



Board of Selectmen School Committee Finance Committee Budget Meeting

December 9, 2019

Paul E. Cohen
Town Manager



Fiscal Year 2020 Budget Report

December 9, 2019

Darlene Lussier
Town Accountant

FY2020 Revenues

- Motor Vehicle Excise revenues have decreased modestly by \$69,261 from prior year collections. We will be receiving the large M/V Commitment in January.
- Permit fee revenue is \$338,681 or 90% higher YTD than the same period last year. Through Oct., we have collected \$714,084 or 62% of our \$1.15M budget. Several construction projects are underway and home improvement activity remains strong.
- Hotel Room tax revenue of \$147,657 is 44% higher than same period last year. Last year, several hotels were undergoing renovations which caused a decline in occupancy and rooms tax revenue.
- Meals tax revenue has increased by \$41,794 or 26%
- Interest on Investments: We continue to benefit from the current interest rate environment. YTD interest earnings are \$56,761 or 97% higher than prior year.

**Town of Chelmsford
Receipts Year-To-Date
October 31, 2019**

October FY19 Actual <u>Y-T-D</u>		October FY20 Actual <u>Y-T-D</u>	% <u>Prior Yr</u>	Budget <u>2020</u>	% <u>Budget vs Actual</u>
	I. Local Receipts				
\$ 555,131	1. Motor Vehicle Excise	\$ 485,870	87.5	\$ 5,400,000	9.0
\$ 144,099	2. Penalties and Interest on Taxes and Excises	\$ 150,280	104.3	\$ 450,000	33.4
\$ 160,555	3. Meal Tax .75%	\$ 202,349	126.0	\$ 645,000	31.4
\$ 102,121	4. Hotel/Rooms Tax 2%	\$ 147,657	144.6	\$ 425,000	34.7
\$ 172,124	5. Fees	\$ 94,172	54.7	\$ 380,000	24.8
\$ 18,700	6. Rental Income	\$ 15,000	80.2	\$ 60,000	25.0
\$ 100	7. Department Revenues - Schools	\$ 195	195.0	\$ 200	97.5
\$ 36,920	8. Department Revenues - Cemetery	\$ 49,175	133.2	\$ 145,000	33.9
\$ 68,735	9. Department Revenues - Other	\$ 71,778	104.4	\$ 209,000	34.3
\$ 450	10. Alcoholic Licenses	\$ 6,290	1397.8	\$ 100,000	6.3
\$ 13,690	11. Other Licenses	\$ 27,362	199.9	\$ 80,000	34.2
\$ 375,403	12. Permits	\$ 714,084	190.2	\$ 1,150,000	62.1
\$ 33,625	13. Fines and Forfeits	\$ 34,776	103.4	\$ 170,000	20.5
\$ 58,354	14. Interest Investment	\$ 115,115	197.3	\$ 150,000	76.7
\$ 230,056	15. Miscellaneous - Recurring	\$ 254,726	110.7	\$ 996,800	25.6
\$ 12,745	16. Lowell Regional Transportation	\$ 11,063	86.8	\$ 40,000	27.7
\$ 9,513	17. Miscellaneous - Non Recurring	\$ 8,535	89.7	\$ 24,000	35.6
\$ 1,992,319	Subtotal	\$ 2,388,427	119.9	\$ 10,425,000	4 22.9

	II.	Taxes				
\$	35,243,478	1. Real Estate & Personal Property	\$	46,052,171	130.7	\$ 105,791,306 43.5
\$	155,596	2. Tax Liens	\$	171,908	110.5	\$ - N/A
\$	35,399,074	Subtotal	\$	46,224,079	130.6	\$ 105,791,306 43.7
	III.	State Reimbursement	\$	7,041,764		
\$	5,862,686	Subtotal	\$	7,041,764	120.1	\$ 17,450,276 40.4
	IV.	Other Finance Sources	\$	3,430,273		
\$	3,247,612	Subtotal	\$	3,430,273	105.6	\$ 3,430,273 100.0
\$	46,501,691	Total Receipts	\$	59,084,543	127.1	\$ 137,096,855 43.1

15. Misc Recurring

\$	15,944	Medicare School	\$	42,785
\$	144,006	SREC Receivables	\$	155,914
\$	70,105	Payments in lieu of Tax	\$	56,027
\$	230,056		\$	254,726

17. Misc Non Recurring

\$	5,313	Willis/12th Ave	\$	2,535
\$	4,200	Misc Receipt	\$	5,000
\$	-	Proceeds - Sale of Real Estate	\$	1,000
		Proceeds - Sale of Town Equipment	\$	-
		Sale of Bonds		
		Prepaid Interest - Sale of Bonds		
\$	9,513		\$	8,535

FY20 Budget Expenditures

- Within budget funding levels – 40% expended through November.

FY 2020 YTD BUDGET STATUS REPORT
Year-To-Date: November 30, 2019

	FY20	Add'l Town				
	<u>Original Budget</u>	<u>Meeting Votes</u>	<u>Budget</u>	<u>Received/Expended</u>	<u>Under/(Over)</u>	<u>Percentage</u>
Expenditures:						
<u>Municipal Admin.</u>						
Personal Services	2,301,894		2,301,894	895,632	1,406,262	38.9%
Expenses	<u>1,150,620</u>		<u>1,150,620</u>	<u>581,679</u>	<u>568,941</u>	<u>50.6%</u>
Total	3,452,514		3,452,514	1,477,311	1,975,203	42.8%
<u>Public Education</u>						
Expenses	61,000,000		61,000,000	17,803,278	43,196,722	29.2%
Nashoba Valley Tech H	<u>3,101,017</u>		<u>3,101,017</u>	<u>1,550,509</u>	<u>1,550,509</u>	<u>50.0%</u>
Total	64,101,017		64,101,017	19,353,787	44,747,230	30.2%
<u>Public Safety</u>						
Personal Services	12,609,700	215,000	12,824,700	4,834,911	7,989,789	37.7%
Expenses	<u>1,193,530</u>		<u>1,193,530</u>	<u>663,778</u>	<u>529,752</u>	<u>55.6%</u>
Total	13,803,230	215,000	14,018,230	5,498,689	8,519,541	39.2%
<u>Public Works</u>						
Personal Services	2,118,252		2,118,252	811,208	1,307,044	38.3%
Expenses	3,728,520		3,728,520	1,284,291	2,444,229	34.4%
Snow & Ice	<u>1,500,000</u>		<u>1,500,000</u>	<u>57,894</u>	<u>1,442,106</u>	<u>3.9%</u>
Total	7,346,772		7,346,772	2,153,393	5,193,379	29.3%
<u>Municipal Facilities</u>						
Personal Services	897,755		897,755	379,216	518,539	42.2%
Expenses	<u>839,580</u>		<u>839,580</u>	<u>433,224</u>	<u>406,356</u>	<u>51.6%</u>
Total	1,737,335		1,737,335	812,440	924,895	46.8%
<u>Cemetery Commission</u>						
Personal Services	302,517		302,517	106,813	195,704	35.3%
Expenses	<u>63,900</u>		<u>63,900</u>	<u>29,998</u>	<u>33,902</u>	<u>46.9%</u>
Total	366,417		366,417	136,811	229,606	37.3%
<u>Community Services</u>						
Personal Services	885,502		885,502	357,872	527,630	40.4%
Expenses	<u>394,170</u>		<u>394,170</u>	<u>146,080</u>	<u>248,090</u>	<u>37.1%</u>
Total	1,279,672		1,279,672	503,952	775,720	39.4%
<u>Library</u>						
Personal Services	1,593,746	25,620	1,619,366	613,065	1,006,301	37.9%
Expenses	<u>488,610</u>		<u>488,610</u>	<u>252,803</u>	<u>235,807</u>	<u>51.7%</u>
Total	2,082,356	25,620	2,107,976	865,868	1,242,108	41.1%
<u>Benefits & Insurance</u>						
Total Budget	<u>24,707,742</u>		<u>24,707,742</u>	<u>15,291,921</u>	<u>9,415,821</u>	<u>61.9%</u>
Total	24,707,742		24,707,742	15,291,921	9,415,821	61.9%
<u>Debt & Interest</u>						
Principal	11,355,190		11,355,190	2,731,887	8,623,303	24.1%
Interest	<u>2,788,755</u>		<u>2,788,755</u>	<u>751,437</u>	<u>2,037,318</u>	<u>26.9%</u>
Total	14,143,945	0	14,143,945	3,483,324	10,660,621	24.6%
Total Operating	133,021,000	240,620	133,261,620	49,577,495	83,684,125	37.2%

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TOWN OF CHELMSFORD
YTD BUDGET REPORT

NOVEMBER 30 2019

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FOR 2020 05

ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
0020 COA-LUNCH PROGRAM						
000 UNDEFINED						
205330 COA-LUNCH PROGRAM						
0.00	16,078.44	16,078.44	6,112.76	0.00	9,965.68	38.0%
TOTAL UNDEFINED						
0.00	16,078.44	16,078.44	6,112.76	0.00	9,965.68	38.0%
0021 SCHOOL LUNCH PROGRAM						
501 CAFETERIA REVOLVING						
50100000 CAF REVOLVING REVENUE						
0.00	-362,876.69	-362,876.69	-429,686.37	0.00	66,809.68	118.4%
50134000 CAF REVOLVING EXPENSES						
0.00	1,057,000.00	1,057,000.00	425,456.15	411,020.77	220,523.08	79.1%
TOTAL CAFETERIA REVOLVING						
0.00	694,123.31	694,123.31	-4,230.22	411,020.77	287,332.76	58.6%
0022 REVOLVING FUNDS						
000 UNDEFINED						
221200 TOWN MGR-INS UNDER 20M						
0.00	32.92	32.92	0.00	0.00	32.92	.0%
222290 FIRE-INSURANCE UNDER 20M						
0.00	200.89	200.89	0.00	0.00	200.89	.0%
222440 SEALER WEIGHTS/MEASURES						
0.00	41,194.03	41,194.03	5,475.00	0.00	35,719.03	13.3%
222920 DOG OFFICER REVOLVING						
0.00	9,009.76	9,009.76	0.00	0.00	9,009.76	.0%
224705 BUILDING-INSURANCE UNDER 20M						
0.00	2,078.00	2,078.00	0.00	0.00	2,078.00	.0%

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TOWN OF CHELMSFORD
YTD BUDGET REPORT

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FOR 2020 05

0022 REVOLVING FUNDS	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
224940 CEMETERY-INS UNDER 20M	0.00	3,656.37	3,656.37	0.00	0.00	3,656.37	.0%
225131 BD HEALTH-HEPATITIS B (53 1/	0.00	5,932.99	5,932.99	-1,698.79	0.00	7,631.78	-28.6%
225320 COA-S/DAY TRANSPORTATION	0.00	47,955.19	47,955.19	-5,033.28	0.00	52,988.47	-10.5%
225420 COA-SUPPORTIVE DAY	0.00	90,313.45	90,313.45	-4,816.89	0.00	95,130.34	-5.3%
226310 FARMERS MARKET	0.00	4,671.05	4,671.05	480.00	0.00	4,191.05	10.3%
226330 LEWIS COMMUNITY GARDEN	0.00	11,270.77	11,270.77	335.00	0.00	10,935.77	3.0%
226990 CULTURAL COUNCIL-REVOLVNG	0.00	815.83	815.83	0.00	0.00	815.83	.0%
TOTAL UNDEFINED	0.00	217,131.25	217,131.25	-5,258.96	0.00	222,390.21	-2.4%
310 SPED- CIRCUIT BREAKER							
31000000 SPED CIR BREAKER C/FOR	0.00	1,994,904.55	1,994,904.55	0.00	0.00	1,994,904.55	.0%
31093004 SPED CIR BREAKER TUITION	0.00	0.00	0.00	-1,563,538.00	0.00	1,563,538.00	100.0%
TOTAL SPED- CIRCUIT BREAKER	0.00	1,994,904.55	1,994,904.55	-1,563,538.00	0.00	3,558,442.55	-78.4%
504 LOST AND DAMAGED BOOKS							
50400000 LOST TEXTS REVENUE	0.00	4,952.77	4,952.77	0.00	0.00	4,952.77	.0%
50424100 LOST TEXTS REVOLVING	0.00	0.00	0.00	-426.82	0.00	426.82	100.0%
TOTAL LOST AND DAMAGED BOOKS	0.00	4,952.77	4,952.77	-426.82	0.00	5,379.59	-8.6%

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FOR 2020 05

ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
50600000 ADULT ED REVENUE 0.00	-44,653.94	-44,653.94	-63,560.49	0.00	18,906.55	142.3%
50623050 ADULT ED TEACHERS SAL 0.00	25,000.00	25,000.00	10,797.23	0.00	14,202.77	43.2%
50624400 ADULT EDUCATION 0.00	160,000.00	160,000.00	71,582.19	2,478.00	85,939.81	46.3%
50627100 REVOLVING GUIDANCE 0.00	0.00	0.00	-6,656.11	0.00	6,656.11	100.0%
TOTAL ADULT EDUCATION 0.00	140,346.06	140,346.06	12,162.82	2,478.00	125,705.24	10.4%
507 CHILD CARE						
50700000 CHILD CARE REVENUE 0.00	-111,793.16	-111,793.16	-485,022.80	0.00	373,229.64	433.9%
50700001 REVENUE/CHIPS 0.00	-195,000.00	-195,000.00	-34,980.70	0.00	-160,019.30	17.9%
50723100 CHIPS 0.00	175,500.00	175,500.00	7,797.28	25,107.60	142,595.12	18.7%
50724300 CHILD CARE SUPPLIES 0.00	199,500.00	199,500.00	79,896.08	28,375.92	91,228.00	54.3%
50724400 CHILD CARE OTH INSTR SERV 0.00	1,454,000.00	1,454,000.00	560,092.92	217,188.10	676,718.98	53.5%
50741200 CHILD CARE/FUEL 0.00	30,000.00	30,000.00	535.06	25,461.94	4,003.00	86.7%
50741300 CHILD CARE UTILITY SERVICE 0.00	48,000.00	48,000.00	15,326.17	20,973.02	11,700.81	75.6%
50742200 CHILD CARE BLDG MAINT 0.00	70,000.00	70,000.00	18,419.83	27,706.91	23,873.26	65.9%
50752000 CHILD CARE HEALTH INSUR 0.00	164,000.00	164,000.00	0.00	0.00	164,000.00	.0%
50753000 CHILD CARE COPIER 0.00	5,000.00	5,000.00	895.85	502.20	3,601.95	28.0%
TOTAL CHILD CARE 0.00	1,839,206.84	1,839,206.84	162,959.69	345,315.69	1,330,931.46	27.6%

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FOR 2020 05

ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
50800000 OUT OF TOWN STU TUITION						
0.00	59,988.70	59,988.70	0.00	0.00	59,988.70	.0%
TOTAL OUT OF TOWN STUDENT TUITION						
0.00	59,988.70	59,988.70	0.00	0.00	59,988.70	.0%
509 SUMMER SCHOOL						
50900000 SUMMER SCHOOL REVENUE						
0.00	12,116.29	12,116.29	-1,291.87	0.00	13,408.16	-10.7%
50924400 SUMMER OTH INSTR SERVICE						
0.00	0.00	0.00	2,000.00	0.00	-2,000.00	100.0%
TOTAL SUMMER SCHOOL						
0.00	12,116.29	12,116.29	708.13	0.00	11,408.16	5.8%
510 SCHOOL CHOICE						
51000000 SCHOOL CHOICE REVENUE						
0.00	1,629,339.63	1,629,339.63	-101,513.00	0.00	1,730,852.63	-6.2%
51024300 SCHOOL CHOICE SUPPLIES						
0.00	0.00	0.00	0.00	62,500.00	-62,500.00	100.0%
TOTAL SCHOOL CHOICE						
0.00	1,629,339.63	1,629,339.63	-101,513.00	62,500.00	1,668,352.63	-2.4%
511 CIVIC ACTIVITIES						
51100000 CIVIC ACTIVITIES REVENUE						
0.00	207,179.53	207,179.53	0.00	0.00	207,179.53	.0%
51162000 CIVIC ACTIVITIES						
0.00	0.00	0.00	-18,429.00	18,498.79	-69.79	100.0%
TOTAL CIVIC ACTIVITIES						
0.00	207,179.53	207,179.53	-18,429.00	18,498.79	207,109.74	.0%

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TOWN OF CHELMSFORD
YTD BUDGET REPORT

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FOR 2020 05

0023 RECPTS RESERVE FOR APPROP	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
231210 T MGR-SALE TOWN PROPERTY	0.00	333,855.86	333,855.86	0.00	0.00	333,855.86	.0%
231242 T/M - BOND PREMIUM RESERVE	0.00	85,466.36	85,466.36	56,293.00	0.00	29,173.36	65.9%
231243 BOND PREMIUM ISS 1/27/15	0.00	320,095.52	320,095.52	46,476.00	0.00	273,619.52	14.5%
231700 CONSERVATION-WETLAND PROT	0.00	65,822.73	65,822.73	3,675.00	0.00	62,147.73	5.6%
234805 SEWER-CAP IMP-CAPACITY IMPAC	0.00	1,612,073.31	1,612,073.31	-296,750.64	0.00	1,908,823.95	-18.4%
234820 SEWER BETTERMENTS	0.00	1,211,350.67	1,211,350.67	-173,211.22	0.00	1,384,561.89	-14.3%
234825 SEWER CAPITAL IMPROVEMENT	0.00	8,997,490.22	8,997,490.22	1,969,631.39	0.00	7,027,858.83	21.9%
234950 CEMETERY-SALE OF LOTS	0.00	124,600.20	124,600.20	66,003.00	0.00	58,597.20	53.0%
TOTAL UNDEFINED	0.00	12,750,754.87	12,750,754.87	1,672,116.53	0.00	11,078,638.34	13.1%
0026 OTHER SPEC. REVENUE FUNDS							
000 UNDEFINED							
261211 T/MGR-TOWN HISTORICAL/ANNIV	0.00	5,318.81	5,318.81	0.00	0.00	5,318.81	.0%
261212 T/MGR 4TH JULY DONATIONS	0.00	1,172.02	1,172.02	0.00	0.00	1,172.02	.0%
261216 T/M-SKATEBOARD PARK	0.00	3,194.00	3,194.00	2,841.00	0.00	353.00	88.9%
261235 T/MGR-BICYCLE/PEDESTRIAN ADV	0.00	3,220.22	3,220.22	716.00	0.00	2,504.22	22.2%
261245 SELECTMEN - CIVIC COMMITTEE	0.00	560.32	560.32	0.00	0.00	560.32	.0%
261251 HEALTHY CHELMSFORD - BOH	0.00	10,105.32	10,105.32	-860.55	0.00	10,965.87	-8.5%
261252 MGR-MILITARY COVERNANT	0.00	2,307.83	2,307.83	957.86	0.00	1,349.97	41.5%
261253 T/MGR - DOG PARK	0.00	125.00	125.00	-8,199.06	0.00	8,324.06	-6559.2%

FOR 2020 05

0026 OTHER SPEC. REVENUE FUNDS	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
261255 T/MGR-GLENVIEW PROJECT RECOV	0.00	3,348.63	3,348.63	0.00	0.00	3,348.63	.0%
261256 T/MGR-TRANS INFRASTRUCTURE	0.00	12,838.30	12,838.30	5,417.16	0.00	7,421.14	42.2%
261257 BUS DEV-ART ON THE BROOK	0.00	0.00	0.00	-817.24	0.00	817.24	100.0%
261260 HEALTHY CHELMSFORD - T/MGR	0.00	130,513.10	130,513.10	20,332.23	0.00	110,180.87	15.6%
261265 T/MGR-COMMUNITY ACTION COMMI	0.00	855.78	855.78	0.00	0.00	855.78	.0%
261710 CONS/DONATION LAND MAINTENAN	0.00	5,903.71	5,903.71	0.00	0.00	5,903.71	.0%
261715 T/M-OPEN SPACE STEWARDSHIP	0.00	15,324.57	15,324.57	-2,546.41	0.00	17,870.98	-16.6%
261720 CONSERVATION - TREE COMMITTE	0.00	1,743.42	1,743.42	0.00	0.00	1,743.42	.0%
261741 AFFORD HOUS - 8 MAIN STREET	0.00	1,006.25	1,006.25	0.00	0.00	1,006.25	.0%
261742 BOA-GIFT/DON-AFFORD HOUSE PL	0.00	17,814.93	17,814.93	0.00	0.00	17,814.93	.0%
261752 PB - 110 TRAFFIC MITIGATION	0.00	5,120.00	5,120.00	0.00	0.00	5,120.00	.0%
261753 PLAN-GIFTS DONATIONS VINAL S	0.00	18,123.95	18,123.95	0.00	0.00	18,123.95	.0%
261755 PLAN-GIFT/DONATION-DRUM HILL	0.00	90,001.14	90,001.14	0.00	0.00	90,001.14	.0%
261756 PLAN-GIFT/DON-RT 129 CORRIDO	0.00	55,728.40	55,728.40	0.00	0.00	55,728.40	.0%
261757 PLAN-GIFT/DON TRAFFIC MISC	0.00	7,539.51	7,539.51	0.00	0.00	7,539.51	.0%
261765 PLAN-GIFT/AFFORDABLE HOUSING	0.00	0.00	0.00	-135,000.00	0.00	135,000.00	100.0%
261820 COM DISABILITY-PARK FINES	0.00	1,828.00	1,828.00	-168.65	0.00	1,996.65	-9.2%
262000 POLICE-MISC DONATIONS	0.00	19,152.04	19,152.04	915.00	0.00	18,237.04	4.8%
262001 POLICE-HONOR GUARD UNIFORM	0.00	724.68	724.68	0.00	0.00	724.68	.0%
262004 POLICE-DONATIONS DEFRI BELLAT	0.00	310.00	310.00	0.00	0.00	310.00	.0%
262006 POLICE-GIFT/DONATION-CANINE	0.00	171.08	171.08	0.00	0.00	171.08	.0%
262007 POL-CHILDS SAFETY DAY DONATI	0.00	4,300.00	4,300.00	0.00	0.00	4,300.00	.0%

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TOWN OF CHELMSFORD
YTD BUDGET REPORT

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FOR 2020 05

0026 OTHER SPEC. REVENUE FUNDS	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
262008 POL-CRIME PREVENTION	0.00	18,178.40	18,178.40	1,149.00	0.00	17,029.40	6.3%
262009 FIRE - CODE VIOLATION	0.00	2,161.14	2,161.14	-500.00	0.00	2,661.14	-23.1%
262070 POL-SALE CRUISER A9/10-93	0.00	8,833.61	8,833.61	0.00	0.00	8,833.61	.0%
262203 FIRE-SALE OF EQUIP	0.00	5,913.07	5,913.07	1,439.00	0.00	4,474.07	24.3%
262205 FIRE-MISCELLANEOUS DONATIONS	0.00	15,786.14	15,786.14	0.00	0.00	15,786.14	.0%
262206 FIRE-DONATION DCU	0.00	3.60	3.60	-4,250.00	0.00	4,253.60	-118055.6%
262207 FIRE - 9/11 MEMORIAL	0.00	4,460.38	4,460.38	-111.30	0.00	4,571.68	-2.5%
262208 FIRE-ARSON INVESTIGATION	0.00	88.49	88.49	0.00	0.00	88.49	.0%
263658 SCH-GIFTS LANGUAGE LAB	0.00	247.75	247.75	0.00	0.00	247.75	.0%
263661 SCH-ARTS/TECH EDUCATION FUND	0.00	41,501.70	41,501.70	2,397.65	0.00	39,104.05	5.8%
263664 SCH - RESTITUTION	0.00	206.00	206.00	0.00	0.00	206.00	.0%
264009 HIGHWAY-RECOVERABLES	0.00	114.03	114.03	0.00	0.00	114.03	.0%
264295 PLAYGROUND MAINTENANCE	0.00	2,582.75	2,582.75	0.00	0.00	2,582.75	.0%
264340 W DISPOSAL- REBATES	0.00	1,579.47	1,579.47	-339.83	0.00	1,919.30	-21.5%
264345 WASTE DISPOSAL-GIFTS/DONATIO	0.00	247.41	247.41	-78.06	0.00	325.47	-31.6%
265120 BD HEALTH-GIFTS/DONATIONS	0.00	79,376.19	79,376.19	30,523.25	0.00	48,852.94	38.5%
265125 BD OF HEALTH-AED DONATIONS	0.00	589.80	589.80	0.00	0.00	589.80	.0%
265130 BD HEALTH-PROJECT INTERFACE	0.00	83.33	83.33	1,333.34	0.00	-1,250.01	1600.1%
265140 BOH MOTHERS DAY RACE	0.00	11,650.29	11,650.29	1,420.01	0.00	10,230.28	12.2%
265340 COA-CUSTODIAL SERVICES	0.00	58,434.39	58,434.39	-1,190.35	0.00	59,624.74	-2.0%
265360 COA-MEALS/WHEELS	0.00	10,162.53	10,162.53	-18,440.86	0.00	28,603.39	-181.5%
265370 COA-GIFTS/DONATIONS	0.00	44,783.86	44,783.86	-2,777.58	0.00	47,561.44	-6.2%

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0026 OTHER SPEC. REVENUE FUNDS	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
265380 COA-FITNESS ROOM	0.00	30,403.72	30,403.72	-3,538.28	0.00	33,942.00	-11.6%
265390 COA-COMPANION PROGRAM	0.00	37,519.32	37,519.32	-276.31	0.00	37,795.63	-.7%
265425 COA-SENIOR TRIPS	0.00	1,143.87	1,143.87	-415.30	0.00	1,559.17	-36.3%
265460 VETERANS AID & ASSISTANCE	0.00	2,328.02	2,328.02	125.00	0.00	2,203.02	5.4%
266130 LIBRARY-GIFTS/DONATIONS	0.00	45,411.98	45,411.98	-9,646.88	0.00	55,058.86	-21.2%
266320 NO CHELM TOWN HALL-GIFTS/DON	0.00	91,096.33	91,096.33	-4,360.84	0.00	95,457.17	-4.8%
266340 RECREATION-FRIENDS PARK	0.00	27,759.17	27,759.17	2,149.83	0.00	25,609.34	7.7%
266350 CHELM CENTER FOR THE ARTS	0.00	31,565.20	31,565.20	4,925.47	0.00	26,639.73	15.6%
266360 HOLIDAY DECORATING COMMITTEE	0.00	11,263.45	11,263.45	5,003.82	0.00	6,259.63	44.4%
266365 VINAL SQ STRATEGIC ACTION CO	0.00	39,623.57	39,623.57	21,900.00	0.00	17,723.57	55.3%
266366 VS DECORATING COMMITTEE	0.00	3,067.95	3,067.95	0.00	0.00	3,067.95	.0%
266370 DONATION - FALL FEST	0.00	475.00	475.00	0.00	0.00	475.00	.0%
266911 HIST-GIFT/DON 1802 SCH HOUSE	0.00	400.00	400.00	0.00	0.00	400.00	.0%
TOTAL UNDEFINED	0.00	1,047,392.92	1,047,392.92	-89,971.88	0.00	1,137,364.80	-8.6%

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ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
50200000 ATHLETIC REV REVENUE 0.00	-358,492.59	-358,492.59	-146,422.38	0.00	-212,070.21	40.8%
50235100 ATHLETIC REV EXPENSES 0.00	367,000.00	367,000.00	142,778.39	0.00	224,221.61	38.9%
TOTAL ATHLETIC ACTIVITIES 0.00	8,507.41	8,507.41	-3,643.99	0.00	12,151.40	-42.8%
503 GIFTS AND DONATIONS						
50300000 GIFTS/DONATIONS REVENUE 0.00	27,806.48	27,806.48	0.00	0.00	27,806.48	.0%
50300001 GIFTS AND DONATIONS-CHS 0.00	0.00	0.00	-5,956.00	0.00	5,956.00	100.0%
50300002 GIFTS AND DONATIONS - MCC 0.00	0.00	0.00	-9,455.05	0.00	9,455.05	100.0%
50324301 GIFTS&DONATIONS SUPP 01 0.00	0.00	0.00	118.26	0.00	-118.26	100.0%
50324302 GIFTS&DONATIONS SUPP 02 0.00	0.00	0.00	8,243.40	0.00	-8,243.40	100.0%
TOTAL GIFTS AND DONATIONS 0.00	27,806.48	27,806.48	-7,049.39	0.00	34,855.87	-25.4%
516 TRANSPORTATION						
51600000 TRANSPORTATION C/FORW 0.00	369,928.14	369,928.14	0.00	0.00	369,928.14	.0%
51600001 TRANSPORTATION REVENUE 0.00	0.00	0.00	-269,013.27	0.00	269,013.27	100.0%
51633000 TRANSPORTATION PUPIL SER 0.00	0.00	0.00	115,043.42	246,794.87	-361,838.29	100.0%
TOTAL TRANSPORTATION 0.00	369,928.14	369,928.14	-153,969.85	246,794.87	277,103.12	25.1%

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TOWN OF CHELMSFORD
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	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
51700000 STUDENT ACTIVITY REVENUES	0.00	117,380.61	117,380.61	-61,450.00	0.00	178,830.61	-52.4%
TOTAL STUDENT ACTIVITY	0.00	117,380.61	117,380.61	-61,450.00	0.00	178,830.61	-52.4%
 518 TURF FIELDS							
51800000 TURF FIELDS REVENUE	0.00	48,260.72	48,260.72	-15,500.00	0.00	63,760.72	-32.1%
51862000 TURF FIELDS SALARIES	0.00	0.00	0.00	2,364.75	0.00	-2,364.75	100.0%
51882000 TURF FIELD DEBT SERVICE -	0.00	0.00	0.00	6,900.00	0.00	-6,900.00	100.0%
TOTAL TURF FIELDS	0.00	48,260.72	48,260.72	-6,235.25	0.00	54,495.97	-12.9%

Thank you.



Capital Planning



FY21 Capital Plan

Proposed Funding Level:	\$3,806,294
Less:	
Recaptured Funds:	<u>(\$2,844)</u>
Net Amount Financed*:	\$3,803,450

* Not to exceed

FY21 Capital Plan

Municipal Technology	\$105,000
Munic. Admin. – Town Clerk	\$20,500
Community Services – Sr. Center	\$244,758
Community Services - Library	\$53,380
Public Safety	\$514,812
Public Works	\$875,000
Public Facilities	\$100,000
School Buildings	\$1,622,007
School Technology	<u>\$270,837</u>
Total:	\$3,806,294
Less: Recaptured Funds:	<u>(\$ 2,844)</u>
Net Amount Borrowed:	\$3,803,450

Capital Plan 10-Year History

<u>Fiscal Year</u>	<u>General Govt.</u>	<u>School Dept.</u>	<u>Total</u>	<u>School %</u>
2011	1,445,000	1,077,000	2,522,000	42.70%
2012	1,329,400	1,275,600	2,605,000	48.97%
2013	1,377,000	1,549,331	2,926,331	52.94%
2014	1,510,000	1,843,545	3,353,545	54.97%
2015	2,016,694	1,058,000	3,074,694	34.41%
2016	1,634,291	1,637,200	3,271,491	50.04%
2017	1,736,015	1,476,291	3,212,306	45.96%
2018	1,580,684	1,728,792	3,309,476	52.24%
2019	1,532,000	1,748,571	3,280,571	53.30%
2020	2,411,743	1,061,275	3,473,018	30.56%
2021	1,913,450	1,892,844	3,806,294	49.73%

Projected Non-Excluded Debt Service

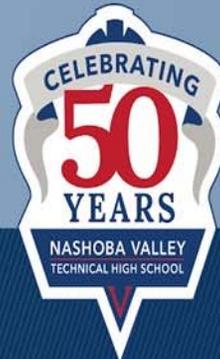
<u>Fiscal Year</u>	<u>Debt Service</u>	<u>Change</u>
2020	7,543,192	(8,286)
2021	7,521,604	(21,588)
2022	7,445,598	(76,006)
2023	7,184,293	(261,305)
2024	6,889,959	(294,334)
2025	6,451,743	(438,216)
2026	6,449,589	(2,154)
2027	6,352,940	(96,649)
2028	6,165,990	(186,950)
2029	6,100,902	(65,088)
2030	6,191,327	90,425

Facilities Year of Construction

<u>Building</u>	<u>Year Built</u>	<u>Age</u>	<u>Building</u>	<u>Year Built</u>	<u>Age</u>
McCarthy Middle School	1957	62	MacKay Library	1900	119
Center Elementary School	1960	59	Senior Center	1989	30
South Row Elementary School	1960	59	DPW Garage	1958	61
Parker Middle School	1965	54	DPW Maintenance Garage	1970	49
Harrington Elementary School	1968	51	Police Station	2003	16
School Administrative Offices	1968	51	Police Station Garage	2003	16
Byam Elementary School	1970	49	Center Fire Station	2014	5
Westlands Elementary School	1970	49	South Fire Station	1966	53
Chelmsford High School	1974	45	West Fire Station	1968	51
Town Office Building	1916	103	North Fire Station	1956	63
Town Hall	1879	140	East Fire Station	1976	43
North Town Hall	1852	167	Chelmsford Country Club	1963	56
Adams Library	1894	125	Chelmsford Forum	1964	55

Nashoba Valley Technical School District

Fiscal Year 2021
Budget Development Overview



Statewide US CTE Presidential Scholar



Elliot Gale of Chelmsford

Congratulations to Abigail Cronin (Groton) and Elliot Gale (Chelmsford):

- Commissioner Riley selected 5 statewide CTE Presidential Scholars
- Two are Nashoba Tech students!

Nashoba Valley Tech's New Website!



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FY20 Budget Update

- Unanticipated savings in staffing due to transition
- Unanticipated increases in special education costs
- Unanticipated increases in supplies and materials in technical programs and building needs
- On target for Excess and Deficiency under 5%
- Actuals available on NVTHS School Committee website
- Completed MSBA Accelerated Repair Project and in closeout process

District Enrollment Update

District FY21 Enrollment compared to FY20:

- Overall Increase of 13 District Students
- Chelmsford's student population increased by 15 students

FY21 Budget Drivers with Level Service

Anticipated Staffing Increases with level staffing (approx. \$230,000):

- Salary increase (*anticipated contractual increases*)
- Salary lane change increases (*anticipated degrees/credits earned*)

Other contractual staffing increases (approx. \$80,000):

- Required set aside for buy back for anticipated retirements

FY21 Budget Drivers with Level Service

- Middlesex Retirement System (increase \$21,618, 7% increase)
- Special education services
- Special transportation
- Health insurance and other insurances (increase \$88,000, 5.1% increase)
- Other utility service increases including new \$8,500 stormwater fee
- Anticipated increases in other vendor contracts

FY21 Budget Considerations

- Changes in minimum contribution formula with passing of Student Opportunity Act
- Multi-year adjustment plan of increasing district town assessments to wean off the use of school choice reserves
- Ongoing capital needs
- Annual funding for OPEB

FY21 Capital Needs

- Completed full facility assessment for future capital planning
- Identified high need repairs required
 - Fire suppression system repairs
 - Interior and exterior lighting system upgrade
- Other capital annual capital needs
 - Parking lot and exterior stairway repairs
 - Painting, floor repairs, etc. on rotation plan

FY21 Anticipated Savings

- Electricity expenses due to innovative energy agreement reached to purchase solar energy credits from Greater Lawrence Technical School District
- Equipment needs offset as a result of numerous competitive grant awards (\$1.5 million in recent workforce skills grants)
- Capital expenses of \$120,000 to upgrade WIFI and \$80,000 in safety upgrades due to competitive state grants

Other FY21 Budget Considerations

- Stabilization
 - Current balance is \$1,577,429
 - Ongoing goal to maintain 8-10% of annual budget
 - Not anticipating funding in FY21
- OPEB
 - Liability approx. \$7.3 million
 - Balance of \$803,876
 - Working on an annual funding policy

Next Steps in the Process

School Committee Budget Workshop, Tuesday, January 28, 2020 at 7:00 PM

Town Official's Breakfast, Friday, January 31, 2020 at 9:30 AM

Public Hearing on the Budget, Tuesday, February 4, 2020 at 7:00 PM

First of eight town meetings, March 28, 2020 at 10:00 AM in Westford

Tri-Board Meeting December 9, 2019

Jay Lang, Ed.D.
Superintendent of Schools

FY20 Budget Status

Current FY20 Budget Status

- All collective bargaining agreements (4 of 5 units) have been ratified to cover the 3-year period from July 1, 2019 – June 30, 2022.
- The FY20 local operating budget is in good shape – no concerns with personnel or non-personnel accounts at this time.
- The FY20 grants and revolving accounts are in good shape – no concerns with any accounts at this time.
- Meetings with individual departments and schools to formulate the FY21 budget are underway.

DESE Comparable Districts: FY2018 Actual Percentage Over Net School Spending

District	FY2018 Actual % Over Required NSS
Natick	43
Chelmsford	38.6
Wakefield	35.5
Billerica	35
Ashland	34.6
Easton	26.1
MA State	25.8
Mansfield	22.7
North Andover	17.1
North Attleborough	7.5
Marshfield	7.2
Melrose	3.8

DESE Comparable Districts: FY2018 Student-Teacher Ratio

District	Student: Teacher Ratio
Billerica	12.7 : 1
Mansfield	12.9 : 1
Marshfield	12.9 : 1
MA State	13.0 : 1
Chelmsford	13.4 : 1
Natick	13.6 : 1
Wakefield	13.6 : 1
Ashland	13.8 : 1
Easton	14.0 : 1
Melrose	14.6 : 1
North Attleborough	15.0 : 1
North Andover	16.0 : 1

DESE Comparable Districts: FY2018 Average Teacher Salary

District	Average Teacher Salary
Mansfield	\$ 86,935.00
Billerica	\$ 83,185.00
MA State	\$ 80,222.00
Wakefield	\$ 79,963.00
Ashland	\$ 79,628.00
Chelmsford	\$ 78,671.00
Easton	\$ 77,666.00
North Andover	\$ 77,641.00
Natick	\$ 77,049.00
North Attleborough	\$ 76,504.00
Marshfield	\$ 75,523.00
Melrose	\$ 65,624.00

DESE Comparable Districts: FY2018 Per-Pupil Expenditures

District	Expenditure per in-district Pupil	
Mansfield	\$	16,588.06
Billerica	\$	16,564.97
MA State	\$	16,506.27
Natick	\$	16,393.24
Wakefield	\$	15,593.77
Chelmsford	\$	14,953.95
Ashland	\$	14,469.60
Easton	\$	14,060.13
Marshfield	\$	14,009.66
North Andover	\$	13,136.37
North Attleborough	\$	12,914.39
Melrose	\$	12,327.21

FY21 School Department “Fixed” Funding Increases

Wage-Related

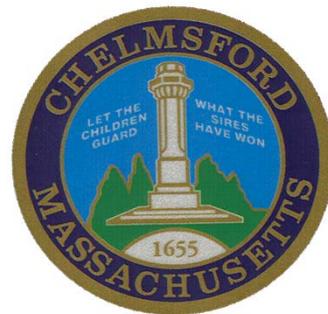
- \$ 1,791,550 School Employee COLA and Step Increases
- \$ 115,000 School Employee Lane Changes/Increases

Non-Wage Related

- \$ 56,040 Student Transportation – Regular Ed – entering year 4 of a 5-year contract
- \$ 80,280 Student Transportation – Special Ed – entering year 3 of a 5-year contract
- \$ 8,275 Contracted Cleaning Services – entering year 2 of a 3-year contract
- \$ 46,930 Utilities – assuming a 4% increase
- **\$ 191,525 Sub-Total**

- **\$ 2,098,075 Total Wage & Non-Wage “Fixed” Funding Increases**

Town of Chelmsford Operating Budget Allocation and History



How Is the Town's Current (FY20) \$137M Operating Budget Allocated?

Chelmsford Public Schools	\$61.00M	(45%)
Nashoba Tech	\$3.10M	(2%)
Benefits & Insurance	\$24.71M	(18%)
Debt Service	\$14.14M	(10%)
Public Works/Facilities/Cemetery	\$9.52M	(7%)
Police	\$7.02M	(5%)
Fire	\$6.66M	(5%)
General Govt. & Human Services	\$4.73M	(3%)
State Assessments & Overlay	\$3.67M	(3%)
Library	\$2.11M	(2%)

FY20 \$7,362 Average Single-Family Tax Bill Allocation

Chelmsford Public Schools	\$3,313	(45%)
Nashoba Tech	\$147	(2%)
Benefits & Insurance	\$ 1,325	(18%)
Debt Service	\$736	(10%)
Public Works/Facilities/Cemetery	\$515	(7%)
Police	\$368	(5%)
Fire	\$368	(5%)
General Govt. & Human Services	\$221	(3%)
State Assessments & Overlay	\$221	(3%)
Library	<u>\$147</u>	(2%)
	\$7,362	

10-Year Budget Comparison

**Budget has increased by 45% (\$42.5M)
during the past 10 fiscal years.**

Chelmsford Public Schools	\$19.03M (45.3%)
Nashoba Tech	\$1.33M (75.5%)
Benefits & Insurance	\$8.14M (49.1%)
Debt Service	\$2.56M (22.1%)
Public Works/Facilities/Cemetery	\$2.82M (42.2%)
Public Safety	\$4.44M (46.6%)
General Govt. & Human Services	\$1.85M (64.2%)
State Assessments & Overlay	\$1.40M (62.0%)
Library	\$640K (44.4%)

5-Year Budget Comparison

**Budget has increased by 18.5% (\$21.5M)
during the past 5 fiscal years.**

Chelmsford Public Schools	\$10.12M	(19.9%)
Nashoba Tech	\$532K	(20.7%)
Benefits & Insurance	\$6.03M	(32.3%)
Debt Service	(\$337K)	(-2.3%)
Public Works/Facilities/Cemetery	\$1.05M	(12.4%)
Public Safety	\$2.43M	(21.0%)
General Govt. & Human Services	\$863K	(22.3%)
State Assessments & Overlay	\$471K	(14.7%)
Library	\$299K	(16.6%)

How is the FY20 Budget Funded?

• Property Tax	\$105.9M	(77%)
• State Aid	\$17.4M	(13%)
• Local Receipts	\$10.4M	(8%)
• Available Funds	<u>\$3.4M</u>	(2%)
	\$137.1M	

5 Year Revenue Increase

Property Tax Valuation

<u>Fiscal Year</u>	<u>Residential Valuation</u>	<u>Commercial Valuation</u>
2015	80.64%	19.36%
2016	80.68%	19.32%
2017	81.41%	18.59%
2018	81.66%	18.34%
2019	82.09%	17.91%
2020	82.63%	17.37%

Average Single Family Property Tax Bill

<u>Year</u>	<u>Value</u>	<u>Rate</u>	<u>Tax Bill</u>	<u>Rank</u>
2005	331,102	13.49	4,467	63
2010	347,659	15.15	5,267	67
2011	324,573	16.72	5,427	70
2012	323,234	17.49	5,653	70
2013	323,052	17.95	5,799	70
2014	322,380	18.98	6,119	67
2015	338,434	18.70	6,329	69
2016	362,736	18.03	6,540	71
2017	385,733	17.92	6,912	68
2018	399,518	17.96	7,175	66
2019	428,333	16.35	7,001	70
2020	447,553	16.45	7,362	TBD
5-year increase = \$1,033 (16.32%)				
15-year increase = \$2,895 (64.81%)				

Declining Local Aid from the State Government



Inadequate Local Aid Increases

- Chapter 70 Education:

Last 5 fiscal years: \$10.35M => \$11.20M (8.21%)

Last 10 fiscal years: \$9.24M => \$11.20M (21.21%)

Since FY2000: \$6.18M => \$11.20M (81.23%)

- Unrestricted General Govt. Aid:

Last 5 fiscal years: \$4.52M => \$5.39M (19.25%)

Last 10 fiscal years: \$4.47M => \$5.39M (20.58%)

Since FY2000: \$5.99M => \$5.39M (-9.00%)

Recently Enacted State Education Funding Reform Law Student Opportunity Act

- Invests \$1.5B in K-12 Public Education Over Next 7 Years;
- Legislation is unfunded and subject to annual appropriation;
- Targets State funding to school districts that serve students who are from low-income households and who are English Language Learners (ELL). These students are often located in “Gateway Cities” and other urbanized areas;
- Updates the special education circuit breaker program to include out-of-district transportation costs;
- Guarantees each School District a minimum increase of \$30/student in state aid every year;

Chelmsford should only expect to receive Chapter 70 State educational funding annual increases of \$30/student, which amounts to approximately \$150,000. This amount of 1.4% is less than inflation.

State Aid Comparison

Fiscal Year	Town Budget	State Aid	State Aid %
2005	\$82.0M	\$12.6M	15.4%
2010	\$96.2M	\$14.5M	15.1%
2015	\$117.6M	\$15.8M	13.4%
2020	\$137.3M	\$17.4M	12.7%

Only a **38%** (\$4.8M) increase in State Aid during the past **15 years**.

State Aid is a declining share of the Town's budget.

Chapter 70 Funding - Comparable and Neighboring School Districts (from DESE)

	2018	2016	2018	FY20	FY19
	<u>Pop.</u>	<u>Income/capita</u>	<u>EQV/capita</u>	<u>Chapter 70</u>	<u>Enroll</u>
• Chelmsford	35,313	\$53,212	\$166,432	\$11.2M	4,961
• Ashland	17,739	\$47,968	\$159,892	\$7.8M	2,845
• Billerica	43,784	\$36,965	\$159,119	\$19.3M	4,764
• Mansfield	24,063	\$46,465	\$161,529	\$19.0M	3,784
• Marshfield	25,905	\$46,653	\$198,678	\$14.7M	4,060
• Melrose	28,193	\$49,218	\$187,310	\$8.5M	3,945
• Natick	36,229	\$55,980	\$235,127	\$10.1M	5,540
• N. Andover	31,296	\$56,016	\$169,282	\$9.2M	4,769
• N. Attleborough	29,349	\$38,948	\$137,909	\$20.7M	4,155
• Shrewsbury	37,973	\$55,112	\$165,503	\$20.1M	6,207
• Wakefield	27,135	\$45,543	\$189,943	\$6.7M	3,485
• Dracut*	31,747	\$33,850	\$116,329	\$19.4M	3,582
• Tewksbury*	31,388	\$39,293	\$141,262	\$13.3M	3,402
• Westford*	24,296	\$62,052	\$200,345	\$17.1M	5,069

* neighboring

Budget Priorities

- Education
- Public Safety
 - Fire Department
 - Police Department
 - DPW
- Capital Infrastructure
- Public Health and Human Services

Chelmsford Public Schools Funding

FY15 Net School Spending:	\$60,665,078
FY15 Required Net School Spending:	<u>\$49,836,369</u>
	\$10,828,709 (21.72%)
FY16 Net School Spending:	\$63,429,156
FY16 Required Net School Spending:	<u>\$49,907,439</u>
	\$13,521,717 (27.09%)
FY17 Net School Spending:	\$65,110,523
FY17 Required Net School Spending:	<u>\$48,965,968</u>
	\$16,144,555 (32.97%)
FY18 Net School Spending:	\$67,703,367
FY18 Required Net School Spending:	<u>\$48,863,266</u>
	\$18,840,101 (38.55%)
FY19 Net School Spending:	\$69,995,580
FY19 Required Net School Spending:	<u>\$51,269,495</u>
	\$18,726,085 (36.52%)
FY20 Budgeted Net School Spending:	\$72,424,627
FY20 Required Net School Spending:	<u>\$53,645,217</u>
	\$18,779,419 (35.01%)

\$72.4 Million Dollars Budgeted for School Expenditures

Chelmsford Public Schools Foundation Enrollment & Student/Teacher Ratio

	<u>Enrollment</u>	<u>Teachers</u>	<u>Student/Teacher Ratio</u>
FY10:	5,418	343.9	15.8
FY11:	5,307	340.3	15.6
FY12:	5,211	344.5	15.1
FY13:	5,138	344.4	14.9
FY14:	5,124	346.1	14.8
FY15:	5,056	359.5	14.1
FY16:	4,987	366.3	13.6
FY17:	4,974	365.7	13.6
FY18:	4,994	372.6	13.4
FY19:	4,961	373.2	13.3

Five Year Enrollment Reduction: 163 (3.18%)

Chelmsford Public Schools Per Pupil Expenditure

FY10: 10,550

FY11: 11,049

FY12: 11,751

FY13: 12,158

FY14: 12,436

FY15: 13,289

FY16: 14,216

FY17: 14,610

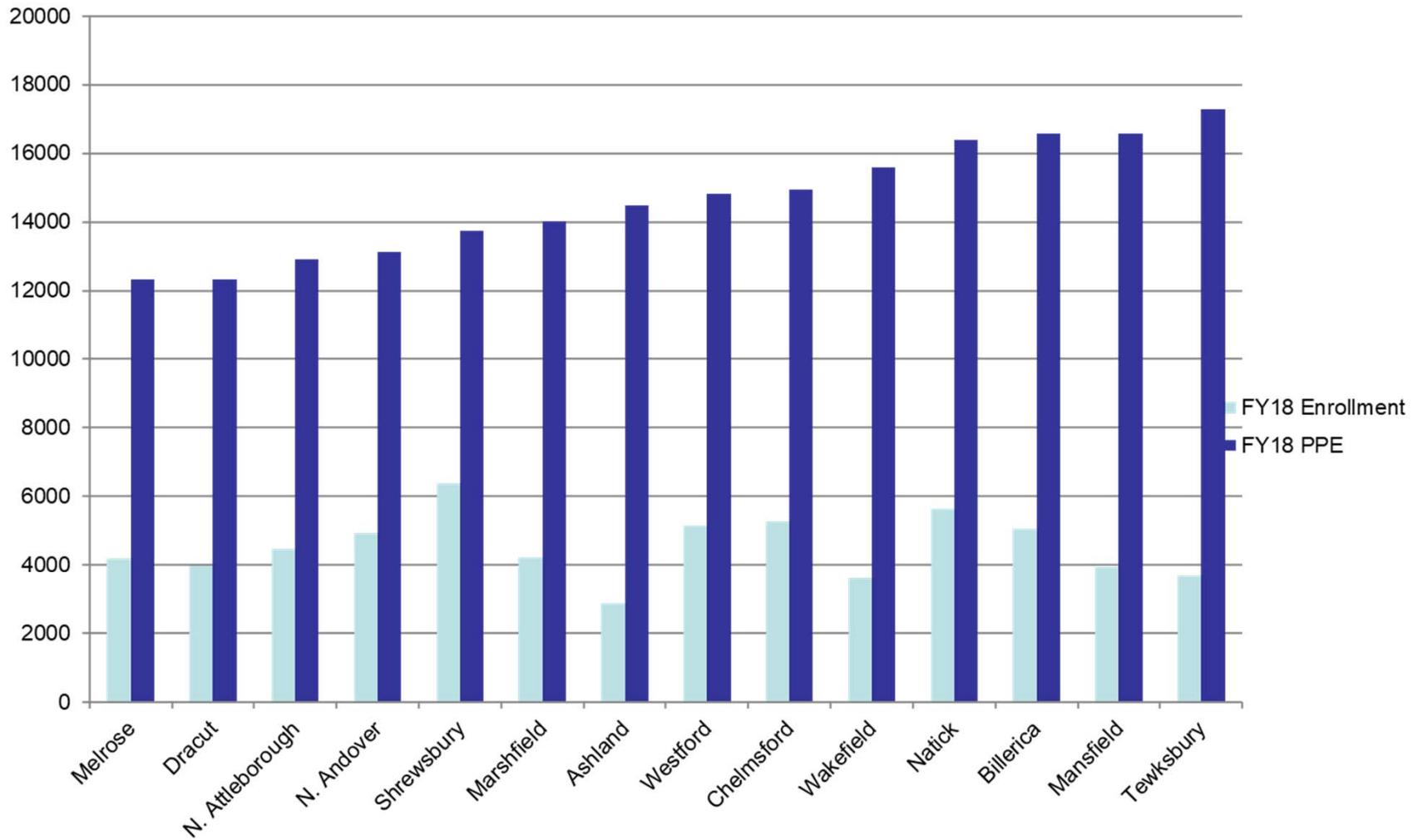
FY18: 14,954

The per pupil expenditure today (FY20) likely approaches \$16,000.

Per Pupil Expenditure Comparison

	FY18 <u>Enrollment</u>	FY18 <u>PPE</u>
• Chelmsford	5,261	14,954
• Ashland	2,855	14,470
• Billerica	5,049	16,565
• Mansfield	3,945	16,588
• Marshfield	4,231	14,010
• Melrose	4,200	12,327
• Natick	5,631	16,393
• N. Andover	4,945	13,136
• N. Attleborough	4,468	12,914
• Shrewsbury	6,379	13,742
• Wakefield	3,605	15,594
• Dracut	3,965	12,327
• Tewksbury	3,658	17,276
• Westford	5,149	14,806

Per Pupil Expenditure Comparison



Circuit Breaker Reimbursement

<u>Fiscal</u> <u>Year</u>	<u>Eligible</u> <u>Students</u>	<u>Net</u> <u>Claim</u>	<u>Reimbursement</u>	<u>%</u>
2012	68	2,856,593	1,962,712	68.71
2013	58	2,355,478	1,757,111	74.50
2014	68	2,973,806	2,230,364	75.00
2015	77	3,296,055	2,424,618	73.50
2016	68	3,160,179	2,370,134	75.00
2017	78	3,388,700	2,479,060	73.16
2018	88	4,329,048	3,121,049	72.09
2019	88	4,128,820	3,075,091	74.40
2020	80	3,990,084	2,992,566	75.00

Chelmsford School Choice Enrollment

	<u>FTE Pupils</u>	<u>Tuition Received</u>
• FY10	0	0
• FY11	13.2	75,074
• FY12	20.7	135,979
• FY13	24.8	169,878
• FY14	29.4	222,996
• FY15	44.0	326,523
• FY16	57.9	425,721
• FY17	50.4	365,523
• FY18	52.0	377,710
• FY19	48.6	271,505

Current School Choice Fund Balance: \$1,668,352.

Chelmsford School Choice's Sending District for FY19

	<u>FTE Pupils</u>	<u>Tuition Received</u>
• Billerica	3	15,000
• Dracut	1	14,229
• Lowell	40	214,137
• Tyngsboro	2	10,000
• Westford	1.6	20,564
• N. Middlesex	<u>1</u>	<u>5,000</u>
Total	48.6	278,930
	less prior year adjustment	<u>(-7,425)</u>
		271,505

Chelmsford Choice Out Students Receiving District for FY19

	<u>FTE Pupils</u>	<u>Tuition</u>
• Dracut	1	5,000
• Fitchburg	1	4,950
• Tyngsborough	1.1	5,600
• Westford	16.5	191,871
• Nashoba	2	12,146
• Mass Virtual Academy	1.5	12,122
• TEC Connections Virtual	<u>11.8</u>	<u>100,491</u>
Total	34.9	\$332,180

Chelmsford also enrolled 115.8 students in Charter Schools. The State's Local Aid FY19 Charter School Sending Assessment was \$1,585,482.

Chelmsford Average Teacher Salary

- FY10 65,667
- FY11 66,416
- FY12 67,650
- FY13 69,345
- FY14 70,730
- FY15 73,471
- FY16 73,874
- FY17 74,592
- FY18 78,671
- FY19 79,643

Five Year Increase: \$8,913 (12.60%)

Chelmsford's Foundation Enrollment at Nashoba Tech

- FY12: 133
- FY13: 144
- FY14: 154
- FY15: 173
- FY16: 185
- FY17: 184
- FY18: 191
- FY19: 198
- FY20: 186
- FY21: 201 (October 1, 2019 enrollment basis)

Five Year Increase: 16 students (8.65%)

Nashoba Tech Per Pupil Expenditure

- FY10: \$14,669
- FY11: \$15,169
- FY12: \$15,085
- FY13: \$15,104
- FY14: \$16,165
- FY15: \$17,030
- FY16: \$18,121
- FY17: \$19,477
- FY18: \$20,530

The per pupil expenditure today (FY20) likely exceeds \$22,000.

General Government FTEs

(Without Enterprise Fund Employees)

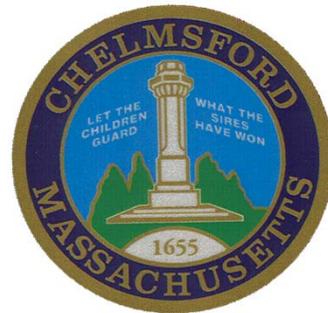
FY08:	240.8
FY09:	218
FY10:	215.6
FY11:	217.4
FY12:	224.9
FY13:	237.6
FY14:	239.2
FY15:	240.1
FY16:	242.6
FY17:	242.9
FY18:	246
FY19:	248.3
FY20:	251.4

Inflationary Measure

Boston Consumer Price Index (CPI- U)

2010	-	1.6%
2011	-	2.7%
2012	-	1.6%
2013	-	1.4%
2014	-	1.6%
2015	-	.6%
2016	-	1.5%
2017	-	2.5%
2018	-	3.3%
2019	-	1.1% (thru Sept.)

Fiscal Year 2021 Budgetary Outlook



FY21 Budget Philosophy

Maintain the quality of local governmental services, while meeting the fixed cost increases from labor contracts, retirement assessment, and health insurance.

Nashoba Tech Enrollment

Chelmsford's October 1, 2019 enrollment at Nashoba Tech increased by 15 students to 201. The Town's enrollment increase exceeded the District's total member enrollment increase of 13 students. Nashoba Tech's member enrollment has increased to 652.

The Town's share of the District member enrollment has increased from 29.11% to **30.82%**.

The District is scheduled to present its proposed FY21 budget with resulting assessments at the end of January.

Nashoba Tech Estimated FY21 Assessment: **\$3.45M**
Estimated Increase of **\$350K (11.29%)**

Employee Compensation

Employee pay schedules:

The Town's General Government (Non-School Department) consists of non-union employees and seven collective bargaining units. Contract agreements have not been reached with the police sergeants, firefighters, public safety dispatchers, and clerical unions.

The General Government non-union employee compensation schedule for FY21 would increase by 2%.

Estimated Personnel Increase: \$975K

Employee and Retiree Health Insurance

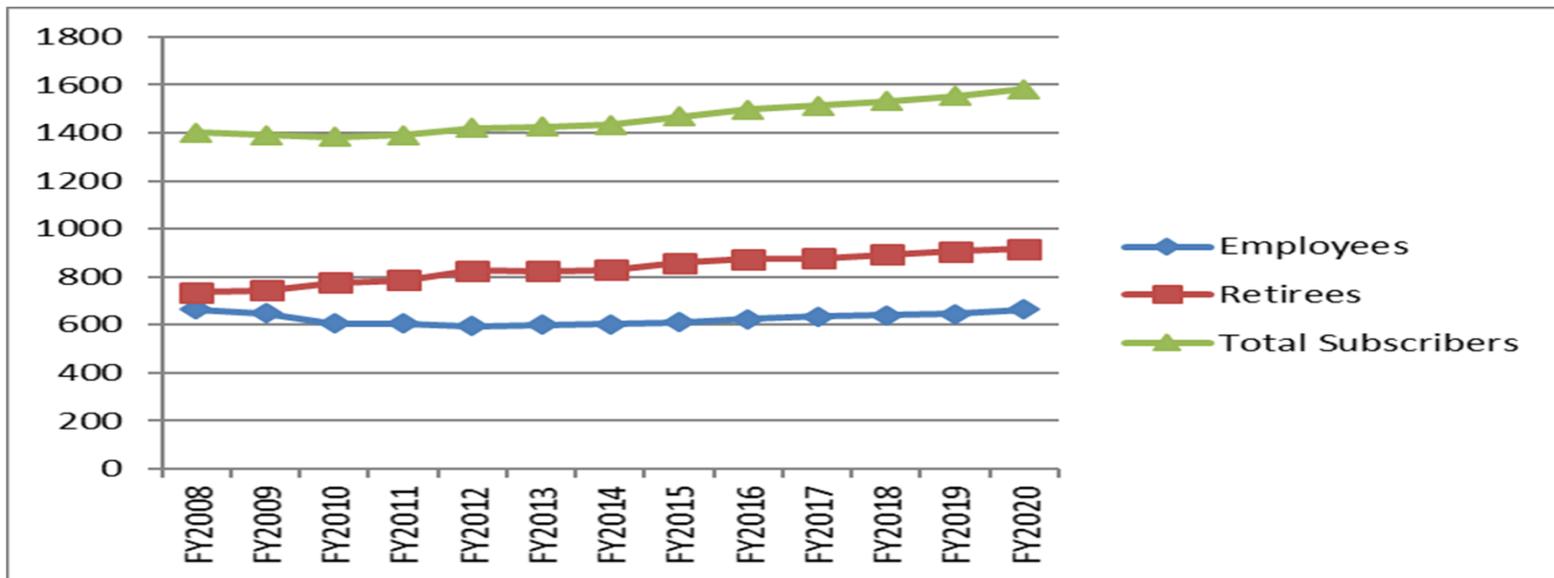
The average increase in FY21 premiums for the MIIA Blue Cross communities may be approximately 5%.

The Town's insurance premiums are dependent upon claims experience and enrollment.

The FY21 health insurance rates are expected to be released in late January.

Estimated increase of **\$750K (6.1%)**

Health Insurance Subscribers



FY	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Employees	663	647	606	605	595	600	603	610	625	636	639	646	665
Retirees	<u>737</u>	<u>743</u>	<u>776</u>	<u>786</u>	<u>826</u>	<u>824</u>	<u>830</u>	<u>857</u>	<u>873</u>	<u>876</u>	<u>893</u>	<u>907</u>	<u>918</u>
Total	1400	1390	1382	1391	1421	1424	1433	1467	1498	1512	1532	1553	1583

Health Insurance Premium

Current Fiscal Year Blue Cross HMO Family Plan health insurance premium for active employees:

Total Annual Premium: \$23,896.92

Town's Share (75%): **\$17,922.72**

Estimated Town Share for FY21 (+5%) = \$18,819

Middlesex County Retirement Assessment

The Town's FY21 assessment is **\$9,511,562.**

This is an increase of **\$639,320 (7.21%)**

**Town of Chelmsford
Middlesex Retirement Assessment
10-Year History & Analysis**

Fiscal Year	Normal Cost	+	1992 ERI	+	2002 ERI	+	Payment on Unfunded Liability	=	Total Assessment	Payment Due July 1	Change
2010	\$ 1,054,961		\$ 264,316		\$ 301,900		\$ 4,066,322		\$ 5,687,499	\$ 5,575,891	
2011	1,102,434				301,900		4,249,307		5,653,641	5,542,698	\$ (33,193)
2012	1,177,017				300,428		4,287,735		5,765,180	5,653,682	110,984
2013	1,245,149				300,428		4,479,730		6,025,307	5,908,778	255,096
2014	1,274,796				299,234		4,636,407		6,210,437	6,092,089	183,311
2015	1,332,162				299,234		4,978,266		6,609,662	6,483,706	391,617
2016	1,155,249				298,335		5,778,213		7,231,797	7,096,040	612,334
2017	1,201,459				298,335		6,196,899		7,696,693	7,552,208	456,168
2018	1,269,098				297,748		6,403,153		7,969,999	7,822,651	270,443
2019	1,318,871				297,748		6,869,383		8,486,002	8,329,114	506,463
2020	1,477,302				-		7,556,811		9,034,113	8,872,242	543,128
2021	\$ 1,531,438				-		\$ 8,153,659		\$ 9,685,097	\$ 9,511,562	\$ 639,320

Solid Waste & Recycling Collection and Disposal

- Solid waste and recycling collection costs are expected to total \$1.82M. This is an increase of \$40K (2.25%).
- There is a state and regional shortage of solid waste landfill, trash-to-energy plants, and other solid waste disposal alternatives. Tipping fees are increasing from \$70+/ton to \$90+/ton.
- The tipping fees/disposal cost for Solid Waste disposal are expected to total \$945K. This is an increase of at least \$80K (9.25%).

This is a total increase of **\$120K (4.5%)**.

Facilities Maintenance

- As the Town's 26 buildings, along with its numerous playgrounds and fields, continue to age additional funding is required for maintenance.
- The recently enacted Occupational Safety and Health Administration (OSHA) standards also increase maintenance costs.

Estimated increase of **\$100K.**

Property, Casualty, & Workers Compensation Insurance

- The replacement cost for buildings has risen significantly.
- The market for property insurance, law enforcement, and public officials liability insurance premiums is increasing significantly.
- The Town's workers compensation insurance premium increases with the growth in employee payroll.

Estimated cost increase: **\$70K (9%)**

Medicare Tax

The estimated Town contribution to Medicare payroll taxes for FY21 is \$1,030,000.

This is an increase of **\$45,000 (4.6%)**.

FY21 Budget Drivers

School Department	\$2,000,000
Nashoba Tech	\$350,000
General Govt. Employee Compensation:	\$975,000
Health Insurance	\$750,000
Middlesex Retirement	\$639,000
Solid Waste & Recycling	\$120,000
Facilities Maintenance	\$100,000
Property, Casualty, Workers Comp.	\$70,000
Medicare Tax:	<u>\$45,000</u>
Total:	\$5,050,000

Excluded Debt Service

The projected FY21 excluded debt service property taxes fall to \$3.65M. This is primarily a result of the reduction in sewer project debt.

This is a decrease of **\$580K (-13.75%)**.

However, the decline in Proposition 2½ excluded debt does not provide any relief to the Town's operating budget.

Fiscal Year 2021 Additional Revenue Sources



Property Tax Revenue

	FY2017	FY2018	FY2019	FY2020	FY2021
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>
Base Levy	85,490,204	90,161,406	93,668,498	97,520,294	101,789,688
2 1/2% Increase	2,137,255	2,254,035	2,341,712	2,438,007	2,544,742
New Growth	<u>2,533,947</u>	<u>1,253,057</u>	<u>1,510,083</u>	<u>1,831,387</u>	<u>1,600,000</u>
Total Base Levy	90,161,406	93,668,498	97,520,294	101,789,688	105,934,430
Annual Increase	4,671,202	3,507,092	3,851,795	4,269,394	4,144,742

Estimated available new levy capacity from property tax is **\$4,144,742**.

State Aid

	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ESTIMATE</u>
Chapter 70	10,473,018	10,746,368	10,894,328	11,047,148	11,199,428	11,350,000
Charter Tuition Reimb.	184,464	121,877	155,550	278,570	103,427	103,427
School Choice Tuition	326,523	425,721	365,523	377,710	278,930	278,930
Gen. Government Aid	4,678,930	4,880,124	5,070,449	5,247,915	5,389,609	5,525,000
Veterans Benefits	170,487	143,267	112,082	93,915	137,454	100,000
Exemptions: Vets, Blind	184,328	226,955	211,520	253,351	268,730	275,000
State Owned Land	6,688	6,609	6,602	6,950	5,516	5,600
Libraries	<u>49,910</u>	<u>48,925</u>	<u>50,049</u>	<u>50,759</u>	<u>53,347</u>	<u>56,000</u>
Total	16,074,348	16,599,846	16,866,103	17,356,318	17,436,441	17,693,957

Chapter 70 increase of \$30/student for FY19 would be \$150,000;

Another General Government Aid increase to match the growth in the FY21 State budget (my estimate of 2.50%) would be \$135,000

Total projected increase in FY21 State Aid = \$285K

Chelmsford's State Chapter 70 Education Funding History

<u>Fiscal Year</u>	<u>Chapter 70 Education \$</u>	<u>\$ Increase</u>	<u>% Increase</u>
2011	\$9,828,091		
2012	\$9,880,853	\$52,762	.53%
2013	\$10,089,893	\$209,040	2.11%
2014	\$10,218,568	\$128,675	1.27%
2015	\$10,346,618	\$128,050	1.25%
2016	\$10,473,018	\$126,400	1.22%
2017	\$10,746,368	\$273,350	2.61%
2018	\$10,894,328	\$147,960	1.37%
2019	\$11,047,148	\$152,820	1.40%
2020	\$11,199,428	\$152,280	1.38%

Local Receipts

	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATED</u>
Motor Vehicle Excise	4,803,986	5,197,655	5,377,232	5,551,647	5,642,117	5,400,000	5,500,000
Interest on Late Taxes	679,188	438,889	509,769	428,932	544,752	450,000	465,000
Payments in Lieu of Taxes	43,091	56,237	56,911	58,497	131,037	70,393	55,000
Meals Tax - Local	535,164	610,808	589,695	660,308	643,303	645,000	657,900
Fees	377,493	381,957	375,555	368,865	427,721	380,000	380,000
Rental Income	61,997	58,748	53,135	61,458	59,625	60,000	60,000
Dept Revenue - Schools	360	185	225	295	255	200	200
Dept Revenue - Cemetery	126,425	141,395	150,625	135,154	144,230	145,000	145,000
Dept Revenue - Other	204,235	215,512	223,157	209,043	206,172	209,000	209,000
Alcohol Licenses	97,290	96,524	100,603	103,720	95,270	100,000	100,000
Other Licenses	89,190	72,003	78,330	90,183	92,225	80,000	80,000
Permits	769,474	1,058,703	1,183,726	1,127,656	1,452,945	1,150,000	1,200,000
Fines & Forfeits	235,122	189,964	165,916	168,718	168,594	170,000	170,000
Interest on Investments	284,279	306,220	(24,304)	131,818	585,388	150,000	300,000
Medicaid Reimbursement	319,194	310,490	400,148	411,457	273,696	400,000	400,000
Hotel Tax	495,030	490,158	424,322	361,175	530,441	425,000	525,000
LRTA	45,811	33,000	41,000	50,387	43,167	40,000	43,000
Solar Net Metering		544,778	754,727	489,909	540,044	526,407	526,407
Misc. Non-Recurring	<u>181,283</u>	<u>75,103</u>	<u>23,670</u>	<u>26,701</u>	<u>201,231</u>	<u>24,000</u>	<u>24,000</u>
Total	9,348,612	10,278,329	10,484,442	10,435,923	11,782,213	10,425,000	10,840,507

\$415K (4%) increase in Local Receipts.

Projected FY21 Additional Revenue Sources

3.5% increase from \$137M budget

Budget Drivers/Expenses v. Revenue Sources

- Budget Cost Drivers: \$5,050,000
- Additional Revenue: **\$4,844,742**

Therefore, the Projected FY21 Operating Budget will not contain any service enhancements or additional employees.

School Department Funding Increases

<u>FY</u>	<u>Amount</u>	<u>Increase</u>	<u>% Increase</u>
2011	\$43,928,940		
2012	\$45,233,763	\$1,304,823	2.97%
2013	\$47,824,702	\$2,590,939	5.72%
2014	\$49,258,452	\$2,000,250	4.18%
2015	\$50,870,441	\$1,611,989	3.27%
2016	\$52,900,000	\$2,029,559	3.98%
2017	\$54,550,000	\$1,650,000	3.11%
2018	\$57,000,000	\$2,450,000	4.49%
2019	\$59,000,000	\$2,000,000	3.50%
2020	\$61,000,000	\$2,000,000	3.39%
2021	\$63,000,000	\$2,000,000	3.28% Projected

No Longer “Taxachusetts”

MA Taxes on Par with U.S. Average in FY 2016

(November 20, 2018 by Massachusetts Budget and Policy Center)

The U.S. Census Bureau has released its annual update of State and Local Government Finances, providing nationwide, state-level data for Fiscal Year 2016. The amount of state and local taxes paid in Massachusetts as a share of total personal income was 10.2 percent in FY 2016. By this measure, Massachusetts was on par with the national average and had lower taxes than 17 other states. Notably, Massachusetts tax levels also are lower than the levels in most other northeastern states. Measuring taxes as a share of total personal income allows for a meaningful comparison of tax levels among the states ...

Significant Capital Projects



Future Significant Capital Investments

- Senior Center Parking Lot Resurfacing
- Chelmsford High School Tennis and Basketball Courts
- Chelmsford High School Plateau Athletic Fields
- North Fire Station Renovation/Expansion

The projects may be funded from future Free Cash, debt service, and/or Community Preservation Funds.

Summary and Conclusions



FY21 Will Present Financial Challenges

- **Budget cost drivers and Proposition 2½ property tax limitations will result in no significant operational changes in the FY21 budget;**
- **Local aid support from the State has significantly diminished over the years;**
- **Chelmsford should expect the minimum annual amount of \$30/student in Chapter 70 educational funding under the recently enacted Student Opportunity Act;**

Budget Carefully

- **The Town has been and is continuing to utilize the fullest extent of the property tax;**
- **There is no indication of any significant future increase in state aid;**
- **Employee benefit cost increases are not expected to diminish over time. The number of retirees continues to increase. We need to be mindful of adding any additional benefitted positions to the Town's general operating budget.**
- **An economic slowing or recession is likely in the near future;**

Next Step

**Town Manager Submits Proposed FY21
Operating and Capital Budgets on
Monday, January 27, 2020**