

Town of Auburn
FY2021 Budget



Fall Town Meeting
Tuesday, October 27, 2020

Revenue Sources Change Due to Covid-19

LOCAL RECEIPTS

ATM Projected	FY2021 Estimates Used at ATM 6-2-2020	FTM Adjusted Estimates FTM 10-27-2020	Change
MOTOR VEHICLE EXCISE	3,030,000.00	3,000,000.00	-30,000.00
OTHER EXCISE/MEALS	325,000.00	275,000.00	-50,000.00
OTHER EXCISE/HOTEL-MOTEL	700,000.00	300,000.00	-400,000.00
PENALTIES/INTEREST ON TAXES	245,000.00	236,000.00	-9,000.00
PAYMENTS IN LIEU OF TAXES	42,715.73	42,715.73	0.00
CHARGES FOR SERV.-GOLF COURSE	365,951.00	342,646.00	-23,305.00
OTHER FINANCING SOURCES-GOLF	19,474.47	23,304.99	3,830.52
CHARGES FOR SERVICES-SEWER	2,260,457.00	2,260,457.00	0.00
OTHER FINANCING SOURCES-SEWER	551,307.00	530,826.04	-20,480.96
CHARGES FOR SERV.-CABLE	246,432.00	246,432.00	0.00
OTHER FINANCING SOURCES-CABLE	46,635.00	54,969.40	8,334.40
CHARGES FOR SERVICES-TRASH	1,380,000.00	1,243,000.00	-137,000.00
OTHER CHGS SERVICES-AMBULANCE FEES	0.00	0.00	0.00
RENTALS	190,000.00	200,000.00	10,000.00
DEPT'L REVENUE-SCHOOLS	0.00	0.00	0.00
DEPT'L REVENUE-LIBRARIES	0.00	0.00	0.00
DEPT'L REVENUE-CEMETERIES	11,000.00	5,900.00	-5,100.00
DEPT'L REVENUE-RECREATON	65,000.00	70,000.00	5,000.00
OTHER DEPT'L REVENUE	0.00	0.00	0.00
LICENSES & PERMITS	250,000.00	225,000.00	-25,000.00
SPECIAL ASSESSMENTS	310,000.00	400,000.00	90,000.00
FINES & FORFEITS	3,478.00	3,478.00	0.00
INVESTMENT INCOME	145,500.00	100,000.00	-45,500.00
MISC RECURRING-CHARTER SCHOOL	80,000.00	60,000.00	-20,000.00
MISC. NON-RECURRING-SUPP.RE TAX	0.00	0.00	0.00
ADDITIONAL LOTTERY AID-ONE TIME	25,000.00	25,000.00	0.00
	0.00	0.00	0.00
TOTAL:	10,292,950.20	9,644,729.16	-648,221.04
Cherry Sheet State Aid	14,816,724.00	14,307,334.00	-509,390.00
Total Revenue Loss			-1,157,611.04

Budget Reductions Resulting From Revenue Loss	ACCT#	Description	ATM	FTM	Change
Article #2					
Library	0161011-511216	Library Associates	\$ 244,711.00	\$ 170,247.00	(74,464.00)
	016101-511228	Asst. Dir.Circulation	\$ 5,000.00	\$ -	(5,000.00)
Norfolk Agricultural Voc. Schl	013032-5691	Assessment	\$ 63,000.00	\$ 45,512.00	(17,488.00)
Employee Benefits	019101-5175	Group Health	\$ 8,000,000.00	\$ 7,800,000.00	(200,000.00)
General Services	011992-5212	Street Lights	\$ 95,000.00	\$ 75,000.00	(20,000.00)
Assessor	011411-511101	Chief Assessor	\$ 76,073.00	\$ 66,973.00	(9,100.00)
	011411-511102	Clerical	\$ 42,658.00	\$ 24,658.00	(18,000.00)
	011411-511120	Asst. Assessor	\$ 56,292.00	\$ 51,592.00	(4,700.00)
Treasurer	011451-511102	Clerical	\$ 146,544.00	\$ 131,544.00	(15,000.00)
COA	015411-511102	Asst. Director	\$ 50,106.00	\$ 25,106.00	(25,000.00)
	015411-511115	Van Driver	\$ 38,500.00	\$ 33,500.00	(5,000.00)
	015412-5480	Minibus Gas	\$ 9,000.00	\$ 4,000.00	(5,000.00)
Engineer	014112-5800	Road Reconstruction	\$ 535,000.00	\$ 435,000.00	(100,000.00)
School Department		Misc. Line Items	\$ 27,676,055.00	\$ 27,214,157.00	(461,898.00)
Police	012111-511108	Patrolmen	\$ 2,122,458.00	\$ 2,107,458.00	(15,000.00)
Fire	012202-5710	Travel	\$ 3,000.00	\$ -	(3,000.00)
	012212-585701	Equipment	\$ 30,000.00	\$ 18,000.00	(12,000.00)
Employee Benefits	019101-5172	Unemployment	\$ 50,000.00	\$ 200,000.00	150,000.00
Town Hall	011992-5340	Telephone	\$ 47,000.00	\$ 57,000.00	10,000.00
General Services	011991-511213	Clerical Part Time	\$ 11,761.00	\$ 21,761.00	10,000.00
Total Amendment Article #2					(820,650.00)
Article #3					
Information Technology	021552-582101	Security Cameras	\$ 45,000.00	\$ -	(45,000.00)
Police	022102-582105	Cruisers	\$ 153,400.00	\$ 138,400.00	(15,000.00)
Fire	022202-582114	Dept. Equipment	\$ 40,000.00	\$ 25,000.00	(15,000.00)
	022202-582145	Fire Prevention Veh.	\$ -	\$ 10,000.00	10,000.00
Total Amendment Article #3					(65,000.00)
Expense Recap:					
Recap:	Article #2				(820,650.00)
	Article #3				(65,000.00)
Article #12 Not Considered at STM					(500,000.00)
From Tax Levy					
Total Appropriation Reductions					(1,385,650.00)

Recap	Annual Town Meeting	Prop 2.5%	Fall Town Meeting	Prop 2.5%	Dollar Change
Total Revenue Adjustments					
Cherry Sheet State Aid	14,816,724.00		14,307,334.00		(509,390.00)
Local Receipts	10,292,950.20		9,644,729.16		(648,221.04)
Tax Levy (Reduce Level of Taxation)	42,069,890.30	1.47%	41,859,057.34	0.57%	(210,832.96)
Total Estimated					(1,368,444.00)
Offset					
Total Appropriation Reductions					(1,385,650.00)
Article #14-Requested Town Clerk					20,000.00
Total:					(1,365,650.00)
Revenue/Expense					2,794.00

Utilization 23% Proposition 2.5 Taxes @ .57

Out of Allowable 2.5%

APPROPRIATIONS

	FY2018	FY2019	FY2020	FY2021
LOCAL RECEIPTS	65,155,503.92	68,126,560.21	70,974,422.90	71,399,732.02
CHERRY SHEET RECEIPTS	9,045,931.47	9,616,490.85	9,926,048.47	9,644,729.16
TAX LEVY	12,331,558.00	13,431,697.00	14,307,334.00	14,307,334.00
DEBT EXCLUSION-HIGH SCHOOL(Debt & Int)	38,512,511.73	39,487,608.68	40,928,001.51	41,859,067.34
DEBT EXCLUSION-MIDDLE SCHOOL(Debt & Int)	1,290,550.00	1,279,550.00	1,273,350.00	1,266,100.00
DEBT EXCLUSION-MIDDLE SCHOOL(GOB \$5,000,000)	1,070,801.94	1,040,487.00	1,010,171.18	979,855.80
DEBT EXCLUSION-MIDDLE SCHOOL(GOB \$1,800,000)	383,322.88	377,320.00	369,315.22	360,310.30
DE-1 MIDDLE SCHOOL HOUSE NOTES 1,950,666	21,513.71	164,632.00	161,886.85	155,628.82
DE-1 MIDDLE SCHOOL BANS	186,755.00	157,121.07	0.00	0.00
DE-1 MIDDLE SCHOOL DEBT/INT. 1,342,000		24,627.00	0.00	0.00
TOTAL DEBT EXCLUSION DE-1	2,952,943.53	3,043,737.07	2,935,281.25	2,881,984.92
AVAILABLE FUNDS	2,312,559.19	2,547,026.61	2,877,757.67	2,706,626.60
TOTAL REVENUE SOURCES:	65,155,503.92	68,126,560.21	70,974,422.90	71,399,732.02
EXCESS OR (DEFICIT) ESTIMATED:	0.00	0.00	0.00	0.00
EXCESS OR DEFICIT AS A PERCENTAGE OF BUDGET	0.00%	0.00%	0.00%	0.00%
Excess Levy Capacity in Dollars	4,577,327.51	5,336,241.54	5,948,713.97	6,854,090.43
Utilization of Prop. 2.5%	1.25%	0.74%	1.17%	0.57%

FY2021 REVENUE VS EXPENSE

Revenue	FY2020	FY2021	Dollar Incr (Decr)	%
LOCAL RECEIPTS	9,926,048.47	9,644,729.16	(281,319.31)	-2.83%
CHERRY SHEET RECEIPTS	14,307,334.00	14,307,334.00	-	0.00%
TAX LEVY	40,928,001.51	41,859,057.34	931,055.83	2.27%
DEBT EXCLUSIONS	2,877,757.67	2,881,984.92	4,227.25	0.15%
AVAILABLE FUNDS	2,877,757.67	2,706,626.60	(171,131.07)	-5.95%
TOTAL REVENUE	70,916,899.32	71,399,732.02	482,832.70	0.68%
APPROPRIATIONS	70,974,422.90	71,399,732.02	425,309.12	0.60%

Budget Summary

	<u>FY2018</u>	<u>FY2019</u>	<u>FY2020</u>	<u>FY2021</u> Projected
<u>DEPARTMENT</u>				
114 MODERATOR	296.00	296.00	296.00	296.00
122 SELECTMEN	10,987.00	11,287.00	11,287.00	11,287.00
129 TOWN MANAGER	359,443.00	372,729.00	380,683.00	398,469.00
131 FINANCE COM.	815.00	815.00	815.00	815.00
132 RESERVE FUND	240,000.00	280,000.00	530,000.00	300,000.00
DEPARTMENT OF FINANCE	612,323.00	629,533.00	660,728.00	709,612.00
151 LEGAL	120,000.00	120,000.00	145,000.00	145,000.00
153 HUMAN RESOURCE	71,111.00	72,351.00	74,232.00	79,098.00
155 MIS	162,340.00	187,170.00	211,037.00	229,873.00
161 CLERK	164,977.00	170,789.00	176,271.00	184,294.00
162 ELECTION	14,826.00	29,880.00	24,485.00	33,594.00
192 TOWN HALL	39,000.00	39,000.00	50,500.00	50,500.00
199 GENERAL SERV.	1,400,155.00	1,445,978.00	1,480,978.00	1,441,871.00
201 SCHOOL	24,981,760.78	25,849,562.00	26,934,157.00	27,214,157.00
302 BAY PATH	1,120,931.00	1,057,063.00	1,074,885.00	1,162,630.00
303 NORFOLK AGRICULTURAL SCHOOL	32,149.00	63,682.00	63,000.00	45,512.00
CABLE ACCESS	189,847.00	239,577.00	239,256.00	246,432.00
210 POLICE	4,338,103.00	4,574,157.00	4,603,969.00	4,753,626.00
220 FIRE	2,951,511.00	3,082,977.00	3,179,326.00	3,393,347.00
DEPT. OF INSPECTIONAL SERVICE:	554,519.00	610,013.00	634,162.00	680,190.00
176 APPEALS	13,283.00	13,410.00	13,509.00	13,717.00
291 EMERG.PREPAREDNESS	13,500.00	14,000.00	14,000.00	15,500.00
DEPARTMENT OF PUBLIC WORKS	4,735,774.00	4,930,974.00	5,303,094.00	5,419,942.00
PAKACHOAG GOLF COURSE(ENTEI	317,304.00	338,300.00	349,210.00	365,951.00
433 SOLID WASTE	1,014,996.00	1,057,981.00	1,111,078.00	1,250,477.00
541 COUNCIL ON AGING	168,655.00	172,200.00	177,010.00	146,733.00
542 YOUTH	120,000.00	120,000.00	130,000.00	133,575.00
543 VETERANS	64,750.00	75,040.00	162,250.00	188,610.00
610 LIBRARY	602,702.00	616,800.00	642,357.00	571,523.00
710 DEBT	4,651,630.00	4,847,966.00	4,702,309.00	4,372,659.00
752 INTEREST	1,445,584.99	1,454,523.07	1,242,703.00	1,208,518.00
910 EMPLOYEE BEN	10,084,713.00	10,744,058.00	11,452,264.00	12,169,942.00
TOTALS:	60,597,985.77	63,222,111.07	65,774,851.00	66,937,750.00
↓ ↓	<u>FY2018</u>	<u>FY2019</u>	<u>FY2020</u>	<u>FY2021</u> Projected
<u>DEPARTMENT</u>				
ABATEMENTS	440,918.79	460,575.94	492,012.48	525,000.00
C/S CHARGES	656,198.00	659,595.00	601,118.00	593,670.00
OFFSETS	363,534.00	395,165.00	453,148.00	461,772.00
DEFICIT-OTHER (SEWER FY2018)	0.00	183,986.04	0.00	0.00
OTHER AMOUNTS TO BE RAISED	133,000.00	27,390.44		
C.I.P. (Tax Levy)	862,615.00	991,984.00	1,103,792.00	1,163,216.00

C.I.P. AMBULANCE	42,431.00	0.00	0.00	0.00	300,000.00
C.I.P. CAPITAL TRUST	25,000.00	25,000.00	25,000.00	25,000.00	30,000.00
RES. BOND PREMIUMS	90,000.00	90,000.00	90,000.00	0.00	0.00
CIP PAKACHOAG GOLF					45,000.00
CIP CABLE ACCESS	28,170.00	18,051.00	18,051.00	0.00	102,380.00
CIP SEWER ENTERPRISE	110,000.00	300,000.00	300,000.00	205,000.00	225,000.00
CIP STABILIZATION		110,000.00	300,000.00	300,000.00	0.00
SUB TOTAL:	63,259,852.56	66,483,858.49	68,954,921.48	68,954,921.48	70,383,788.00
SCHOOL MEDICAID ARTICLE	\$ 185,000.00	\$ 185,000.00	200,000.00	200,000.00	150,000.00
ARTICLE OPEB	\$ 500,000.00	\$ 500,000.00	500,000.00	500,000.00	0.00
OVERLAY SURPLUS	\$ 100,000.00	\$ 105,200.00	0.00	0.00	20,000.00
ARTICLE - HEALTH/REC.TRUST	\$ 9,345.06	\$ 8,676.72	7,864.02	7,864.02	7,864.02
MARY D.STONE/J.B. MAINTENANCE	\$ 46,000.00	\$ 46,000.00	46,000.00	46,000.00	25,000.00
OUTSIDE ART.	\$ 136,700.00	\$ 50,575.00	531,500.00	531,500.00	0.00
VOC SCHOOLS-OUT OF DISTRICT	\$ -	\$ -	0.00	0.00	0.00
FALL TOWN MEETING	\$ 918,606.30	\$ 16,550.00	734,137.40	734,137.40	33,080.00
FREE CASH APPROPRIATION	\$ -	\$ 730,700.00	0.00	0.00	780,000.00
STABILIZATION	\$ -	\$ -	0.00	0.00	0.00
SCHOOL REDUCTION 2.75%					
TOWN REDUCTION					
TOTAL ANNUAL APPROPRIATIONS	65,155,503.92	68,126,560.21	70,974,422.90	70,974,422.90	71,399,732.02

PROJECTIONS

I	<u>TAX LEVY</u>	FY2018	FY2019	FY2020	FY2021
	TAX LEVY-BASE	\$41,443,605.11	\$43,089,839.24	\$44,823,850.22	\$46,876,715.48
	2.5% INCREASE	\$1,036,090.13	\$1,077,245.98	\$1,120,596.26	\$1,171,917.89
	ADD NEW GROWTH PROJECTED	\$610,144.00	\$656,765.00	\$932,269.00	\$664,514.41
	LEVY	\$38,512,511.73	\$39,487,608.68	\$40,928,001.51	\$41,859,057.34
	LEVY LIMIT	\$43,089,839.24	\$44,823,850.22	\$46,876,715.48	\$48,713,147.77
	% OF LEVY LIMIT	89.38%	88.10%	87.31%	86.93%
II	<u>AVAILABLE FUNDS</u>	FY2018	FY2019	FY2020	FY2021
	OVERLAY SURPLUS	\$100,000.00	\$105,200.00	\$53,000.00	\$20,000.00
	FREE CASH	\$675,000.00	\$730,700.00	\$645,000.00	\$780,000.00
	LOTS & GRAVES	\$30,000.00	\$30,000.00	\$15,000.00	\$15,000.00
	PENSION RESERVE	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00
	CASELLA HOST AGREEMENT	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00
	DOG LICENSES	\$39,000.00	\$54,000.00	\$56,000.00	\$45,000.00
	DOG FINES	\$0.00	\$0.00	\$2,159.40	\$0.00
	MISC. ACCOUNTS-FALL TOWN MEET	\$30,000.00	\$0.00	\$0.00	\$0.00
	CONSERVATION	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00
	HEALTH REC TRUST	\$9,345.06	\$8,676.72	\$7,864.02	\$7,864.02
	RETAINED EARNINGS-SEWER CIP	\$110,000.00	\$300,000.00	\$463,000.00	\$225,000.00
	SALE OF REAL ESTATE	\$82,000.00	\$0.00	\$0.00	\$0.00
	AMBULANCE REVENUE	\$963,382.30	\$875,000.00	\$898,000.00	\$1,255,080.00
	INTEREST-CIP TRUST-1.4MILL.	\$25,000.00	\$25,000.00	\$25,000.00	\$30,000.00
	OVERFLOW TRASH BAGS	\$12,000.00	\$12,000.00	\$12,000.00	\$20,000.00
	PAKACHOAG RETAINED EARNINGS	\$0.00	\$0.00	\$32,500.00	\$0.00
	H.S./M.S. DEBT RESERVE	\$83,312.68	\$92,078.85	\$85,234.25	\$78,302.58
	PREMIUMS ON BOND/BANS (DE-1)	\$0.00	\$8,270.04	\$0.00	\$0.00
	PERPETUAL CARE	\$5,000.00	\$8,200.00	\$5,000.00	\$5,000.00
	CABLE ACCESS RETAINED EARNINGS	\$28,170.00	\$18,051.00	\$200,000.00	\$102,380.00
	PAKACHOAG GOLF RETAINED EARNINGS	\$0.00	\$0.00	\$0.00	\$45,000.00
	RECEIPTS RESERVED BOND PREMIUMS	\$0.00	\$90,000.00	\$0.00	\$0.00
	STATE PRIMARY ELECTION	\$12,700.00	\$1,850.00	\$0.00	\$0.00
	STATE REIMB. H.S. BAN INTEREST	\$29,649.15	\$0.00	\$0.00	\$0.00
	STABILIZATION	\$0.00	\$110,000.00	\$300,000.00	\$0.00
	TOTAL AVAILABLE FUNDS:	\$2,312,559.19	\$2,547,026.61	\$2,877,757.67	\$2,706,626.60
III	<u>CHERRY SHEET</u>	FY2018	FY2019	FY2020	FY2021
	STATE RECEIPTS-C/SHEET	\$12,331,558.00	\$13,431,697.00	\$14,307,334.00	\$14,307,334.00 Level
IV	<u>LOCAL RECEIPTS</u>	FY2018	FY2019	FY2020	FY2021
		\$9,045,931.47	\$9,616,490.85	\$9,926,048.47	\$9,644,729.16

	<u>FY2018</u>	<u>FY2019</u>	<u>FY2020</u>	<u>FY2021</u> Projected Using FY2020 Actuals
MOTOR VEHICLE EXCISE	2,850,000.00	2,905,000.00	2,930,000.00	3,000,000.00
OTHER EXCISE/MEALS	300,000.00	325,000.00	325,000.00	275,000.00
OTHER EXCISE/HOTEL-MOTEL	613,000.00	700,000.00	700,000.00	300,000.00
PENALTIES/INTEREST ON TAXES	225,000.00	250,000.00	245,000.00	236,000.00
PAYMENTS IN LIEU OF TAXES	35,654.50	42,715.73	85,000.00	42,715.73
CHARGES FOR SERV.-GOLF COURSE	317,304.00	338,300.00	349,210.00	342,646.00
OTHER FINANCING SOURCES-GOLF	35,092.97	36,929.16	19,474.47	23,304.99
CHARGES FOR SERVICES-SEWER	1,868,852.00	2,068,737.04	2,118,188.00	2,260,457.00
OTHER FINANCING SOURCES-SEWER	504,562.28	523,584.94	551,307.00	530,826.04
CHARGES FOR SERV.-CABLE	189,847.00	239,577.00	239,256.00	246,432.00
OTHER FINANCING SOURCES-CABLE	32,842.72	34,668.98	46,636.00	54,969.40
CHARGES FOR SERVICES-TRASH	1,085,000.00	1,087,000.00	1,237,000.00	1,243,000.00
OTHER CHGS SERVICES-AMBULANCE	0.00	0.00	0.00	0.00
FEES	180,000.00	190,000.00	190,000.00	200,000.00
RENTALS	0.00	0.00	0.00	0.00
DEPT'L REVENUE-SCHOOLS	0.00	0.00	0.00	0.00
DEPT'L REVENUE-LIBRARIES	12,298.00	11,000.00	11,000.00	5,900.00
DEPT'L REVENUE-CEMETERIES	55,000.00	65,000.00	65,000.00	70,000.00
DEPT'L REVENUE-RECREATION	0.00	0.00	0.00	0.00
OTHER DEPT'L REVENUE	250,000.00	250,000.00	250,000.00	225,000.00
LICENSES & PERMITS	255,000.00	300,000.00	310,000.00	400,000.00
SPECIAL ASSESSMENTS	3,478.00	3,478.00	3,478.00	3,478.00
FINES & FORFEITS	158,000.00	145,500.00	145,500.00	100,000.00
INVESTMENT INCOME	50,000.00	75,000.00	80,000.00	60,000.00
MISC RECURRING-CHARTER SCHOOL	0.00	0.00	0.00	0.00
MISC. NON-RECURRING-SUPP.RE TAX	25,000.00	25,000.00	25,000.00	25,000.00
ADDITIONAL LOTTERY AID-ONE TIME	0.00	0.00	0.00	0.00
TOTAL:	9,045,931.47	9,616,490.85	9,926,048.47	9,644,729.16