

the Town received \$120,525 in receipts that are classified as nonrecurring receipts. Two major sources were premiums received on the sale of bonds last year in the amount of \$54,740 and \$26,780 from the sale of surplus equipment. The combination of these two receipts accounted for approximately 68% of the total nonrecurring revenue. The balance of \$39,005 was from various sources. During FY2017, the Town received a total of \$29,562 in nonrecurring receipts. The largest receipt was from the sale of surplus equipment totaling \$7,110, and \$22,452 from various refunds and recoveries received by the Town and School departments. The Town recorded \$305,739 in nonrecurring receipts for FY2018. The largest receipt was from the sale of surplus equipment of \$166,612. The second largest amount was from the recapture of tailings and void checks from prior years totaling \$111,324. The Town received a refund from LifePlus in the amount of \$13,961. The balance of the nonrecurring receipts of \$13,842 represents various refunds, recoveries, and one-time monies received by the Town and School departments. There is no estimate for miscellaneous nonrecurring receipts for fiscal 2020.

General Fund Recurring Receipts
Table 2.6

Description	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Recap	FY20 Estimate	\$ Change
Property Taxes	112,906,528	118,424,863	125,558,932	132,836,957	140,412,183	7,575,225
State Aid	10,065,389	10,475,985	11,081,996	11,813,942	12,128,005	314,063
Local Receipts	12,902,950	15,785,842	14,863,683	11,335,256	12,735,256	1,400,000
Total Receipts	135,874,868	144,686,690	151,504,610	155,986,155	165,275,443	9,289,288

Other Available Funds

Other available funds (\$3,724,659) represent 1.9% of the total general fund before adjustments and offsets. Projections of reserves follow past budget methodology. The uses of the funds are based on historical uses of these funds. The three available funds that have been recurring are Debt Exclusion Offsets, Overlay Surplus, and until FY2018 Parking Meter Fund. Other available funds are correlated to expenses. These funds must be specifically identified by Town Meeting in the motion in order to be used.

The **Debt Exclusion Offset** is an amount equal to the amortized value of a premium that may have been received on debt-excluded bond or note and is spread over the life of the loan. The offset reduces the amount of the excluded debt service that is raised on the tax levy. The amount for FY2020 is \$105,159.

Overlay Surplus is generated when it is determined that all claims for abatements and exemptions on property tax levies of a particular fiscal year have been resolved, and uncollected taxes for the year have been secured with a tax taking lien filed with the Registry of Deeds or Land Court, depending upon the type of property, leaving a balance in the overlay account. Previously each fiscal year required its own overlay account, but with the passage of Municipal Modernization Act a couple of years ago, all individual overlay accounts were combined into a single account. However abatement and exemption activity is still tracked on a fiscal year basis. The change eliminates the need for a year by year reconciliation of the abatement recordings and provides greater flexibility to satisfy valid claims for adjustment of taxes. From time to time the Board of Assessors may vote to release funds from the overlay fund, which then is considered a surplus and may be used as a funding source by Town Meeting during the year that the surplus is declared. Any funds declared as surplus and not appropriated by Town Meeting will be closed out to fund balance and will contribute to the Free Cash certified in the following fiscal year. We have planned on the use of \$1,000,000 to fund appropriations. Per state statute, the Board of Assessors must formally vote to release any determined surplus before it is available for appropriation.

The **Parking Meter Fund** is reserved for appropriation and the revenues are derived from parking meters, which under State Law must be used for parking-related purposes. With the passage of the Municipal Modernization Act, parking meter receipts collected after November 7, 2016 are now considered General Funds. The Act allows the Town to reestablish the Parking Fund, but this budget plan does not contemplate such action. Therefore, there was no transfer to the operating budget for FY2018, FY2019, or planned for FY2020. Parking meter receipts have been part of the General Fund local receipts category, since the 2016 change.

Other available funds in prior years have included items such as unexpended balances of prior warrant articles, grants, and general and dedicated reserves. The budget plan assumes the use of \$2,500,000 from the **Athletic Facility Improvement Fund** for an anticipated capital project.

Free Cash

Free Cash balance is largely a function of actual revenue collections in excess of estimates and expenditures less than appropriations. Given the nature of Free Cash, it should not be depended upon as an operating revenue source, but rather a supplemental source. We have taken deliberate steps to reduce the level of Free Cash that is used to support ongoing operating expenses, and recommend using it to improve reserves, invest in capital assets, support one-time or short duration programs, or as a temporary funding source for recurring expenses if an increase in recurring revenue is anticipated.

The Free Cash has been certified by the Department of Revenue at \$10,387,871 which is a decrease of \$3,130,751 from what was certified last year. The amount certified for this year represents 5.4% of the total general fund before adjustments. The certified Free Cash in FY2018 was \$13,518,622 of which \$13,298,378 was used for FY2018 and FY2019 appropriations and the balance was closed out at the end of the year and became part of the Free Cash certified by the State this year. The Free Cash certified in FY2017 was \$13,849,687 of which \$11,387,990 was used for appropriations during FY2018. The certified Free Cash in FY2016 was \$6,890,372 of which \$6,190,372 was used for FY2017 appropriations and the balance was closed out at the end of the year. Free Cash in FY2015 was \$6,207,875 of which \$5,931,875 was used for FY2016 appropriations and the balance was closed out at the end of the year. Free Cash certified in FY2014 was \$10,133,912 of which \$5,981,564 was used for FY2014 and \$4,152,348 was used for FY2015. Table 2.7.1 shows how much Free Cash was used for the operating budget, cash capital, other financial warrant articles, reserves, or closed out.

Uses of Free Cash
Table 2.7.1

Certification Year	Budget Year Use	Free Cash	Operating Statement Maximum	Budget	Capital	FWA	Reserves	Returned
FY2014	FY14/15	10,133,912	2,120,776	2,032,765	7,499,617	35,000	566,530	-
FY2015	FY2016	6,207,875	1,873,669	1,941,264	2,394,911	750,000	845,700	276,000
FY2016	FY2017	6,890,372	1,779,710	1,763,165	2,639,117	553,222	1,234,868	700,000
FY2017	FY2018	13,849,687	2,700,921	2,689,482	5,438,467	1,145,000	2,115,041	2,461,697
FY2018	FY2019	13,518,622	2,858,833	2,506,298	9,020,289	181,000	1,590,791	220,244

Given that the Town of Needham develops its annual operating and capital budgets in such a way that Free Cash can be counted upon each year, some amount of Free Cash has been used to support operating expenses. In recognition that the operating budget structure has been amended, and beginning with the FY2017 budget plan, a sizable amount of expenses have been removed from the departmental budgets into a new Townwide expense budget (to account and track electric and natural gas expenses, including payments for the production of solar power, related expenses and the street lighting program), we amended

what was included in the Free Cash “use for operating expenses” calculation. We continue to recommend that the amount of Free Cash used to fund the operating budget should not be more than 2% of the budget turn back of the prior completed fiscal year or the actual amount returned, whichever is less. We use the final adjusted operating budget to calculate the two percent figure. We define the final adjusted operating budget as the total of the Departmental budgets and Townwide expenses, except for the Reserve Fund. We do not include any transfer from the Reserve Fund line into the Departmental budgets. Any return from the Reserve Fund would not be considered part of the budget return when calculating the lesser of the two calculations: two percent of the final adjusted budget, or actual return, wherever is less. In table 2.7.2, we show what the budget returns have been in the past five years and what the two percent of the final adjusted operating budget would have been.

Operating Budget Returns
Table 2.7.2

Fiscal Year Activity	Final Budget	Returned	Adjusted Final Budget	Related Return	Percent of Budget	Reserve Fund Return	Reserve Fund Return as a % of Total Return	Two Percent of the Adjusted Final Budget
2014	124,101,249	2,463,826	122,653,006	1,873,669	1.5%	590,157	24.0%	2,453,060
2015	129,531,899	1,944,545	127,889,742	1,779,710	1.4%	164,835	8.5%	2,557,795
2016	136,570,837	4,406,846	135,046,070	3,404,341	2.5%	1,002,505	22.7%	2,700,921
2017	144,396,032	4,031,697	142,941,656	3,287,076	2.3%	744,621	18.5%	2,858,833
2018	153,184,148	4,450,548	151,371,548	3,615,609	2.4%	834,939	18.8%	3,027,431

Two percent of the FY2018 adjusted final budget equals \$3,027,431; the actual FY2018 budget return less the Reserve Fund return was \$3,615,609 which is more than two percent and is more than the return for three of the last four years (Table 2.7.2). The budget plan has **\$2,068,301** of the Free Cash being used for operating expenses; the amount falls under the allowance. The balance of the Free Cash is proposed to be used to fund cash capital, reserves, and warrant articles. The Town has been following the recommended practice of limiting the amount of Free Cash that supports the operating budget by using the funds to pay not only for needed cash capital, but also to put aside funds for future demands that may arise unexpectedly and for various one-time financial warrant articles.

Revenue as a % of Total General Fund Revenue
Table 2.8

Description	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Recap	FY20 Estimate
Property Taxes	79.2%	78.1%	75.3%	77.8%	79.4%
State Aid	7.2%	7.0%	6.7%	6.9%	6.7%
Local Receipts	8.7%	9.9%	8.6%	6.2%	6.6%
Other Available Funds	1.1%	1.0%	2.9%	1.8%	1.9%
Free Cash	3.9%	3.9%	6.5%	7.3%	5.4%
Total General Fund Revenue*	100.0%	100.0%	100.0%	100.0%	100.0%

*May not equal 100% due to rounding

ADJUSTMENTS TO GENERAL FUND REVENUE

Cherry Sheet Offsets are programs that are classified by the State as “Offset Items”; that is, these funds are expended without appropriation for specific purposes (i.e., remediation assistance and public libraries). As they are estimated as a component of State Aid, they must be shown as a reduction in revenue because of their categorical nature (i.e., they are not available for general appropriation purposes). Expenditure of these funds does not require Town Meeting appropriation. The amount for FY2020 is based on the assumption

that state aid for libraries will decrease by one percent over the estimate for FY2019 to **\$37,725** for FY2020.

While the majority of enterprise fund expenses are accounted for in the enterprise fund, certain costs of the department are reflected in the general fund budgets of other Town departments (e.g., treasurer/collector, information technology, personnel, insurance, etc.). These enterprise-related general fund expenditures are funded with transfers of revenue from the enterprise fund to the general fund. The amount projected for FY2020 is based on the current year and is estimated at **\$1,235,000**.

Enterprise Reimbursements to the General Fund
Table 2.9

Description	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Recap	FY20 Estimate
Solid Waste	317,608	314,739	322,037	265,250	
Sewer	363,721	376,586	428,888	471,071	435,000
Water	660,484	684,108	754,489	871,743	800,000
Total	1,341,813	1,375,433	1,505,414	1,608,064	1,235,000

With the FY2020 budget year the Solid Waste fund is dissolved so there is no transfer for FY2020. The preliminary estimate for the sewer fund reimbursement is **\$435,000**. The estimate for the water fund is **\$800,000**. Because indirect costs associated with the two funds are a factor of Town Meeting appropriations, the actual FY2020 transfers may be adjusted accordingly.

FY2020 is the ninth operating budget that will include **CPA** supported debt service. The Town Hall financing plan calls for debt service paid by CPA funds to be \$430,525, which is a decrease of \$10,969 from FY2019. This will be the first year that debt service related to the Rosemary Recreation Complex and Pool project will come due. The amount payable during FY2020 is \$754,792. The total transfer for FY2020 is **\$1,185,317**, an increase of \$743,823, or approximately 168%. We reflect \$1,185,317 as another adjustment to General Fund revenue because the CPA debt is included in the general operating budget of the Town.

OTHER RESERVES AVAILABLE FOR APPROPRIATION

The available balance in the **Stabilization Fund** as of December 31, 2018 was \$4,169,749. The Stabilization Fund may be appropriated, by a vote of Town Meeting, for any municipal purpose. No assumption about an appropriation from the Stabilization Fund to support the Town's operating budget is made in this projection.

The Town also established an **Athletic Facility Improvement Fund** for the purpose of reserving funds for future extraordinary athletic field and artificial turf replacement and maintenance costs. The balance in the fund as of December 31, 2018 was \$2,651,510. The budget plan calls for the use of \$2,500,000 to fund the Memorial and DeFazio artificial turf carpets. The plan recommends an appropriation of \$75,000 to the Fund for future projects.

The Town also established a **Capital Facility Fund** for the purpose of reserving funds for future extraordinary capital facility maintenance costs. The balance in the fund as of December 31, 2018 was \$1,862,233. No appropriation to the Fund is planned for the 2019 Annual Town Meeting but there may be a transfer recommendation to the Fund at a Special Town Meeting.

The Town also established a **Capital Improvement Fund** for the purpose of general fund capital equipment. The balance in the fund as of December 31, 2018 was \$898,847. The budget plan calls for an appropriation of \$166,612 to the Fund, which represents the total the Town has collected from the sale of surplus equipment during 2018.

The Town also established a **Debt Service Stabilization Fund** for the purpose of setting aside funds to smooth out the impact of General Fund Debt Service within the levy limit that may exceed the Town’s goal that only three percent of General Fund revenues be designated for debt. The balance in the fund as of December 31, 2018 was \$2,087,269. No appropriation to the Fund is planned for the 2019 Annual Town Meeting but there may be a transfer recommendation to the Fund at a Special Town Meeting.

ENTERPRISE FUNDS

An enterprise fund is used to account for those operations that are financed and operated in a manner similar to a private business. The Department of Revenue states that Enterprise Funds allow a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy or other available funds, if any. The Town has established an Enterprise Fund for its water operation, sewer operation, and until FY2020, for the Recycling Center and Transfer Station (solid waste disposal). The Town is now looking into whether to establish a stormwater enterprise fund as early as FY2021, but this planning will have no impact on the FY2020 budget. The enterprise funds are reimbursing the general fund for their related indirect costs (e.g., enterprise employee benefits, property insurance, shared staff, etc.).

Enterprise Receipts
Table 2.10

Description	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Budget	FY2020 Estimate	\$ Change
Recycling and Transfer Station	1,239,871	1,236,607	1,190,844	1,142,902	0	(1,142,902)
Sewer Enterprise	8,884,328	8,982,530	9,177,665	8,892,436	8,543,366	(349,070)
Water Enterprise	7,009,201	7,019,533	6,798,747	5,783,234	5,537,170	(246,064)
Total*	17,133,400	17,238,670	17,167,256	15,818,572	14,080,536	(1,738,036)

* Receipts before adjustments, reimbursements, and subsidies

The combination of the Sewer and Water Enterprise funds has total receipts at \$14,080,536 for FY2020 compared to \$15,818,572 for FY2019, which included the Recycling and Transfer Station fund (Table 2.10). So this results in a decrease of \$1,738,036 or approximately 11%. However a comparison of the two remaining funds for FY2020 has a decrease of \$595,134 or approximately a 4% decrease. The budget estimates for the Sewer and Water enterprise funds are lower than the budgets for FY2019. The Town was notified by Coca Cola that the company ceased its bottling operations at the plant in December 2018. The Company is not expected to resume production. Consequently, actual sewer and water volumes are projected to decline. Because state law requires the Town to charge an inclining block rate for water use, the charge for the last gallon of water used is charged at the highest rate, whereas the cost is the lowest. Unlike a common practice in private industry where a supplier may offer volume discounts on the sale of goods, the Town is not allowed to do this. Almost all of Coca Cola water use and waste water disposal was billed at the highest step rate (approximately 98% of use). So the Company was paying a disproportionate share of the fixed costs of the infrastructure. Their departure is expected to have little, if any, impact on the overall maintenance of the water and sewer systems (capital infrastructure is a significant expense). The debt service budgets for both enterprises have been lowered for FY2020, but this is a temporary solution as to rates. An

increase to the rates is anticipated, but it is too early to know whether the rates need to change for FY2020.

The budget calls for the use of **\$1,631,487** of retained earnings in Sewer Enterprise for cash capital and **\$291,500** in Water Enterprise fund retained earnings for capital. The decrease in use of retained earnings was due the higher amount of funds that were used to fund cash capital for FY2019.

Use of Enterprise Reserves and Other One-Time Funds
Table 2.11

Description	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Budget	FY2020 Estimate	\$ Change
Recycling and Transfer Station	158,000	258,096	798,040	482,753	0	(482,753)
Sewer Enterprise	1,373,949	478,016	368,556	2,551,111	1,631,487	(919,624)
Water Enterprise	1,162,104	345,679	433,074	3,531,048	291,500	(3,239,548)
Total	2,694,053	1,081,791	1,599,670	6,564,912	1,922,987	(4,641,925)

* Revenue before adjustments, reimbursements, and subsidies

Transfers to the Enterprise Funds

The Town approved a change effective with the FY2012 budget that the expenses associated with the Drains Program that were carried in the DPW General Fund Operating Budget are now part of the **Sewer Enterprise Fund Budget**. The employees who perform a majority of the drains-related work are assigned to either the water or sewer division. There are benefits for the Town to have the water and sewer employees perform the drains-related work rather than hiring additional staff for the sole purpose of drain work. The drains program is considered a general fund expense and not a sewer or water fund expense. The weekly tracking and processing of drains related procurement, accounts payable, and payroll, as well as the budgeting process is easier and more efficient (less cross-fund accounting work) to process the finance-related tasks through one of the enterprise funds, rather than the prior three fund process (general fund, sewer fund, and water fund). The General Fund still pays the drains-related costs, but the appropriation will now be made from the General Fund to the Sewer Enterprise Fund Budget. The payment in FY2012 was \$469,610, FY2013 was \$493,932, for FY2014 was \$468,936, for FY2015 the amount was \$463,430, FY2016 was \$494,488, and FY2017 was \$519,846. The FY2018 contribution was \$491,749 and \$504,750 was transferred for FY2019. The FY2020 budget recommendation is **\$530,467**, an increase of \$25,717 (5.1%). At the time of publication of the budget, the MWRA sewer assessment has not been received, and therefore the plan level funds the assessment. Any change will be funded by receipts or retained earnings.

The **Water Enterprise Fund Budget** will not require a General Fund subsidy. Just as with the MWRA sewer assessment for FY2020, the water assessment has been level funded, and any change will likely be funded by receipts.

ENTERPRISE FUND RETAINED EARNINGS

These sources are not available to support the General Fund and are shown for informational purposes only.

Similar to Free Cash, retained earnings are a function of the operations of the prior fiscal year and are generated by revenues collected in excess of estimates and unexpended balances of appropriations, as of June 30th. Once certified by the Massachusetts Department of Revenue, retained earnings are then available for appropriation or reserved

to support the enterprise. Retained earnings were certified on October 9, 2018 by the Department of Revenue. Table 2.12 shows the amounts which were certified as retained earnings by the Department of Revenue for the current year and the previous four complete fiscal years. The noticeable decline in retained earnings was anticipated as the Town had built up the amount in retained earnings to invest in several large capital projects. The Town has several other major capital projects coming for a vote in the next one to four years which will draw down reserves even more.

Certified Retained Earnings
Table 2.12

Fund	FY2015	FY2016	FY2017	FY2018	FY2019
Recycling and Transfer Station	690,498	980,788	1,135,503	490,750	71,727
Sewer Enterprise	1,667,645	1,863,803	3,433,474	4,500,960	3,286,421
Water Enterprise	2,049,563	2,833,584	4,168,418	5,368,805	3,080,815

COMMUNITY PRESERVATION FUNDS

Town voters approved a 2% Community Preservation Act surcharge on real estate property tax bills effective July 1, 2005. The 2% surcharge is assessed on the total property tax due, adjusted for certain exemptions. The tax on the first \$100,000 of residential valuation is not included in the CPA surcharge, and there are also exemptions for certain low and/or moderate-income taxpayers. Actual CPA revenues collected by the Town in the prior year are eligible for matching funds from the State. The match is equal to a percentage determined annually based on available funds for distribution, not to exceed 100% of the receiving community's actual receipts. The distribution rate that Needham received on its FY2013 CPA surcharge revenue was 52.23%, which decreased to a 31.46% match on its FY2014 surcharge revenue, and then dropped to a 29.67% match on the FY2015 surcharge revenue that was distributed in November 2015. The state match on the FY2016 revenue was 20.6% and dropped to 17.2% on the FY2017 revenue. With a supplemental appropriation to the CPA trust fund by the Legislature for FY2018, the Town received a state match of 18.93% on the FY2018 revenue; the funds were received in November 2018.

We believe the distribution range in FY2020 on the FY2019 revenue will be between 10% and 15% and our revenue estimate is at the low-point. The current estimate based on FY2019 collections that will be received as **state matching funds** in FY2020 is **\$247,005** or 10%. The 2% **CPA surcharge** on FY2020 property tax bills is estimated at **\$2,590,000**. The total estimated receipts for FY2020 are currently at \$2,837,005. This is a decline from the FY2019 receipt estimate of \$2,933,305.00, or \$96,300 less. This is due to an assumed decrease in the state matching program. The decrease is assumed because the trend has been a lower percentage match annually; there is no certainty that the State will provide a supplemental matching appropriation, as was done this past year, and there is an increase in the number of communities eligible for funding from the State Trust. There are now 172 of the 351 cities and towns in the Commonwealth that are participating.

The \$2,837,005 estimate provides for \$82,000 to be appropriated to the Community Preservation Committee's (CPC) administrative budget and \$312,071 to be credited to both the Community Housing Reserve and Open Space Reserve. The \$312,071 figure is

approximately 11% of the new revenue estimate for FY2020. Because the final revenue estimate is usually not known until the actual tax rate has been approved and the bills calculated, the practice has been to appropriate an amount of 11% of the revenue estimate to each of the required reserves to better ensure that the minimum CPA use requirement is satisfied. The FY2020 debt budget includes \$430,525 of debt service for the Town Hall project and \$754,792 of debt service for the Rosemary Recreation Complex. The Town Hall project was previously designated as a historic preservation project, and therefore the \$430,525 appropriation to the General Fund operating budget will satisfy minimum requirement for Historic Resources. The balance of the CPA revenue estimate of \$945,546 would be transferred to the Community Preservation Fund General Reserve for FY2020. The amount that is actually appropriated to each reserve would be adjusted as needed based on the CPC's project funding recommendations and Town Meeting votes on those recommendations.

The certified CPA Free Cash balance as of December 31, 2018 is **\$499,154** and remains available for appropriation until June 30, 2019. The FY2019 CPA General Reserve has a balance of **\$1,025,153** and the funds remain available for appropriation until June 30, 2019 as well. However \$8,662 is expected to be transferred from the General Reserve to the Community Housing Reserve and the Open Space Reserve in equal amounts of \$4,331. The transfer is needed to satisfy the State requirement that at least 10% of estimated receipts for the fiscal year are either appropriated or reserved for such expenditures. Because the State increased its CPA match to the Town for the year, the initial appropriation to the reserves fell under the minimum requirement. The CPA Free Cash and General Reserve will close out to the CPA fund balance after the end of the FY2019 and does not become available for use in FY2020 until after the CPA Free Cash is certified for FY2020. The Community Preservation Committee (CPC) has not yet made any funding recommendations for FY2020. The amounts currently held in the three required reserves as of December 31, 2018 are as follows:

Community Housing Reserve	\$2,028,573
Historic Resources Reserve	\$ 15,820
Open Space Reserve	\$ 883,954

**Town of Needham
Community Preservation Fund
Revenue and Appropriations
FY2020**

Community Preservation Fund Revenue Estimates

Surcharge Revenue Estimate	2,590,000
State Trust Fund Distribution Estimate	247,005

Revenue Estimate	2,837,005
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Community Preservation Fund Appropriation Estimates without Projects

Town Hall Project Debt Service (GF Debt Operating Budget)	430,525
Rosemary Recreation Complex Project Debt Service (GF Debt Operating Budget)	754,792
Community Preservation Committee Administrative Budget	82,000
Community Housing Reserve	312,071
Historic Resources Reserve	0
Open Space Reserve	312,071
Community Preservation Fund Reserve	945,546

Appropriation Estimates	2,837,005
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Reserve Balances 12/31/2018

Community Housing Reserve	2,028,573
Historic Resources Reserve	15,820
Open Space Reserve	883,954

FY2019 General Reserve (A single year reserve, any unused balance closes out 6/30/2019)	1,025,153
CPA Free Cash (A single year reserve, any unused balance closes out 6/30/2019)	499,154

Total Reserves	4,452,654
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Specific Town Appropriation Requests

Public Playgrounds	350,000
Town Common Historic Redesign and Beautification	117,000
Cricket Field	480,000
Rosemary Lake Camp and Trail	200,000
Trail - Fisher Street Trailhead	15,000

Total Project Requests	1,162,000
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