



# ROCKLAND FINANCE COMMITTEE

PRESENTATION OF THE

# FY 2010

BUDGET RECOMMENDATIONS  
TO THE BOARD OF SELECTMEN



# ROCKLAND FINANCE COMMITTEE

## GOAL

To provide a Executive Overview  
of the Fiscal Year 2010 Budget to the  
Board of Selectmen & the Town.



# OVERVIEW

Since last spring a small group of town officials have been meeting in order to address our financial condition and to identify solutions to rectify the situation.



# OVERVIEW

## The group consists of:

- Chairman, Board of Selectmen
- Town Administrator
- Superintendent of Schools
- Town Accountant
- Chairman, Finance Committee
- Chairman, Capital Planning Committee



# OVERVIEW

## Identified Goals & Objectives

Move budget submissions from  
December 1<sup>st</sup> to September 1<sup>st</sup>.

REASON: More time to plan.



# OVERVIEW

## Identified Goals & Objectives

Budgets reviewed by Finance Committee and presented to Selectmen by November 1<sup>st</sup>.

REASON: Streamline Executive Process.



# OVERVIEW

## Identified Goals & Objectives

Selectmen review presentation and make key budgets decisions and recommendations by December 1<sup>st</sup>.

REASON: Streamline Executive Process.



# OVERVIEW

## Identified Goals & Objectives

Selectmen make key timeline decisions by December 1<sup>st</sup>.

REASON: [Next Slide]





# OVERVIEW

## Identified Goals & Objectives

### REASON:

If the Board of Selectmen decides to ask for an operational budget override, we feel it is in the town's best interest to MOVE town meeting to before the Spring election.







# 2010 Estimated Income

<b>Local Estimated Receipts</b>			
Motor Vehicle Excise Tax	\$ 1,592,062.00	\$ 1,602,473.00	
Other Excise	\$ 208,324.00	\$ 208,324.00	
Hotel / Motel Taxes	\$ -	\$ -	
Penalties and Interest	\$ 160,288.00	\$ 147,750.00	
Payment in Lieu of Taxes	\$ 90,564.00	\$ 71,506.00	
Water Receipts	\$ 2,247,515.35	\$ 2,247,515.35	
Sewer Receipts	\$ 1,960,033.00	\$ 2,038,346.00	
Trash Fees	\$ 1,271,046.00	\$ 1,271,046.00	
Fees	\$ 240,311.00	\$ 245,450.00	
Rentals	\$ -	\$ -	
Departmental of Revenue - School	\$ 249,885.00	\$ 259,364.00	
Departmental of Revenue - Ambul	\$ 643,069.00	\$ 565,648.00	
Licenses and Permits	\$ 351,680.00	\$ 411,751.00	
Fines and Forfeits	\$ 47,348.00	\$ 38,966.00	
Investment Income	\$ 218,402.00	\$ 208,596.00	
Offsets	\$ -	\$ -	
Misc Non-recurring	\$ 1,055,000.00	\$ -	
<b>Total Local Estimated Receipts</b>	<b>\$ 10,335,527.35</b>	<b>\$ 9,316,735.35</b>	<b>\$ (1,018,792.00)</b>



# 2010 Estimated Income

<b>Charges and Assessments</b>			
Cherry Sheet Assessments	\$ 2,237,359.00	\$ 2,437,359.00	
Overlay Reserve	\$ 290,000.00	\$ 330,000.00	
Snow Deficit	\$ 225,697.16	\$ 275,000.00	
Tuition of State Wards	\$ -	\$ -	
School Lunch	\$ 16,423.00	\$ 16,423.00	
Public Libraries	\$ 25,476.00	\$ 25,476.00	
Tax Title	\$ 17,000.00	\$ 30,000.00	
Police Cadet Training	\$ -	\$ -	
Health Insurance Overage	\$ -	\$ -	
Offsets	\$ 41,462.45	\$ -	
Remediation Assistance	\$ -	\$ -	
Teacher Deferral	\$ 53,333.00	\$ -	
<b>Total Charges and Assessments</b>	<b>\$ 2,906,750.61</b>	<b>\$ 3,114,258.00</b>	<b>\$ (207,507.39)</b>



# 2010 Estimated Income

	FY 2003	FY 2004	FY 2009
Receipts	\$13,295,911.00	\$11,554,712.00	\$14,228,236.00
Assessments	\$797,421.00	\$853,052.00	\$2,237,359.00
Total Income (State)	\$12,498,490.00	\$10,701,660.00	\$11,528,372.00

**Total Receipts from MASS DOR  
down \$507,613 since FY2003.**



# 2010 Estimated Income, SUMMARY

<b><u>ESTIMATED INCOME</u></b>	
Property Taxes	\$ 679,968.56
Estimated Receipts - Mass DOR	\$ -
Local Estimated Receipts	\$ (1,018,792.00)
Charges and Assessments	\$ (207,507.39)
	<b>\$ (546,330.83)</b>



# 2010 Expense Budget

## Asked to Present 3 Expense Budgets

1. **Level Funded.**
  - ZERO dollar increase from FY 2009.
2. **Level Services.**
  - Budget provides the same staffing and services as previous year.
3. **Budget of Needs.**
  - Budget provides adequate level of staffing and services.
4. **Needs Budget fully funded (5 Years).**
  - Budget provides adequate level of staffing and services with a lifetime of a minimum of 5 Years.



## 2010 Expenses - LEVEL FUNDED

		Revised	Level	
Line		Appropriation	Funded	
Item	Department	2008 - 2009	2010	CHANGE \$
RR	Health Insurance	\$ 4,950,955.69	\$ 5,426,576.00	\$ 475,620.31
JJ	South Shore Regional VoTech	\$ 1,442,791.00	\$ 1,750,000.00	\$ 307,209.00
QQ	Retirement Contribution	\$ 2,223,471.00	\$ 2,297,952.00	\$ 74,481.00
GG	Street Lighting	\$ 61,000.00	\$ 122,000.00	\$ 61,000.00
OO	Park Department	\$ 134,283.00	\$ 174,283.00	\$ 40,000.00
R	Fire Department	\$ 2,555,407.00	\$ 2,587,407.00	\$ 32,000.00
DD	Traffic Control	\$ 18,000.00	\$ 40,000.00	\$ 22,000.00
TT	Liability Insurance	\$ 560,000.00	\$ 573,000.00	\$ 13,000.00
D	Town Accountant	\$ 155,222.00	\$ 155,445.32	\$ 223.32
				\$ 1,025,533.63
K	Registrar of Voters	\$ 6,880.00	\$ 6,800.00	\$ (80.00)
LL	Misc & Unclass	\$ 33,698.00	\$ 32,000.00	\$ (1,698.00)
PP	Celebrations	\$ 9,600.00	\$ 2,950.00	\$ (6,650.00)
VV	Int. & Mat. Debt	\$ 313,560.00	\$ 306,068.75	\$ (7,491.25)
J	Town MTGS / Elections	\$ 30,000.00	\$ 10,000.00	\$ (20,000.00)
				\$ (35,919.25)

## 2010 Expenses - LEVEL FUNDED (Summary)

Local Estimated Receipts	\$ 9,316,735.35
<b>Total Raise &amp; Appropriate</b>	<b>\$ 44,871,815.54</b>
<b>EXPENSES</b>	
Departmental Budgets	\$ 42,687,399.42
Charges and Assessments	\$ 3,114,258.00
<b>Total Expenses</b>	<b>\$ 45,801,657.42</b>
<b>TOTAL INCOME &amp; CASH, less EXPENSES</b>	<b>\$ (929,841.88)</b>
<b>OVERRIDE</b>	
<b>ESTIMATED OVERRIDE COST (per \$1000)</b>	<b>\$ 0.46</b>
<b>Average Cost per DAY for \$300K Home</b>	<b>\$ 0.38</b>

## 2010 Expenses - LEVEL SERVICES

Item	Department	2009	2010	CHANGE \$
II	School Department	\$ 17,889,488.00	\$ 19,619,111.00	\$ 1,729,623.00
Q	Police Department	\$ 3,055,178.00	\$ 3,178,506.00	\$ 123,328.00
R	Fire Department	\$ 2,555,407.00	\$ 2,623,607.00	\$ 68,200.00
KK	Library	\$ 348,000.00	\$ 393,350.00	\$ 45,350.00
M	Town Hall	\$ 64,154.00	\$ 107,860.00	\$ 43,706.00
EE	Highway	\$ 529,154.00	\$ 542,154.00	\$ 13,000.00
HH	Veterans Services	\$ 162,202.00	\$ 171,306.00	\$ 9,104.00
B	Board of Selectmen	\$ 133,033.00	\$ 140,907.00	\$ 7,874.00
G	Town Collector	\$ 94,421.00	\$ 97,921.00	\$ 3,500.00
I	Town Clerk	\$ 128,423.00	\$ 130,578.00	\$ 2,155.00
X	Emergency Management	\$ 16,700.00	\$ 18,750.00	\$ 2,050.00
E	Assessor	\$ 149,538.00	\$ 151,566.00	\$ 2,028.00
BB	Board of Health	\$ 102,709.00	\$ 104,337.80	\$ 1,628.80
N	Town Reports	\$ 10,000.00	\$ 10,500.00	\$ 500.00
S	Building Department	\$ 97,248.00	\$ 97,691.00	\$ 443.00
CC	Visiting Nurse	\$ 8,000.00	\$ 8,240.00	\$ 240.00
				<b>\$ 2,052,729.80</b>
	Revolving accounts emptied - Special Ed, Chapter 766 up \$1,000,000			
	Energy costs - up \$500,000			
	1.5%Steps and Slides - \$300,000			
	Transportation - up \$150,000			
	Contact Obligations & Energy Costs			
	Contact Obligations & Energy Costs			
	Energy Costs			
TT	Liability Insurance	\$ 560,000.00	\$ 528,000.00	\$ (32,000.00)
	- Unemployment			

## 2010 Expenses - LEVEL SERVICES

Item	Department	2009	2010	CHANGE \$
II	School Department	\$17,889,488.00	\$19,619,111.00	\$1,729,623.00
Q	Police Department	\$3,055,178.00	\$3,178,506.00	\$123,328.00

### FOOD for THOUGHT

We know the School Department needs an additional 1.7 Million dollars to provide the same education to our children as they are this year.

How many teachers would need to be cut to absorb this?

**Answer: 45**

### Police

- No more Crossing Guards
- Animal Control Officer – Eliminated
- Substitute Payroll
  - Reduction in patrol time on the street
  - Reduced officer training
  - Reduced community police patrols
  - Reduced prosecution of cases in court
  - Reduced 911 services
  - Postponement of NECESSARY building and cruiser maintenance

## 2010 Expenses – LEVEL SERVICES (Summary)

<b>INCOME</b>	<b>FY '10 LVL SERV.</b>	
Property Taxes	\$	21,326,844.19
Estimated Receipts - Mass DOR	\$	14,228,236.00
Local Estimated Receipts	\$	9,316,735.35
<b>Total Raise &amp; Appropriate</b>	<b>\$</b>	<b>44,871,815.54</b>
<b>EXPENSES</b>		
Departmental Budgets	\$	44,766,763.61
Charges and Assessments	\$	3,114,258.00
<b>Total Expenses</b>	<b>\$</b>	<b>47,881,021.61</b>
<b>TOTAL INCOME &amp; CASH, less EXPENSES</b>	<b>\$</b>	<b>(3,009,206.07)</b>
<b>OVERRIDE</b>		
<b>ESITMATED OVERRIDE COST (per \$1000)</b>	\$	1.50
<b>Average Cost per DAY for \$300K Home</b>	\$	1.24

## 2010 Expenses – Budget of Need

Item	Department	2009	2010	CHANGE \$
II	School Department	\$ 17,889,488.00	\$ 21,049,619.00	\$ 3,160,131.00

Instructional Specialists	4 Elementary
RMS Teachers	3 -- 1 Health & 2 Reading
½ Kindergarten	1
RHS Teachers	3 -- 1 Health & 1 Financial Lit & 1 Technology
Curriculum Coordinator	1 District
RMS Aides	2 -- 1 Library – 1 General
RHS Alternative Program	3 -- 2 Teachers 1 Social Worker/Psychologist
RMS	1 Guidance Counselor
Technology	10 K
Maintenance Projects	100 K
Principals' Special Projects	75 K
Texts	200 K      Math series (Elementary) Social Studies series (RMS)

### 2010 Expenses – Budget of Need

Item	Department	2009	2010	CHANGE \$
R	Fire Department	\$ 2,555,407.00	\$ 2,930,521.00	\$ 375,114.00

Added 4 full time Firemen in order to have 7 men per shift.

Budgeted substitute payroll to fund dropping to 5 men per shift.

### 2010 Expenses – Budget of Need

Item	Department	2009	2010	CHANGE \$
Q	Police Department	\$ 3,055,178.00	\$ 3,419,205.00	\$ 364,027.00

- Re-Hire (2) Police Officers
- Full Time Animal Control Officer, including nights and weekends
- Restoration of Full Time 911 Operators
- Promotion to Deputy Chief position
- Training of Police Officers
- Additional Substitute Payroll for absent Officers
- Additional Crossing Guard



## 2010 Expenses – Budget of Need

Item	Department	2009	2010	CHANGE \$
KK	Library	\$ 348,000.00	\$ 426,227.00	\$ 78,227.00
C	Finance Committee	\$ 36,000.00	\$ 101,000.00	\$ 65,000.00
EE	Highway	\$ 529,154.00	\$ 592,154.00	\$ 63,000.00
OO	Park Department	\$ 134,283.00	\$ 194,541.00	\$ 60,258.00
M	Town Hall	\$ 64,154.00	\$ 108,960.00	\$ 44,806.00
NN	Youth Commission	\$ 40,000.00	\$ 80,819.00	\$ 40,819.00
MM	Council on Aging	\$ 46,570.00	\$ 87,142.00	\$ 40,572.00
G	Town Collector	\$ 94,421.00	\$ 120,849.00	\$ 26,428.00
D	Town Accountant	\$ 155,222.00	\$ 177,304.61	\$ 22,082.61
F	Treasurer	\$ 198,378.00	\$ 218,647.80	\$ 20,269.80
CC	Visiting Nurse	\$ 8,000.00	\$ 20,000.00	\$ 12,000.00
BB	Board of Health	\$ 102,709.00	\$ 111,837.80	\$ 9,128.80
X	Emergency Management	\$ 16,700.00	\$ 25,330.00	\$ 8,630.00
N	Town Reports	\$ 10,000.00	\$ 15,000.00	\$ 5,000.00
I	Town Clerk	\$ 128,423.00	\$ 131,778.00	\$ 3,355.00
Y	Tree Department	\$ 58,279.00	\$ 61,346.00	\$ 3,067.00

## 2010 Expenses – NEEDS BUDGET(Summary)

<b>INCOME</b>	<b>FY '10 NEEDS</b>
Property Taxes	\$ 21,326,844.19
Estimated Receipts - Mass DOR	\$ 14,228,236.00
Local Estimated Receipts	\$ 9,316,735.35
<b>Total Raise &amp; Appropriate</b>	<b>\$ 44,871,815.54</b>
<b>EXPENSES</b>	
Departmental Budgets	\$ 47,095,174.70
Charges and Assessments	\$ 3,114,258.00
<b>Total Expenses</b>	<b>\$ 50,209,432.70</b>
<b>TOTAL INCOME &amp; CASH, less EXPENSES</b>	<b>\$ (5,337,617.16)</b>
<b>OVERRIDE</b>	
<b>ESITMATED OVERRIDE COST (per \$1000)</b>	\$ 2.67
<b>Average Cost per DAY for \$300K Home</b>	<b>\$ 2.19</b>

## 2010 Expenses – NEEDS + 5 YEARS BUDGET(Summary)

<b>INCOME</b>	<b>FY '10 NEEDS + 5 YEARS</b>
Property Taxes	
Estimated Receipts - Mass DOR	
Local Estimated Receipts	
<b>Total Raise &amp; Appropriate</b>	
<b>EXPENSES</b>	
Departmental Budgets	
Charges and Assessments	
<b>Total Expenses</b>	
<b>TOTAL INCOME &amp; CASH, less EXPENSES</b>	<b>\$ (7,524,110.99)</b>
<b>OVERRIDE</b>	
<b>ESITMATED OVERRIDE COST (per \$1000)</b>	<b>\$ 3.76</b>
<b>Average Cost per DAY for \$300K Home</b>	<b>\$ 3.09</b>

# Closing Remarks

- Thanks to Finance Committee Members
- Cooperation of Department Heads
- Chairman, Selectmen
- School Department
- Town Accountant
- Town Administrator

# Closing Remarks

## Executive Decisions to be made by December 1<sup>st</sup>

1. Overall Plan on cutting 1 Million Dollars for a Balanced Budget
2. Override or No Override
3. If we are going to ask for a override;
  - A. Which one do you want to presented?
  - B. Decision on moving town meeting.

QUESTIONS  
&  
ANSWERS