	TB & TF		
510000 SALARY & WAGE TOTAL:			172,256.79	175,700.86	180,796.61		5,095.75	2.90%
01013552	520000	PURCHASE OF SERVICES						
01013552	524000	ACCOUNT SVC:R&M OFF EQUIP			0.00			
01013552	530004	ACCOUNT SVC:AUDITOR SUPPORT			2,500.00	Auditor support: CAFR, COVID Reporting & Auditing		
520000 PURCHASED SERVICES TOTAL:			0.00	0.00	2,500.00		2,500.00	100.00%
01013554	540000	SUPPLIES						
01013554	542000	ACCOUNT SUPP:OFFICE	669.44	1,000.00	1,000.00	Disposable office Supplies		
01013554	542005	ACCOUNT SUPP:OFF EQUIP		300.00	235.00	Wireless Lable writer		
540000 SUPPLIES TOTAL:			669.44	1,300.00	1,235.00		-65.00	-5.00%

0135 Accounting Draft 2023 BUDGET REQUEST

ORG	OBJ	ACCT DESCRIPTION	2021 EXPENDED	2022 BUDGET	2023 REQUEST	NOTES:	Y-o-Y \$	Y-o-Y %
01013557	570000	OTHER CHARGES UNCLASSIFIED						
01013557	571000	ACCOUNT OTH:INSTATE TRAVEL		685.00	450.00	Anticipates in-person meetings & training		
01013557	572000	ACCOUNT OTH:OUT OF STATE TRAVE						
01013557	573000	ACCOUNT OTHER:DUES & MEM	155.00	250.00	250.00			
01013557	573010	OTHER EXP:TRAIN/WKSHP/CONF	200.00	1,500.00	1,495.00	Anticipates return to madatory training		
01013557	573015	OTHER CHARGES:LODGING EXPENSES		2,300.00	2,300.00	As above.		
01013557	579000	ACCOUNT OTHER:REIMB			200.00			
570000 OTHER UNCLASSIFIED CHARGES TOTAL:			355.00	4,735.00	4,695.00		-40.00	-0.84%
GRAND TOTAL:			173,281.23	181,735.86	189,226.61		7,490.75	4.12%
			FY 2021	FY 2021	2023 REQUEST			

510000 Salary & wages

Totals:

		Trudi	Tami	Annual	Totals
Salary	511000	106,187.28		106,187.28	106,187.28
Daily		406.84	225.33		
Certification Incentive/Stipend	514010	500.00		500.00	500.00
Hourly Rate	511005	32.19	58,811.13	58,811.13	58,811.13
Longevity	514015	2,495.00	1,585.00		4,080.00
Vacation Buy Back	515000	4,068.40	2,253.30		6,321.70
Sick Buy Back	515015	2,034.20	1,126.65		3,160.85
Contingency 'Over' / additional time	513015		1,735.65	=35 Reg Hrs or 22 OT Hrs	1,735.65
					180,796.61

520000 PURCHASED SERVICES

524000	Service: R&M Office Equipment		
530004	Service: Auditors Support	2,500.00	Financial Pt
		2,500.00	

540000 SUPPLIES

01013554	542000	ACCOUNT SUPP:OFFICE CONSUMABLES	1,000.00	Storage bo: Staples
01013554	542005	ACCOUNT SUPP:OFF EQUIP	235.00	Wireless La
			1,235.00	

					400 miles RT to Amherst 310 miles Rt to Ft. Devens 56 mile RT to Red Jacket, So Yarmouth
560000 INTERGOVERNMENTAL EXPENSES TOTAL:					
01013557	570000	OTHER CHARGES UNCLASSIFIED			
01013557	571000	ACCOUNT OTH:INSTATE TRAVEL	450.00		
01013557	572000	ACCOUNT OTH:OUT OF STATE TRAVE			
01013557	573000	ACCOUNT OTHER:DUES & MEM	250.00	MMAAA \$50 X2 C&I Town Accountant's Assoc \$25 X 2 MGFOA \$50 X 2	
01013557	573010	OTHER EXP:TRAIN/WKSHP/CONF	1,495.00		
01013557	573015	OTHER CHARGES:LODGING EXPENSES	2,300.00		
01013557	579000	ACCOUNT OTHER:REIMB	200.00	Annual Ed Program \$350 X2 Fall Conference 95 Summer Conference 350 X2	
					Out of pocket reimbursements: food, travel, meals, tolls
					Umass \$200 / night X 3 X2 Devens \$200 / night Red Jacket \$300 / night X 3
					4,695.00

TREASURER/COLLECTOR DEPARTMENT MEMORANDUM

To: Truro Budget Task Force
Truro Finance Committee
Truro Select Board

From: Alex G. Marini Lessin, Finance Director: Treasurer/Tax Collector

Date: November 10, 2021

Re: Treasurer/Collector Budget Narrative

Dear Members of the Truro Budget Task Force:

As requested, this is a narrative summary for the Treasurer/Collector department's 2023 fiscal year budget.

- A. **Overview:** The Treasurer and Collector's office is responsible for management of all municipal funds and debt service, as well as administering payroll and employee benefits, issuing debt for capital projects, and collecting all receipts due to the Town. The office safeguards the Town's money and ensures staff are paid on time.
- B. **Status Update:** The department will continue to pursue uncollected receivables from past years and continue to work on improving internal policies. For example, the Department will work to submit an Investment Policy to help set goals for cash management to ensure safety, liquidity, and yield. In addition, the department will utilize the Tax Title module, which was implemented in the Fall of 2021. At the same time, we will begin implementation of accounting software that should reduce the time for reconciliation and invoicing.
- C. **Requested Staffing Changes:** Budget reflects removal of Town Clerk salary from this budget. No other changes to the staffing level for the department.
- D. **Recommended Efficiencies:** In late Winter/early Spring of 2022, the office will implement a new online tax portal, City Hall Systems. The portal will allow for year-round online payment of tax bills. In Fiscal 2023, the Department will optimize this new portal to improve the user experience for taxpayers. In addition, implementing cash management software will reduce time to reconcile and improve cash flow modeling.
- E. **COVID Impacts:** COVID outbreaks could slow in-office processing of receipts. Cost of financial transactions are increasing for online and in-person merchant processing.
- F. **Anticipated Cost Increases or Decreases:** Decreases in supplies and services are due to separation of Town Clerk department. There will still be a need for Tax Title advising services, although the overall need is reduced. Increases in unclassified charges are for professional development. Investment in professional development and cross-training will enable Truro to build a well of financial talent.

- G. Digitization and Technology:** The goal is to begin digitizing (and, where possible, removing) files dating back several decades. On the technology side, the department will assist other Town operations in bringing more transactions online. Refer also to item D and the cash management software.
- H. Select Board Goals and Objectives:** Rolling out online transactions reduces friction for businesses and leads to economic development (goal A) and makes it easier for residents (goal E). Cash flow forecasting allows better planning (goal D).
- I. External Impacts:** The Federal Reserve's planned rise in interest rates may increase borrowing costs. At the same time, more competitive savings rates may increase yield on the Town's funds. Other financial fees are increasing, such as merchant processing fees. Environmental damage will further increase the need for the Town to borrow for Capital Projects.
- J. Revenues:** Fee for Municipal Lien Certificates remain at \$25 as per MGL Chapter 60 Section 23A. Vehicle excise taxes are set by the state.
- K. Capital Planning:** Not applicable.
- L. Other:** The Treasurer/Collector office has experienced radical staffing changes in the past few years. At the same time, staff was adapting to a new normal due to COVID-19. Fiscal 2023 will present an opportunity for stability in the department, leading to improvements in policies and procedures across the board.

Finance Director / Treasurer / Collector 2023 Budget Request

ACCT DESCRIPTION	2021 EXPENDED	2022 BUDGET	2023 REQUEST	NOTES:	Y-o-Y \$	Y-o-Y %
BUDGET:SAL & WAGES						
CTC SALARY	83,942	179,148	210,978			
HOURLY WAGES	139,698	138,394	49,878			
OVERTIME PAY	7,725	1,500	1,500			
ADDITIONAL:LONGEVITY BONUS	2,115	2,320	570			
VACATION PAY	10,080	0	0			
CTC SICK PAY						
VACATION BUY-BACK	5,302	5,302	3,000			
SICK LEAVE BUY-BACK	2,651	2,651	2,600			
	251,514	329,315	268,526		-60,789.78	-18.46%
PURCHASE OF SERVICES						
CTC SVC:R&M OFF EQUIP		200	0			
RENT/LEASE AGMTS:OFF EQUIP/FUR		700	0	Town Clerk		
ANNUAL LICENSE/RENT FEES		161	200			
CTC SVC:PROF & TECH	23,717	35,000	30,000	Land court counsel, credit card fees, MUNIS training		
ADVERTISING	563	1,000	1,000			
CTC SVC:DP	11,973	20,000	20,000			
RECORDS STORAGE FEES	1,428	1,400	0	Town Clerk		
CTC SVC:PRINTING & MAILING	8,075	11,500	11,000			
COMMO:POSTAGE						
	45,755	69,961	62,200		-7,761.00	-11.09%
SUPPLIES						

Finance Director / Treasurer / Collector 2023 Budget Request

ACCT DESCRIPTION	2021 EXPENDED	2022 BUDGET	2023 REQUEST	NOTES:	Y-o-Y \$	Y-o-Y %
CTC SUPP:OFFICE	811	2,200	2,200			
CTC SUPP:OFF EQUIP REPLACE		300	0			
	811	2,500	2,200		-300.00	-12.00%
OTHER CHARGES UNCLASSIFIED						
CTC OTHER:INSTATE TRAV		800	800			
CTC OTHER:DUES & MEM	135	600	600			
OTHER EXP:TRAIN/WKSHP/CONF		200	1,850			
LODGING EXPENSES		300	900			
CTC OTHER:REIMB			0			
INSURANCE/BOND	2,208	2,000	2,000			
CREDIT CARD PROCESSING FEES (tb added 2.26.2021)				SEE 530001		
	2,343	3,900	6,150		2,250.00	57.69%
	300,422	405,676	339,076		-66,600.78	-16.42%
	FY 2021	FY 2022	FY 2023 REQUEST			

	Biweekly base	FY23 Estimat	Anniversary Date	New bi-weekly salary	PPE																															
					1-Jul	15-Jul	29-Jul	12-Aug	26-Aug	9-Sep	23-Sep	7-Oct	21-Oct	4-Nov	18-Nov	2-Dec	16-Dec	30-Dec	13-Jan	27-Jan	10-Feb	24-Feb	10-Mar	24-Mar	7-Apr	21-Apr	5-May	19-May	2-Jun	16-Jun	30-Jun					
Finance Director/T/C	\$ 4,846.15	\$ 5,015.77	Oct-21	\$ 5,135.19	\$ 501.58	\$ 5,015.77	\$ 5,015.77	\$ 5,015.77	\$ 5,015.77	\$ 5,015.77	\$ 5,015.77	\$ 5,015.77	\$ 5,015.77	\$ 5,015.77	\$ 5,135.19	\$ 5,135.19	\$ 5,135.19	\$ 5,135.19	\$ 5,135.19	\$ 5,135.19	\$ 5,135.19	\$ 5,135.19	\$ 5,135.19	\$ 5,135.19	\$ 5,135.19	\$ 5,135.19	\$ 5,135.19	\$ 5,135.19	\$ 5,135.19	\$ 5,135.19	\$ 5,135.19	\$ 5,135.19	\$ 5,135.19	\$ 138,180.59		
AT/C	\$ 2,890.30	\$ 2,991.46	22-Jan	\$ 2,969.92	\$ 299.15	\$ 2,991.46	\$ 2,991.46	\$ 2,991.46	\$ 2,991.46	\$ 2,991.46	\$ 2,991.46	\$ 2,991.46	\$ 2,991.46	\$ 2,991.46	\$ 2,991.46	\$ 2,991.46	\$ 2,991.46	\$ 2,991.46	\$ 2,991.46	\$ 2,991.46	\$ 2,991.46	\$ 2,991.46	\$ 2,991.46	\$ 2,991.46	\$ 2,991.46	\$ 2,991.46	\$ 2,991.46	\$ 2,991.46	\$ 2,991.46	\$ 2,991.46	\$ 2,991.46	\$ 2,991.46	\$ 2,991.46	\$ 77,797.03		
Treas/Coil Salary - 511000																																		\$ 210,977.62		
Clerk Salary - 511000	\$ -																																			
OAS - Step 3 - 95 hours (New)	\$ 1,911.00				\$ 191.10	\$ 1,911.00	\$ 1,911.00	\$ 1,911.00	\$ 1,911.00	\$ 1,911.00	\$ 1,911.00	\$ 1,911.00	\$ 1,911.00	\$ 1,911.00	\$ 1,911.00	\$ 1,911.00	\$ 1,911.00	\$ 1,911.00	\$ 1,911.00	\$ 1,911.00	\$ 1,911.00	\$ 1,911.00	\$ 1,911.00	\$ 1,911.00	\$ 1,911.00	\$ 1,911.00	\$ 1,911.00	\$ 1,911.00	\$ 1,911.00	\$ 1,911.00	\$ 1,911.00	\$ 1,911.00	\$ 1,911.00	\$ 49,877.10		
Total Tras/Coil Wages - 511005	\$ 1,911.00																																			
FD DAILY	\$ 484.62																																			
AT/C DAILY	\$ 289.09																																			
OAS DAILY	\$ 191.10																																			
	\$ 964.75																																			
	\$ 19,294.90																																			

Land court
counsel,
credit card
fees,
MUNIS
training

PROFESSIONAL & TECHNICAL BREAKDOWN

15,000 MUNIS mo FY23 Estimated

5,000 Land court counsel

10,000 Credit card fees - could change to 5300098 (Bank fees)

CTC SVC:DP

13500 Processing fees for licenses and permits

3,600 Payroll processing

2900 FedEx, Shredding, ACA processor

Land court counsel, credit card fees, MUNIS training

0175 PLANNING DEPT 2023 BUDGET REQUEST

ORG	OBJ	ACCT DESCRIPTION	2021 EXPENDED	2202 BUDGET	2023 REQUEST	NOTES:	Y-o-Y \$	Y-o-Y %
01017551	510000	BUDGET:SAL & WAGE						
01017551	511000	PLAN BD:SALARY						
01017551	511000	PLANNING DEPT. SALARY	3,956.40	129,484.00	134,401.77			
01017551	511005	HOURLY WAGES	28,189.46	3,000.00	3,000.00			
01017551	5414011	BONUS						
510000 SALARY & WAGE TOTAL:			32,145.86	132,484.00	137,401.77		4,917.77	3.71%
01017552	520000	PURCHASE OF SERVICES						
01017552	530001	PLAN BD SVC:CONSULT						
01017552	530002	PLANNING BOARD ADVERTISING	844.40	1,100.00	1,100.00			
01017552	530007	PROF/TECH:LEGAL	64,733.69					
01017552	530022	PLANNING DEPT. DIGITIZATION			7,800.00			
520000 PURCHASED SERVICES TOTAL:			65,578.09	1,100.00	8,900.00		7,800.00	709.09%
01017554	540000	SUPPLIES						
01017554	542000	PLANNING DEPT. OFFICE SUPPLIES	0.00	316.00	300.00			
01017554	542005	PLAN BD SUPP:OFFICE EQUIP						
01017554	551000	PLANNING DEPT. TECH SUPPLIES: MAPS/PLANS	379.53	500.00	500.00			
540000 SUPPLIES TOTAL:			379.53	816.00	800.00		-16.00	-1.96%
01017557	570000	OTHER CHARGES UNCLASSIFIED		125.00				
01017557	571000	OTHER:INSTATE TRAV		2,550.00				
01017557	572000	OTHER: TRAVEL: OUT OF STATE		3,750.00				
	558002	SUBSCRIPTION UPDATES			115.00	MCLE TREATISES		
	558003	SUBSCRIPTION			2,400.00	WESTLAW		
01017557	573000	OTHER CHARGES DUES AND MEMBERSHIP	375.00	500.00	762.00	MASS BBO, APA, MASS PLANNING DIRECTORS		
	573010	OTHER EXP: TRAIN/WKSHP/CONF			3,500.00	PLANNING; PROCUREMENT		
01017557	579000	OTHER:REIMB		125.00				
570000 OTHER UNCLASSIFIED CHARGES TOTAL:			375.00	7,050.00	6,777.00		-273.00	-3.87%

0175 PLANNING DEPT 2023 BUDGET REQUEST

ORG	OBJ	ACCT DESCRIPTION	2021 EXPENDED	2202 BUDGET	2023 REQUEST	NOTES:	Y-o-Y \$	Y-o-Y %
GRAND TOTAL:			98,478.48	141,450.00	153,878.77		12,428.77	8.79%
			FY 2021	FY 2022	FY 2023 REQUEST			