

Medfield Budget Summary turnbacks

	2019	2020	2021	2022
Requested Budgets	35,265,695	36,661,454	37,936,699	38,348,229
Approved Budgets	35,070,769	36,471,454	36,877,290	
Difference	194,926	190,000	1,059,409	
Turnbacks	29,849	35,373	147,132	

REVOLVER BASICS

Revolvers are individual Revenue centers (businesses) run and managed by the schools that are not part of the District's Operating Budget.

They have specific revenue sources and direct expenses that support the activity.

They can absorb other allocated expenses from the Operating Budget that are tangentially related to running the business.

Revolvers must be self sufficient.

They are operated on a cash basis, therefore they are not allowed to go negative. See Note

Like any business, they have to look forward to future years so that the balance in the account will be sufficient to pay for future capital asset purchases as well as unforeseen disruptions to the business.

NOTE:

Technically, revolvers are accounted for on a modified accrual basis. This recognises revenue when received and expenses when incurred. Fixed assets and long term debts that affect more than one accounting period are accounted for under the accrual method. Since these revolvers do not contain transactions that cross accounting periods, they are totally on a cash basis.

Medfield Schools
Summary of Major Revolver Activity

	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected Budget 2022	Forecast 2023	Forecast 2024
Beginning Balance	1,233,098	1,198,604	1,121,211	946,267	573,978	525,455	531,895
Receipts	1,996,023	1,999,665	1,629,569	1,205,032	1,955,000	1,970,000	1,995,000
Disbursements							
Direct payroll	1,153,429	1,065,766	1,042,270	1,019,117	1,031,463	1,056,500	1,080,361
Allocated payroll	59,870	61,400	56,149	27,060	62,060	62,060	62,060
Total payroll	1,213,299	1,127,167	1,098,419	1,046,177	1,093,523	1,118,560	1,142,421
Direct expenses	714,435	853,070	606,498	456,144	810,000	735,000	750,000
Allocated expenses	102,782	96,821	99,596	75,000	105,000	105,000	110,000
Total Expenses	817,217	949,891	706,094	531,144	915,000	840,000	860,000
Ending Balance	1,198,605	1,121,211	946,267	573,978	520,455	536,895	524,474

NOTES - This is a consolidation of six major revolvers managed by the schools.

Observation - The balance of funds has decreased from 1.2 million in 2018 to 574 thousand in 2021 due to the impact of Covid 19 related drops in revenue.

The 2022 budget assumes a return to prior year levels of revenue and expenses.

Pre-School/ Kindergarten

	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected Budget 2022	Forecast 2023	Forecast 2024
Beginning Balance	604,882	436,061	427,205	363,340	73,045	98,045	106,795
Receipts	698,447	674,671	589,938	475,000	685,000	685,000	685,000
Disbursements							
Direct payroll	857,107	680,475	650,107	748,855	650,000	666,250	682,906
Allocated payroll							
Total payroll	857,107	680,475	650,107	748,855	650,000	666,250	682,906
Direct expenses	10,161	3,051	3,697	16,440	10,000	10,000	10,000
Allocated expenses							
Total Expenses	10,161	3,051	3,697	16,440	10,000	10,000	10,000
Ending Balance	436,061	427,206	363,339	73,045	98,045	106,795	98,889

NOTES - Reduced the tuition because the children were not in school full time.

Observation - Despite the loss of revenue, the operating budget for 2020 and 2021 assumed that teacher salaries were to be absorbed by the revolver. Therefore, you see the direct payroll continues to be absorbed by the revolver.

Over the last two years the balance in this revolver went from 427K at the beginning of 2020 to 73K at the end of 2021.

Food Service

	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected Budget 2022	Forecast 2023	Forecast 2024
Beginning Balance	135,573	157,717	108,146	93,357	73,095	91,632	101,382
Receipts	708,792	718,518	676,613	500,000	720,000	720,000	740,000
Disbursements							
Direct payroll	267,430	356,144	344,572	270,261	351,463	360,250	367,455.01
Allocated payroll							
Total payroll	267,430	356,144	344,572	270,261	351,463	360,250	367,455
Direct expenses	419,219	411,723	343,696	250,000	350,000	350,000	365,000
Allocated expenses	-	221	3,134	-	-	-	-
Total Expenses	419,219	411,944	346,830	250,000	350,000	350,000	365,000
Ending Balance	157,716	108,146	93,357	73,095	91,632	101,382	108,927

Observation - Again, the loss of revenue is due to Covid.

DESE recommends that we have three months of expenses in reserve.

The Food Service revolver is expected to pay for their own equipment replacements so it is important to maintain a sufficient balance to replace the ovens, refrigerators etc.

Athletics

	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected Budget 2022	Forecast 2023	Forecast 2024
Beginning Balance	99,492	176,131	166,030	70,568	56,836	13,776	70,716
Receipts	383,673	382,776	230,895	205,032	380,000	380,000	380,000
Disbursements							
Direct payroll							
Allocated payroll	3,060	3,060	9,661	3,060	3,060	3,060	3,060
Total payroll	3,060	3,060	9,661	3,060	3,060	3,060	3,060
Direct expenses	231,192	323,217	250,233	170,704	350,000	250,000	250,000
Allocated expenses	72,782	66,600	66,463	45,000	70,000	70,000	75,000
Total Expenses	303,974	389,817	316,696	215,704	420,000	320,000	325,000
Ending Balance	176,131	166,030	70,568	56,836	13,776	70,716	122,656

NOTES - No Spring sports revenue along with reduced expenses.

In 2022 we need to replace uniforms with new logos.

The 2022 receipts assume a return to prior year levels.

Observation - The projected 2022 balance is very low.

School Rental

	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected Budget 2022	Forecast 2023	Forecast 2024
Beginning Balance	156,582	157,187	171,871	168,597	144,597	104,597	74,597
Receipts	129,524	155,804	99,701	25,000	100,000	115,000	120,000
Disbursements							
Direct payroll	-	-	20,507	-	-		
Allocated payroll	45,056	44,505	43,597	10,000	45,000	45,000	45,000
Total payroll	45,056	44,505	64,103	10,000	45,000	45,000	45,000
Direct expenses	53,863	66,615	8,871	9,000	65,000	70,000	70,000
Allocated expenses	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Total Expenses	83,863	96,615	38,871	39,000	95,000	100,000	100,000
Ending Balance	157,187	171,871	168,597	144,597	104,597	74,597	49,597

NOTES - Rentals down due to Covid partially offset by reductions in expenses.

The allocated expense in this account is the 30k payment to help pay for the football field.

Two contracts coming to and end in 2021, therefore revenue not forecast at prior year levels

Circuit Breaker

Description

	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected Budget 2022	Forecast 2023	Forecast 2024
Beginning Balance	240,329	(32,026)	(39,843)	206,570	271,290	189,072	149,072
Receipts	416,589	642,817	758,868	471,949	461,284	460,000	460,000
Disbursements							
Direct payroll							
Allocated payroll	-						
Total payroll	-	-	-	-	-	-	-
Direct expenses	688,944	650,634	512,455	407,229	543,502	500,000	500,000
Allocated expenses	-						
Total Expenses	688,944	650,634	512,455	407,229	543,502	500,000	500,000
Ending Balance	(32,026)	(39,843)	206,570	271,290	189,072	149,072	109,072

NOTES - DESE recommends keeping one year's worth of receipts in reserve to have funds in case of unexpected move ins. The 2022 receipts in 2022 assume a 70% reimbursement from the state.

Observations - The ending balances in 2018 and 2019 are due to timing differences in booking receipts.

Before & After School Program

	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected Budget 2022	Forecast 2023	Forecast 2024
Beginning Balance	112,226	128,146	120,923	119,316	119,316	99,316	89,316
Receipts	44,811	31,716	25,478	-	35,000	35,000	35,000
Disbursements							
Direct payroll	28,891	29,147	27,085	-	30,000	30,000	30,000
Allocated payroll	-						
Total payroll	28,891	29,147	27,085	-	30,000	30,000	30,000
Direct expenses		9,792			25,000	5,000	5,000
Allocated expenses	-		-	-	5,000	5,000	5,000
Total Expenses	-	9,792	-	-	30,000	10,000	10,000
Ending Balance	128,146	120,923	119,316	119,316	94,316	94,316	84,316

NOTES - No programs in 2021 due to Covid.

Observation - 2022 assumes replacement of equipment and supplies.

Student Parking

	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected Budget 2022	Forecast 2023	Forecast 2024
Beginning Balance	124,342	143,364	127,036	131,089	107,089	118,089	89,089
Receipts	30,775	36,180	6,945	-	35,000	35,000	35,000
Disbursements							
Direct payroll	-	-	-	-	-		
Allocated payroll	11,754	13,835	2,892	14,000	14,000	14,000	14,000
Total payroll	11,754	13,835	2,892	14,000	14,000	14,000	14,000
Direct expenses	-	38,672	-	10,000	10,000	50,000	50,000
Allocated expenses	-	-	-	-	-		
Total Expenses	-	38,672	-	10,000	10,000	50,000	50,000
Ending Balance	143,364	127,036	131,089	107,089	118,089	89,089	60,089

NOTES - The 50k in 2023 and 2024 is for fixing and lining the MHS and Middle School parking lots.

Adult Ed.
Description

	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected Budget 2022	Forecast 2023	Forecast 2024
Beginning Balance	27,354	36,026	39,300	43,628	38,681	42,834	42,834
Receipts	12,323	11,527	9,274	-	12,000	12,000	12,000
Disbursements							
Direct payroll							
Allocated payroll	932	4,979	4,946	4,947	4,947	4,947	4,947
Total payroll	932	4,979	4,946	4,947	4,947	4,947	4,947
Direct expenses	-	399	-	-	-	-	-
Allocated expenses	2,719	2,875	-	-	2,900	2,900	3,000
Total Expenses	2,719	3,274	-	-	2,900	2,900	3,000
Ending Balance	36,026	39,300	43,628	38,681	42,834	46,987	46,887

NOTES - No program in 2021

Foreign Exchange
Description

	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected Budget 2022	Forecast 2023	Forecast 2024
Beginning Balance	157,690	96,359	115,057	115,088	115,088	115,088	77,284
Receipts	-	38,196	-	-	-	38,196	38,196
Disbursements							
Direct payroll	61,331	18,698	-	-	-	75,000	76,875
Allocated payroll							
Total payroll	61,331	18,698	-	-	-	75,000	76,875
Direct expenses		400				1,000	1,000
Allocated expenses							
Total Expenses	-	400	-	-	-	1,000	1,000
Ending Balance	96,359	115,457	115,057	115,088	115,088	77,284	37,605

NOTES - The program has not been running for 2020 and 2021.

Observation - Jeff and Mike will be reviewing this account during this budget process.

Extracurricular/ Intramurals Activities

Description

	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected Budget 2022	Forecast 2023	Forecast 2024
Beginning Balance	5,729	12,481	6,649	3,915	3,435	4,435	5,435
Receipts	33,225	65,336	21,188	2,040	25,000	25,000	25,000
Disbursements							
Direct payroll	23,274	23,472	23,000	1,520	23,000	23,000	23,000.00
Allocated payroll	2,578	7,982		1,000	-		
Total payroll	25,852	31,454	23,000	2,520	23,000	23,000	23,000
Direct expenses	621	39,713	922		1,000	1,000	1,000
Allocated expenses	-				-	-	
Total Expenses	621	39,713	922	-	1,000	1,000	1,000
Ending Balance	12,481	6,649	3,915	3,435	4,435	5,435	6,435

NOTES -

Music
Description

	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected Budget 2022	Forecast 2023	Forecast 2024
Beginning Balance		9,214	6,266	7,597	6,597	5,597	4,597
Receipts	95,420	75,258	77,455	75,000	75,000	75,000	75,000
Disbursements							
Direct payroll	-	6,650	29,863	30,000	30,000	30,000	30,000
Allocated payroll	-						
Total payroll	-	6,650	29,863	30,000	30,000	30,000	30,000
Direct expenses	86,206	71,555	46,261	46,000	46,000	46,000	46,000
Allocated expenses	-		-	-			
Total Expenses	86,206	71,555	46,261	46,000	46,000	46,000	46,000
Ending Balance	9,214	6,266	7,597	6,597	5,597	4,597	3,597

NOTES -

Warrant Committee School Building Committee update Feb 16:

As a nonvoting member of the School Building Committee I will provide a brief overview of the project status, address questions and develop a cadence of reporting leading up to the Special Town Meeting.

The Medfield School Website provides comprehensive information both historical and current.

The School Website also provides a link to PSR (Preferred Schematic Report) submitted to Massachusetts School Building Authority on December 23, 2020 and approved by the MSBA board on February 11, detailing the data analyzed leading to the decision to proceed with a grade 4-5 configuration on land adjacent to the Wheelock School.

The Medfield School Building Committee voted unanimously on September 16 to recommend to the BOS the Wheelock location as the most favorable solution. At the direction of the BOS two additional public forums were held for information and comment, following those forums the BOS voted unanimously on November 10, 2020 to confirm the recommendation.

Agreement on the configuration and site are the first steps in a dynamic process which will be pursued over the next seven months leading up to the special town meeting. As a non voting member I will participate in all meetings with particular attention being paid to project costs and tax payer impact

The Preferred Schematic Report details for the Wheelock site, 98,258 sq ft, estimated project costs of \$78m, including estimated infrastructure costs of approximately \$1.5m for main water pipe replacement and traffic improvements. The estimated town share after MSBA reimbursement of approximately 25% is approximately \$60m. These figures are approximations used for comparing costs of alternative sites. Over the next six months more specific design and costs will be developed for submission to MSBA June.

Key dates:

Special Town Meeting September 13, 2021.

Construction commence July 2022

School opening September 2024

The School Building Committee budget is \$1,000,000 of which approximately \$427,574 has been incurred and billed at February 3.

The School Website provides an opportunity to sign on to an email distribution of periodic Project Updates.

Warrant Committee FY 2022 Police Budget Chief Michele Guerette

Prior to Chief Guerette’s comments I will summarize the FY 2022 Budget:

Salary costs constitute over 87% of Police Budget. After a significant turnback in fiscal 2020, primarily due to headcount below budget, 2021 spending will be on plan, the FY 2022 proposed budget has a slight increase of 1.53% reflecting salary costs for 19 officers.

As the negotiations are in process the FY 2022 budget does not account for any changes from the collective bargaining.

	2021	2022	
Headcount	18	19 (one completing training)	
Operations Salary	\$ 2,298,786	\$ 2,361,208	62,422
Operations	316,059	282,328	(33,731)
Animal Control	110,887	110,763	
Traffic markings/signs	<u>65,024</u>	<u>65,024</u>	
	<u>\$ 2,790,756</u>	<u>\$ 2,819,323</u>	1%

The increase in salary is primarily due to four new officers added in 2020 four of whom have been through training, one will come in 2022. Most of 2022 reduction in operating costs reflects spending in 2021 for new officers, Training and Education, Uniforms and Equipment.

Capital Budget includes lease for 3 Police Cruisers in the fleet of 9; 3 were added in 2021.

The current Animal Control vehicle is still in service but annual maintenance costs exceed its value.

In addition to any questions from the committee I have asked Chief Guerette to address Staffing and service levels, as well as effects of the Police Reform Bill and COVID impact.

To: Warrant Committee

From: Chief Michelle Guerette

Re: Fiscal 2022 Budget Request

February 16, 2021

Current Status/Future Goals

Upon assuming my role in the Medfield Police Department, there were some issues that required immediate attention. Due to a lack of funding, the fleet was severely depleted and we were operating vehicles that were in constant need of repair and unsuitable for patrol response. We were able to supplement the fleet with three vehicles and combined with our Capital request for this year, should be able to begin a regular and more cost efficient fleet management program. You will note in this year's request that we were able to reduce our gasoline budget by 19.24% as the need to keep the vehicles idling is no longer an issue.

The second issue was a departure of approximately 33% of our workforce due to retirements and officers transferring to other agencies. During exit interviews, the officers consistently noted that an agency this size had few growth opportunities or specialized positions. Over the last year, I have incorporated a K-9 position, a Crisis Intervention Supervisor, Civil Rights officer, Field Training officers, promoted a Sergeant to Deputy Chief and a Patrolman to Sergeant. As of January 2021, I shifted staffing levels to create full and part-time Detective Unit positions. We also hired 4 new officers and a 5th is due this Fall after a delay from suffering an injury in the academy. We anticipate being at our full staffing levels of 19 sworn members.

If we are to become consistent with regional standards, a population of our size should have approximately 23 officers. At current staffing levels, we can only provide basic enforcement services which do not always meet the expectations from the community in terms of case investigation or traffic enforcement. The creation of the Detective Unit should assist our agency in increasing the level of follow-up on both felony and misdemeanor cases.

I was keenly aware that our agency was making significant requests for Capital expenditures and made every effort to scale back our budget spending last year, resulting in sizable savings. This reduction in budget is not sustainable and was a direct result of Covid 19 changes to crime reporting. In an effort to limit officer burnout, which can create hazardous situations, I cut our daily staffing levels and through telephone reporting, we were able to accommodate this reduction. A drastic cut to staffing is unsustainable and can risk officer and public safety as well as public satisfaction. By taking advantage of the pandemic, we were able to do this one time staffing shortage but it would be careless to maintain it.

The Police League negotiated a 2% raise last year and I have done my best to reduce operating expenses in an effort to absorb that increase and natural step and longevity increases. The budget request I am presenting represents an overall increase of 1.11% having reduced operating expenses by 10.67%

The breakdown of the request is as follows.

+3.08% in salaries (raises, longevity and step increases included)

-43.41% in Police Officer Equipment (new officers are fully equipped and will only require additional tools with normal wear and tear)

+10% Equipment Maintenance Contracts as forecasted by industry

+14.47% for Telephones as we consistently run over budget in this category

-19.24% Gasoline – with new more fuel efficient vehicles that do not require constant idling

-30.75% Training and Education – while new officers training has been paid in full, the Police Reform Bill will have additional expenses incurred by the agency for training

-19.01% Uniforms – new officers has been outfitted and this amount represents our contractual obligations

+33.33% Books and Periodicals – all officers require up to date legal manuals (includes 5 new members)

Traffic Signs and Markings – Level funded while making strategic efforts to add a second line painting of pedestrian crossings.

Animal Control - .11% decrease by shifting gasoline reductions to vehicle repairs. This vehicle required costly repairs which exceeded the vehicle's estimated value.

It is my goal to provide superior law enforcement services to the community that meet or exceed expectations while constantly reviewing our expenses to remain fiscally responsible. I am hopeful that with the addition of our Capital requests, we can find additional savings next year in gasoline and vehicle repairs.