

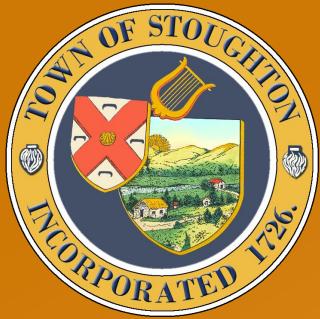
# TOWN OF STOUGHTON

# FY 2027 TOWN MANAGER BUDGET

*Thomas Calter, Town Manager*



**PRESENTATION TO THE SELECT BOARD**  
**DECEMBER 2, 2025**  
(ESTIMATES AS OF 11/20/25)



# FY27 BUDGET PRESENTATION

## TOWN MANAGER BUDGET TEAM

Thomas Calter, Town Manager

Marc Tisdelle, Assistant Town Manager

Elizabeth Zaleski, Finance Director/Town Accountant

Deanna Chatsko, Director of Human Resources

Trish Shropshire, Director of Information Technology

Thank You Budget Team!!!!



# FY27 BUDGET PRESENTATION

## TOWN-WIDE BUDGET SUMMARY

- Reduction in budgeted full time municipal employee's (FTE's)
- Local receipts estimates at 90% of FY25 actuals.
- Cherry sheet revenue less offsets shall be budgeted at 103% of FY26 actuals.
- 3.01% bottom line operating budget for municipal operations prior to the inclusion of Public Health. With the inclusion of Public Health, the increase is 4.27%.
- School Department is budgeted at 6.03% above DESE foundation budget from FY26 which to an overall budget increase of 3.5% (\$2.35M) over FY26. Additional net Chapter 70 funds will be allocated to the school department.
- No Free Cash or one-time revenues have been used for this budget projection.
- Cost of living adjustments of 2.5% for employees who are not subject to employment contract, CBA or who are not otherwise eligible for an increase in FY27.
- Health Insurance estimated costs are budgeted for a 14.8% increase. All other general insurances and liability policies are budgeted for a 8% increase in FY27.
- Regional Schools are budgeted for an estimated 12.4% increase above FY26 assessment to plan for new enrollment requirements.
- Norfolk County Retirement expense estimated increase at 4%.



# FY27 BUDGET PRESENTATION

## TOWN-WIDE BUDGET SUMMARY (CONT.)

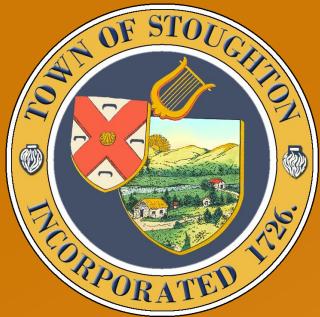
- Budget includes OPEB Liability line item of \$100,000.
- Workers compensation has been moved from other insurance liabilities to workers compensation trust fund (\$580,000).
- Conservative projection for new growth is estimated at \$900K.
- First time no subsidies to fund the VNA, Water, Sewer and Cedar Hill Enterprise Funds.
- Snow/ Ice Budget increased by \$100K to reflect actual usage.
- Succession planning investments for the Finance Department. Creation of an Assistant Finance Director position.
- Increased workforce education and training for staff.
- Reasonable projections for labor negotiations are budgeted.
- Reallocate FTE's for better transparency (Parks maintenance costs from Recreation to DPW)
- Re-structure of Human Resource Department. Wellness Coordinator moved to newly created Public Health Department.
- Continue preventative maintenance and ADA upgrades to Town buildings



# FY27 BUDGET PRESENTATION

## TOWN-WIDE BUDGET SUMMARY (CONT.)

- Provide operational budget for use of an active Community Center at the Train Depot
- Continue the implementation of On-line Permitting
- Continue to actively pursue grants to alleviate pressure from the operating budget and capital plan.
- Prioritization of infrastructure projects for FY27 Capital Budget
- Continue the investment in the restructuring of pay scales and job descriptions
- Continue to manage and update Organization Charts and job descriptions for accuracy.
- Cross functional staff assignments



# FY27 BUDGET PRESENTATION

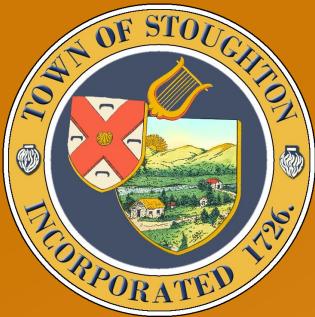
## *BUDGET ESTIMATES FOR UNKNOWNS*

**The Budget Presented tonight is an estimate at this point!!**

There will be revenue and cost projections that go up or down throughout the FY27 fiscal year.

**What will most likely change throughout the year?**

- **School Department Budget** (estimated at 3.5%) – December 31st
  - **State Aid** – January/February 2026
- **Norfolk County Retirement Contribution** – January/February 2026
  - **Southeastern Regional Technical School Costs** – March 2026
- **Norfolk County Agricultural High school Costs** – February 2026
  - **MWRA Preliminary Estimates** – February 2026
- **Winter Snow/Ice Deficit to be raised in FY27 tax rate** – April 2026



# FY27 BUDGET PRESENTATION

## FY2027 Revenue Key Points!

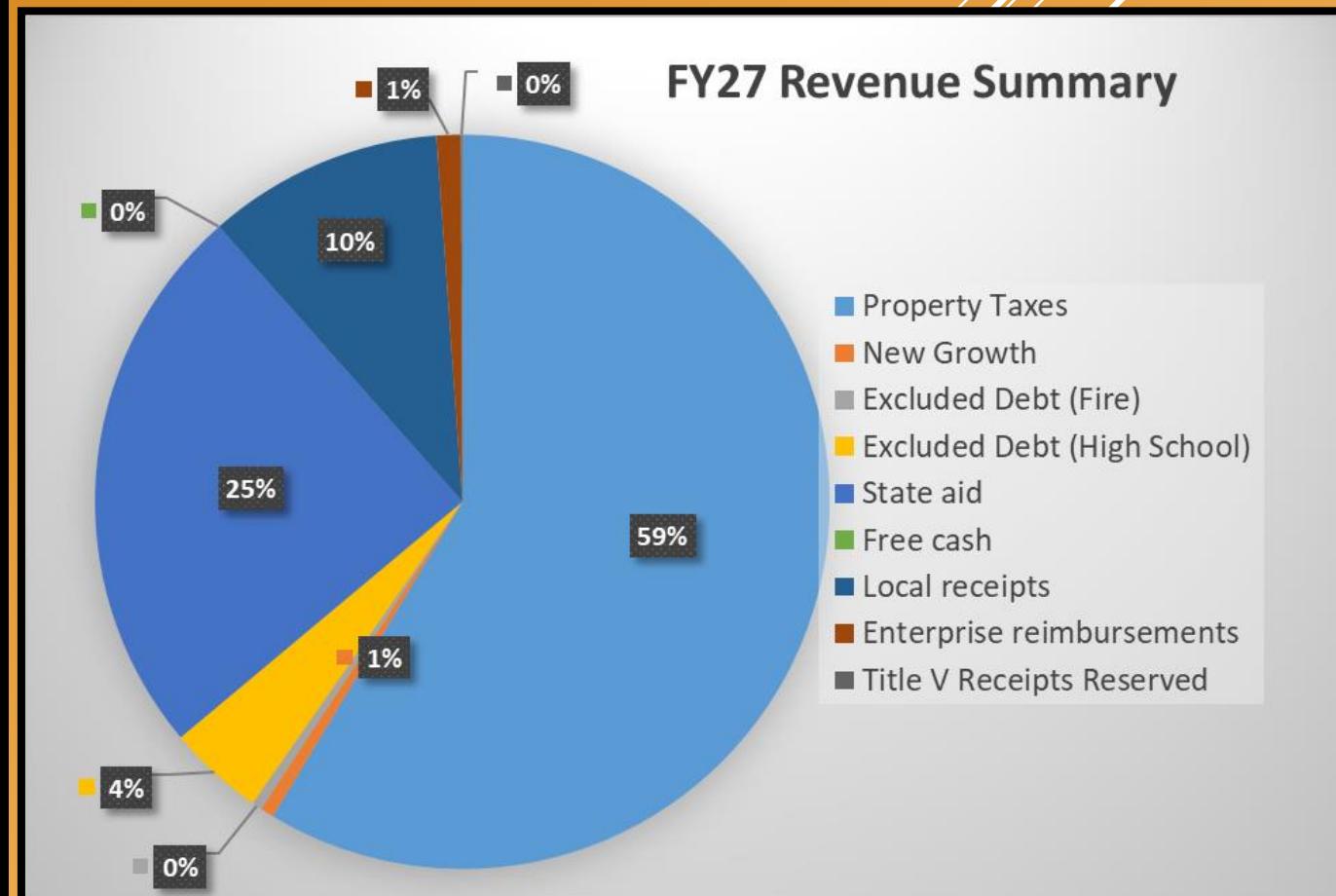
- FY 26 Property Tax Levy of \$86,592,150 plus 2.5% provides for an FY27 estimated Property Tax Levy of \$89,656,953
- Estimated New Growth is increased from \$800,000 in FY26 \$900,000 in FY27 to reflect new projects coming online.
- Cherry Sheet estimated revenue is calculated at a 3% increase. Final Cherry Sheet data is typically received around August of the fiscal year.
- Local Receipts are estimated at 90% of FY2025 Actual Revenues received in accordance with DOR guidelines.
- Indirect Costs are representative of costs paid for in the General Fund for the benefit of the Enterprise Accounts (health insurance, property insurance, etc.)



# FY27 BUDGET PRESENTATION

## REVENUE SUMMARY FOR FY26 & FY27

Revenue	Recap Pending DOR Approval	Estimated Revenue
	FY2026	FY2027
<b>Property Taxes</b>		
Levy Limit	85,001,822.18	88,756,953.74
New Growth	1,590,327.82	900,000.00
Sub-Total Property Tax:	<b>86,592,150.00</b>	<b>89,656,953.74</b>
<b>Debt Exclusion</b>		
High School	4,618,400.00	6,419,331.81
Fire Station	672,375.00	673,750.00
Excess Capacity	-	-
Sub-Total Debt Exclusion	<b>5,290,775.00</b>	<b>7,093,081.81</b>
<b>Total Property Taxes</b>	<b>91,882,925.00</b>	<b>96,750,035.55</b>
<b>State Aid</b>		
Cherry Sheet	36,203,755.00	37,169,407.45
<b>Total State Aid:</b>	<b>36,203,755.00</b>	<b>37,169,407.45</b>
<b>Local Estimated Receipts</b>		
Local Receipts	15,994,424.26	15,745,753.00
<b>Total Local Est. Receipts:</b>	<b>15,994,424.26</b>	<b>15,745,753.00</b>
<b>Other Sources of Revenue</b>		
Transfer from Title V Receipts	71,594.00	92,073.66
Indirect Costs Cedar Hill	71,859.00	73,592.91
Indirect Costs Public Health	248,021.00	-
Indirect Costs Sewer	767,663.00	748,794.09
Indirect Costs Water	807,499.00	797,040.51
<b>Total Other Revenue:</b>	<b>1,966,636.00</b>	<b>1,711,501.17</b>
<b>Total GF Sources of Revenue:</b>	<b>146,047,740.26</b>	<b>151,376,697.17</b>
<b>EXCESS CAPACITY AS REPORTED \$</b>	<b>15,239.43</b>	

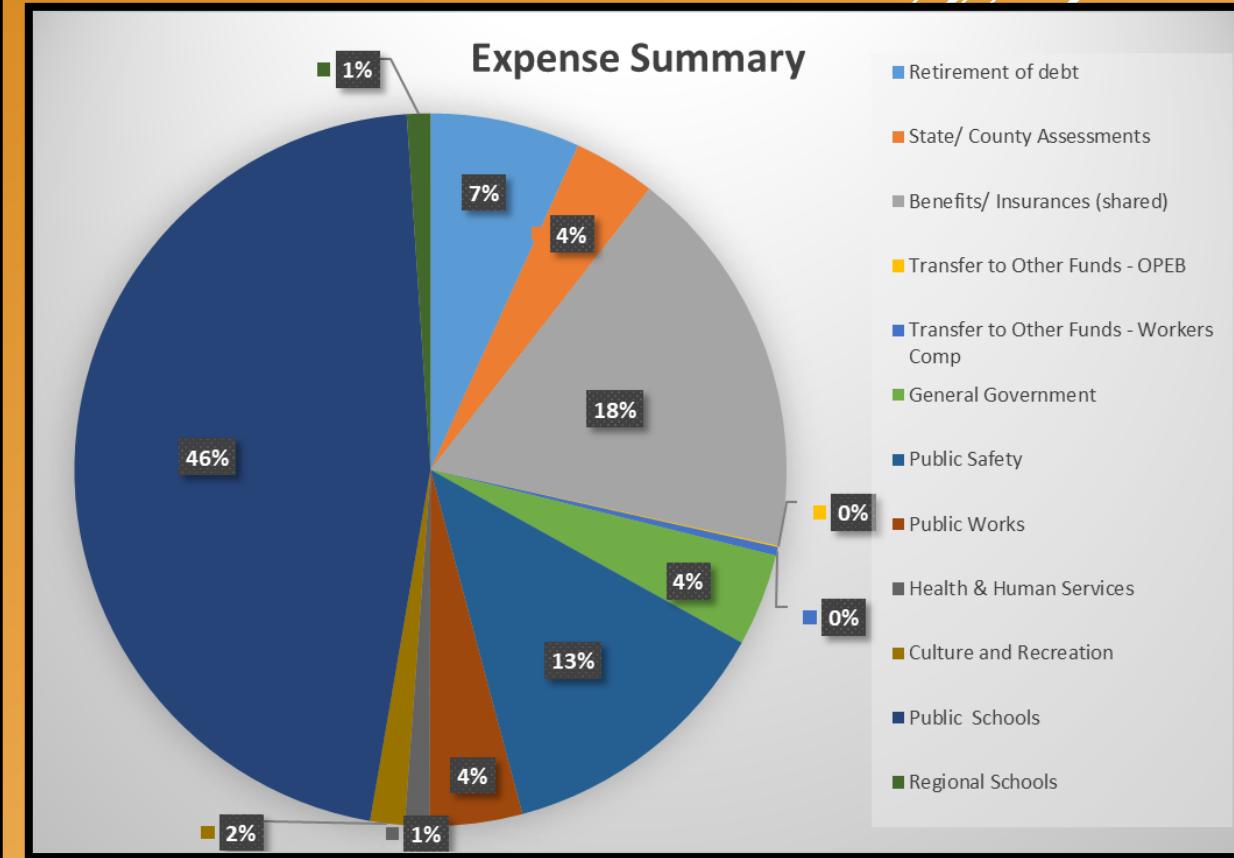




# FY27 BUDGET PRESENTATION

## FY26 & FY27 OPERATING BUDGET EXPENSE SUMMARY

Expenditures	Revised Budgets		Town Manager
	FY2026	FY2027	
<b>Operating Budget</b>			
General Government	\$ 6,227,445.78	\$ 6,313,491.91	
Public Safety	\$ 18,645,931.00	\$ 19,239,781.44	
Stoughton Public	\$ 67,256,250.86	\$ 69,610,219.64	
Public Works	\$ 6,058,537.10	\$ 6,337,979.59	
Health & Human Services	\$ 1,208,520.51	\$ 1,671,688.18	
Culture & Recreation	\$ 2,304,935.53	\$ 2,352,299.99	
<b>Shared Expenses:</b>			
Regional Schools	\$ 1,429,717.00	\$ 1,607,685.00	
Retirement of Debt	\$ 8,413,998.49	\$ 10,261,298.59	
State & County Assessments	\$ 5,511,152.00	\$ 5,614,044.21	
Benefits & Insurances	\$ 24,959,771.62	\$ 26,937,743.23	
Transfers to other Funds (OPEB)	\$ 100,000.00	\$ 100,000.00	
Transfer to other fund workers comp	\$ -	\$ 580,000.00	
<b>Operating Budget Total</b>	<b>\$ 142,116,259.89</b>	<b>\$150,626,231.78</b>	



Total Municipal Departments = +4.27% Increase = \$1.47M (With inclusion of Public Health)  
Total Estimated Public Schools= +3.5% Increase = \$2.35M (6.03% above FY26 DESE Foundation)  
Total Shared/Fixed Expenses= +11.6% Increase = \$4.78M  
Total General Fund = +5.99% Increase = \$8.50M



# FY27 BUDGET PRESENTATION

## Impactful Budget Drivers!

### Shared/ Fixed Costs

\*Retirement of Debt Service = +21.96% (\$1.84M)

\*\*Regional School Assessments = +12.45% (\$177,968)

\*\*\*Benefits & Insurances = +7.92% (\$1,977,971)

State and County Assessments = +1.87% (\$102,892)

Transfer to Trust Funds = \$680K (OPEB = \$100,000, Workers Comp = \$580K)

**Total Shared/ Fixed Costs= 11.87% Increase (+\$4.78M)**

### Notes:

\*Increase in borrowing debt (excluded and non-excluded)

\*\*Increase in enrollment projected due to new enrollment requirements

\*\*\*Comprised of group health insurance for currently enrolled employees and retired employees, town-wide insurances, contributory pension costs, and unemployment. Health insurance alone equates to a 14% projected increase. Workers Compensation of \$580K was moved to Transfer to Trust Funds.



# FY27 BUDGET PRESENTATION

## Key Budget Drivers!

### Department

		<b>Summary of Increase</b>
Snow Removal =	+25% (\$100,000)	Increase to reflect recommendation of Finance Director
Town Counsel =	+11% (\$38,500)	Increase per contract agreement
Accounting =	+26.8% (\$134,316)	Department restructuring, adding of Asst. Finance Director
Facilities =	+6.7% (\$77,693)	Increase in utility costs, new Community Center expenses
Elections =	+29.9% (\$17,500)	Increase in hourly rates and voting machine calibration
*Police =	+3.4% (\$327,214)	Contractual employment agreement costs
*DPW General =	+4.2% (\$110,603)	Contractual employment agreement costs & unplanned project funding added to budget
Public Health =	+100% (\$434,087)	Restructure of department. Eliminated VNA Enterprise account and added a Public Health as Town operating budget. Reduced FTE count.
School Dept. =	+3.5% (\$2.35M)	Placeholder estimated at 6.03% above the FY26 DESE Foundation Budget. We have not received the School Budget.

\* Total of all Departments under the Police and DPW met the budget guidelines of 2.9% or under.



# FY27 BUDGET PRESENTATION

## ENTERPRISE ACCOUNTS

### Enterprise Accounts Summary

Water Enterprise = -3.1%

No subsidy

Sewer Enterprise = +1.75%

No subsidy

Cedar Hill = +12.3%

No subsidy

Public Health = -100%

No subsidy, closure of subsidized VNA enterprise fund

**Total Subsidy from the General Fund = \$0**





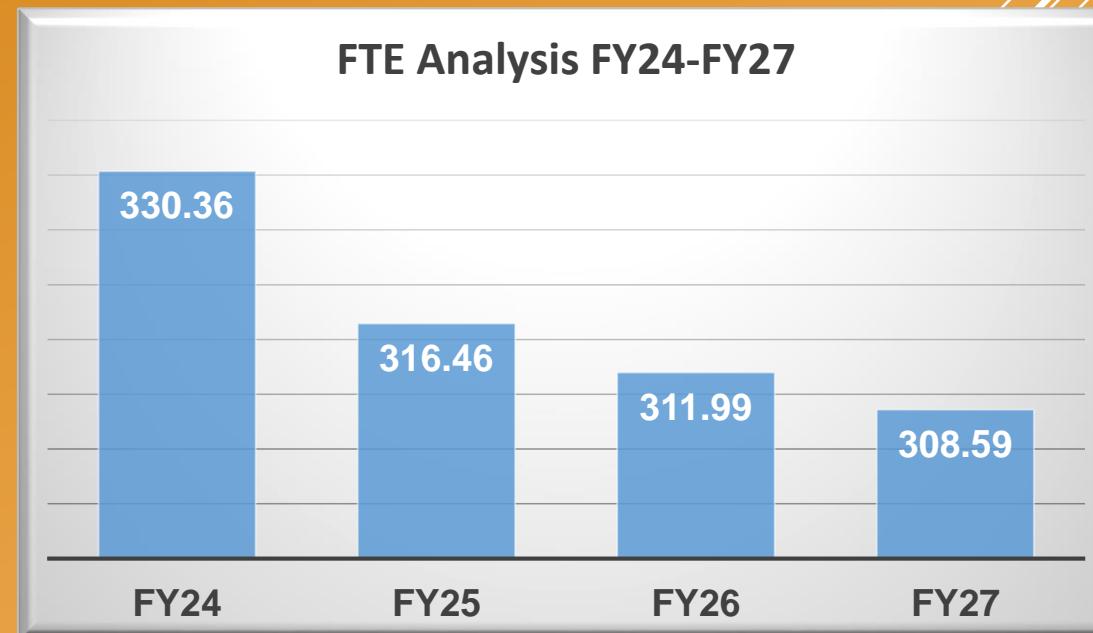
# FY27 BUDGET PRESENTATION

## MUNICIPAL FTE ANALYSIS

### What is an FTE?

A full-time equivalent (FTE) counts employees by the number of hours they work weekly compared to a full time employee rather than a headcount. For example, a part-time employee that works 19 hours/week will be calculated at 0.54 FTE's (19 hours/ 35 hours). A full-time employee will be considered 1.0 FTE's.

**Total FTE's FY24 = 330.36**  
**Total FTE's FY25 = 316.46**  
**Total FTE's FY26 = 311.99**  
**Total FTE's FY27 = 308.59**



### Key FTE Notes:

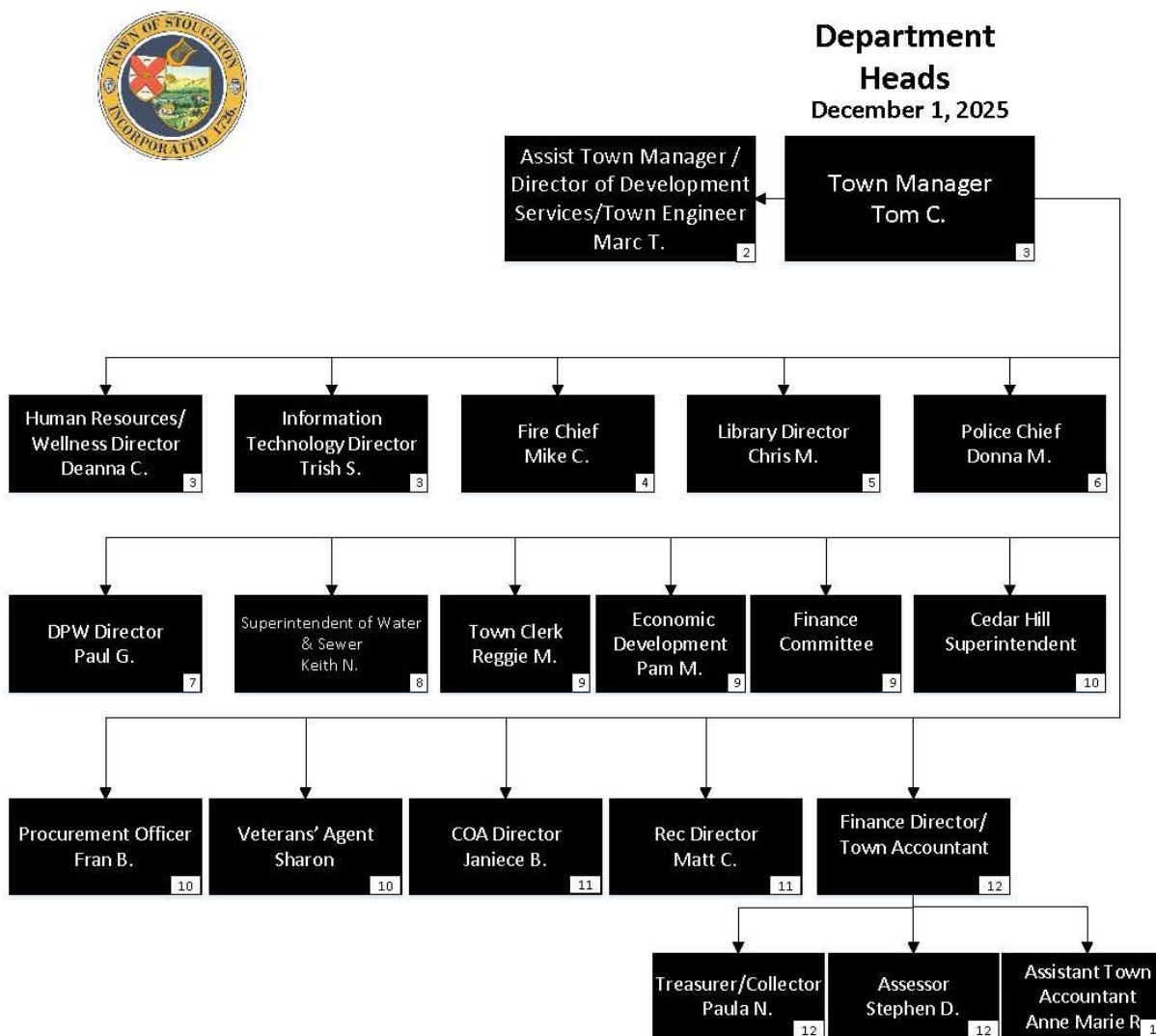
We have added an Assistant Finance Director Position but have removed FTE's from the VNA/ Public Health Enterprise Budget, Assessor's and Fire Department.



# FY27 BUDGET PRESENTATION

## MUNICIPAL FTE ANALYSIS (CONT.)

\*A full set of updated Organizational Charts for all departments are part of the packets that were handed out. Thank you to Larry Langlois for his help on this project!



Page	Department	Dept	FY26 FTE	FY27 FTE
2	Development Services			
	Engineering	411	5.9	5.9
	Board of Health	510	3	3
	Planning Department	175	1.17	1.17
	Building	241	4.79	4.79
3	Human Resources	152	4	3
	Information Systems	155	2.4	2.4
	Town Manager	123	4.7	4.7
4	Fire Department	220	68	67
	Public Health	Awaiting	4.8	4.8
5	Library	610	17.3	17.3
6	Police	210	73	73
	Prevention	544	1	0
	Animal Control	292	1	1
	Crossing Guards	213	18	18
	Central Dispatch	217	1	1
7	Sanitation/ Fleet/ Facilities/Adm	421, 426, 433, 159	41	41
8	Water	450	13.3	13.3
	Sewer	440	9.3	9.3
9	Town Clerk	161	4.08	4.08
	Economic Development	176	1	1
	Finance Committee	0.34	0.34	0.34
10	Cedar Hill Golf Course	651	3.17	3.17
	Procurement	153	1	1
	Veteran Services	543	1.6	1.6
11	Visiting Nurses	522	5.2	0
	COA	541	7.4	7.4
	Rec and Youth	630	3.8	3.8
12	Town Accountant	135	4.54	5.54
	Board of Assessors	141	5	4
	Treasurer/Collector	145	6	6
	<b>Totals</b>	<b>311.99</b>	<b>308.59</b>	



# FY27 BUDGET PRESENTATION

## TOWN MANAGER FY27 GOALS AND OBJECTIVES

1. Improved and expanded community outreach and communication.
2. Continue to analyze municipal waste operations and improve inefficiencies.
3. Continue succession planning for department heads (Finance, Building Department, etc.).
4. Prepare a reuse plan for the vacant Armory Building
5. Implementation of Mobile Integrated Health (MIH)
6. Fully implement newly developed financial policies as approved by the Select Board
7. Focus our Economic Development initiatives in all areas of Town with a focus on the downtown area.
8. Create working group to evaluate housing plan, urban renewal plan, zoning, and code enforcement.
9. Continue the planning and support of events for the 300<sup>th</sup> Anniversary of Stoughton.
10. Fully support and execute the Police Department staffing and management plan as set forth by the Chief.

## QUESTIONS?