

To: Sherborn Omnibus Budget Makers and Elected Officials  
CC: Sherborn Residents  
From: Sherborn Advisory Committee  
Date: November 30, 2015  
Subject: FY2017 Omnibus Budget Guidance

## ***Sherborn's Financial Situation***

### ***General Environment***

Last year at this time, Advisory was hopeful that continuing the careful fiscal management of the previous three years would result in real relief for the taxpayers – both a lump sum “give back” and a significant drop in the 2016 tax rate. Unfortunately, while there was a lump sum of approximately \$200,000 in tax relief approved at our 2015 Annual Town Meeting (ATM), Sherborn’s tax rate for 2016 increased a full \$0.24 to \$20.58.

A major reason for this increase was the large amount of debt service – both continuing, and newly added as a result of borrowing over the previous two years. In fact, debt service increased ~\$170,000 over FY2015, while housing growth for 2014 (which determined valuations for the current year), remained sluggish. There are indications that housing starts and re-sale values have picked up for 2015; and we are hoping to see that growth reflected in the valuations/revenues for FY2017. Still, combined debt service for the town and the regional schools for FY2017 is projected to come in at well over \$2,000,000. Additionally, the town’s Finance Director/ Accountant has informed us that she has, as of the date of this letter, received notices of intent from town departments requesting funds for capital expenditures in excess of \$2,500,000; the Sherborn School Committee will be requesting almost \$350,000 in capital expenditures, and the Regional School Committee will be requesting over \$280,000 for capital projects there (Sherborn’s share to equal ~\$125,000) resulting in a combined total of town plus regional schools of ~\$2,980,000 in capital spending requests for FY2017.

The costs associated with providing both health insurance and retirement benefits continue to climb. Projections indicate that benefits costs will increase 13% over FY2016 – up \$175,000 for the town (including Pine Hill School) and up \$246,000 at the Region.

### ***Free Cash***

Some good news here. In both FY2015 and FY2016 we were able to recommend operating budgets that did not require Free Cash to fill a gap between expected revenues and expenses, and this year, our Free Cash has been certified at \$1.2M, roughly 4.6% of the FY2016 total operating budget. Advisory continues to believe it prudent to maintain our Free Cash position within the state’s “best practice” guidelines of 3% - 5%.

Again in FY2015, however, the town used significant amounts of Free Cash to fund supplements to its current-year budget. At ATM 2015 the town appropriated over \$123,000 in supplemental spending (not including the \$220,000 appropriated at that meeting for Snow and Ice removal for the year’s particularly harsh winter). By the close of the fiscal year, we had also used \$69,000 from the Budgeted Reserve Fund. On the upside, we expect that we have seen an

end to large supplemental spending for police overtime (OT). In FY2016, we brought police OT fully into the budget, increasing that line item by \$85,500 over the previous year.

### *Operating Budget Issues*

There are several costs—known and unknown—that will affect FY2017, and thus our guidance for the upcoming fiscal year:

- The police collective bargaining agreement is currently in negotiation.
- Although it is typical for us to be informed in early November, we have not yet received notification from the regional schools as to what our assessment percentages (operating definite and capital expected) will be for the coming fiscal year.

The October 1 enrollment numbers, submitted to the state for determining the schools' foundation budgets and the towns' minimum local contributions (MLC) indicate that there may be a significant shift in the regional schools' enrollment numbers, and a resulting shift (in Sherborn's favor) in the assessment percentages for the two towns. Clearly, the impact of this shift in enrollment, and resulting financial assessment to the town, will affect not only the funds available for the Region, but also the funds available for all other town departments, including those for our second largest budget, that of Pine Hill School. But we will not know for sure until we receive the enrollment information from the Region; and please remember, these assessment shifts can be large amounts of money, and have gone against Sherborn in the recent past.

- Also with respect to the schools, special education (SPED) costs are always in flux, and depend, from year to year, on the requirements and size of the student population using SPED services, as well as the amount of funds that the town will receive through the state's Circuit Breaker reimbursement program. As we write this letter, we know neither what our SPED costs will be for FY2017, nor what we will receive from the state as Circuit Breaker reimbursements.

From 2007 through 2009, Circuit Breaker was reimbursed at a rate of 72%-75%; in 2010, with the recession, that rate dropped to 42% and remained at 43% in 2011. Since that time, we have budgeted SPED costs with a very conservative expectation of only a 40% Circuit Breaker reimbursement, despite the fact that reimbursements for the past four years have ranged between 73% and 75%. As the budget season progresses, we will consider what is the appropriate level at which to budget Circuit Breaker for FY17.

- Again this year, we expect the costs associated with health insurance to rise at rates much greater than general inflation. Forecasts from the town's financial office and from the Regional Schools currently estimate increases in health care costs at **13%**. These increases are so great that, although employee benefits are only about 17% of the entire budget (up from 15% in FY16), the expected increases in benefits costs (health care plus retirement) consume **96% of the growth in the tax levy allowed by Prop 2 1/2**.
- Our OPEB obligation continues to increase and we project adding significant funds to our OPEB line item this year. Funding at increased levels through FY2019 should allow us to then begin to normalize our funding of this line item.

## ***Capital Projects***

In FY2015, the first year that we did not use Free Cash to close a gap in the operating budget, we were able to fund \$141,000 in capital projects from Free Cash. In FY2016, we increased Free Cash funding of capital projects to \$251,569. Doing so enabled us to avoid adding debt service for those projects to our operating budgets (and tax bills) in future years.

Still, the town incurs about \$2.2 million annually in debt service charges (projected to be \$2.3M in FY17). In FY16, the total cost of debt service meant that despite the ~\$200,000 voted in tax relief at ATM 2015, the tax rate – instead of falling – increased for 2016 by a full \$0.24.

For this reason, our guidance for FY2017 includes a provision for funding over \$500,000 in capital projects *from revenues*. This \$500,000 was previously spread among departments to fund operating costs; but departments, combined, turned back \$1.4M at the close of fiscal 2015. Rather than taxing these funds only to have them unspent and returned to the General Fund, guidance for FY2017 sets aside \$500,000 *up front* in the operating budget for capital projects to limit overtaxing funds unlikely to be spent – and at the same time to further decrease future debt service.

The Finance Director/Accountant is building a 10-year capital plan taking input from all departments, and has provided us with the initial departmental requests for FY2017. As we noted last year, it is important for the town to maintain its infrastructure and public buildings to prevent even greater costs in the future for maintenance projects that have been too-long-neglected. At the same time, budget makers will need to vet carefully any capital expenditures they might request, and look for ways in which facilities and equipment can be maintained or replaced at reduced costs. Even with careful planning, budget makers should expect funds available for financing capital expenditures to be limited.

## ***Omnibus Budget Guidance: Approach, Targets, and Timeline***

### ***Approach***

For the past four years, our approach to guidance has been to provide guidance to all departments in terms of a *uniform* percentage increase. While that approach has worked well in allowing us to stabilize the town's finances and go from using \$500,000 from Free Cash to close a gap in the operating budget in FY2012, to providing \$200,000 in tax relief in FY16, it has had the consequence of compounding increases in operating budgets over those years, even when all departments did not need to spend all of their appropriated funds.

For that reason, we take a new approach to guidance this year based on a *trend analysis* of actual spending for the years FY2013 through FY2015, combined with consideration of amounts budgeted for FY2016. While the town's total budget will increase for FY2017 over FY2016, the goal of trend budgeting is to stabilize and (eventually, over several years) reduce the tax rate.

In the first year of trend budgeting, "overtaxing" is eliminated through reducing the amount of money that is assessed to the taxpayers in budgets, but is not actually spent by departments and is returned instead to the General Fund. At the same time, we reduce expected revenues by the amount of tax relief provided in the FY2016 budget, \$200,000.

Hence, while departments may see reductions in their *budgets*, on the whole they are unlikely to see reductions required in actual *spending*.

We project *five* areas of budgeted expenses in the FY2017 operating budget:

- **Fixed expenses:** These include debt service costs and benefits for both the town and the regional schools.
- **Variable expenses:** These are the costs associated with general operations of the town and regional schools. The budget targets presented in this letter represent a 1% COLA adjustment in Salary Expenses; however, Advisory is aware that Personnel subsequently recommended 1.5%, and that as the budget season progresses, Advisory would continue to monitor actual budgets received, as well as the Guidance Reserve as we did for FY2016.
- **Expensed capital items:** We allocate 2% (\$530,000) of the total revenue budget to be spent on town and regional school capital projects (projects totaling in excess of this amount will require borrowing). Funding more capital items through revenues (formerly appropriated for operating expenses inflated through compounding increases each year) not only reduces the tax rate for the budgeted year, but provides future savings through reduced debt service.
- **Budgeted Reserve:** We are funding the Budgeted Reserve at \$200,000 -- twice the level of FY16, so that it will be available to fund unexpected expenses that may exceed department targets. Trend budgeting is an iterative process, so we want to ensure that in the first couple of years, there are funds available to cover actual department needs.
- **Guidance Reserve:** We have, as we have for the past two years, reserved a percentage of the revenues available to the budget as a "Guidance Reserve." This year's guidance reserve will be \$128,000, and will be used to fund requests that, because of unusual circumstances, cannot be contained within a department's target number. Should the entire Guidance Reserve not be needed to boost targets, we will use the remainder, as we have in the past to:
  - pay cash for some capital items to avoid increases in debt service
  - replenish our Free Cash reserves; and
  - provide tax relief to lower the town's tax rate.

An accounting of projected Revenues and Expenses for FY2017 is:

## Budget Guidance Projections, FY17-21

	FY15 <i>Actual</i>	FY16 <i>Budget</i>	FY17 <i>Projected</i>	FY18 <i>Projected</i>	FY19 <i>Projected</i>	FY20 <i>Projected</i>	FY21 <i>Projected</i>
<b>Sources of Funds</b>	\$	\$	\$	\$			
Levy Limit	22,854,346	23,626,891	24,163,355	24,823,296	25,168,565	25,775,568	25,995,977
Revenue and Other Sources	3,044,000	2,647,000	2,519,000	2,527,000	2,558,000	2,283,000	2,305,000
Less Assessments, Offsets, Overlay	-193,000	-185,000	-189,000	-201,000	-192,000	-194,000	-206,000
<b>Available for Town Expenses</b>	<u>25,705,000</u>	<u>26,089,000</u>	<u>26,493,000</u>	<u>27,150,000</u>	<u>27,534,000</u>	<u>27,865,000</u>	<u>28,095,000</u>
<b>Budgeted Expenses</b>	<i>Actual</i>	<i>Budget</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
<b>Fixed Expenses</b>							
Debt Service (Town)	1,419,000	1,675,000	1,740,000	1,704,000	1,403,000	997,000	892,000
Debt Service (RSD)	719,000	631,000	582,000	563,000	462,000	440,000	0
Benefits (Town)	2,156,000	2,547,000	2,946,000	3,299,000	3,699,000	4,138,000	4,644,000
Benefits (RSD)	1,338,000	1,482,000	1,728,000	1,952,000	2,206,000	2,493,000	2,817,000
Subtotal Fixed Expenses	<u>5,632,000</u>	<u>6,336,000</u>	<u>6,996,000</u>	<u>7,519,000</u>	<u>7,770,000</u>	<u>8,069,000</u>	<u>8,353,000</u>
<b>Reserves / Special / Other Expenses</b>							
Budgeted Reserve Fund	135,000	100,000	200,000	200,000	200,000	200,000	200,000
Expended Capital Items	0	0	530,000	543,000	551,000	557,000	562,000
Guidance Reserve	15,000	185,000	129,000	60,000	100,000	60,000	60,000
Subtotal Reserves / Special	<u>150,000</u>	<u>285,000</u>	<u>859,000</u>	<u>803,000</u>	<u>851,000</u>	<u>817,000</u>	<u>822,000</u>
<b>Variable Expenses</b>	<u>19,234,000</u>	<u>19,468,000</u>	<u>18,638,000</u>	<u>18,828,000</u>	<u>18,914,000</u>	<u>18,979,000</u>	<u>18,920,000</u>
<b>Total Budgeted Expenses</b>	<u>25,016,000</u>	<u>26,089,000</u>	<u>26,493,000</u>	<u>27,150,000</u>	<u>27,534,000</u>	<u>27,865,000</u>	<u>28,095,000</u>
Surplus/Deficit	+689,000	0	0	0	0	0	0
<b>Guidance Preview</b>							
▶ Increase / Decrease for budget makers	+1.40%	+1.22%	-4.26%	+1.02%	+0.46%	+0.35%	-0.31%
Adjustment for Special Revenue Fund Movement			-3.57%				

Notes:

Numbers may not sum due to rounding.

Important: this is very preliminary, and based on the best estimates available at time of publication. These numbers will change as the budget cycle progresses.

### Guidance targets

Please see the attached list of targets by budgeting entity in Exhibit A, with targets listed under the column heading *FY2017 Budget Targets*.

As described earlier, these targets are based on an average of each department's *actual spending* for the years FY2013, FY2014, FY2015, plus a consideration of what was appropriated for FY2016, and our best estimate for FY2017 revenues from all sources.

If you determine that a service that your organization currently delivers (or a new service that you consider important) cannot be funded within the proposed budget guidance, please provide a separate document with a line-by-line explanation, *including specific costs*, of what taxpayers will lose if the budget remains at the Advisory target.

Capital budget requests should be dealt with in a manner similar to that used for operating budgets. Legally mandated and critical items should comprise your target budget. Any other items you feel are necessary should be listed with a specific explanation, *again including costs*, as to what the town will gain or lose if these items are included or not.

### Alternative Revenue Funding

As we continue to stabilize and improve our town's fiscal situation, alternative sources of revenue and the creative use of all available revenue sources continue to be more important

than ever; the Advisory Committee strongly encourages all budget makers to explore alternative and creative funding possibilities.

As you put together your budgets, we ask you to answer the following questions:

1. Have you looked for alternative funding sources such as private sourcing or state or federal grants that would apply to your department?
2. Are you now participating in any group purchasing collaboratives? If not, have you investigated whether any such collaboratives are available to help your department save on costs?

In the past, several Town budget makers have been successful in obtaining state and federal grants to fund important activities and/or acquisitions. In recent years, some departments have achieved economies by outsourcing functions that had previously been done in-house; alternatively, other departments have recognized savings by taking on some tasks previously done by outside vendors. And as we have said before, Sherborn is blessed with many strong and effective private support groups for our schools, library, and other organizations.

### *Timeline*

Your FY2017 budget is due to the Finance Director **no later than December 31, 2015**. Questions regarding your FY2017 budget should be directed to the Town Accountant or to your Advisory Committee liaison. A list of liaison assignments is attached as Exhibit B.

Please review the 2016 Warrant Guidance letter from the Board of Selectmen and the Advisory Committee for submission deadlines for Warrant Articles.

As always, thank you for the hard work you are about to undertake on behalf of Sherborn taxpayers and the long-term future of the town. The town is staffed by a dedicated and conscientious group of professionals – both employees and volunteers. Advisory appreciates the dedication and hard work of all who contribute to making our town a great place to live, and we look forward to working with all policy and budget makers to produce an FY2017 Omnibus Budget that provides efficient, quality services to Town residents while continuing to restore the town to a sound and favorable financial position.

Sincerely,  
Sherborn Advisory Committee

George Morrill, Chair  
Lawrence Rubin  
Mary Wolff

Vicki Rellas, Vice-Chair  
Jeff Rudin

Barb Kantorski  
Jeff Waldron

Russ Pollock  
Ben Williams

## EXHIBIT A Budget Targets for FY2017 by Department

DRAFT FY2017 TARGET	FY13		FY14		FY15		FY16		Less: FY15		FY17		Already Subtracted
	Actual	Actual	Actual	Actual	One Time Expense	Target	% of Total	\$ Change	% Change	Move to SRF 250			
<b>Board of Selectmen</b>													
122 A Selectmen-Payroll	\$ 154,302	\$ 231,080	\$ 235,312	\$ 239,176		\$ 242,087.00	0.91%	\$ 2,911	1.22%				
122 B Selectmen-Expenses	\$ 28,480	\$ 28,947	\$ 27,950	\$ 27,950		\$ 27,435.00	0.10%	\$ (515)	-1.84%				
122 C Zoning Board of Appeals - Expenses	\$ -	\$ -	\$ -	\$ -		\$ 845.00	0.00%	\$ 845	100.00%				
151 B Town Counsel	\$ 90,182	\$ 99,990	\$ 93,834	\$ 65,000		\$ 83,200.00	0.31%	\$ 18,200	28.00%				
430 B Transfer Station	\$ 238,369	\$ 241,329	\$ 241,322	\$ 243,000		\$ 231,688.00	0.87%	\$ (11,312)	-4.66%				
135 A Finance / Accounting Payroll	\$ 93,325	\$ 96,615	\$ 113,459	\$ 164,568		\$ 167,758.00	0.63%	\$ 3,190	1.94%				
135 B Finance / Accounting Expenses	\$ 33,620	\$ 17,826	\$ 12,790	\$ 26,402		\$ 19,733.00	0.07%	\$ (6,669)	-25.26%				
135 B Finance / Accounting Annual Audit	\$ 24,750	\$ 24,750	\$ 25,250	\$ 25,000		\$ 25,000.00	0.09%	\$ -	0.00%				
192 B Town Buildings Expenses	\$ 202,584	\$ 217,329	\$ 242,340	\$ 204,000		\$ 228,616.00	0.86%	\$ 24,616	12.07%				
210 A Police Dept Payroll	\$ 1,290,989	\$ 1,371,237	\$ 1,391,695	\$ 1,421,123		\$ 1,437,479.00	5.43%	\$ 16,356	1.15%				
210 B Police Dept Expenses	\$ 91,069	\$ 88,750	\$ 92,998	\$ 123,429		\$ 105,254.00	0.40%	\$ (18,175)	-14.73%				
210 C Police: Cruiser	\$ 31,797	\$ 34,000	\$ 41,702	\$ 85,200	\$ (45,200)	\$ 40,000.00	0.15%	\$ (45,200)	-53.05%				
220 A Fire/Rescue Payroll	\$ 312,031	\$ 303,675	\$ 340,675	\$ 363,181		\$ 234,994.00	0.89%	\$ (128,187)	-35.30%	\$ (132,825)			
220 B Fire/Rescue Expenses	\$ 90,006	\$ 90,503	\$ 98,024	\$ 100,750		\$ 60,725.00	0.23%	\$ (40,255)	-39.73%	\$ (36,204)			
241 A Building Inspectors Payroll	\$ 67,081	\$ 67,473	\$ 75,636	\$ 70,606		\$ 71,537.00	0.27%	\$ 931	1.32%				
241 B Building Inspectors Expenses	\$ 2,908	\$ 2,428	\$ 2,934	\$ 3,635		\$ 2,536.00	0.01%	\$ (1,099)	-30.23%				
401 A CM&D Payroll	\$ 525,997	\$ 538,515	\$ 591,605	\$ 551,051		\$ 559,585.00	2.11%	\$ 8,534	1.55%				
401 B CM&D Expenses	\$ 487,635	\$ 565,049	\$ 606,474	\$ 399,973		\$ 381,015.00	1.44%	\$ (18,958)	-4.74%				
650 B Recreation Expenses	\$ 6,531	\$ 9,765	\$ 10,082	\$ 15,000		\$ (15,000.00)	0.00%	\$ (15,000)	-100.00%	\$ (9,696)			
541 A Council on Aging Payroll	\$ 92,022	\$ 98,570	\$ 102,063	\$ 110,581		\$ 112,287.00	0.42%	\$ 1,706	1.54%				
541 B Council on Aging Expenses	\$ 20,296	\$ 22,950	\$ 24,650	\$ 26,460		\$ 22,965.00	0.09%	\$ (3,495)	-13.21%				
171 A Conservation Payroll	\$ 44,020	\$ 44,897	\$ 43,250	\$ 47,326		\$ 48,078.00	0.18%	\$ 752	1.59%				
171 B Conservation Expenses	\$ 5,848	\$ 4,178	\$ 4,559	\$ 5,053		\$ 3,700.00	0.01%	\$ (1,353)	-26.78%				
543 B Veteran's Agent Expenses	\$ 9,079	\$ 24,786	\$ 2,138	\$ 6,250		\$ 6,190.00	0.02%	\$ (60)	-0.96%				
691 B Historical Comm.	\$ 313	\$ 496	\$ 750	\$ 500		\$ 380.00	0.00%	\$ (110)	-22.00%				
433 B Recycling	\$ 3,563	\$ 2,922	\$ 2,761	\$ 4,040		\$ 3,230.00	0.01%	\$ (810)	-20.05%				
491 B Cemetery	\$ 45,670	\$ 45,670	\$ 58,670	\$ 59,110		\$ 55,137.00	0.21%	\$ (3,973)	-8.72%				
<b>Board of Selectmen Total</b>	<b>\$ 3,992,467</b>	<b>\$ 4,273,730</b>	<b>\$ 4,482,942</b>	<b>\$ 4,388,364</b>		<b>\$ 4,171,464</b>	<b>15.75%</b>	<b>\$ (216,900)</b>	<b>-4.94%</b>	<b>\$ (178,725)</b>			
<b>Assessors</b>													
141 A Assessors Payroll	\$ 98,310	\$ 102,017	\$ 92,444	\$ 104,187		\$ 102,094.00	0.39%	\$ (2,093)	-2.01%				
141 B Assessors Expenses	\$ 9,944	\$ 11,379	\$ 14,645	\$ 14,080		\$ 8,670.00	0.02%	\$ (8,210)	-58.31%				
<b>Assessors Total</b>	<b>\$ 108,254</b>	<b>\$ 113,396</b>	<b>\$ 107,089</b>	<b>\$ 118,267</b>		<b>\$ 107,964</b>	<b>0.41%</b>	<b>\$ (10,303)</b>	<b>-8.71%</b>				
<b>Treasurer</b>													
145 A Treasurer Payroll	\$ 97,903	\$ 103,405	\$ 111,171	\$ 48,503		\$ 49,272.00	0.19%	\$ 769	1.59%				
145 B Treasurer Expenses	\$ 20,113	\$ 20,068	\$ 26,721	\$ 12,345		\$ 10,530.00	0.04%	\$ (1,815)	-14.70%				
<b>Treasurer Total</b>	<b>\$ 118,016</b>	<b>\$ 123,473</b>	<b>\$ 137,892</b>	<b>\$ 60,848</b>		<b>\$ 59,802</b>	<b>0.23%</b>	<b>\$ (1,046)</b>	<b>-1.72%</b>				
<b>Collector</b>													
146 A Collector Payroll	\$ 89,993	\$ 93,193	\$ 111,816	\$ 97,574		\$ 99,055.00	0.37%	\$ 1,481	1.52%				
146 B Collector Expenses	\$ 15,919	\$ 17,962	\$ 17,749	\$ 19,193		\$ 16,795.00	0.06%	\$ (2,398)	-12.49%				
<b>Collector Total</b>	<b>\$ 105,912</b>	<b>\$ 111,155</b>	<b>\$ 129,565</b>	<b>\$ 116,767</b>		<b>\$ 115,850</b>	<b>0.44%</b>	<b>\$ (917)</b>	<b>-0.79%</b>				
<b>Advisory</b>													
131 A Advisory Committee-Payroll	\$ 400	\$ 400	\$ 500	\$ 467		\$ 472.00	0.00%	\$ 5	1.07%				
131 B Advisory Committee Expenses	\$ 3,032	\$ 2,965	\$ 3,923	\$ 3,400		\$ 3,310.00	0.01%	\$ (90)	-2.65%				
<b>Advisory Total</b>	<b>\$ 3,432</b>	<b>\$ 3,365</b>	<b>\$ 4,423</b>	<b>\$ 3,867</b>		<b>\$ 3,782</b>	<b>0.01%</b>	<b>\$ (65)</b>	<b>-2.20%</b>				
<b>Planning Board</b>													
175 A Planning Board Payroll	\$ 38,172	\$ 38,626	\$ 43,520	\$ 44,898		\$ 45,588.00	0.17%	\$ 690	1.54%				
175 B Planning Board Expenses	\$ 1,204	\$ 1,450	\$ 1,419	\$ 1,580		\$ 1,255.00	0.00%	\$ (325)	-20.57%				
<b>Planning Board Total</b>	<b>\$ 39,376</b>	<b>\$ 40,076</b>	<b>\$ 44,938</b>	<b>\$ 46,478</b>		<b>\$ 46,843</b>	<b>0.18%</b>	<b>\$ 365</b>	<b>0.79%</b>				
<b>Town Clerk</b>													
161 A Town Clerk Payroll	\$ 79,740	\$ 80,493	\$ 89,816	\$ 86,889		\$ 83,714.00	0.32%	\$ (3,175)	-3.65%				
161 B Town Clerk Expenses	\$ 9,881	\$ 13,566	\$ 9,921	\$ 5,355		\$ 3,950.00	0.01%	\$ (1,405)	-26.24%				
162 A Election & Regis. Payroll	\$ 23,143	\$ 23,488	\$ 25,685	\$ 29,967		\$ 30,266.00	0.11%	\$ 299	1.00%				
162 B Election & Regis Expenses	\$ 18,110	\$ 24,043	\$ 27,298	\$ 15,207		\$ 14,050.00	0.05%	\$ (1,157)	-7.61%				
<b>Town Clerk Total</b>	<b>\$ 130,874</b>	<b>\$ 141,590</b>	<b>\$ 152,720</b>	<b>\$ 137,418</b>		<b>\$ 131,980</b>	<b>0.50%</b>	<b>\$ (5,438)</b>	<b>-3.96%</b>				
<b>Board of Health</b>													
512 A Board of Health Payroll	\$ 60,773	\$ 61,815	\$ 66,234	\$ 63,729		\$ 64,585.00	0.24%	\$ 856	1.34%				
512 B Board of Health Expenses	\$ 62,786	\$ 62,107	\$ 47,484	\$ 80,862		\$ 53,637.00	0.20%	\$ (7,025)	-11.54%				
<b>Board of Health Total</b>	<b>\$ 123,559</b>	<b>\$ 123,922</b>	<b>\$ 113,718</b>	<b>\$ 144,591</b>		<b>\$ 118,222</b>	<b>0.45%</b>	<b>\$ (6,169)</b>	<b>-4.95%</b>				
<b>Library</b>													
610 A Library Payroll	\$ 260,478	\$ 265,022	\$ 267,323	\$ 273,403		\$ 277,532.00	1.05%	\$ 4,129	1.51%				
610 B Library Expenses	\$ 128,974	\$ 134,781	\$ 143,710	\$ 134,045		\$ 138,459.00	0.52%	\$ 4,414	3.29%				
<b>Library Total</b>	<b>\$ 389,452</b>	<b>\$ 399,803</b>	<b>\$ 411,033</b>	<b>\$ 407,448</b>		<b>\$ 415,991</b>	<b>1.57%</b>	<b>\$ 8,543</b>	<b>2.10%</b>				
<b>Sherborn Schools</b>													
303 B Sherborn Schools PR/Exp	\$ 5,543,055	\$ 6,137,934	\$ 5,461,452	\$ 5,698,683		\$ 5,544,542.65	20.93%	\$ (154,140)	-2.70%				
303 B Pine Hill SPED	\$ -	\$ -	\$ -	\$ -		\$ -	0.00%	\$ -	0.00%				
303 B Sherborn Schools DS766 OOD	\$ 1,124,904	\$ 975,207	\$ 979,425	\$ 866,604		\$ 866,604.00	3.27%	\$ -	0.00%				
<b>Sherborn Schools Total</b>	<b>\$ 6,667,959</b>	<b>\$ 7,113,141</b>	<b>\$ 6,440,877</b>	<b>\$ 6,565,287</b>		<b>\$ 6,411,147</b>	<b>24.20%</b>	<b>\$ (154,140)</b>	<b>-2.35%</b>				
<b>Regional Schools</b>													
301 B DS Regional -Sherborn share Assess	\$ 7,626,356	\$ 7,842,896	\$ 8,276,597	\$ 6,942,110		\$ 6,724,887.75	25.38%	\$ (217,223)	-3.13%				
301 B DSRHS Benefits	\$ -	\$ -	\$ -	\$ 1,727,673		\$ 1,727,673.00	6.52%	\$ 0	0.00%				
301 B DSRHS Debt	\$ 629,771	\$ 718,891	\$ 718,585	\$ 631,282		\$ 582,357	2.20%	\$ (48,925)	-7.75%				
<b>Regional Schools Total</b>	<b>\$ 8,256,127</b>	<b>\$ 8,561,787</b>	<b>\$ 8,995,182</b>	<b>\$ 9,301,065</b>		<b>\$ 9,034,918</b>	<b>34.10%</b>	<b>\$ (266,147)</b>	<b>-2.86%</b>				
<b>Other Schools</b>													
317 B Minuteman Regional High School	\$ -	\$ -	\$ -	\$ -		\$ -		\$ -					
302 B Tri-County Voc Tech	\$ 53,174	\$ 42,573	\$ 29,532	\$ 29,532		\$ 29,532.00	0.11%	\$ -	0.00%				
316 B Norfolk Agricultural (Incl Transp)	\$ 70,300	\$ 76,882	\$ 72,382	\$ 94,081		\$ 91,779.86	0.35%	\$ (2,301)	-2.45%				
<b>Other Schools Total</b>	<b>\$ 123,474</b>	<b>\$ 119,455</b>	<b>\$ 101,914</b>	<b>\$ 123,613</b>		<b>\$ 121,311.86</b>	<b>0.46%</b>	<b>\$ (2,301)</b>	<b>-1.86%</b>				
<b>Insurance and Benefits</b>													
919 B Insurance-General	\$ 153,657	\$ 163,113	\$ 176,603	\$ 203,295		\$ 208,647	0.79%	\$ 5,352	2.63%				
910 B Insurance-Employee Benefits	\$ 1,826,206	\$ 1,936,258	\$ 2,056,417	\$ 2,447,260		\$ 2,722,496	10.28%	\$ 275,236	11.25%				
711 Other Post Employment Benefits	\$ -	\$ 100,000	\$ 100,000	\$ 100,000		\$ 223,000	0.84%	\$ 123,000	123.00%				
<b>Insurance and Benefits Total</b>	<b>\$ 1,979,863</b>	<b>\$ 2,199,371</b>	<b>\$ 2,333,020</b>	<b>\$ 2,750,555</b>		<b>\$ 3,154,143</b>	<b>11.91%</b>	<b>\$ 403,588</b>	<b>14.67%</b>				
<b>Debt Service and Reserves</b>													
710 B Debt Service	\$ 1,514,771	\$ 1,460,283	\$ 1,085,357	\$ 1,675,330		\$ 1,740,065	6.57%	\$ 64,735	3.86%				
990 B Reserve Fund [2]	\$ -	\$ -	\$ -	\$ 100,000		\$ 200,000	0.						

## **Exhibit B Advisory Liaisons**

### **Education**

Pine Hill School Committee	Vicki Rellas, (backup - Morrill)
Regional School Committee	Mary Wolff, (backup - Morrill)
Library	Barb Kantorski

### **Public Safety**

Police	Jeff Rudin
Fire & Rescue	Jeff Rudin
CM&D	Jeff Waldron
Building Inspectors	Mary Wolff

### **Community Development & Land Use**

Planning Board	Barb Kantorski
Downtown Water District	Lanny Rubin
Conservation Comm	Vicki Rellas
Farm Pond Advisory Comm / Farm Pond	Barb Kantorski
Board of Health	Jeff Waldron

### **Environment & Services**

Recycling Comm / Transfer Station	Jeff Waldron
Council on Aging	Jeff Rudin
Elder Housing / Woodhaven	Lanny Rubin
Cemetery Comm / Town Cemeteries	Lanny Rubin
Recreation Comm / Programs & Facilities	Russ Pollack
Historical Commission	Vicki Rellas
Veterans Agent	Russ Pollock

### **Fiscal Management**

Accountant	Ben Williams
Assessors	Ben Williams
Tax Collector	Ben Williams
Treasurer	Ben Williams
Capital Budget	Ben Williams
Selectmen	Mary Wolff

### **Administration & Unclassified**

Dover Warrant	George Morrill
Legal Counsel	George Morrill
Personnel Board	Mary Wolff
Town Clerk / Elections	Jeff Waldron