

Fiscal Year 2022 Proposed Budget

SEEKONK | Massachusetts

FY 2022 Budget

Long-Term Growth and Sustainability – Planning Since FY 2014

- Conservative budgeting approach that ensures sustainability even in economic downturns
- Generated \$15.3m (\$2.5m avg/yr) in Free Cash from FY 15 – FY 20
- Stabilization Fund \$4.7m
- Created an OPEB Trust Fund to begin funding our \$40.8m unfunded liability
 - ✓ The actuarial Roll-Forward Valuation analysis is completed every other year, in accordance with GASB-74 and GASB-75
 - ✓ \$6m increase in our liability due to the changes to our assumptions (discount rate dropped from 3.7% to 2.27%)
 - ✓ Current Balance \$3.1m or 8% funded – most communities have not begun to fund their OPEB liability
- Eliminated the use of Free Cash in General Fund Budget

FY 2022 Recommended Budget

Budget Assumptions

- Proposed Level Services Budget
- New Growth budgeted at \$500k (yearly average skewed by FedEx)
- 2.5% Tax Levy increase as agreed to at the Quad Board Meeting
- Conservative assumption with local receipts
- General Unrestricted Local Aid and Chapter 70 based on Governor's Budget
- Payroll this fiscal year will be based on 52.2 weeks
- AFSCME Dispatch and Library units CBAs expired – No salary adjustments

FY 2022 Budget Summary

Fiscal Year 2022 Budget

- Balanced Budget of \$63,440,668
- Reflects a 4% increase over FY 21 or a \$2.5m increase

General Fund

- \$62,168,389 budget
 - General Government \$17,006,461
 - Education \$31,398,897
 - Fixed Cost and Debt Service \$13,763,031

Sanitation Enterprise Fund

- \$1,272,278 budget
- Reflects a 2% increase over FY 21

FY 2022 Budgeted Resources

State Aid - \$8,273,233

- General Unrestricted Local Aid - \$1,488,679 (\$33,684 increase)
- Chapter 70 - \$6,784,554 (\$68,984 increase)

Tax Levy - \$47,988,951

- Prior Year Base - \$44,390,184
- 2.5% increase on base - \$1,109,755
- Estimated New Growth - \$500,000
- Debt Exclusion - \$1,989,012

Local Receipts - \$2,132,931

- 3.8% increase from FY 21 (decrease of 1.3% from FY 20)
- FY 21 saw a 6% decrease in Budgeted Receipts

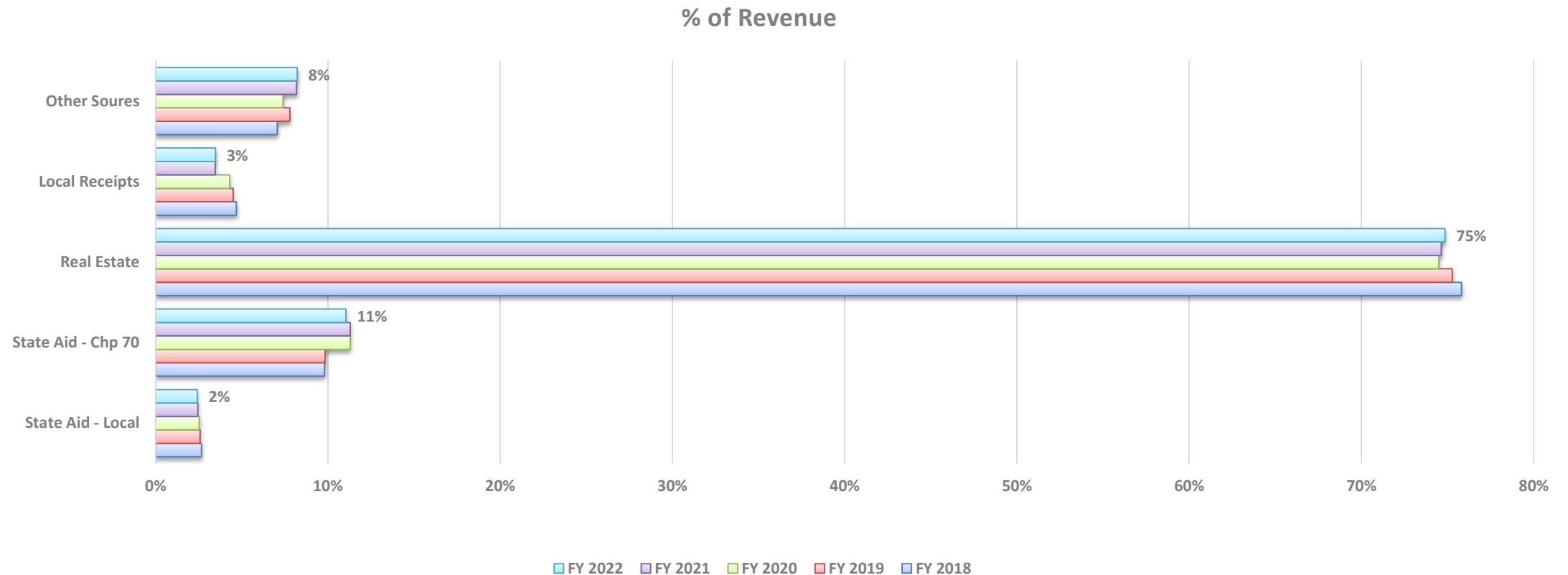
FY 2022 Budgeted Resources

Motor Vehicle Excise - \$2,800,000

Other Revenue Sources- \$2,248,668

- No use of Free Cash
- Ambulance Receipts - \$1,00,000
- Overlay Surplus - \$800,000
- Other Revenue Sources - \$385,000

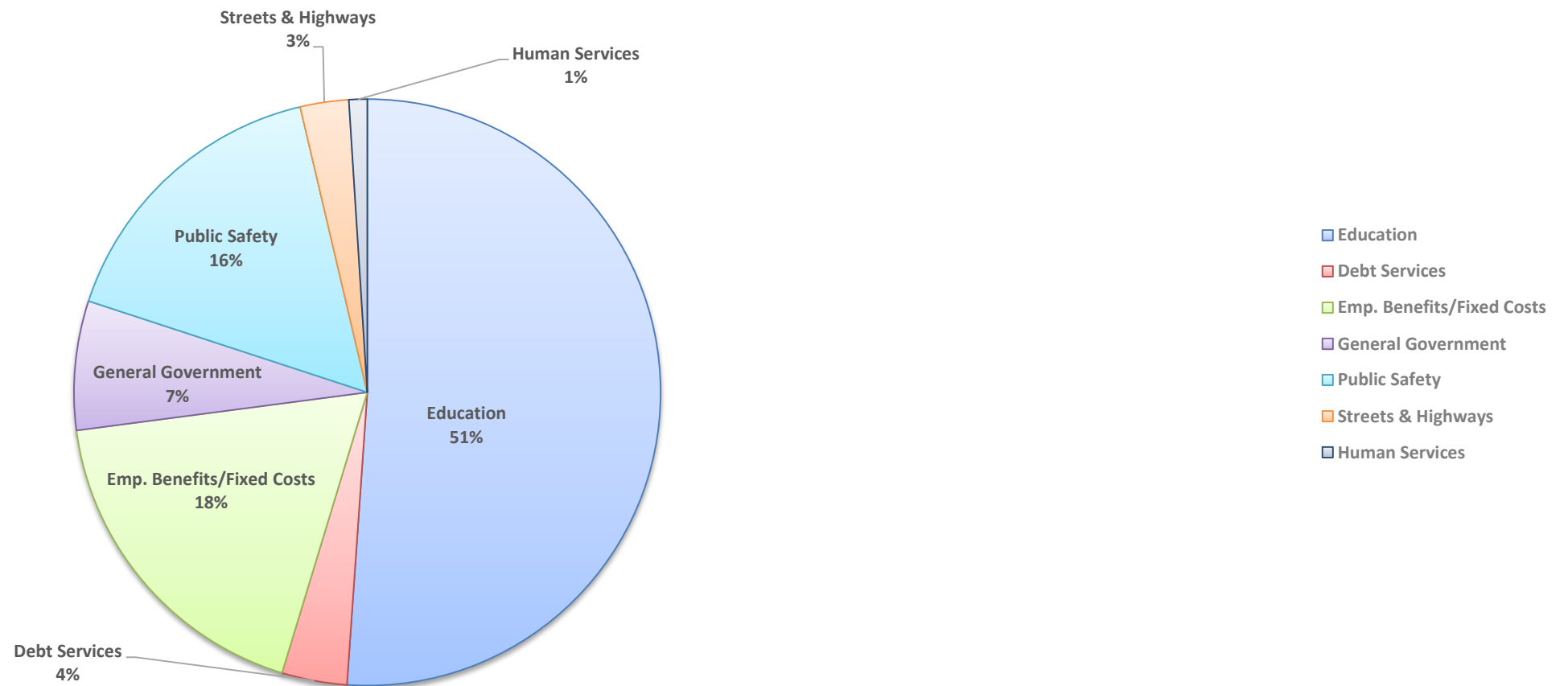
Revenue Type - 5 Year Trend Analysis



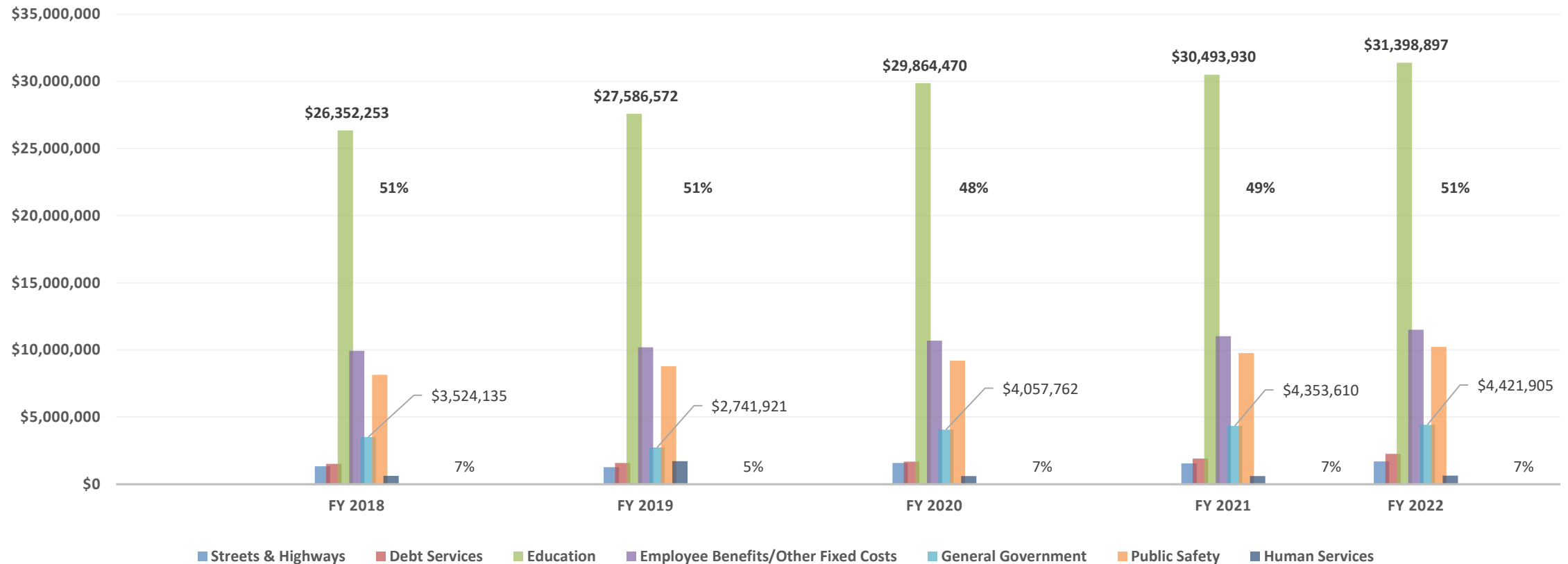
FY 2022 Departmental Budgets

- General Government - \$2,962,804
 - 2.9% Increase
- General Government Legal - \$165,000
 - 5.7% Decrease
- Public Safety - \$10,238,789
 - 4.8% Increase
- Education - \$31,398,897
 - 3% Increase
- Highway & Streets - \$1,698,813
 - 9.2% Increase
- Other Environmental - \$100,499
 - 12.6% Increase
- Human Services- \$646,954
 - 6.8% Increase
- Culture & Recreation - \$1,193,602
 - 1.3% Decrease
- Debt & Interest - \$2,263,445
 - 17.7% Increase
- Other Fixed Costs - \$11,499,586
 - 4.3% Increase

% of Departmental Budgets



General Fund Expenses - Trend Analysis



FY 2022 General Govt. Highlights

Town Administrator's Office - \$429,169

- Reflects a 1.7% decrease over FY 21 or an decrease of \$7k
 - Reduced staffing by eliminating part-time position (\$25k)
 - Contractual rollup adjustments for 4 FTEs

Elections - \$13,927

- Reflects a 36.8% decrease over FY 21 or a decrease of \$8,113
- Reduction due to no State Election or Early Voting

FY 2022 General Govt. Highlights

Director of Finance - \$166,326

- Reflects a 22.1% decrease over FY 21 or a decrease of \$47k
 - Contractual Salary adjustments
 - Services Consultant - \$10k stipend for Grant Writer
 - Services Software – \$59k for MUNIS Software costs moved to MIS budget

Assessor's Office - \$297,695

- Reflects a 3% increase over FY 21 (-5% in FY21) or an increase of \$8k
 - Bottom line Salary level funded due to new Assistant Assessor (Step 1)
 - Services Personal Property line increased by \$6k (State Mandate for Utilities)
 - Consultant Services increased by \$5k to assist Assessors with commercial evaluations

FY 2022 General Govt. Highlights

Collector's Office - \$165,067

- Reflects a 7% increase over FY 21 or an increase of \$11k
 - Due to contractual increases, including two step increases for clerical staff

Treasurer's Office - \$197,352

- Reflects a 3.4% increase over FY 21 or an increase of \$6k
 - Due to contractual increases

Town Clerk - \$142,185

- Reflects a 4.5% increase over FY 21 or an increase of \$6k
 - Due to contractual increases

FY 2022 General Govt. Highlights

Zoning Board - \$51,315

- Reflects a 7% increase over FY 21 or an increase of \$3k
 - Due to contractual increases, including a step increase for clerical staff

Planning Board - \$109,974

- Reflects a 4% decrease over FY 21 or a decrease of \$4k
 - Mid-year hire of fulltime clerical position
 - ✓ Currently a fulltime clerical position is split between Planning and Conservation
 - Consulting line decreased by \$4k due to one-time FY 21 payment for Phase II of Open Space and Recreation Plan

FY 2022 General Govt. Highlights

Public Buildings - \$701,658

- Reflects a 3.8% increase over FY 21 or an increase of \$25k
 - Adjustments made to electric and gas lines of all municipal buildings
 - Public Safety Services Building Repair increased by \$18k

Legal Services - \$165,000

- Reflects a 5.7% decrease over FY 21 or a decrease of \$10k
 - Adjustment to reflect three year actuals

FY 2022 Public Safety Highlights

Police Department - \$4,759,041

- Reflects a 5.8% increase over FY 21 or an increase of \$260k
- Salaries – 40 FTE
 - Salaries for union officers increased by \$110k (base salary adjustment and COLA)
 - Clerical Staff salaries increased by \$5,000 due to a clerical step increase
 - Vacation Replacement line increased by \$5k to reflect actuals
 - Sick Leave Replacement line increased by \$25k to reflect actuals
 - Military Leave Replacement line increased by \$25k to reflect actuals
 - Court Time Replacement decreased by \$8k
 - Holiday Pay increased by \$9k to reflect salary rate increases
 - Education Incentive increased by \$78k
 - Added Special Officer line item of \$24K for monthly mandatory hours

FY 2022 Public Safety Highlights

Fire Department - \$3,895,508

- Reflects a 3.9% increase over FY 21 or an increase of \$145k
- Salaries
 - ✓ Staffing will remain at 40 FTEs – 1 Chief, 1 Deputy, 2 Captains, 8 Lieutenants, 28 Firefighter
 - Deputy Chief salary reduced for mid-year hire
 - Salaries for union officials increased by \$88k based on CBA adjustments
 - EMT Stipend increased by \$49k
 - Overtime increased by \$30k
 - Holiday Pay increased by \$14k
 - Education Incentive increased by \$8k

FY 2022 Public Safety Highlights

Fire Department – Continued

➤ Expenses

- Services Phone increased by \$1,500
- Services Test for apparatus testing increased by \$6k
- Services Contract increased by \$8k
- Motor Fuel decreased by \$6k

FY 2022 Public Safety Highlights

Building Inspector - \$249,779

- Reflects a 11.7% increase over FY 21 or an increase of \$26k
 - Contractual salary increases for 3 positions
 - Local Inspector full year salary adjustment of \$21K

Plumbing Inspector - \$19,345

- Reflects a 107% increase over FY 21 or an increase of \$10K
 - Increase to support State mandated mechanical plan review

Electrical Inspector - \$35,000

- Reflects a 9.4% increase over FY 21 or an increase of \$3K
 - Increase to support forecasted demand for electrical permits

FY 2022 Public Safety Highlights

Animal Control - \$268,136

- Reflects a 6.5% increase over FY 21 or an increase of \$16k
 - Salary adjustments based on contractual increases
 - Full year salary for second ACO resulted in an increase of \$11k
 - Contractual On-call Stipend increased by \$9k
 - Holiday line item reduced by \$5k
 - Uniform increased by \$1,500
 - Services – Phone reduced by \$1,250
 - Other expenses reduced by \$1,500

FY 2022 Streets & Highways Highlights

Department of Public Works- \$1,698,813

- Reflects a 9.2% increase over FY 21 or an increase of \$143k
 - Contractual salary adjustment of \$40k
 - ✓ 2 Admin., 2 Clerical, 3 Foreman, 1 Mechanic, 1 Bld Maintenance, 5 Operators, 7 Truck Drivers, 2 Part-time (22 FTEs)
 - Added \$80k into Capital line item to build in a truck replacement program
 - Services – Uniform increased by \$6k
 - Motor Fuel increased by \$5k
 - Supplies - Vehicle increased by \$9k
 - Supplies – Equipment increased by \$10k
 - Other Expenses reduced by \$7k

FY 2022 Other Environmental Highlights

Conservation - \$100,499

- Reflects a 12.5% increase over FY21 or an increase of \$11K
 - Step increase and CBA adjustments of \$11k
 - Equipment Rental increased by \$4k
 - Consulting Services reduced by \$4k

Community Health Services - \$16,100

- Reflects a 18.8% increase over FY21 or an increase of \$3K
 - Increased hourly rate from \$25/hr to \$30/hr for a registered nurse

FY 2022 Human Services Highlights

Human Services - \$222,776

- Reflects a 5.7% increase over FY21 or an increase of \$12k
 - Step increases and CBA adjustments of \$11k for 5 employees

Veterans Services- \$202,860

- Reflects a 13.7% increase over FY21 or an increase of \$24k
 - Contractual salary adjustments of \$2k
 - Veterans Services Other line item increased by \$2,500
 - Medical Allowance increased by \$15,000
 - Veteran's Other Benefits increased by \$5,000

FY 2022 Culture & Recreation Highlights

Parks & Recs - \$133,972

- Reflects a 3.5% decrease over FY21 or a decrease of \$5k
 - Contractual salary adjustments of \$1k
 - Consulting line decreased by \$7,500 for the one-time payment for Phase II of Open Space and Recreation Plan
 - Services – Equipment Maintenance increased by \$1k

Library Services - \$1,059,630

- Reflects a 1% decrease over FY21 or a decrease of \$10k
 - No new major service initiatives
 - Meeting the Municipal Appropriation Requirement (MAR) (FY 22 \$1,006,053)
 - Materials meet 16% State requirement

FY 2022 Debt & Fixed Cost Highlights

1. Debt & Interest- \$2,263,445

- Reflects a 17.7% increase over FY21 or \$340k
 - Bonds for Aitken Expansion, Senior Center Phase II, and South End Fire Station

2. Other Fixed Costs - \$11,499,586

- Reflects a 4.3% increase over FY21 or and increase of \$470k
 - \$3,365,427 Pension (\$397k increase)
 - \$655k Liability Insurance (Workers Comp, Unemployment, Medical Claims Workers Comp etc.)
 - \$6.9m Health Insurance (0.5% increase)
 - \$579k Other

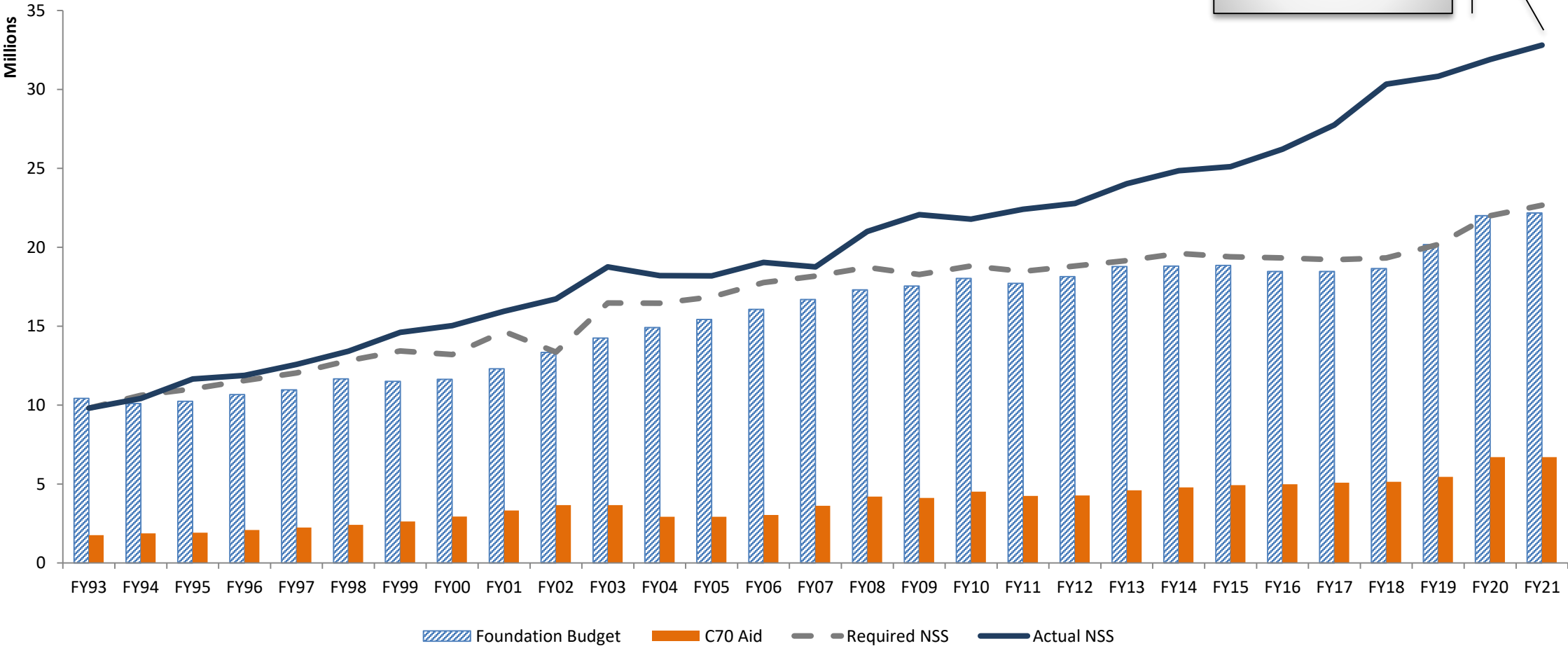
FY 2022 Education Highlights

Seekonk Schools - \$30,082,016

- Reflects a 3% increase over FY21 or an increase of \$876k
 - Chapter 70 has increased by \$68,984 (\$6,784,544)
 - ✓ 77% of funding coming from Town (\$23,297,472)
 - Foundation Enrollment 2,048 students (down 29 students)
 - Net School Spending (NSS) Requirement \$23,206,185
 - ✓ Town's Minimum Contribution requirement is \$16,439,482
 - ✓ School Department is being funded \$6,875,831 (30% above NSS) over State minimum

FY 2022 Education Highlights

\$6.9m above Net School Spending



FY 2022 Education Highlights

Tri County School Assessment - \$1,269,392

- Reflects a .7% increase over FY21
- Foundation Enrollment of 83 Students (decrease of 6 students)
- Seekonk represents 9.57% of enrollment

Bristol County Agricultural Assessment - \$41,089

- Reflects a 97% increase over FY21
- 17 Students

FY 2022 Sanitation Highlights

Sanitation - \$1,326,530

- Reflects a 2.4% increase over FY21 or an increase of \$31k
 - Landfill \$282,602
 - ✓ Contractual salary adjustments of \$5k
 - Rubbish Collection/Disposal/Recycling \$989,677
 - ✓ Collection Contract increased \$17,486 (year 8 of 10)
 - ✓ Tipping Fee increased from \$78/ton to \$79/ton
 - ✓ Estimated tonnage 2,650
 - Indirect Costs - \$54,251 (Revenue transferred into General Fund)

Questions

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