Town of Lunenburg

FY2022 General Government, Health & Sanitation, Unclassified, Debt, Capital Plan

March 11, 2021

Heather R. Lemieux, Town Manager

FY 2022 General Government Budgets

- Select Board
- Town Manager
- Town Accountant
- Treasurer/Collector
- Assessors
- Technology
- Town Clerk
- Land Use

FY 2022 General Government Budget Highlights

All budgets reflect contractual increases and level funded with the exception of highlights below:

- **Select Board Administration Budget**:
  - $9,432 for PT (non benefitted) Board/Committee Clerk
- **Assessors Budget**:
  - Decrease of $795
- **Technology Budget:**
  - Additional $20,300 in software costs and transfers the Hardware Lease line of $19,300 from this budget to the Central Purchasing budget

FY 2022 General Government Budget Highlights

- **Town Clerk Budget:**
  - $9,196 for 8 additional hours for Asst. Town Clerk
  - $200 for Postage
- **Land Use Budget:**
  - Level funded for Planning, Conservation, and Zoning
  - $700 for Building Department-Publications expenses (Under Other Protection in Omnibus Budget)

FY 2022 Health & Sanitation Budget Highlights

Outside of the Board of Health budget, the Town is part of a regional health district with a number of other Nashoba Valley towns. Outside of COVID-19, other services through Nashoba Associated Boards of Health include food inspections, recreational inspections, housing investigations, Title V related work, private well permits, rabies clinics, nursing visits, home health aide visits, rehabilitative therapy visits and communicable disease investigations.

- **Nashoba Health:**
  - $1,430 increase (5%)

- **Nashoba Nursing:**
  - $652 increase (5%)

FY 2022 Unclassified, Health Insurance

- The Health Insurance Renewal estimate used in the prelim. Budget was a 3% rate increase for active employees and 5% rate increase for retirees. Our actual renewal was a **-.03% decrease** for active employees and is a 5% rate increase for retirees. This was due to the following:
  - Post 65 Program: This past fall we participated in a program to move a small number of employees that were not eligible to receive free Medicare Part A as they did not contribute to Social Security. By participating it reduced our active renewal rate by 2%, reduces our total claims under our active plans, and reduces our OPEB liability by an estimated $5-6M.
  - Our insurance carrier offered an additional -.05% reduction to our active renewal rate if we offered a new optional insurance for Vision. We met with the Public Employee Committee and this was endorsed. This brought our actual renewal rate for active employees to a -.03% decrease.
- 37% of Health Insurance budget is for active town employees; 17% is retiree health insurance for town employees and 47% is retiree health insurance for school employees.

FY 2022 Premium Holiday

- The FY 2022 Active Insurance Plans for both the Town and School will be further reduced by the Premium Holiday that the MIIA Health Trust Board announced for a full month of premiums:
  - $128,076.36 on the town side
  - $241,257.67 on the school side

  For a total of **$369,334** in savings.

  Recommendation is to create a Health Insurance Stabilization Account and deposit $369,334 in this account to offset the return of paying 12 months of premiums in FY 2023.

FY 2022 Unclassified, Other Categories

- Our Workers Compensation renewal came in $5,018 higher than the estimate and the Liability renewal came in $4,807 lower than the estimate for a total of $211 higher than the estimate.
- Police/Fire Injured on Duty insurance is level funded.
- Assessment for Montachusett Planning was a $90 increase.
- Other categories under Unclassified such as Historical Commission, Band Concerts, Unemployment, the Reserve Fund, the Salary Reserve, Town Reports and Physicals are level funded.

FY 2022 Debt Schedule

Town of Lunenburg

Debt

Issue Date	FY2021 Budget	FY2022 Projected	FY2023 Projected	FY2024 Projected	FY2025 Projected	FY2026 Projected
Total General Fund Regular Debt	$ 507,123.56	$ 492,914.02	$ 455,012.39	$ 331,110.15	$ 314,208.65	$ 148,739.74
Total General Fund Excludable Debt	$ 3,387,830.58	$ 3,363,591.91	$ 3,366,433.55	$ 2,537,672.52	$ 2,313,902.52	$ 2,213,677.52
Total General Fund Short-term Interest	$ -	$ -	$ -	$ -	$ -	$ -
Total Sewer Debt	$ 800,201.18	$ 702,691.70	$ 685,558.29	$ 645,143.85	$ 310,433.44	$ 183,792.63
Grand Total Debt Service	$ 4,695,155.32	$ 4,559,197.63	$ 4,507,004.23	$ 3,513,926.52	$ 2,938,544.61	$ 2,546,209.89
Premiums/MSBA Reimb Excludable Debt	$ 535,051.19	$ 534,779.55	$ 534,501.26	$ 59,968.64	$ 4.19	$ -
Net Excludable Debt - Tax Levy - DE1	$ 2,852,779.39	$ 2,828,812.36	$ 2,831,932.29	$ 2,477,703.88	$ 2,313,898.33	$ 2,213,677.52
Regular Debt Administrative Fees	$ 237.40	$ 211.51	$ 185.10	$ 158.15	$ 130.66	$ 102.62
Sewer Debt Administrative Fees	$ 4,128.72	$ 3,184.46	$ 2,434.03	$ 1,672.43	$ 1,234.72	$ 1,127.85
Transfer from Sewer Enterprise - Sewer Debt Service	$ 804,329.90	$ 705,876.16	$ 687,992.32	$ 646,816.28	$ 311,668.16	$ 184,920.48
Transfer from Septic Receipts Reserved						
Meadow Woods Water Betterment Revenue	$ 55,837.50	$ 54,837.50	$ 58,837.50	$ 57,587.50	$ 56,337.50	$ 55,087.50
Transfer from Artificial Turf Revolving	$ 46,473.00	$ 44,318.19	$ 42,134.74	$ 39,321.78	$ 41,478.43	$ 38,453.78
Net Regular Debt Service	$ 405,050.46	$ 393,969.84	$ 354,225.25	$ 234,359.02	$ 216,523.38	$ 55,301.08
% of Net Regular Debt to Levy (cap of 4% per Policy)	1.56%	1.46%	1.27%	0.81%	0.72%	0.18%
Net Excludable Debt	$ 2,852,779.39	$ 2,828,812.36	$ 2,831,932.29	$ 2,477,703.88	$ 2,313,898.33	$ 2,213,677.52
% of Excludable Debt to Total Levy (cap of 11% per Policy)	9.87%	9.49%	9.19%	7.87%	7.14%	6.63%
% of Aggregate Debt Service Costs to Total Levy (cap of 14% per Policy)	11.28%	10.81%	10.34%	8.61%	7.81%	6.79%

FY2022 Capital Plan

TM Priority #	CPC Priority #	CIP#	Dept.	Project Name	Category	FY2022 Projected
2	1	FD21-01	Fire	Turnout Gear	Equipment	100,000
3	2	PD16-07	Police	Bulletproof Vests, 29 Officers	Equipment	17,500
4	3	DPW17-07	Highway	6-Wheel Dump, plow & sand/Repl.2005 International	Vehicles	211,000
5	4	FM17-05	Town Facilities	PSB, Chiller Replacement	Facilities	150,000
1	5	INFRA20-02	Highway	Flat Hill Culvert Construction	Infrastructure	428,500
6	6	PD17-02-B	Police	Police Vehicle, Marked Replacement	Vehicle	66,950
7	7	LPS20-01	Schools	THES Exterior Envelope Repairs	Facilities	67,000
8	8	FM20-03	Town Facilities	Ritter, ADA Ramp Construction	Facilities	127,500
9	9	FM21-02	Town Facilities	Town Hall Repairs- Vertex Year Items 2,3,5,6	Facilities	69,425
10	10	INFRA21-01	Highway	Page Street Survey/Design/Permit	Infrastructure	20,000
11	11	FM21-03	Town Facilities	Ritter, Envelope Repair Projects in Vertex#6-12	Facilities	120,000
12	12	PD20-02	Police	Police Vehicle, Marked Replacement	Vehicle	66,950
13	13	FM16-05	Town Facilities	PSB, Replace Carpet 1st Floor	Facilities	55,000
				Total Capital Plan		1,499,825
			Funding:	Raise & appropriate		600,000
				Free cash		688,825
				Unexpended Capital		
				Premium Reserved for Capital		
				Special Purpose Stabilization Account		211,000
				Total Available Funding		1,499,825

FY 2022 Capital Requests

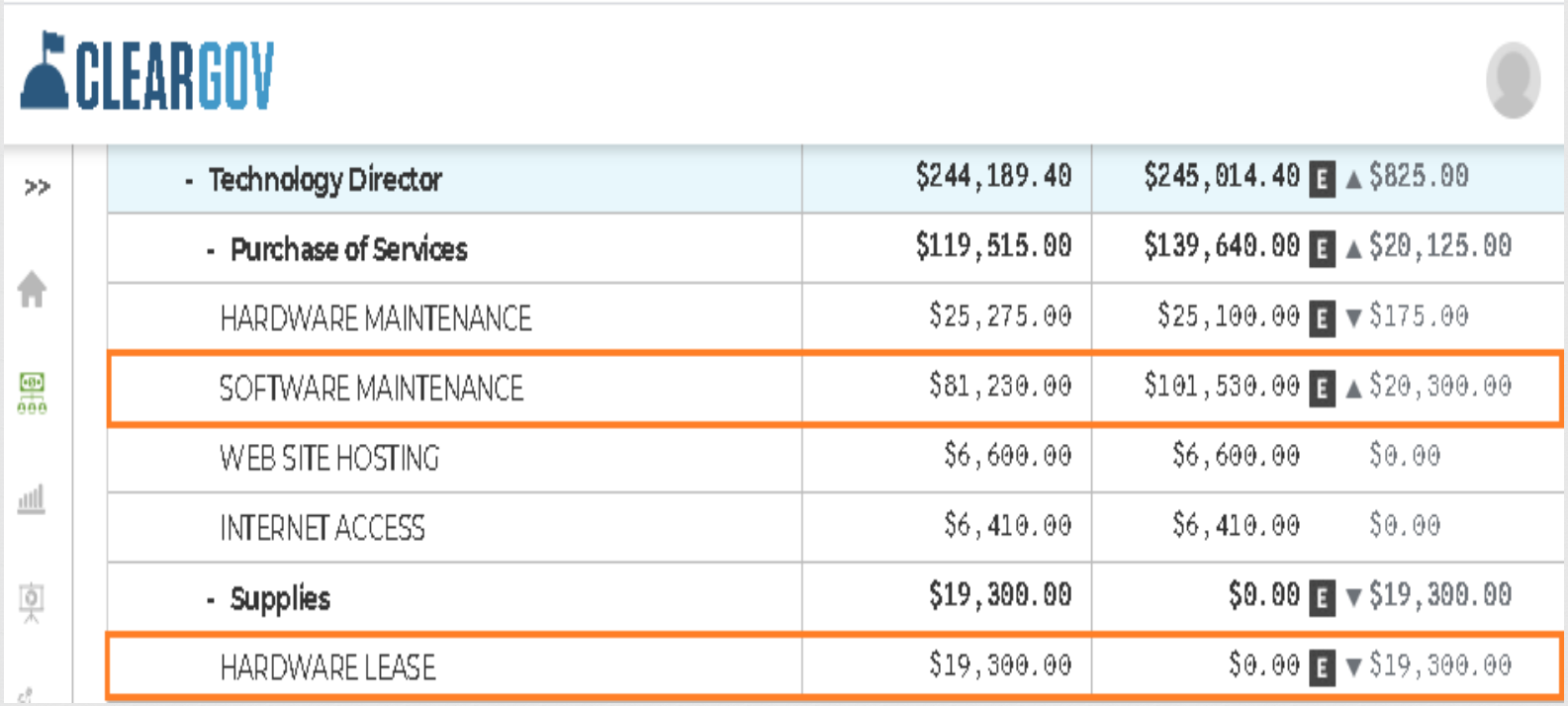
TM Priority #	CPC Priority #	CIP#	Dept.	Project Name	Category	FY2022 Projected
2	1	FD21-01	Fire	Turnout Gear	Equipment	100,000
3	2	PD16-07	Police	Bulletproof Vests, 29 Officers	Equipment	17,500
4	3	DPW17-07	Highway	6-Wheel Dump, plow & sand/Repl.2005 International	Vehicles	211,000
5	4	FM17-05	Town Facilities	PSB, Chiller Replacement	Facilities	150,000
1	5	INFRA20-02	Highway	Flat Hill Culvert Construction	Infrastructure	428,500
6	6	PD17-02-B	Police	Police Vehicle, Marked Replacement	Vehicle	66,950
7	7	LPS20-01	Schools	THES Exterior Envelope Repairs	Facilities	67,000
8	8	FM20-03	Town Facilities	Ritter, ADA Ramp Construction	Facilities	127,500
9	9	FM21-02	Town Facilities	Town Hall Repairs- Vertex Year Items 2,3,5,6	Facilities	69,425
10	10	INFRA21-01	Highway	Page Street Survey/Design/Permit	Infrastructure	20,000
11	11	FM21-03	Town Facilities	Ritter, Envelope Repair Projects in Vertex#6-12	Facilities	120,000
12	12	PD20-02	Police	Police Vehicle, Marked Replacement	Vehicle	66,950
13	13	FM16-05	Town Facilities	PSB, Replace Carpet 1st Floor	Facilities	55,000
14	14	FM21-08	Town Facilities	Marshall Park Masterplan	Facilities	50,000
15	15	DPW21-02	Highway	3/4 Ton Pickup with Plow	Vehicles	48,000
16	16	PD18-02	Police	Police Vehicle (Replacement Canine Cruiser)	Vehicle	67,000
17	17	FM16-04	Town Facilities	PSB, Construct Records Room	Facilities	175,000
18	18	DPW21-01	Highway	Utility Tractor/Rotary Mower Combo	Equipment	165,000
19	19	LPS19-03-B	Schools	AC for Classrooms at Primary School	Facilities	290,000
				Total Capital Plan		2,294,825
			Funding:	Raise & appropriate		811,000
				Free cash		688,825
				Unexpended Capital		9,397
				Premium Reserved for Capital		
				Special Purpose Stabilization Account		
				Total Available Funding		1,509,222
				Surplus/(Shortfall)		(785,603)

Information Technology

March 11, 2021

Steve Malandrinos, IT Director

Technology Budget Overview



- Technology Director	$244,189.40	$245,014.40 E	▲ $825.00
- Purchase of Services	$119,515.00	$139,640.00 E	▲ $20,125.00
HARDWARE MAINTENANCE	$25,275.00	$25,100.00 E	▼ $175.00
SOFTWARE MAINTENANCE	$81,230.00	$101,530.00 E	▲ $20,300.00
WEB SITE HOSTING	$6,600.00	$6,600.00	$0.00
INTERNET ACCESS	$6,410.00	$6,410.00	$0.00
- Supplies	$19,300.00	$0.00 E	▼ $19,300.00
HARDWARE LEASE	$19,300.00	$0.00 E	▼ $19,300.00

Software Maintenance

	FY 2021	FY 2022	Change
SOFTWARE MAINTENANCE	$81,230.00	$101,530.00 E	▲ $20,300.00

Tyler Financial Software

- Small increase in renewal over FY21

- Added Tyler Content Manager Product
  - Electronic filing system reduces paper usage
  - Allows for scanning/attaching of invoices or other documents to records to aid workflow
  - Helps to facilitate remote work

Hardware Lease

	FY 2021	FY 2022	Change
HARDWARE LEASE	$19,300.00	$0.00 E	▼ $19,300.00

Copier Leases

- The Town entered into a Managed Print Service agreement
  - Reduce and normalize cost
  - Includes supplies and support
  - Funds were moved to Central Purchasing