

# TOWN OF SOUTHBOROUGH



## FINANCE DIVISION: TREASURER AND COLLECTOR

TOWN HOUSE · 17 COMMON STREET · SOUTHBOROUGH, MASSACHUSETTS 01772-1662  
(508) 485-0710 x3010 · FAX (508) 480-0161 · [bballantine@southboroughma.com](mailto:bballantine@southboroughma.com)

DATE: December 30, 2020  
TO: Honorable Board of Selectmen  
FROM: Brian Ballantine, Finance Director  
RE: FY22 budget Update

*BPB*

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Please see attached for a summary of our budget recap and the current status of requests. Please see the following summary of information:

- Estimated tax rate increase of 9.02%.
- Estimated excess levy capacity reduced by approximately \$2.2 Million.
- All budgets have been received, several have already had hearings with the Advisory Committee – continued hearings throughout January.
- Some Departments have updated initial budgets or are still in discussions as to moving forward with a set budget request.
- For revenues estimates are being held at a reduction of 5% from current local aid amounts, and level funded for local revenue amounts. We will continue to monitor these as time goes on.
- Schools: Preliminary budget discussion have taken place – January and February will be ongoing reviews with the School Committee. Preliminary amounts for K-8 are placed in the recap summary sheets. Regional is an aggregate 4.5% preliminary budget request however a specific split has yet to be determined.

It is of course a very difficult budget year for communities across the Commonwealth. Once specific budget goals are established by Advisory and BOS, the Boards can begin their preparations in making recommendations to be made at Town Meeting, currently still set for March. Both Boards may want to consider a joint meeting later in the month or early February to consider specific strategies and options in reducing the current projected tax increase.

Should you have any questions, please do not hesitate to ask.

# Town of Southborough - DRAFT 12-30-20

12/30/2020		FY2021	FY2022	
<b>Fiscal Year</b>		<b>2021 RECAP</b>	<b>2022 RECAP</b>	
LEVY		44,598,741	46,502,554	4.3%
2 1/2		1,114,971	1,162,564	4.3%
NEW GROWTH		788,843	450,000	-43.0%
<b>LEVY</b>		<b>46,502,554</b>	<b>48,115,118</b>	<b>3.5%</b>
DEBT-CAP EXEMPT & SBAB		2,354,419	2,410,283	2.4%
<b>TOTAL LEVY LIMIT</b>		<b>48,856,973</b>	<b>50,525,401</b>	<b>3.4%</b>
<b>TAX RATE</b>		<b>16.21</b>	<b>16.95</b>	<b>4.58%</b>
<b>ASSESSED VALUE</b>		<b>2,751,997</b>	<b>2,862,077</b>	<b>4.0%</b>
CERTIFIED FREE CASH		1,878,069	1,400,293	-25.4%
LOCAL RECEIPTS		3,683,000	3,683,000	0.0%
LOCAL AID		3,519,925	3,343,929	-5.0%
SBAB PAYMENTS		920,943	920,943	0.0%
OTHER (CPC, Overlay, Amb, Misc)		1,620,162	1,048,747	-35.3%
<b>TOTAL OTHER REVENUES</b>		<b>11,622,099</b>	<b>10,396,912</b>	<b>-10.5%</b>
<b>TOTAL REVENUE</b>		<b>60,479,072</b>	<b>60,922,313</b>	<b>0.7%</b>
		<b>2021 RECAP</b>	<b>2022 RECAP</b>	
TOTAL MISC CHARGES		1,472,184	1,011,709	-31.3%
<b>TOWN</b>				
TOWN BUDGET		12,081,150	12,850,594	6.4%
EMPLOYEE BENEFITS		3,817,881	4,058,999	6.3%
CAPITAL BUDGET		49,507	0	-100.0%
GEN. LIABILITY INSURANCE		338,838	348,861	3.0%
BUDGET ARTICLES		78,000	0	-100.0%
DEBT & INTEREST		2,125,161	2,147,904	1.1%
CAPITAL ARTICLES		707,000	1,533,200	116.9%
<b>TOTAL TOWN</b>		<b>19,197,537</b>	<b>20,939,558</b>	<b>9.1%</b>
<b>SCHOOL</b>				
SCHOOLS BUDGET		29,434,249	30,539,369	3.8%
EMPLOYEE BENEFITS		4,725,893	5,069,325	7.3%
GEN. LIABILITY INSURANCE		170,757	178,441	4.5%
DEBT & INTEREST		1,231,363	1,177,218	-4.4%
<b>TOTAL SCHOOL</b>		<b>35,562,262</b>	<b>36,964,353</b>	<b>3.9%</b>
<b>TOTAL EXPENDITURES</b>		<b>56,231,983</b>	<b>58,915,620</b>	<b>4.8%</b>
<b>LEVY BALANCE</b>		<b>4,247,089</b>	<b>2,006,693</b>	

660,700.00	Avg House Value FY20
10,569.42	FY21 Taxes
679,728.16	Avg House Value FY21
11,522.94	FY22 Taxes
<b>953.51</b>	<b>Dollar increase</b>
	<b>9.02% % increase</b>

<b>DEPARTMENT</b>	<b>FY 21 REQUESTED</b>	<b>FY 22 REQUESTED</b>	<b>% Chg From FY21</b>
<b>100-119 GENERAL GOVERNMENT</b>			
114 MODERATOR	75	100	33.33%
<b>121-129 Executive</b>			
121 ELECTED SELECTMEN SALARIES	4,000	4,000	0.00%
122 BOARD OF SELECTMEN	452,290	471,340	4.21%
<b>131-149 Financial Administration</b>			
131 ADVISORY COMMITTEE	2,500	2,500	0.00%
132 RESERVE FUND	180,000	180,000	0.00%
135 TOWN ACCOUNTANT	170,635	160,327	-6.04%
136 AUDIT	28,010	52,515	87.49%
140 ELECTED ASSESSORS SALARIES	2,250	2,250	0.00%
141 ASSESSORS	235,809	242,587	2.87%
145 TREASURER/COLLECTOR	229,596	236,523	3.02%
<b>151-159 Operation Support</b>			
151 TOWN COUNSEL	95,000	95,000	0.00%
152 PERSONNEL BOARD	21,700	21,700	0.00%
153 SPECIAL LEGAL COUNSEL	50,000	50,000	0.00%
154 MUNICIPAL TECH COMMITTEE	1,000	1,000	0.00%
155 MANAGEMENT INFORMATION SYS.	349,219	378,584	8.41%
159 OTHER OPERATION SUPPORT	400,000	410,315	2.58%
<b>161-169 Licensing and Registration</b>			
160 ELECTED CLERK	87,695	89,887	2.50%
161 TOWN CLERK	179,513	168,698	-6.02%
<b>171-179 Land Use</b>			
171 CONSERVATION COMMISSION	101,487	108,339	6.75%
175 PLANNING BOARD	171,388	175,425	2.36%
176 ZONING BOARD OF APPEALS	26,054	26,082	0.11%
177 OPEN SPACE	2,000	2,000	0.00%
<b>191-199 Other</b>			
182 ECONOMIC DEVELOPMENT	41,463	42,207	1.79%
192 PUBLIC BLDGS. & PROPERTY MAINT.	547,914	582,609	6.33%
193 ADA COMMITTEE	2,500	2,500	0.00%
<b>TOTAL GENERAL GOVERNMENT</b>	<b>3,382,098</b>	<b>3,506,488</b>	<b>3.68%</b>
<b>200-299 Public Safety</b>			
210 POLICE DEPARTMENT	2,314,110	2,486,027	7.43%
220 FIRE DEPARTMENT	2,306,909	2,392,145	3.69%
241 BUILDING DEPARTMENT	157,009	161,023	2.56%
291 CIVIL DEFENSE	10,018	11,151	11.31%
292 ANIMAL CONTROL OFFICER	28,490	28,490	0.00%
<b>TOTAL PUBLIC SAFETY</b>	<b>4,816,536</b>	<b>5,078,836</b>	<b>5.45%</b>
<b>400-499 Public Works</b>			
420,430,490 DPW	2,390,375	2,488,236	4.09%
<b>TOTAL PUBLIC WORKS</b>	<b>2,390,375</b>	<b>2,488,236</b>	<b>4.09%</b>
<b>500-599 Human Services</b>			
510 ELECTED BOH SALARIES	450	450	0.00%
512 BOARD OF HEALTH	170,717	393,628	130.57%
541 COUNCIL ON AGING	336,627	346,091	2.81%
542 YOUTH COMMISSION	238,118	268,276	12.67%
543 VETERANS SERVICES	35,845	35,845	0.00%
<b>TOTAL HUMAN SERVICES</b>	<b>781,757</b>	<b>1,044,290</b>	<b>33.58%</b>
<b>600-699 Culture and Recreation</b>			
610 LIBRARY	556,622	573,348	3.00%
630 RECREATION	148,262	152,746	3.02%
691 HISTORICAL COMMISSION	2,500	3,500	40.00%
692 MEMORIAL DAY	3,000	3,150	5.00%
<b>TOTAL CULTURE &amp; RECREATION</b>	<b>710,384</b>	<b>732,744</b>	<b>3.15%</b>
<b>TOTAL TOWN</b>	<b>12,081,150</b>	<b>12,850,594</b>	<b>6.37%</b>
<b>300-399 Education</b>			
300 ELECTED SCHOOL COMM	500	500	0.00%
301 SOUTHBOROUGH SCHOOLS	21,236,475	22,072,532	3.94%
302 ALGONQUIN	7,356,821	7,614,310	3.50%
ALGONQUIN EXEMPT DEBT	410,021	410,021	0.00%
304 ASSABET	385,798	397,372	3.00%
305 NORFOLK COUNTY AGRICULTURE	44,634	44,634	0.00%
<b>TOTAL EDUCATION</b>	<b>29,434,249</b>	<b>30,539,369</b>	<b>3.75%</b>
<b>TOWN 900-999 Unclassified</b>			
910 EMPLOYEE BENEFITS-Town	3,817,881	4,058,999	6.32%
910 EMPLOYEE BENEFITS-School	4,725,893	5,069,325	7.27%
<b>TOTAL UNCLASSIFIED BENEFITS</b>	<b>8,543,774</b>	<b>9,128,324</b>	<b>6.84%</b>
930 CAPITAL BUDGET REQUESTS	49,507	0	-100.00%
<b>TOTAL UNCLASSIFIED CAPITAL</b>	<b>49,507</b>	<b>0</b>	<b>-100.00%</b>
941 LEGAL SETTLEMENT REGIONAL	225,000	229,900	2.18%
945 GENERAL LIABILITY INS.-Town	113,838	118,961	4.50%
945 GENERAL LIABILITY INS.-School	170,757	178,441	4.50%
<b>TOTAL UNCLASSIFIED INSURANCE</b>	<b>509,595</b>	<b>527,302</b>	<b>3.47%</b>
710 RETIREMENT OF DEBT-Town	1,232,547	1,292,478	4.86%
710 RETIREMENT OF DEBT-School	1,120,000	1,098,992	-1.88%
751 INTEREST ON DEBT-Town	892,614	855,426	-4.17%
751 INTEREST ON DEBT-School	111,363	78,226	-29.76%
<b>TOTAL DEBT SERVICE GENERAL FUND</b>	<b>3,356,524</b>	<b>3,325,122</b>	<b>-0.94%</b>
<b>GRAND TOTAL</b>	<b>53,974,799</b>	<b>56,370,711</b>	<b>4.44%</b>

<b>FY2022 DRAFT CAPITAL</b>	<b>Amount</b>	<b>Funding</b>	<b>Bonded</b>
IV PUMPS	12,000	Ambulance Fund	N
AMBULANCE	0	Ambulance Fund	Y
TOWN HOUSE - EXTERIOR RENOVATION AND WINDOW WORK	0	CPA	Y
KALLANDER FIELD	238,750	CPA	N
LIBRARY - INTERIOR RENOVATIONS, FLOOR COVERINGS AND PAINTING	115,000	General Fund	N
TOWN HOUSE - BATHROOM AND INTERIOR RENOVATIONS	80,000	General Fund	N
FACILITIES MAINTENANCE- FY22	100,000	General Fund	N
CHIPPER	30,000	General Fund	N
EQUIPMENT TRAILER (2006 - REPLACEMENT)	12,000	General Fund	N
HOOK LIFT TRUCK -General	165,000	General Fund	N
Pick-up Diesel (Service Body) (Highway) (12/10) (2008/2012)	70,000	General Fund	N
REPLACE 3 LARGE PLOWS	40,000	General Fund	N
ROAD MAINTENANCE – FY22	325,000	General Fund	N
SIDEWALK MAINTENANCE- FY22	200,000	General Fund	N
CHIEF VEHICLE C20	60,000	General Fund	N
THERMAL IMAGING CAMERAS	30,000	General Fund	N
SELF CONTAINED BREATHING APPARATUS GRANT MATCH	13,000	General Fund	N
APPARATUS/CYLINDERS	10,000	General Fund	N
FIRE HOSE/NOZZLE REPLACEMENT - FY2022	20,000	General Fund	N
FIRE TURNOUT GEAR FUND - FY22	40,000	General Fund	N
SERVER & STORAGE INFRASTRUCTURE UPGRADE	90,000	General Fund	N
DEFIBRILATORS	18,200	General Fund	N
POLICE CRUISERS (2)	115,000	General Fund	N
	1,783,950		
	1,533,200	General Fund	
	12,000	Ambulance Fund	
	238,750	CPA	