



Town Budget Presentation
Fiscal Year 2019

GFOA BUDGET

- Proud to submit a budget document that meets the requirements for the Distinguished Budget Presentation Award granted by the Government Finance Officers' Associations
- This is a transparent, easy to understand budget document, that includes not only a recommended budget, but also information about town government, budget procedures and policies, goals and forecasting information

TOWN MANAGER'S BUDGET

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

	FY17	FY18	FY19	Percentage
REVENUES & AVAILABLE FUNDS	Actual	Budgeted	Recommended	Increase
Real Estate and Personal Property Taxes	79,658,616	82,585,988	85,640,816	3.70%
Intergovernmental Revenue	7,543,389	7,734,905	7,807,343	0.94%
Local Receipts	6,085,162	4,625,001	4,836,800	4.58%
Other Available	641,912	659,912	660,000	0.01%
Free Cash	-	282,359	392,996	39.18%
TOTAL:	93,929,079	95,888,165	99,337,955	3.60%

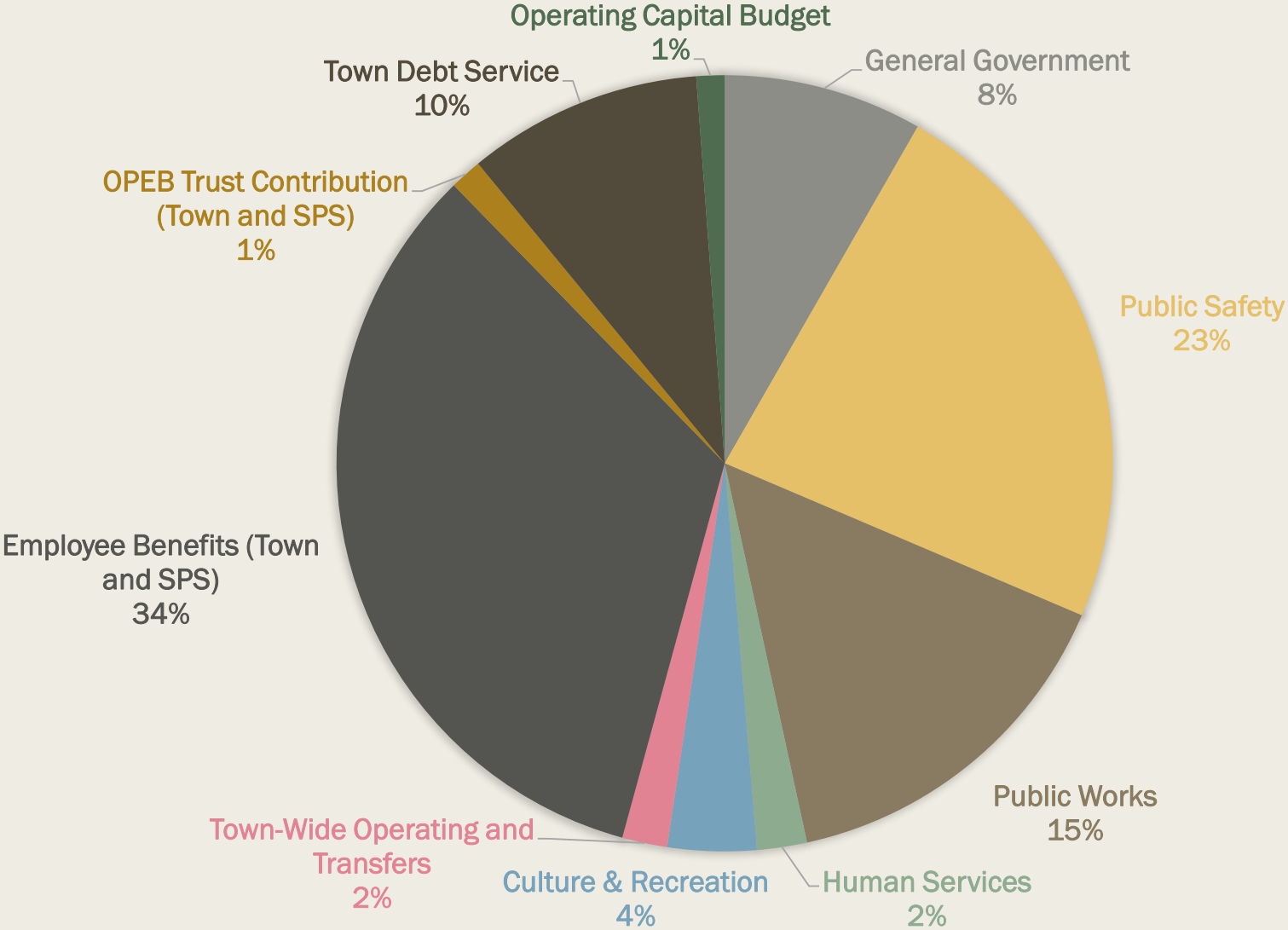
FY19 BUDGET

	FY18	FY19	Percentage
EXPENDITURES	Budgeted	Recommended	Increase
Education - Sudbury Public Schools (SPS)	36,156,047	37,459,173	3.60%
Education - LS Regional High School (LS)	23,698,762	24,762,716	4.49%
Education - Vocational	754,226	663,719	-12.00%
General Government	2,923,759	3,087,783	5.61%
Public Safety	8,156,104	8,581,159	5.21%
Public Works	5,358,109	5,292,995	-1.22%
Human Services	732,771	792,406	8.14%
Culture & Recreation	1,305,443	1,367,678	4.77%
Town-Wide Operating and Transfers	662,550	536,963	-18.96%
Employee Benefits (Town and SPS)	11,803,118	12,331,171	4.47%
OPEB Trust Contribution (Town and SPS)	471,036	540,249	14.69%
Total Town Departments	92,021,925	95,416,012	3.69%
Town Debt Service	3,453,050	3,100,625	-10.21%
Operating Capital Budget	413,190	821,318	98.77%
TOTAL:	95,888,165	99,337,955	3.60%

CHANGE IN LS ASSESSMENT

- LS is increasing by 4.49% in the Balanced Budget scenario.
- This is due to a change in the assessment, which is now 86.95% from 85.97% this year.
- This results in an addition increase of approximately \$170,000 to LS
- 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 FY19.

TOWN BUDGET BREAKDOWN



THE BUDGET BY CLUSTER

- No changes in headcount throughout budget
- Budgets include already bargained for increases, as well as step increases if eligible
 - *1% COLA effective on June 30, 2018 at midnight totals \$122,754*
 - *Steps for all employees totals \$187,666*

THE BUDGET BY CLUSTER

GENERAL GOVERNMENT

- Selectmen
 - *Level service*
- Human Resources
 - *Level service*
- Finance (Accounting, Treasurer/Collector)
 - *Level service*
- Conservation
 - *Level service*
- Planning
 - *Level service*

THE BUDGET BY CLUSTER

GENERAL GOVERNMENT

- Law- \$17,000 increase for increased contract and increased hours for labor counsel
- Assessor- \$2000 contractual increase for Patriot Properties
- Information Systems- \$25,000 increase in software
 - *Projects include:*
 - Firewall software subscriptions for URL filtering, Global Protection, Threat Prevention, Wildfire and hardware maintenance
 - ArcServe Cloud (backup to mission critical servers)
 - Data security platform
 - Increased website costs
 - See Click Fix
 - Security Awareness training
- Town Clerk- \$20,500 increase due to state election and early voting

THE BUDGET BY CLUSTER

PUBLIC SAFETY

- Police
 - *Level service budget*
- Fire
 - *Includes three years of COLA in this budget from prior contract settlement*
 - *All expenses are level funded*
- Building Department
 - *Level service budget*

THE BUDGET BY CLUSTER

PUBLIC WORKS

- Engineering
 - *Includes three years of COLA from prior contract settlement*
- Streets and Roads
 - *Level service budget*
- Trees and Cemeteries
 - *\$3,000 increase for tree contract*
- Parks and Grounds
 - *\$20,000 to aerate and slice seed the fields two times per year to improve conditions*
- Combined Facilities Department
 - *Level service budget*

THE BUDGET BY CLUSTER

HUMAN SERVICES

- Board of Health
 - *\$21,000 increase to contracted services*
 - State regulations require bi-annual inspections
 - Anticipate need for 800 hours of inspection in FY19
 - Currently contract for 236 hours per year at \$38 per hour
 - Number of hours has been the same since 1996 (number of permitted food establishments has more than doubled from 28 in 1996 to almost 70 now)
 - Increased hours are needed for Meadow Walk pre-opening and new inspections, the bottle and bag bill, and septic inspections

THE BUDGET BY CLUSTER

HUMAN SERVICES

TYPE OF INSPECTON	PURPOSE	NUMBER OF HOURS
Food Inspections	Pre-Opening Meadow Walk/Bag and Bottle	250
Food Inspections	Additional Bi-Annual/ Complaints	200
Septic Inspections	Installation and Repairs	300
Miscellaneous	Nuisance, Noise Survey, Coverage	50
	TOTAL	800

THE BUDGET BY CLUSTER

HUMAN SERVICES

- Council on Aging
 - *\$4,000 increase to general expense to bring in line with FY17 actual after budget cut last year*
- Veterans Affairs
 - *\$20,000 increase to veteran's benefits.*
 - *Meets current level of need*
 - *We are reimbursed 75% by the state.*

THE BUDGET BY CLUSTER

CULTURE AND RECREATION

- Goodnow Library
 - \$13,485 contractual increase for automation (*Minuteman Network*)
 - \$8,000 increase for *Books and Materials*
 - In order to be eligible for state aid, must be 15% of budget
- Recreation
 - *Level service*
- Historical Commission
 - *Level service*
- Historic Districts Commission
 - *Level Service*

THE BUDGET BY CLUSTER

TOWN WIDE OPERATING

- Town Wide Operating Expenses
 - *Level service*
- Town Reserve Account
 - *Removed the unemployment*
- Salary Contingency

THE BUDGET BY CLUSTER

TOWN WIDE OPERATING

OPEB

- The OPEB Trust Fund Contribution budget is \$540,209, which is an increase of \$70,000 from FY18 (Town and SPS)
- The Town's intent is to increase by \$70,000 annually until the Annual Required Contribution has been achieved
- As of today, that would be 11 years, but is evaluated bi-annually

THE BUDGET BY CLUSTER

EMPLOYEE BENEFITS

- SPS and Town together (\$5,347,339 Town and \$6,956,917 SPS) (4.5% increase)
 - *FICA Medicare*
 - \$17,000 increase
 - *Medical insurance*
 - \$84,000 increase
 - *Retiree Medical*
 - \$117,835 increase
 - *County Retirement*
 - \$282,357 increase

THE BUDGET BY CLUSTER

DEBT

- Debt is decreasing by \$352,425
 - *All but approximately \$2,480 of this is exempt debt.*

THE BUDGET BY CLUSTER

OPERATING CAPITAL BUDGET

	FY17 Actual	FY18 Appropriated	FY19 Recommended
Operating Capital Budget			
Sudbury Public Schools	-	-	102,000
LS Regional High School	-	-	97,818
Selectmen/Town Manager	-	-	100,000
Information Systems	-	-	40,900
Town Clerk & Registrars	-	-	50,000
Police	-	-	25,600
Fire	96,000	40,000	-
Engineering	-	38,000	-
Streets & Roads	80,586	37,190	120,000
Parks and Grounds	-	-	100,000
Combined Facilities	175,914	298,000	140,000
Recreation	-	-	45,000
Total Operating Capital Budget	352,499	413,190	821,318

FULL TIME HEAD COUNT

Fiscal Year	Head Count
2017	170
2018	175
2019	175

ENTERPRISE FUNDS

- Field maintenance and transfer station budgets are level funded
 - *Likely require little to no rate increase*
- Pool budget is increasing slightly to include benefits for the first time
 - *Will require a rate increase—still calculating that*

VOCATIONAL EDUCATION

- Budget decreasing by 10 percent

DEPARTMENT HEADS

- Departments heads have gathered here with us tonight to discuss their budgets and answer questions.
- I know that each of them would be eager to answer your questions and address any concerns you may have regarding changes.

THANK YOU

- I'd like to take the opportunity to thank my budget team: Maryanne Bilodeau and Dennis Keohane.
- 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.



Effective 7/1/15, all steps on the salary schedule shall be increased by one percent (1%);

Effective 1/1/16, all steps on the salary schedule shall be increased by one percent (1%);

Effective 7/1/16, all steps on the salary schedule shall be increased by two percent (2%);

Effective 7/01/17, all steps on the salary schedule shall be increased by two percent (2%),

Effective 6/30/18, at 11:59 pm so that there shall be no financial impact in fiscal year 2018, all steps on the salary schedule shall be increased by one percent (1%)