

# Town Manager's FY21 Town Budget Presentation

To BOS 3/3/20

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## TOWN MANAGER'S BUDGET

The Town is presenting a balanced budget, within capacity, as determined by our forecasting and additional information learned since then.

<b>REVENUES &amp; AVAILABLE FUNDS</b>	<b>FY19 Actual</b>	<b>FY20 Budgeted</b>	<b>FY21 Recommended</b>	<b>Percentage Increase</b>
Real Estate and Personal Property Taxes	86,079,321	88,883,118	92,570,647	4.15%
State Aid	6,380,977	6,397,013	6,409,839	0.20%
MSBA Reimbursement	1,605,767	1,605,767	1,605,767	0.00%
SAFER Grant	-	193,581	210,189	8.58%
Local Receipts	6,464,838	4,763,555	5,165,300	8.43%
Other Available	735,502	660,000	660,000	0.00%
<b>TOTAL REVENUES &amp; AVAILABLE FUNDS:</b>	<b>101,266,405</b>	<b>102,503,034</b>	<b>106,621,742</b>	<b>4.02%</b>

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## FY21 BUDGET

EXPENDITURES	FY19	FY20	FY21	Percentage
	Actual	Budgeted	Recommended	Increase
Education - Sudbury Public Schools (SPS)	38,309,355	38,535,653	39,608,834	2.78%
Education - LS Regional High School (LS)	24,762,716	25,808,881	26,712,280	3.50%
Education - Vocational	461,426	615,000	550,000	-10.57%
General Government	3,085,214	3,143,637	3,175,064	1.00%
Public Safety	8,472,123	8,924,924	9,199,461	3.08%
Public Works	5,146,416	5,460,288	5,607,520	2.70%
Human Services	746,973	871,110	906,383	4.05%
Culture & Recreation	1,327,814	1,422,707	1,462,889	2.82%
Town-Wide Operating and Transfers	212,237	483,845	486,352	0.52%
<b>Total Town Departments</b>	<b>82,524,274</b>	<b>85,266,045</b>	<b>87,708,783</b>	<b>2.86%</b>
Town Debt Service	3,100,625	3,110,425	3,613,379	16.17%
Employee Benefits (Town and SPS)	11,718,431	12,716,315	13,672,255	7.52%
OPEB Trust Contribution (Town and SPS)	540,249	610,249	680,249	11.47%
<b>Total Operating Budget</b>	<b>97,883,579</b>	<b>101,703,034</b>	<b>105,674,666</b>	<b>3.91%</b>
Capital Budget (Tax Levy)	403,224	800,000	947,076	18.38%
<b>TOTAL EXPENDITURES:</b>	<b>98,286,802</b>	<b>102,503,034</b>	<b>106,621,742</b>	<b>4.02%</b>

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## CHANGE IN LS ASSESSMENT

- The assessment is determined by the ratio of Sudbury's pupil enrollment to total LSRHS pupil enrollment as of October 1 of the 3 years preceding FY21.
- Also to be considered is the minimum contribution as set by the Department of Elementary and Secondary Education.
- The two together create a blended rate, which results in the final assessment to Sudbury.
- The Sudbury portion of the assessment for FY21 was estimated to increase to 87.90%
  - FY19: 86.95%
  - FY20: 87.46%
  - FY21: 87.90%

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## THE BUDGET BY CLUSTER

- There is a reduction in headcount in this budget as well as many new initiatives which could not be fulfilled. We will discuss as we move through.
- Budgets include already bargained for increases, as well as step increases if eligible
  - 1.5% COLA increase for FY2021 totaling \$189,000.
  - Steps totaling: \$176,000
- The Town is requesting no additional personnel this year.
  - We cut 1 Fulltime position
- Due to sound financial management practices, including fiscally responsible contract negotiations and cuts within the budget, we are able to request this budget without the need for an override.

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## THE BUDGET BY CLUSTER GENERAL GOVERNMENT

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| <ul style="list-style-type: none"> <li>■ Selectmen               <ul style="list-style-type: none"> <li>- Level service</li> </ul> </li> <li>■ Human Resources               <ul style="list-style-type: none"> <li>- Level service</li> </ul> </li> <li>■ Law               <ul style="list-style-type: none"> <li>- Level Service</li> </ul> </li> <li>■ Information Technology               <ul style="list-style-type: none"> <li>- Level Service</li> </ul> </li> </ul> | <ul style="list-style-type: none"> <li>■ Finance (Accounting, Treasurer/Collector, Assessors)               <ul style="list-style-type: none"> <li>- Reduction of 1 FTE</li> </ul> </li> <li>■ Conservation               <ul style="list-style-type: none"> <li>- Level service</li> </ul> </li> <li>■ Planning               <ul style="list-style-type: none"> <li>- Level service</li> </ul> </li> <li>■ Town Clerk               <ul style="list-style-type: none"> <li>- Level Service</li> </ul> </li> </ul> |
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## THE BUDGET BY CLUSTER PUBLIC SAFETY

- Police
  - *Level Service*
- Fire
  - *Level Service*
- Building Department
  - *Level Service*

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## THE BUDGET BY CLUSTER PUBLIC WORKS

- Engineering
  - *Increase in Contracted Services*
- Streets and Roads
  - *Level service*
- Trees and Cemeteries
  - *Level Service*
- Parks and Grounds
  - *Level service*
- Combined Facilities Department
  - *Level service*

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## THE BUDGET BY CLUSTER HUMAN SERVICES

- Board of Health
  - \$5,000 increase in contracted services
- Council on Aging
  - \$5,000 increase in expenses
- Veterans
  - Level service (75% of benefits reimbursed by state)

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## THE BUDGET BY CLUSTER CULTURE AND RECREATION

- Goodnow Library
  - Level service
- Recreation
  - Level service
- Historical Commission
  - Level service
- Historic Districts Commission
  - Level Service

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## THE BUDGET BY CLUSTER TOWN WIDE OPERATING

- Town Wide Operating Expenses
  - *Level service*
- Town Reserve Account
  - *Level service*

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## THE BUDGET BY CLUSTER TOWN WIDE OPERATING OPEB

- The OPEB Trust Fund Contribution budget is \$680,249, which is an increase of \$70,000 from FY20 (Town and SPS)
- This is consistent with the Town's plan put forward over the last three years.

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## THE BUDGET BY CLUSTER

### EMPLOYEE BENEFITS

- SPS and Town together (\$5,937,403 Town and \$7,734,852 SPS) ( 7.52% increase)
  - *Workers Compensation: \$90,447 increase*
  - *Property/Auto/Liability: \$53,368 increase*
    - Increase in claims
    - New FF added
    - Adding on Broadacre as a vacant property
  - *FICA/Medicare: \$39,106 increase*
  - *Medical insurance: \$363,607*
  - *Retiree Medical: \$137,011 increase*
  - *County Retirement: \$338,694 increase*

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## THE BUDGET BY CLUSTER

### DEBT

- Debt
  - *Increase of \$502,954 due to debt payments related to previously approved projects:*
    - Broadacres Farm Acquisition
    - Camp Sewataro Acquisition
    - Stearns Mill Dam
    - DPW Fuel Island
    - Comprehensive Wastewater Management Plan

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## THE BUDGET BY CLUSTER OPERATING CAPITAL BUDGET

	FY19 Actual	FY20 Appropriated	FY21 Recommended
<b>Operating Capital Budget</b>			
Sudbury Public Schools	99,451	193,000	254,000
LS Regional High School	-	55,000	74,656
Selectmen/Town Manager	8,780	92,000	-
Information Systems	40,900	-	120,820
Town Clerk & Registrars	42,000	-	-
Police	25,600	-	43,600
Fire	-	35,000	54,000
Public Works	103,127	-	50,000
Trees and Cemetery	-	85,000	-
Combined Facilities	83,366	45,000	350,000
Recreation	-	40,000	-
<b>Total Operating Capital Budget</b>	<b>403,224</b>	<b>545,000</b>	<b>947,076</b>

## FULL TIME HEAD COUNT

Fiscal Year	Head Count
2019	175
2020	181
2021	180



## ENTERPRISE FUNDS

- Field maintenance
  - *Level service*
- Atkinson Pool
  - *Level service*
- Transfer Station
  - *Level Service*

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## VOCATIONAL EDUCATION

- \$615,000 in FY20 to \$550,000 in FY21
- Budget decreasing by 10.57 percent

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## THANK YOU

- I'd like to take the opportunity to thank Dennis Keohane for his assistance in putting together this budget.
- Additionally, I'd like to thank the Department Heads. Each of them submitted a thoughtful and concise budget, met with the budget team, and were team players throughout this process.

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