

T h p c c

TOWN OF PAXTON MASSACHUSETTS

TOWN WARRANT



*Report and Recommendations
of the Finance Committee
For Fiscal Year July 1, 2023, to June 30, 2024*

*Annual Town Meeting ~ June 5, 2023, 7:00pm
Cafetorium of the Paxton Center School*

**PLEASE BRING THIS REPORT TO THE
TOWN MEETING FOR REFERENCE**

REPORT OF THE FINANCE COMMITTEE

To the Citizens of Paxton,

It has been written....."It was the best of times. It was the worst of times". So too it was with this year's preparation of the FY '24 Budget.

The Finance Committee commenced meeting around January 15, 2023 and only finalized its approval of the FY '24 budget on May 10, 2023....after hours and hours of meetings, at dozens upon dozens of meetings, sometimes needing to meet twice in a single week.

As is the case in the budget process every year, individual department budgets were submitted to the Finance Committee after careful consultation with the Town Administrator. Thereafter, many departments were invited and some even requested to make budget presentations to the committee complete with all manner of narrative support and some Power Point slides...all of which is always encouraged and welcomed to occur.

Following that first stage of the budget process, the Finance Committee was faced not only with a large and daunting budget deficit, but one of historic proportions...at \$444,413. That was The Worst of Times.

What followed thereafter...that was The Best of Times. As a full collaborative effort by each and all of the parties involved in this complex and comprehensive budget process took up the charge to balance the budget and avoid an override.

That combined effort was a total collaboration of the Town Administrator, the Town's professional financial staff, each of the individual department heads, the Select Board, the Finance Committee, and even the public to some extent that came to our meetings. Everything was back on the table, with no sacred cows allowed, and nothing immune from revisit on both the expense side and the revenue side of the budget equation. Some budget cuts were made, others were volunteered to be made, and certain revenue areas were increased...but only with a careful eye toward conservative forecasting.

Such a budget preparation process is always a fine balance between....meeting department needs.... with maintaining a proper level of service that townspeople need, want, and have every right to expect...with careful and caring attention to the burdens of tax rates and taxes paid.

For FY'24, we are confident that we met that challenge and accomplished that goal. But credit goes to each and every one of the aforementioned constituents whose own efforts all contributed significantly to a reduced budget shortfall (as of this writing) of only \$86,000....which awaits possible assessment relief from the Wachusett Regional School District...or instead....the recommendation of the use of Stabilization Funds...to achieve a fully balanced budget.....with not override and with no additional increase in taxes.

Those challenges of FY '24 notwithstanding.....future years will bring more challenges....and the need for more and higher levels of revenue; the needs to continuously address storm water mandates, paving of roads, tree maintenance; offering competitive levels of compensation to retain our best employees; to balance collective bargaining agreements that are fair and also competitive but that are budget friendly too; to meet the capital equipment and vehicle needs of public safety and public works; to become less dependent on the use of certified Free Cash to balance the budget but instead to earmark some of such funds into the Stabilization Fund and the Capital Depreciation Fund; to manage our debt service; and to address the clear and obvious need for a new DPW building.

To be certain...there is a lot left to do in the future. But for the present, it has been our distinct pleasure to be of service to all of you.

Respectfully submitted by,

Finance Committee

TOWN OF PAXTON
COMMONWEALTH OF MASSACHUSETTS
ANNUAL TOWN MEETING



WORCESTER SS:

To either of the Constables of the Town of Paxton:

GREETINGS:

In the name of the Commonwealth, you are hereby directed to notify and warn the inhabitants of said town, who are qualified to vote in Town affairs, to meet in the Paxton Center School Cafetorium, West Street, Paxton on June 5, 2023 at 7:00 p.m., then and there to act on the following articles:

Article 1. CAPITAL - Ditcher Head Attachment

To see if the Town will vote to transfer the sum of **\$14,150** from the Capital Depreciation Fund to purchase a Ditcher Head Attachment for the Department of Public Works; or act in any way thereon.

Article submitted by the Department of Public Works.

Selectboard recommends approval.

Finance Committee recommends approval.

Capital Improvements Planning Committee recommends approval.

Article 2. CAPITAL - Replacement 2014 Exmark Mower

To see if the Town will vote to transfer the sum of **\$4,666** from the Capital Depreciation Fund to purchase a replacement mower for the Department of Public Works; or act in any way thereon.

Article submitted by the Department of Public Works.

Selectboard recommends approval.

Finance Committee recommends approval.

Capital Improvements Planning Committee recommends approval.

Article 3. WATER ENTERPRISE - Water Department Receipts

To see if the Town will vote to raise and appropriate through Water Department receipts, water fees, or water charges, or transfer from available funds, a sum of money to operate the Water Enterprise, as follows:

Compensation	\$240,433
Expenses	\$720,225
<u>Debt</u>	<u>\$ 96,198</u>
Total	\$1,056,856

and that \$1,056,856 is raised as follows:

Department receipts **\$1,056,856**

Or act in any way thereon.

Article submitted by the Water Commissioners.

Selectboard recommends approval.

Finance Committee recommends approval.

Article 4.

WATER ENTERPRISE - Water Tank Maintenance

To see if the Town will vote to appropriate from retained earnings of the Water Enterprise Fund the sum of **\$107,189**, or any other sum, to pay for the inspection, maintenance, repair or modification of the Asnebumskit Road Water Storage Tank in accordance with the fifth year of the existing contract with Suez Advanced Solutions; or act any way thereon.

Article submitted by the Water Commissioners.

Selectboard recommends approval.

Finance Committee recommends approval.

Article 5.

Appropriate Funds to Road Improvement

To see if the Town will vote to raise and appropriate the sum of **\$118,870** to the Road Improvement Capital Stabilization Fund, or act in any way thereon.

Article submitted by the Selectboard.

Selectboard recommends approval.

Finance Committee recommends approval.

Article 6.

Use Funds from Road Improvement

To see if the Town will vote to raise and appropriate the sum of **\$118,870** from the Road Improvement Capital Stabilization Fund for the purpose of resurfacing roads, or act in any way thereon.

Article submitted by the Selectboard.

Selectboard recommends approval.

Finance Committee recommends approval.

Article 7.

Chapter 90 Authorization

To see if the Town will vote to accept any funds to be allocated by the Commonwealth under authorization of Chapter 90 of the Massachusetts General Laws, (pertaining to Highway Funds); to authorize the Board of Selectmen to enter into contracts for the construction, reconstruction, and improvement of Town roads; and to authorize the Town Treasurer to borrow in anticipation of receipt of said funds; said funds to be expended under the direction of the Director of Public Works; or act in any way thereon.

Article submitted by Selectboard and Director of Public Works.

Selectboard recommends approval.

Finance Committee recommends approval.

Article 8. Revolving Fund Expenditure Limits

To see if the Town will vote to set the annual expenditure limits for fiscal year 2024 for all revolving funds established under the General Bylaws, as set forth below, or act in any way thereon:

Fund	Maximum Expenditure
Council on Aging	\$10,000
Recreation	\$250,000
Library	\$ 2,000
Paxton Days	\$ 5,000

Article submitted by the Selectboard.

Selectboard recommends approval.

Finance Committee will make recommendation at Town Meeting.

Article 9. Wachusett Greenways

To see if the Town will vote to raise and appropriate or transfer from available funds the sum of \$1,100, or any other sum, to be used for the expenses for Wachusett Greenways, an eight-town collaborative, said funds to be administered and expended by Wachusett Greenways; or act in any way thereon.

Article submitted by Wachusett Greenways.

Selectboard recommends approval.

Finance Committee recommends approval.

Article 10. BYLAW - Replacement Alcohol

To see if the Town will vote to amend the Alcoholic Beverages Bylaw as shown on the Amended Alcoholic Beverages Bylaw, as attached, or take any related action thereto.

Article submitted by the Select Board

Selectboard recommends approval.

Finance Committee recommends approval.

Article 11. BYLAW - Winter Parking Ban

To see if the Town will vote to adopt a new Winter Parking Ban Bylaw, as attached, or take any related action thereto.

Article submitted by the DPW Director and Town Administrator

Selectboard recommends approval.

Finance Committee recommends approval.

Article 12.

BYLAW - Finance Committee Bylaw

To see if the Town will vote to replace the current Finance Committee Bylaw in its entirety with the new Amended Finance Committee Bylaw, as attached, or take any related action thereto.

Article submitted by the Finance Committee

Selectboard recommends approval.

Finance Committee recommends approval.

Article 13.

BUDGET - Town

To see if the Town will vote to raise and appropriate the sum of \$6,675,433 or any other sum, and to further appropriate, from the EMS Receipts Account, the sum of \$400,000 or any other sum, and to further appropriate, from Free Cash the sum of \$564,511 or any other sum, for a total appropriation of \$7,639,944 or any other sum, to defray the necessary and usual expenses of the several departments of the Town for the fiscal year beginning on July 1, 2023, and especially for any and all the items shown on the attached Budget; or act in any way thereon.

Article submitted by the Finance Committee.

Selectboard recommends approval.

Finance Committee recommends approval.

Acct	Department	FY23	FY24	FY24
		Actual Budget	Requests	Recommended
1114	MODERATOR			-
1122	SELECT BOARD	98,432	98,964	89,243
1123	TOWN ADMINISTRATOR	132,700	136,425	122,075
1124	MUNICIPAL ASSISTANT	20,374	-	-
1129	LAND USE COORDINATOR	40,242	41,182	38,776
1131	FINANCE COMMITTEE	275	285	170
1132	RESERVE FUND	40,000	40,000	40,000
1135	TOWN ACCOUNTANT	32,767	33,547	33,547
1141	ASSESSORS	80,121	82,234	82,799
1145	TREASURER/COLLECTOR	83,500	97,449	97,449
1151	LEGAL SERVICES	23,000	25,500	23,500
1155	MUN INFO SERVICES (IT)	93,564	96,749	99,636
1161	TOWN CLERK	53,067	68,035	67,535
1162	ELECTIONS	19,600	25,015	18,279
1163	REGISTRARS	3,850	-	-
1171	CONSERVATION COMMISSION	7,933	7,933	8,332
1177	REGIONAL PLANNING	1,506	1,544	1,544
1183	HISTORICAL DISTRICT COM	200	200	-
1192	PUBLIC BUILDING MAINTIENANCE	32,245	81,370	79,370
1193	TOWN INSURANCE	210,800	214,589	214,589
1196	TOWN REPORTS	1,150	1,150	1,150
1199	TOWN CLOCK	450	500	500
1210	POLICE DEPARTMENT	1,134,597	1,228,141	1,213,781
1215	REGIONAL DISPATCH	8,000	77,190	76,550
1220	FIRE DEPARTMENT	444,048	1,279,015	1,221,144
1232	EMERGENCY MANAGEMENT SERVICES	759,800	-	-
1241	BUILDING DEPARTMENT	34,793	48,080	47,938
1243	PLUMBING INSPECTOR	4,000	-	-
1245	WIRING INSPECTOR	6,140	-	-
1250	PUBLIC SAFETY COMPLEX	47,250	-	-
1291	EMERGENCY MANAGEMENT			
1292	ANIMAL CONTROL OFFICER	11,863	17,127	17,127
1295	TREE WARDEN	8,257	18,833	7,675
1421	DEPARTMENT OF PUBLIC WORKS	761,192	836,755	787,772
1423	SNOW & ICE	200,000	201,000	201,000
1424	STREET LIGHTS	17,711	18,393	18,393
1443	WASTE COLLECTION	408,983	435,312	409,506
1491	CEMETERY COMMISSION	24,335	6,650	6,650
1510	BOARD OF HEALTH	4,126	19,064	18,926
1515	SANITATION ENGINEER	13,274	-	-
1519	INSPECTOR OF ANIMALS	2,164	-	-
1541	COUNCIL ON AGING	69,039	70,419	70,195
1543	VETERANS AGENT	10,737	11,237	11,237
1610	LIBRARY	198,657	207,210	202,806
1630	RECREATION	29,615	31,259	31,140
1691	HISTORICAL COMMISSION	400	400	400
1710	EXCLUDED DEBT- PRINCIPAL	427,800	382,800	382,800
1709	DEBT - BORROWING COST	3,000	4,000	-
1711	EXCLUDED INTEREST-LONG TERM DEBT	141,527	124,433	124,433
1715	NON-EXCLUDED DEBT- PRINCIPAL	94,910	88,200	88,200
1716	NON-EXCLUDED INTEREST-LONG TERM D	14,236	11,449	11,449
1752	DEBT- SHORT TERM INTEREST	1,700	2,500	2,500
1910	EMPLOYEE BENEFITS	770,527	733,450	691,989
1911	RETIREMENT ASSESSMENT	701,576	787,040	787,040
1915	CENTRAL PURCHASING	182,650	185,800	190,800
		7,512,683	7,878,428	7,639,944

Article 14.

BUDGET - WRSD

To see if the Town will vote to raise and appropriate the sum of \$7,391,280 or any other sum, and to further appropriate, from Operating Stabilization, the sum of \$86,179 or any other sum, for a total appropriation of \$7,477,459 to pay its assessed share of the Wachusett Regional School District Budget for the fiscal year beginning on July 1, 2023, and thereby approve the District's budget for said fiscal year; or act in any way thereon.

Article submitted by the Wachusett Regional School District Committee.

*Selectboard will make recommendation at town meeting.
Finance Committee recommends disapproval.*

	FY23	FY24	FY24
	APPROVED	REQUEST	RECOMMEND
Minimum Local Contribution	4,733,160	4,860,250	4,860,250
Debt Service	225,612	220,647	220,647
Discretionary	1,698,287	1,799,774	1,799,774
Transportation	520,517	596,788	596,788
	7,177,576	7,477,459	7,477,459

Article 15.

BUDGET - Bay Path

To see if the Town will vote to raise and appropriate the sum of \$498,964 to pay its assessed share of the Bay Path Regional Technical School Budget for the fiscal year beginning on July 1, 2023; or act in any way thereon.

Article submitted by the Southern Worcester County Regional Vocational School District.

*Selectboard recommends approval.
Finance Committee recommends approval.*

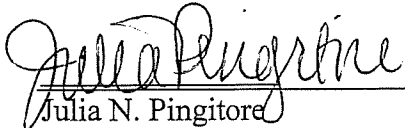
	FY2023	FY2024	FY2024
	APPROVED	REQUEST	RECOMMEND
Bay Path Debt	63,576	61,374	61,374
Bay Path Assessment	374,701	437,590	437,590
	438,277	498,964	498,964

AND YOU ARE DIRECTED TO SERVE THIS WARRANT by posting attested copies thereof, one of which shall be at the Post Office, as required by By-laws, seven days at least before the day set for holding said meeting.

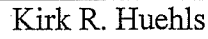
HEREOF FAIL NOT and make due return of the Warrant with your doing thereon at the time and place of meeting aforesaid.

Given under our hands this May 15, 2023.

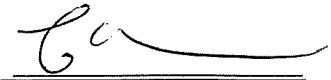
Respectfully submitted,



Julia N. Pingitore
Chair



Kirk R. Huehls
Vice Chair



Carol L. Riches
Clerk

ATTACHMENTS

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Article 10
BYLAW
Alcoholic Beverages

The Alcoholic Beverages Bylaw is hereby amended by adding the following text after the words “public conveyance” at the end of Section 1(a):

“provided, however, that the Board of Selectmen may authorize the sale, possession, and consumption of alcoholic beverages on any public property from a duly licensed vendor for special events or limited periods of time.”

ARTICLE 11
BYLAW
Winter Parking Ban

1. Parking is prohibited on all public ways, annually from November 15th through April 15th.
2. Any vehicle, other than one acting in a*ⁿ emergency, parked, day or night, on any street in the Town, so as to interfere with the work of removing or plowing snow, removing ice, or sanding the street may be removed or towed away under the authority, discretion and direction of the Chief of Police or the Chief's designee. The registered owner of a motor vehicle which is removed pursuant to this bylaw shall be fully responsible for all charges and expenses incurred for the removal and storage of said motor vehicle.

ARTICLE 12
BYLAW
Finance Committee

Section 1: Organization of the Finance Committee

- 1.1 The Finance Committee shall consist of seven (7) persons who shall be residents and registered voters of the Town, none of whom may be officers or officials of the Town, whether elected or appointed, compensated employees of the Town, or members of any other committee, board, or commission of the Town, unless authorized by bylaw or authorized by vote of the Select Board in accordance with Section 1.7.
- 1.2 Appointments to the Finance Committee shall be made by the Town Moderator for a term of three (3) years, such term expiring at the close of the respective Annual Meeting to which such three-year term relates.
- 1.3 If a member of the Finance Committee shall choose to resign or not opt for re-appointment following the expiration of their term, such member shall send a letter of such notification to the Town Moderator with a copy sent to the Town Clerk and the Finance Committee chairperson informing them of this decision. If a member is absent for five consecutive Finance Committee meetings, their position may be deemed to be vacant by vote of the Finance Committee, whereupon the Finance Committee chairperson will notify the Town Moderator. In all such instances, efforts will be undertaken to fill such vacancies.
- 1.4 Any person appointed to fill a vacancy on the Finance Committee shall hold office for the unexpired term of the member they have succeeded.
- 1.5 Finance Committee members shall serve without compensation.
- 1.6 The Finance Committee shall reorganize annually by electing its officers for the ensuing year.
- 1.7 Notwithstanding Section 1.1, a member of the Finance Committee may serve on any committee, board, or commission of the Town if authorized by bylaw or if authorized by vote of the Select Board, upon finding that such additional position would be advantageous and of value to the Town.

Section 2: Operation of the Finance Committee

- 2.1 The Finance Committee shall be responsible for the preparation of the Town's Annual Budget.
- 2.2 While individual department budgets shall be prepared by respective department heads in consultation with the Town Administrator, the overall preparation of the comprehensive consolidated Annual Budget shall be the responsibility of the Finance Committee for presentation at the Annual Town Meeting each year.
- 2.3 Although there may exist certain polices elsewhere that may address, directly or indirectly, matters involving the Annual Budget including some policy procedures as to the Annual Budget's development, Finance Committee bylaws shall take authoritative precedence over such polices as relates to the preparation of the Annual Budget.
- 2.4 Not later than January 15th each year, each Department, Town committee, board, and commission, excluding the schools/school committees, shall submit budget requests together with a detailed

narrative describing and explaining requested expenditures and/or appropriations to the Town Administrator, who shall submit a consolidated Annual Budget request to the Finance Committee not later than February 1st each year.

- 2.5 Information relating to the immediate prior year's actual expenditures and the current year-to-date actual expenditures shall be made contemporaneously available for comparative purposes to those budget amounts being requested.
- 2.6 Upon request by the Finance Committee, appropriate persons in the town administration shall furnish to the Finance Committee a detailed listing of all support and revenues to be included in the Annual Budget, including but not limited to, state aid, tax levy, local revenues, new growth, and all other such sources. Such information shall include best forecasts and projections, comparisons with historical trends and actual realized levels of prior year's revenue for comparative purposes.
- 2.7 The Finance Committee shall be invited to actively participate in any meetings that the Select Board may schedule with outside third parties whereupon matters of a finance or budget nature are planned for discussion or presentation. Such meetings shall include, but not be limited to, those with the Wachusett Regional School District, the Bay Path Regional Vocational Technical School, the external independent audit firm, and others as deemed appropriate.

Section 3: Time Frame of the Finance Committee Operation

- 3.1 The Finance Committee shall commence work on the Annual Budget each year at such time determined by the Finance Committee chairperson.
- 3.2 Convening of such Finance Committee meetings shall be contingent upon the timely submission of budgets and budget requests from respective departments.
- 3.3 Such budget requests shall be submitted to the Finance Committee on or before a date to be reasonably determined each year by the Finance Committee given that conditions and circumstances may vary from year to year. Once such a date is declared, extension of time beyond that date shall be granted by the Finance Committee chairperson based upon special considerations.
- 3.4 If any department, Town committee, board, and commission shall fail to submit a budget request by March 1 of any given year, then the Finance Committee may recommend a substituted budget not to exceed the amount expended for said department during the prior fiscal year.
- 3.5 The Finance Committee's work on the Annual Budget shall be concluded in sufficient time to meet Warrant Article deadlines established by the Select Board.
- 3.6 Upon closing by the Selectboard of the Town Warrant issued for the Annual Town Meeting and/or Special Town Meetings, the Finance Committee shall consider all articles contained in the Town Warrant and make recommendations to the voters on all such articles as to approval, disapproval, or other action.
- 3.7 Through the Chair, the Finance Committee shall have, upon request, free access to all pertinent budget and financial information not deemed to be confidential by law. Likewise, the Finance Committee shall have the right to meet with and/or discuss this information with any Town officer, official, employee, board, commission, and committee or member thereon.

- 3.8 Contained within the Annual Town Meeting Warrant shall be a cover letter describing major changes in the present budget from that of the previous fiscal year as well as commentary concerning any fiscal matters deemed important to report by the Finance Committee.
- 3.9 The Finance Committee shall make an Annual Report which shall be printed in the Town Report for that Fiscal Year.

FY24 Budget Detail

Revenue Calculation Sheet

FY23 - Budget FY24 - EST

PROPERTY TAX LEVY		
Prior Year Levy Limit	10,952,598	11,322,451
Amended Growth	-	-
2 1/2 % Increase	273,815	283,061
New Growth	96,038	75,000
Capital - Excluded	130,000	-
Baypath Excluded	63,576	61,374
Road Exclusion Fund	115,970	118,870
Debt Service Override - School	\$ 218,945	220,647
Debt Service Override - Municipal	569,326	507,233
Unused Levy Limit	7,014	
Less overlay	(44,443)	(53,579)
LEVY TOTAL	\$ 12,382,839	\$ 12,535,057

STATE AID		
Unrestricted Governmental Aid	626,844	636,874
State Owned Land	126,108	140,022
Veteran's Benefits Reimbursement	7,822	6,792
Vet. Blind, SSP Elderly	11,518	11,170
Chapter 70	-	-
Misc State Revenue	-	-
Public Library Offset	12,461	13,220
Subtract out Public Library Offset	(12,461)	(13,220)
Reduce by State Assessments	(44,517)	(44,794)
CHERRY SHEET TOTAL	\$ 727,375	\$ 750,064

LOCAL RECEIPTS REVENUE		
Other Taxes & Excise	730,000	733,000
Penalties and Interest on Taxes	19,000	20,000
PILOTS	46,062	47,214
Charges for Services - Trash Fees	362,245	409,506
Fees	48,500	48,500
Rentals	3,800	4,000
Cemeteries	15,000	15,000
Other Dept Revenue (WRSD Maint.)	20,968	23,163
Building Permits	30,000	25,000
Other Licenses & Permits	45,700	46,350
Fines & Forfeits	14,000	14,000
Investment Income	4,000	8,000
Miscellaneous (Recurring)	7,305	6,794
Miscellaneous (Non-recurring)	-	-
TOTAL LOCAL SOURCE REVENUE	\$ 1,346,580	\$ 1,400,527

Additional Funds (Voted Articles)		
Indirect Costs Water	-	-
Stabilization Transfer- Capital	46,000	18,816
Stabilization Transfer- Operating	-	86,179
Stabilization Transfer - OPEB	-	-
Transfer from Cemetery Sale of Lots	-	-
Transfer from Title V Fund	-	-
Transfer from DPW Roof Fund	-	-
Transfer from Ambulance Receipts	310,000	400,000
Free Cash	689,855	564,511
Additional Funds	\$ 1,045,855	\$ 1,069,506

TOTAL REVENUE	\$ 15,503,050	\$ 15,755,153
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Last Updated: 5/15/2023 10:01 AM
 % Change from Prior 2.71% 1.63%

BUDGET SUMMARY

Account Department	FY23	FY24	FY24
	Actual Budget	Requests	Recommended
11174 MODERATOR	-	-	-
11122 SELECT BOARD	98,432	98,964	89,243
11123 TOWN ADMINISTRATOR	132,700	136,425	122,075
11124 MUNICIPAL ASSISTANT	20,374	-	-
11129 LAND USE COORDINATOR	40,242	41,182	38,776
11131 FINANCE COMMITTEE	275	285	170
11132 RESERVE FUND	40,000	40,000	40,000
11135 TOWN ACCOUNTANT	32,767	33,547	33,547
11141 ASSESSORS	80,121	82,734	82,799
11145 TREASURER/COLLECTOR	83,500	97,449	97,449
11151 LEGAL SERVICES	23,000	25,500	23,500
11155 MUN INFO SERVICES (IT)	93,564	96,749	99,636
11161 TOWN CLERK	53,067	68,035	67,535
11162 ELECTIONS	19,600	25,015	18,279
11163 REGISTRARS	3,850	-	-
11170 CONSERVATION COMMISSION	7,933	7,933	8,332
11177 REGIONAL PLANNING	1,506	1,544	1,544
11183 HISTORICAL DISTRICT COM	200	200	-
11192 PUBLIC BUILDING MAINTENANCE	32,245	81,370	79,370
11193 TOWN INSURANCE	210,800	214,589	214,589
11196 TOWN REPORTS	1,150	1,150	1,150
11199 TOWN CLOCK	450	500	500
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1220 FIRE DEPARTMENT	444,048	1,279,015	1,221,144
1220 EMERGENCY MANAGEMENT SERVICES	759,800	-	-
1241 BUILDING DEPARTMENT	34,793	48,080	47,938
1243 PLUMBING INSPECTOR	4,000	-	-
1245 WIRING INSPECTOR	6,140	-	-
1250 PUBLIC SAFETY COMPLEX	47,250	-	-
1291 EMERGENCY MANAGEMENT	-	-	-
1292 ANIMAL CONTROL OFFICER	11,863	17,127	17,127
1295 TREE WARDEN	8,257	18,833	7,675
1300 WACHUSETT ASSESSMENTS	7,177,576	7,477,459	7,477,459
1310 VOCATIONAL SCHOOL ASSESSMENT	438,277	498,964	498,964
1312 NORFOLK REGIONAL ASSESSMENT	-	-	-
1421 DEPARTMENT OF PUBLIC WORKS	761,192	836,755	787,772
1423 SNOW & ICE	200,000	201,000	201,000
1424 STREET LIGHTS	17,711	18,393	18,393
1423 WASTE COLLECTION	408,983	435,312	409,506
1497 CEMETERY COMMISSION	24,335	6,650	6,650
1510 BOARD OF HEALTH	4,126	19,064	18,926
1515 SANITATION ENGINEER	13,274	-	-
1519 INSPECTOR OF ANIMALS	2,164	-	-
1541 COUNCIL ON AGING	69,039	70,419	70,195
1543 VETERANS AGENT	10,737	11,237	11,237
LIBRARY	198,657	207,210	202,806
RECREATION	29,615	31,259	31,140
HISTORICAL COMMISSION	400	400	400
1710 EXCLUDED DEBT- PRINCIPAL	427,800	382,800	382,800
1703 DEBT- BORROWING COST	3,000	4,000	4,000
1711 EXCLUDED INTEREST-LONG TERM DEBT	141,527	124,433	124,433
1715 NON-EXCLUDED DEBT- PRINCIPAL	94,910	88,200	88,200
1716 NON-EXCLUDED INTEREST-LONG TERM DE	14,236	11,449	11,449
1712 DEBT- SHORT TERM INTEREST	1,700	2,500	2,500
EMPLOYEE BENEFITS	770,527	733,450	691,989
RETIREMENT ASSESSMENT	701,576	787,040	787,040
1915 CENTRAL PURCHASING	182,650	185,800	190,800
	15,128,536	15,854,851	15,616,367
Increase From Prior Year			3.22%
TOWN MEETING ARTICLES/PROJECTS	302,972	138,786	138,786
TOTAL EXPENSES	15,431,508	15,993,637	15,755,153
Current Revenues expected	15,503,050	15,670,564	15,755,153
DIFFERENCE	71,542.50	(323,072.81)	(0)

FY24

Expense Details

Department	Line	Description	FY23 Actual Budget	FY24 Requests	FY24 Recommended
1122 SELECT BOARD	5101	Committee Compensation (3)	6,114	6,114	-
	5103	Exec Assistant Wages	60,986	62,511	62,504
	5200	Purchased Services	10,441	6,839	3,839
	5400	Supplies	600	600	500
	5700	Other Expenses	20,291	3,500	3,000
	5701	Annual Town Audit		18,000	18,000
	5702	MMA Dues		1,400	1,400
	TOTAL	98,432	98,964	89,243	
1123 TOWN ADMINISTRATOR	5102	Town Admin Salary	130,000	130,000	116,150
	5200	Purchased Services	1,100	2,925	2,925
	5201	Car Allowance	1,500	3,500	3,000
	5400	Supplies	100	-	-
		TOTAL	132,700	136,425	122,075
	1124 MUNICIPAL ASSISTANT	5103	Assistant Wages	20,374	-
		TOTAL	20,374	-	-
1129 LAND USE COORDINATOR	5102	Land Use Coordinator Wages	37,599	38,539	37,826
	5200	Purchased Services	2,040	2,040	700
	5400	Supplies	603	603	250
		TOTAL	40,242	41,182	38,776
	5200	Purchased Services	260	270	170
1131 FINANCE COMMITTEE	5400	Supplies	15	15	-
		TOTAL	275	285	170
1132 RESERVE FUND	5700	Reserve Fund	40,000	40,000	40,000
		TOTAL	40,000	40,000	40,000
1135 TOWN ACCOUNTANT	5102	Accountant Salary	30,992	31,772	31,772
	5200	Purchased Services	1,375	1,375	1,375
	5400	Supplies	400	400	400
		TOTAL	32,767	33,547	33,547

FY24

Expense Details

Department	Line	Description	FY23	FY24	FY24
			Actual Budget	Requests	Recommended
1141 ASSESSORS	5101	Committee Compensation (3)	5,532	5,532	5,532
	5102	Admin Assessor Wages	45,054	46,180	46,178
	5200	Purchased Services	3,460	4,260	4,260
	5400	Supplies	500	500	500
	5700	Other Expenses	25,575	25,762	26,329
		TOTAL	80,121	82,234	82,799
1145 TREASURER/COLLECTOR	5101	Treasurer/Collector Salary	66,875	68,999	68,999
	5103	Assistant Treasurer/Collector Wages	-	11,850	11,850
	5200	Purchased Services	15,500	15,300	15,300
	5400	Supplies	1,125	1,300	1,300
		TOTAL	83,500	97,449	97,449
	1151 LEGAL SERVICES	5200	Legal Services	15,000	17,500
5201		Tax Title Legal Fees- (60 S50B)	8,000	8,000	8,000
		TOTAL	23,000	25,500	23,500
5103		Compensation	25,000	26,773	-
1155 MUN INFO SERVICES (IT)	5200	Purchased Services	62,564	65,776	66,336
	5201	IT Consultant	-	-	30,000
	5800	Equipment (hardware)	6,000	4,200	3,300
		TOTAL	93,564	96,749	99,636
	5101	Town Clerk Salary	49,587	50,835	50,835
1161 TOWN CLERK	5103	Assistant Town Clerk	-	12,000	11,500
	5102	Town Clerk Stipends	90	1,840	1,840
	5200	Purchased Services	1,340	1,985	1,985
	5400	Supplies	1,600	1,375	1,375
	5702	Other Expenses	450	-	-
		TOTAL	53,067	68,035	67,535

FY24

Expense Details

Department	Line	Description	FY23 Actual Budget	FY24 Requests	FY24 Recommended
1162 ELECTIONS	5102	Board Registrars Compensation (3)	-	1,700	1,650
	5103	Election Teller Wages	7,000	5,800	5,854
	5200	Purchased Services	10,000	8,125	8,125
	5400	Supplies	2,600	3,390	2,650
	5800	Equipment	-	6,000	-
		TOTAL	19,600	\$ 25,015	18,279
1163 REGISTRARS	5102	Committee Compensation (3)	1,700	-	-
	5103	Clerk Stipend	250	-	-
	5104	Census Taker Stipend	500	-	-
	5200	Purchased Services	900	-	-
	5400	Supplies	500	-	-
		TOTAL	3,850	-	-
1171 CONSERVATION COMMISSION	5102	Con Com Agent Wages	5,762	5,762	6,161
	5103	Clerk Stipend	711	711	711
	5200	Purchased Services	1,210	1,210	1,210
	5700	Conferences	250	250	250
		TOTAL	7,933	7,933	8,332
1177 REGIONAL PLANNING	5700	Assessment	1,506	1,544	1,544
		TOTAL	1,506	1,544	1,544
1183 HISTORICAL DISTRICT COM	5400	Supplies	200	200	-
		TOTAL	200	200	-
1192 PUBLIC BUILDING MAINTENANCE	5103	Property Custodian Wages	10,400	18,775	18,775
	5200	Purchased Services - Town Hall/COA	18,645	18,645	16,645
	5201	Purchased Services - PSB Complex	-	37,250	37,250
	5400	Property Supplies	3,200	6,700	6,700
		TOTAL	32,245	81,370	79,370
1193 TOWN INSURANCE	5200	General Liability	210,800	88,820	88,820
	5201	Injured on Duty	-	89,880	89,880
	5202	Worker's Comp	-	25,889	25,889
	5203	Deductible	-	10,000	10,000
		TOTAL	210,800	\$ 214,589	\$ 214,589

FY24

Expense Details

Department	Line	Description	FY23		FY24	
			Actual Budget	Requests	Requests	Recommended
1196 TOWN REPORTS	5200 Purchased Services		1,150	1,150	1,150	1,150
	TOTAL		1,150	1,150	1,150	1,150
1199 TOWN CLOCK	5200 Purchased Services		450	500	500	500
	TOTAL		450	500	500	500
1210 POLICE DEPARTMENT	5102 Police Chief Salary		100,836	129,826	129,828	129,828
	5105 LT Salary		-	103,757	105,232	105,232
	5104 Admin Assistant Wages		-	56,160	56,160	56,160
	5106 PT Window Help Wages		925,123	7,784	-	-
	5103 Employee Wages		48,338	788,476	780,423	780,423
	5200 Purchased Services		58,650	49,003	49,003	49,003
	5400 Supplies		58,650	59,650	59,650	59,650
	5702 Dues		1,650	1,650	1,650	1,650
	Cruiser Lease		-	31,835	31,835	31,835
	TOTAL		1,134,597	1,228,141	1,213,781	1,213,781
1215 REGIONAL DISPATCH	5200 Purchased Services		8,000	7,000	7,000	7,000
	5700 Regional Assessment		-	70,190	69,550	69,550
	TOTAL		8,000	77,190	76,550	76,550
1220 FIRE DEPARTMENT	5102 Fire Chief Salary		128,849	133,796	133,796	133,796
	5105 Admin Assistant Wages		-	18,487	18,416	18,416
	5104 Fire Employees Wages		233,599	175,332	175,332	175,332
	5103 EMS Employees Wages		-	773,000	755,000	755,000
	5201 Purchased Services - EMS		-	42,300	31,000	31,000
	5200 Purchased Services - Fire		52,600	52,600	43,600	43,600
	5400 Supplies		-	29,500	21,000	21,000
	5700 Equipment		29,000	29,000	18,000	18,000
	5800 Lease		0	25,000	25,000	25,000
	TOTAL		444,048	1,279,015	1,221,144	1,221,144
1232 EMERGENCY MANAGEMENT SERVICES	5103 EMS Employees Wages		663,000			
	5200 Purchased Services		67,300			
	5400 Supplies		29,500			
	TOTAL		759,800	-	-	-

FY24

Expense Details

Department	Line	Description	FY23 Actual Budget	FY24 Requests	FY24 Recommended
1241 BUILDING DEPARTMENT	5102	Building Com Wages	30,968	36,905	36,763
	5103	Local Inspector Wages	3,500	1,000	1,000
	5102	Wiring Inspector Wages	-	3,850	3,850
	5103	Plumbing/Gas Wages	-	6,000	6,000
	5200	Purchased Services	325	325	325
		TOTAL	34,793	48,080	47,938
1243 PLUMBING INSPECTOR	5103	Plumbing Inspector Wages	4,000	-	-
		TOTAL	4,000	-	-
1245 WIRING INSPECTOR	5102	Wiring Inspector Wages	5,740	-	-
	5103	Assistant Wiring Insepctor Wages	400	-	-
		TOTAL	6,140	-	-
1250 PUBLIC SAFETY COMPLEX	5200	Purchased Services	42,750	-	-
	5400	Supplies	4,500	-	-
		TOTAL	47,250	-	-
1292 ANIMAL CONTROL OFFICER	5102	ACO Wages	8,946	-	-
	5200	Purchased Services	2,742	17,127	17,127
	5400	Supplies	175	-	-
		TOTAL	11,863	17,127	17,127
1295 TREE WARDEN	5101	Tree Warden Compensation	1,508	1,508	1,000
	5200	Purchased Services	5,699	16,275	6,475
	5400	Supplies	50	50	-
	5700	Trees	1,000	1,000	200
		TOTAL	8,257	18,833	7,675
1300 WACHUSETT ASSESSMENTS	5700	WRSD Assessment	6,951,964	7,256,812	7,256,812
		WRSD Debt - Excluded	225,612	220,647	220,647
		TOTAL	7,177,576	7,477,459	7,477,459
1310 VOCATIONAL SCHOOL ASSESSMENT	5300	Voc School Assessment	374,701	437,590	437,590
		Vocational Debt - Excluded	63576	61,374	61,374
		TOTAL	438,277	498,964	498,964

FY24

Expense Details

Department	Line	Description	FY23 Actual Budget	FY24 Requests	FY24 Recommended
1421 DEPARTMENT OF PUBLIC WORKS	5102	DPW Director Salary	81,023	89,900	89,900
		Admin Assistant Wages	-	26,344	26,344
	5103	Employee Wages	458,343	447,285	445,802
	5200	Purchased Services	176,402	190,602	173,102
	5400	Supplies	31,700	36,300	36,300
	5401	MS4 Permit Work	-	36,800	6,800
	5801	Equipment Leases	13,724	9,524	9,524
	TOTAL	761,192	836,755	787,772	
1423 SNOW & ICE	5130	Overtime Wages	53,950	54,000	54,000
	5200	Purchased Services	-	10,000	10,000
	5400	Salt & Sand	140,000	130,000	130,000
	5800	Equipment	6,050	7,000	7,000
		TOTAL	200,000	201,000	201,000
1424 STREET LIGHTS	5200	Electricity	17,711	18,393	18,393
		TOTAL	17,711	18,393	18,393
1443 WASTE COLLECTION	5200	Purchased Services	408,983	435,312	409,506
		TOTAL	408,983	435,312	409,506
1491 CEMETERY COMMISSION	5101	Superintendent Salary	3,447	-	-
	5102	Wages	14,238	-	-
	5200	Purchased Services	1,750	1,750	1,750
	5400	Supplies	4,900	4,900	4,900
		TOTAL	24,335	6,650	6,650
1510 BOARD OF HEALTH	5101	Committee Compensation (3)	438	438	438
	5102	Stipend - Inspector Animals	-	2,164	2,164
	5103	Compensation- Sanitation Engineer	-	13,274	13,274
	5200	Purchased Services	3,500	3,000	3,000
	5400	Supplies	188	188	50
	TOTAL	4,126	19,064	18,926	
1515 SANITATION ENGINEER	5102	Compensation	13,274	-	-
		TOTAL	13,274	-	-

FY24

Expense Details

Department	Line	Description	FY23 Actual Budget	FY24 Requests	FY24 Recommended
1519 INSPECTOR OF ANIMALS	5102 Salary		2,164	-	-
	TOTAL		2,164	-	-
1541 COUNCIL ON AGING	5102 Director Salary		28,294	41,593	41,434
	5103 Van Drivers Wages		22,040	17,036	16,971
	5104 Office Assistant Wages		6,915	-	-
	5200 Purchased Services		5,700	5,200	5,200
	5400 Supplies		4,900	4,900	4,900
	5700 Other Expenses		1,190	1,690	1,690
	TOTAL	69,039	\$ 70,419	70,195	
1543 VETERANS AGENT	5101 Veteran's Agent Compensation		1,137	1,137	1,137
	5200 Purchased Services		100	100	100
	5700 Benefits		9,500	10,000	10,000
	TOTAL		10,737	11,237	11,237
1610 LIBRARY	5102 Library Director Salary		52,907	54,445	55,601
	5104 Children's Librarian		45,263	46,570	46,392
	5103 Employee Wages		45,254	41,452	39,743
	5106 Custodian Wages			8,024	7,994
	5200 Purchased Services		13,617	12,803	10,818
	5400 Supplies		2,900	3,075	2,710
	5401 Library Materials and Supplies		38,716	40,841	39,548
	5700 Equipment		-	-	-
	TOTAL	198,657	\$ 207,210	\$ 202,806	
1630 RECREATION	5102 Recreation Director Salary		29,615	31,259	31,140
	5200 Purchased Services		-	-	-
	5400 Supplies		-	-	-
	TOTAL	29,615	31,259	31,140	
1691 HISTORICAL COMMISSION	5200 Purchased Services		400	400	400
	TOTAL		400	400	400

FY24

Expense Details

Department	Line	Description	FY23 Actual Budget	FY24 Requisitions	FY24 Recommended
1710 EXCLUDED DEBT- PRINCIPAL	5713	Public Safety Complex	356,800	356,800	356,800
	5714	PCS Green Repairs	-	-	-
	5716	Amb & Dump Truck	45,000	-	-
	5717	DPW Backhoe	26,000	26,000	26,000
		TOTAL	427,800	382,800	382,800
1711 EXCLUDED INTEREST-LONG TERM DEE	5713	Public Safety Complex	139,550	56,875	56,875
	5714	PCS Green Repairs	-	67,064	67,064
	5716	Amb & Dump Truck	495	-	-
	5717	DPW Backhoe	1,482	494	494
		TOTAL	141,527	124,433	124,433
1715 NON-EXCLUDED DEBT- PRINCIPAL	5705	School Windows	6,000	6,000	6,000
	5709	DPW Doors & Windows	2,200	2,200	2,200
	5715	Fire Breathing Apparatuses	-	-	-
	5718	DPW Truck & Paving	45,000	45,000	45,000
	5719	DPW Freightliner Truck	41,710	35,000	35,000
	5765	Title V Betterment	-	-	-
		TOTAL	94,910	88,200	88,200
1716 NON-EXCLUDED INTEREST-LONG TERM	5705	School Windows	1,065	803	803
	5709	DPW Doors & Windows	493	396	396
	5715	Fire Breathing Apparatuses	-	-	-
	5718	DPW Truck & Paving	4,613	3,600	3,600
	5719	DPW Freightliner Truck	8,065	6,650	6,650
		TOTAL	14,236	11,449	11,449
1752 DEBT-SHORT TERM INTEREST	5715	Short Term Interest	1,700	2,500	2,500
		TOTAL	1,700	2,500	2,500
1709 DEBT - BORROWING COST	5200	Short Term Interest	3,000	4,000	-
		TOTAL	3,000	4,000	-

FY24

Expense Details

Department	Line	Description	FY23 Actual Budget	FY24 Requests	FY24 Recommended
1910 EMPLOYEE BENEFITS	5206	Town Share Medicare	50,000	50,000	50,000
	5208	Health Insurance Premiums	718,827	569,528	528,067
		Retiree Health Insurance Premiums	-	112,422	112,422
	5209	Life Insurance Premiums	1,700	1,500	1,500
	5211	Insurance Deductions for Premiums	-	-	-
		TOTAL	770,527	733,450	691,989
1911 RETIREMENT ASSESSMENT	5210	Retirement Assessment	701,576	787,040	787,040
		TOTAL	701,576	787,040	787,040
1915 CENTRAL PURCHASING	5812	Heating Oil	49,400	55,300	55,300
	5813	Postage	10,000	7,500	7,500
	5814	Telephone	13,500	11,000	11,000
	5815	Electricity	67,750	68,000	68,000
	5816	Diesel	42,000	44,000	49,000
		TOTAL	182,650	185,800	190,800
TOWN MEETING ARTICLES - PROJECTS					
GREENWAYS Article			1,000	1,100	1,100
SCHOOL			50,000	-	-
RECREATION			80,000	-	-
PUBLIC BUILDING MAINTENANCE			27,500	-	-
POLICE DEPARTMENT			29,500	-	-
DPW DEPARTMENT			115,972	118,870	118,870
DPW DEPARTMENT				4,666	4,666
DPW DEPARTMENT				14,150	14,150
DPW DEPARTMENT				138,786	138,786
			302,972	138,786	138,786

RESOLUTION
NO. 2023-001
TOWN OF
TOWN MEETING

WHEREAS
AND WHEREAS
TOWN OF

A True Copy Attest
Constable
B. Peter Warren Jr

B Peter Warren Jr

5/16/23

9:07 AM

POSTED AT

TOWN HALL

**YOUR TAX
DOLLARS ARE
VOTED ON AT
TOWN MEETING**

**YOUR
ATTENDANCE
WILL IMPACT ALL
OUR TAXES**