

## **FY22 Town of North Attleborough Budget- Finance Sub-Committee Report**

**Chair:** Justin Paré

**Vice Chair:** Jo Ann Cathcart

**Councilors:** Kathleen Prescott, John Simmons

**Members:** Craig Cameron, John Porter, Patrick Reynolds

Thanks to all of the finance committee members listed above, TM Borg, and all of the department heads, board members, and staff that participated in the FY22 Budget Process. This year's process played out over 9 meetings and many more hours. The presentations from TM Borg and the department heads, board chair's, and staff- were detailed, well organized, and transparent. In addition, the commitment from each of the Finance Committee members in terms of preparation and coming ready to ask detailed questions was impressive. It has been a pleasure to chair this committee over the last 2 years and I am proud of the work we all did together during this budget season, and last.

This year's budget featured an overall increase of over 3.1% compared with last year, w/ a total budget value of \$98,665,680. With the austerity measures and controls put in place last year due to uncertainty around COVID-19 behind us, historically low interest rates, and a very solid balance sheet in terms of free cash and stabilization funds- the FY22 budget is a chance to make some much needed, strategic investments in town services and infrastructure that will make a huge, positive, and lasting impact on our town for years to come.

With this budget the town is showing its commitment to the school system, presenting a greater than 5% budget increase compared with last year, helping to cover full day kindergarten, which will put North Attleboro on a par with the vast majority of school districts in the state, as well as investments in capital items like a new roof at Community School, as well as new bleachers and a trac, at Beaupre Field at the High School. We're also making much needed investments in new trucks and equipment for Fire, DPW, Park and Rec, and the Police Department (among others)- and critically, making further investments in well infrastructure to provide for improved fluoridation and treatment of our water systems.

With **measure 2020-63**, this budget makes good on the Council's commitment to expand senior tax exemptions (eligibility, income levels, and amounts), as well as making veteran's exemptions more accessible. Based on TM / Assistant Assessor analysis, this measure will have very small impact on town finances but can make a very large impact on those that need it most.

Thank you for allowing us to cover this important topic on your behalf and on behalf of the residents of our town. Below please find the meeting schedule w/ departments and topics covered, as well as our recommended vote for each measure.

Thank you,

Finance Committee Members: Justin Paré, Jo Ann Cathcart, Kathleen Prescott, John Simmons, Craig Cameron, John Porter, Patrick Reynolds.

**Measure 2021-48:** FY22 General Fund Annual Appropriation- Recommend Favorable Action 6-0

**Measure 2021-49:** Revolving Accounts Annual Authorization- Recommend Favorable Action 6-0

**Measure 2021-50:** FY22 OPEB Funding (revised)- Recommend Favorable Action 6-0

*FinCom Note: \$100K was shifted to the schools to help cover Full Day Kindergarten and TM Borg plans to ask the Council to shift \$100K from free cash to OPEB at a later date.*

**Measure 2021-51:** FY22 Funding for the 53<sup>rd</sup> Week Salary Reserve- Recommend Favorable Action 6-0

**Measure 2021-52:** FY22 Quinquennial Evaluation and Funding

**Measure 2021-53:** FY22 General Government Capital Improvement Plan- Projects for Borrowing- Recommend Favorable Action 6-0

**Measure 2021-54:** FY22 Solid Waste Enterprise Fund Annual Appropriation- Recommend Favorable Action 6-0

**Measure 2021-55:** FY22 Solid Waste Enterprise Fund Utilization of Retained Earnings- Recommend Favorable Action 6-0

**Measure 2021-56:** FY22 Sewer Enterprise Fund Annual Appropriation

**Measure 2021-57:** FY22 Sewer Enterprise Retained Earnings- Recommend Favorable Action 6-0

**Measure 2021-58:** FY22 Sewer Enterprise Fund Capital Projects for Borrowing- Recommend Favorable Action 6-0

**Measure 2021-59:** FY22 Water Enterprise Fund Annual Appropriation- Recommend Favorable Action 6-0

**Measure 2020-60:** FY22 Water Enterprise Fund Capital Plan Projects for Borrowing- Recommend Favorable Action 6-0

**Measure 2020-61:** FY22 Comcast PEG Access Enterprise Fund Annual Appropriation- Recommend Favorable Action 6-0

**Measure 2020-62:** FY22 Verizon PEG Access Enterprise Fund Annual Appropriation- Recommend Favorable Action 6-0

**Measure 2020-63:** Acceptance of Certain Property Tax Exemptions\*- Recommend Favorable Action 6-0

*\*See letter from Board of Assessors dated 5/17/21 for additional details and indicating BOA support for this measure.*

The TM and Assistant Assessor conducted economic impact analysis on these changes and determined that the impact would be nominal (not impactful) and could be very easily covered within existing overlay fund.

*This measure further extends the exemptions for seniors (following up on reducing the age of eligibility for 41C from 65 to 60), this measure increases the local options for 41 C as detailed below:*

**FROM:** For a Single person: Income less than \$13,000 per year after Social Security Deduction & assets not to exceed \$28,000 • For a Married couple: Income less than \$15,000 per year after Social Security Deduction & assets not to exceed \$30,000

**TO:** For a Single person: Income less than \$20,000 per year after Social Security Deduction & assets not to exceed \$30,000 • For a Married couple: Income less than \$40,000 per year after Social Security Deduction & assets not to exceed \$55,000

Further, this measure reduces the domicile requirement for veterans exemptions under clause 22 from 5 years to 1 year.

Finally, this measure changes clause 37 to 37A which changes the amount from \$437.50 to \$500 (\$875 to \$1000 at 100%).

**Measure 2020-64:** Establish a maximum dollar amount for Town Manager Line Item Transfers FY22- Recommend Favorable Action 6-0

*Town Manager Borg requested that Council increase this amount from \$5K to \$10K, which aligns with Chapter 30B “allowing for best business practices for expenditures up to \$10K”. The Council, by charter, can reset this amount every fiscal year as part of the budget process.*

**Measure 2021-65:** FY22 Capital Improvement Projects Utilization of Free Cash- Recommend Favorable Action 6-0

This measure uses ~\$1.9M in free cash reserves to fund 20 capital items as described in the measure documentation.

### **Budget Meeting Schedule:**

**Budget Meeting Schedule April 14, 2021 – Wednesday- 7:00PM** • REVENUE DISCUSSION • FINANCE o Assessor (141) ▪ Overlay for Abatements ▪ Quinquennial Evaluations ▪ Tax Exemptions o Accountant (135) o Treasurer/Collector ▪ Treasurer (145) • Interest on Abatements (147) • Tax Title Foreclosure (158) • Long Term Debt (711) • Interest on Short Term Debt (752) ▪ Collector (146) o OPEB

**April 20, 2021- Tuesday- 7:00PM** • HEALTH & HUMAN SERVICES o Veterans (543) o Council on Aging (541) o Health (511) o Library (610) o Parks and Recreation ▪ Pool and Beaches (640) ▪ Parks (650) April 21, 2021- Wednesday-7:00PM • COMMUNITY DEVELOPMENT o Historical (691) o Zoning (176) o Planning (175) o Conservation (171) o Building (241) April 27, 2021- Tuesday- 7:00PM • EDUCATION o School Department (300) ▪ Crossing Guards ▪ School Transportation ▪ Bristol County Agricultural School o Tri-County Regional Vocational School (391)

**April 28, 2021- Wednesday -7:00PM** • PUBLIC SAFETY o Animal Control (292) o Police (210) o Fire/Emergency Management (220) o Ambulance (231)

**May 3, 2021 – Monday- 7:00PM** • ADMINISTRATION o Town Clerk (161) o Elections (162) o Human Resources (152) ▪ Retirement and Pension (911) ▪ Unemployment (913) ▪ Health Insurance (914) ▪ Life Insurance (915) ▪ Medicare (916) ▪ 53rd Week o Information Technology (155) o Town Managers Office (123) ▪ Reserve Fund (132) ▪ Town Attorney (151) ▪ Weights and Measures 246) ▪ State Assessments (820) ▪ County Assessments (830) ▪ Liability Insurance (945) ▪ Insurance Reserve (946) ▪ Salary Reserve (949) ▪ Street Lighting (424) o Public Buildings and Properties (192) • TOWN COUNCIL (111) o Auditing Services (136) o Stipends

May 4, 2020- Tuesday- 7:00PM • CABLE TV o Verizon (197) o Comcast (199) • PUBLIC WORKS o DPW ▪ Administration (421) ▪ Highway (422) ▪ Snow and Ice (423) ▪ Sewer (440) ▪ Water (450) o Solid Waste (430)

**May 5, 2020- Wednesday -7:00PM** • OPEN- Hold date for makeups.

**May 17<sup>th</sup>, 2020- Monday- 6:30 PM-** VOTE