

# 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 Meeeting
- 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

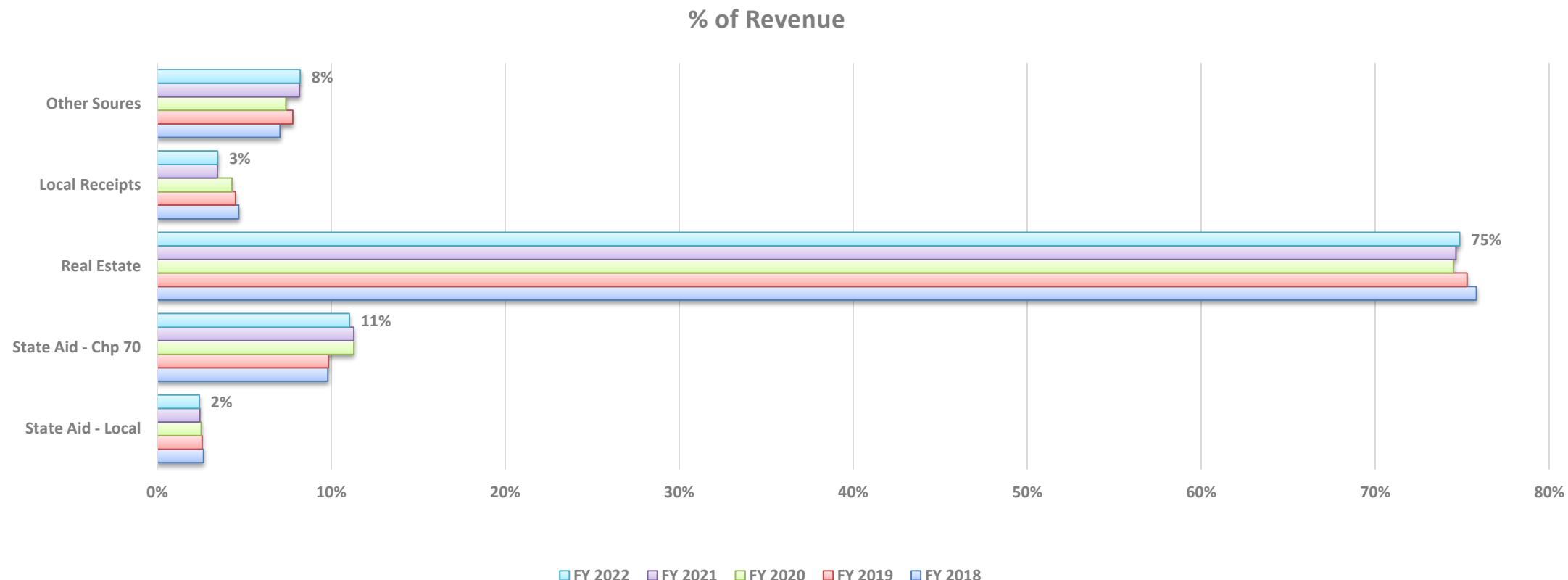
# FY 2022 Budgeted Resources

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

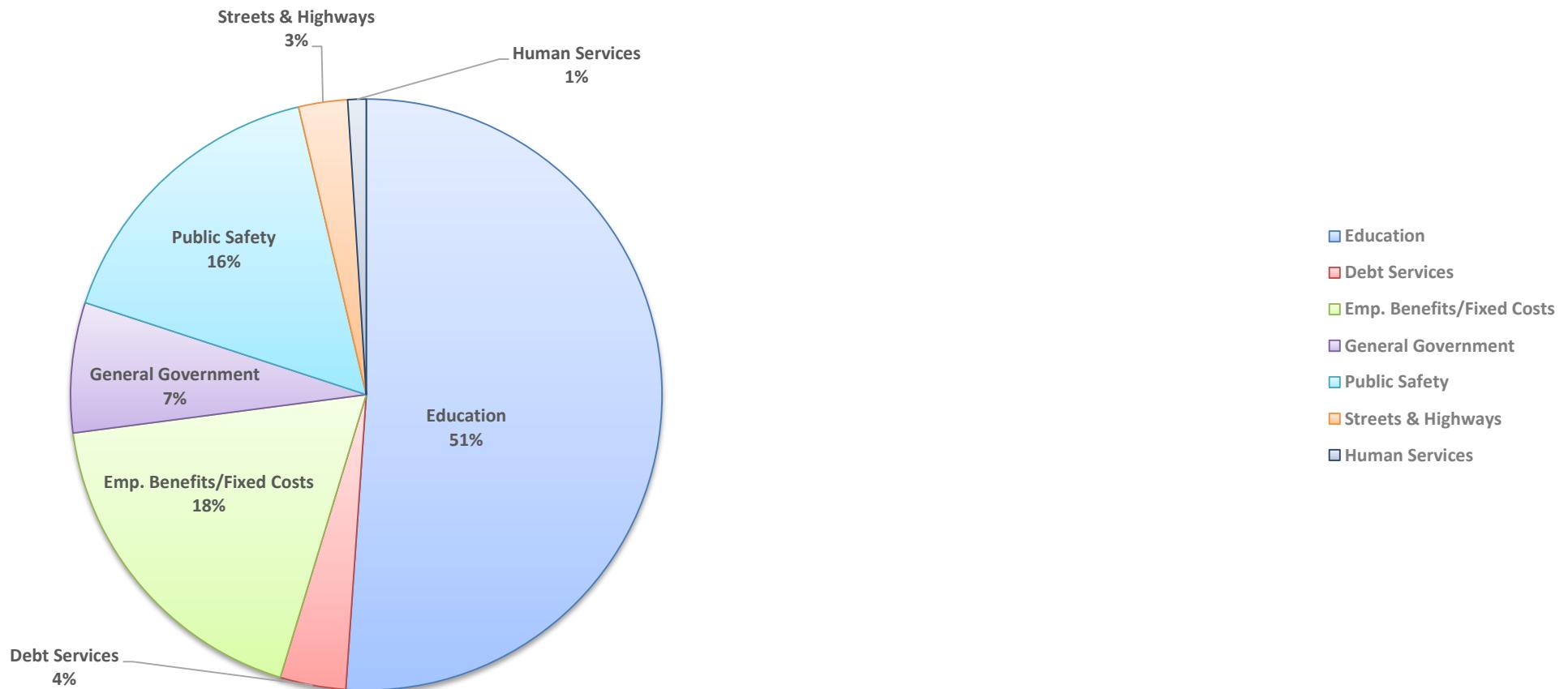
# Revenue Type - 5 Year Trend Analysis



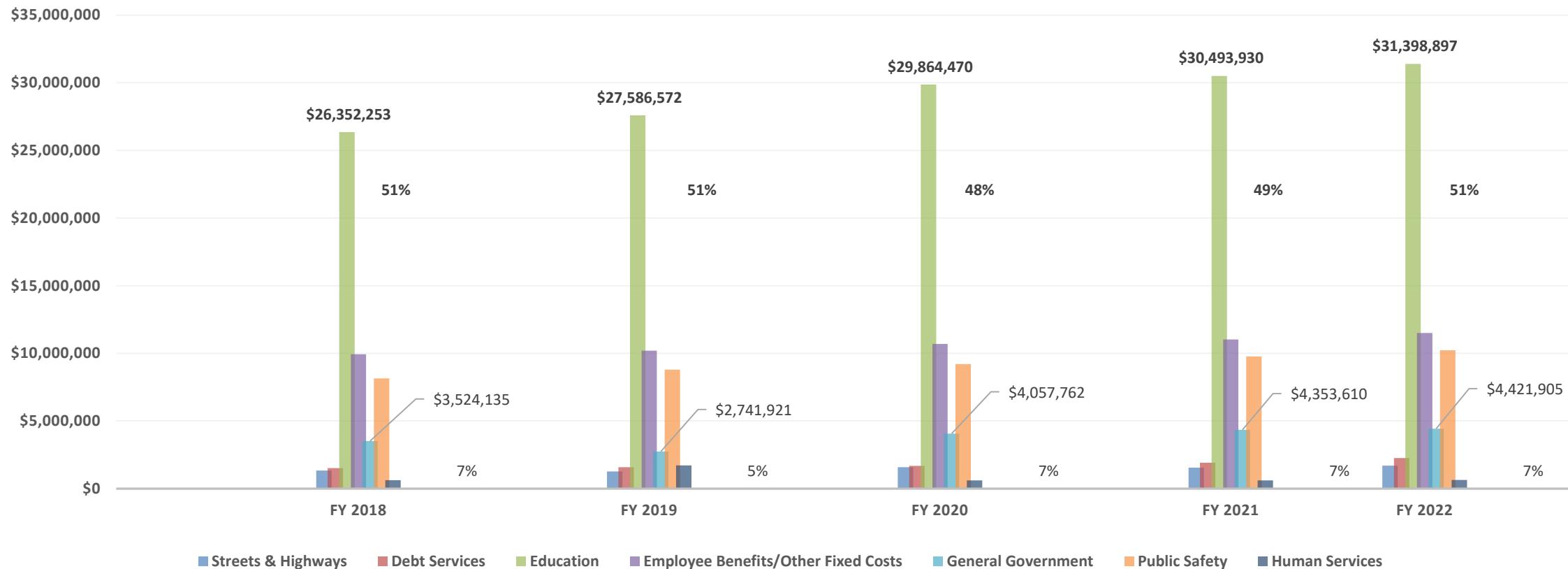
# FY 2022 Departmental Budgets

- 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

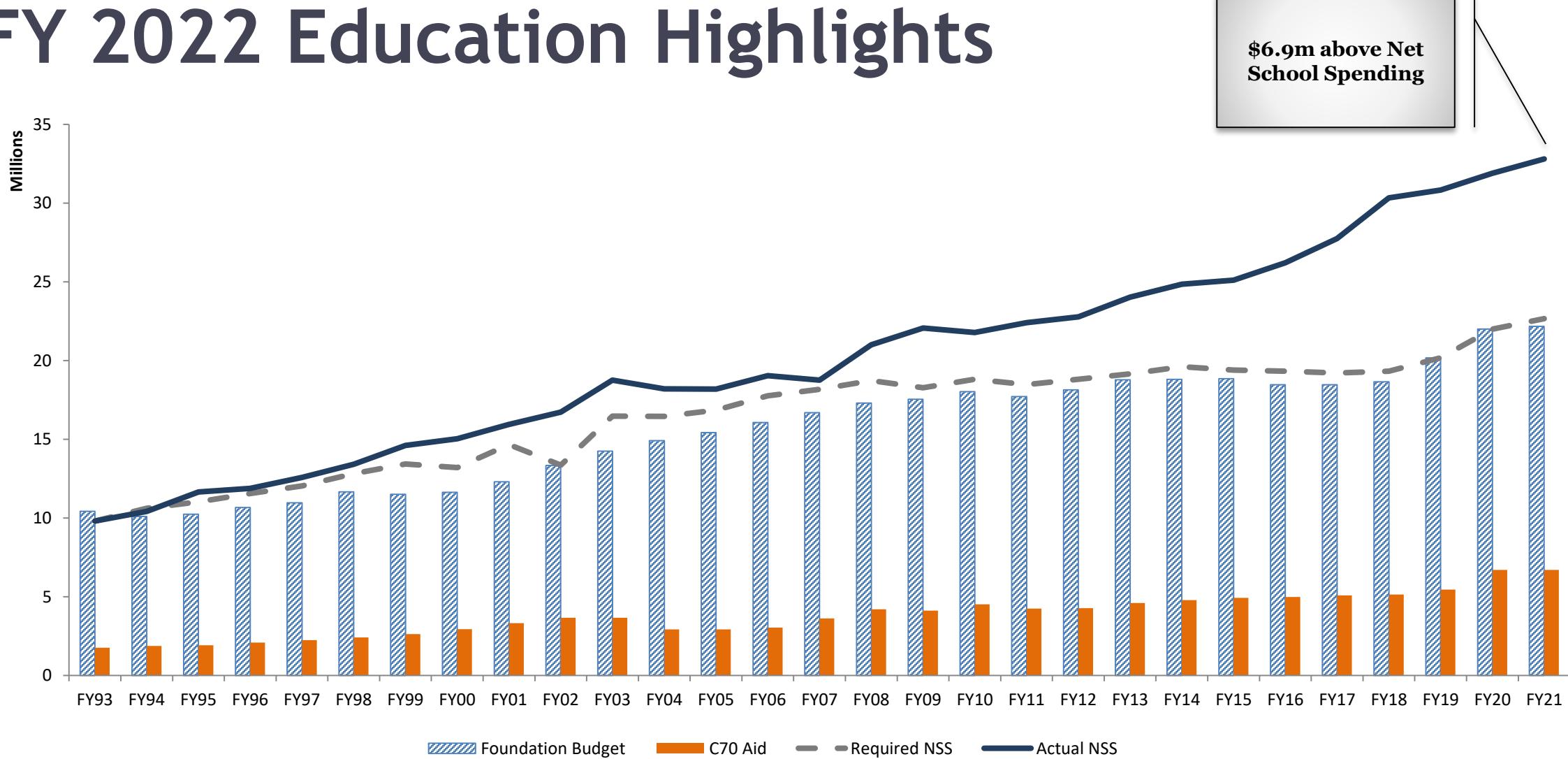
- Reflects a 4.3% increase over FY21 or and increase of \$470k
  - \$3,365,427 Pension (\$397k increase)
  - \$655k Liability Insurance (Workers Comp, Unemployment, Medical Claims Workers Comp etc.)
  - \$6.9m Health Insurance (0.5% increase)
  - \$579k Other

# 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



## 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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