



FY24 Proposed Budget

Updated 4.26.2023

FY24 Objectives



Retain all staffing levels and current staff



Provide base salary increases consistently across the board



Enhance transparency

Consolidated departments/services into one related department

Pull out all non-union wages to show departmental structure and true costs

Excluded and Nonexcluded debt, broken out



FY24 Revenues

Revenue Highlights



Conservative number on new growth, building permits are still low



State Aid numbers updated to most recent House figures



Local receipts – reviewed for past several years, trend, and adjust based on current receipts this year



Additional Funds – uses 100% of Town's Certified Free Cash; Uses less than \$140k in Operating Stabilization, with the hope of reducing the amount in the event the school assessment is adjusted prior to TM

Revenue factors



~\$150K LESS IN FREE CASH
THAN PRIOR YEAR



NEW GROWTH –
STAGNANT AND LOW

Tax Levy

	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	
<i>Less overlay</i>	<i>(44,443)</i>	<i>(53,579)</i>
LEVY TOTAL	\$ 12,382,839	\$ 12,535,057

State Aid

	FY23 - Budget	FY24- EST
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	(47,116)	(44,794)
CHERRY SHEET TOTAL	\$ 725,176	\$ 750,064

Local Receipts

	FY23 - Budget	FY24- EST
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

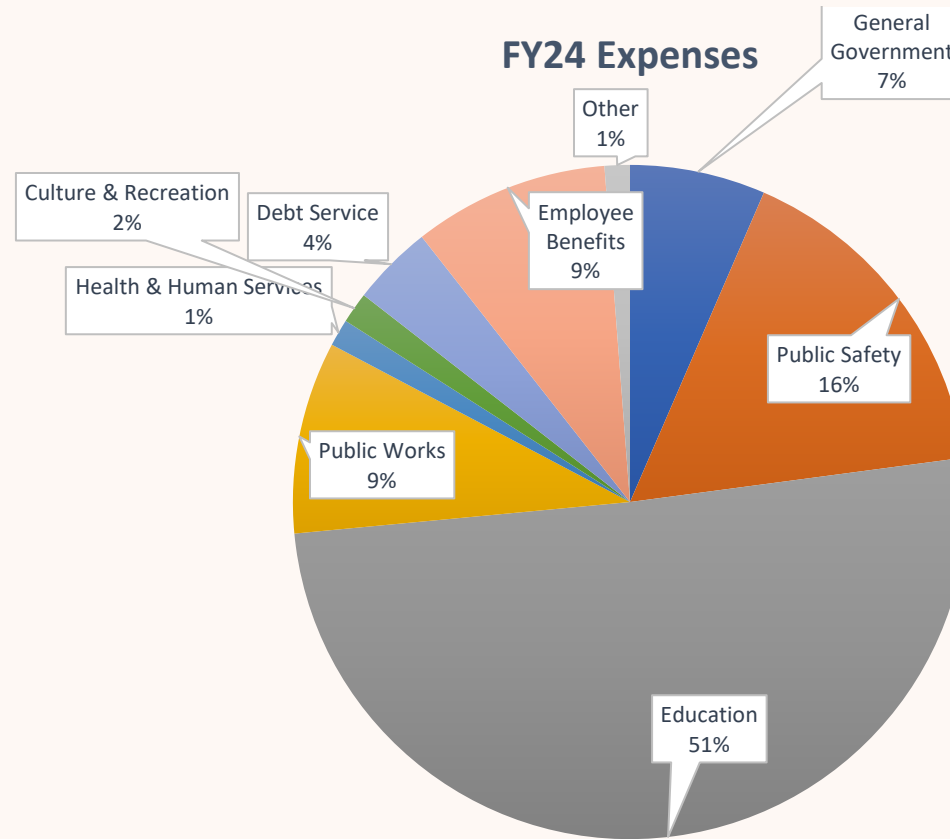
Additional Funds

	FY23 - Budget	FY24- EST
Additional Funds (Voted Articles)		
Indirect Costs Water	-	-
Stabilization Transfer- Capital	-	-
Stablization Transfer- Operating	-	116,408
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	\$ 999,855	\$ 1,080,919



Expenses

Expenses



Expense Highlights - Consolidations



MUNICIPAL ASSISTANT –
BROKEN INTO TWO AND
PLACED IN TOWN CLERK
AND TREASURER
DEPARTMENTS



REGISTRARS- MERGED INTO
ELECTIONS



EMS – MERGED INTO
FIRE/EMS



PLUMBING & WIRE
INSPECTOR – MERGED INTO
BUILDING



PUBLIC SAFETY COMPLEX –
MERGED INTO TOWN
BUILDINGS



SANITATION ENGINEER &
ANIMAL INSPECTOR –
MERGED INTO BOARD OF
HEALTH

Expense Factors



WRSD INCREASE –
4.19%



DISPATCH ASSESSMENT
(FROM \$0 TO ~\$75K)



RETIREMENT - ~\$85K
INCREASE

General Government

<u>Account</u>	<u>Department</u>	<u>FY23</u> <u>Actual Budget</u>	<u>FY24</u> <u>Requests</u>	<u>FY24</u> <u>Recommended</u>
1114	MODERATOR	-	-	-
1122	SELECT BOARD	98,432	98,964	95,357
1123	TOWN ADMIN	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	285
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	99,636	99,636
1161	TOWN CLERK	53,067	68,035	67,535
1162	ELECTIONS	19,600	25,015	18,279
1163	REGISTRARS	3,850	-	-
1171	CON COM	7,933	7,933	8,332
1177	REGIONAL PLANNING	1,506	1,544	1,544
1183	HISTORICAL DISTRICT COM	200	200	-
1192	PUBLIC BUILDING MAINTENANCE	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

Public Safety

Account	Department	<u>FY23</u>	<u>FY24</u>	<u>FY24</u>
		<u>Actual Budget</u>	<u>Requests</u>	<u>Recommended</u>
1210	POLICE DEPARTMENT	1,164,097	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	EMS	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	ACO	11,863	17,127	17,127
1295	TREE WARDEN	8,257	18,833	7,675

Education

Account	Department	<u>FY23</u>	<u>FY24</u>	<u>FY24</u>
		<u>Actual Budget</u>	<u>Requests</u>	<u>Recommended</u>
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	-	-	-

Public Works

<u>Account</u>	<u>Department</u>	<u>FY23</u> <u>Actual Budget</u>	<u>FY24</u> <u>Requests</u>	<u>FY24</u> <u>Recommended</u>
1421	DPW	761,192	836,755	817,772
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

Health & Human Services

<u>Account</u> ▼	<u>Department</u> ▼	<u>FY23</u>	<u>FY24</u>	<u>FY24</u>
		<u>Actual Budget</u> ▼	<u>Requests</u> ▼	<u>Recommended</u> ▼
1510	BOARD OF HEALTH	4,126	19,064	18,926
1515	SANITATION ENGINEER	13,274	-	-
1519	INSPECTOR OF ANIMALS	2,164	-	-
1541	COA	69,039	70,419	70,195
1543	VETERANS AGENT	10,737	11,237	11,237

Culture & Recreation

<u>Account</u> ▼	<u>Department</u> ▼	<u>FY23</u>	<u>FY24</u>	<u>FY24</u>
		<u>Actual Budget</u> ▼	<u>Requests</u> ▼	<u>Recommended</u> ▼
1610	LIBRARY	198,657	207,210	202,806
1630	RECREATION	29,615	31,259	31,140
1691	HISTORICAL COMMISSION	400	400	400

Debt

<u>Account</u> ▼	<u>Department</u> ▼	<u>FY23</u> <u>Actual Budget</u> ▼	<u>FY24</u> <u>Requests</u> ▼	<u>FY24</u> <u>Recommended</u> ▼
10	EXCLUDED DEBT- PRINCIPAL	427,800	382,800	382,800
1709	DEBT - BORROWING COST	3,000	4,000	4,000
1711	EXCLUDED INTEREST-LONG TERM DEBT	0	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

Employee Benefits

Account	Department	<u>FY23</u>	<u>FY24</u>	<u>FY24</u>
		<u>Actual Budget</u>	<u>Requests</u>	<u>Recommended</u>
1910	EMPLOYEE BENEFITS	770,527	733,450	691,989
1911	RETIREMENT ASSESSMENT	701,576	787,040	787,040

Other

<u>Account</u> ▼	<u>Department</u> ▼	<u>FY23</u> <u>Actual Budget</u> ▼	<u>FY24</u> <u>Requests</u> ▼	<u>FY24</u> <u>Recommended</u> ▼
1915	CENTRAL PURCHASING	182,650	185,800	190,800



Revenue vs. Expenses

Revenue vs. Expenses

- \$15,656,596 – Total Expenses for budget items
- \$ 1,100 – Green Ways Article
- \$ 118,870 – Road Stabilization Use Article

\$15,776,566

\$15,776,566 – Revenues (includes
\$116,408 free cash)



Takeaways

- Watching School Assessment
- Watching State Aid
- Most large numbers are in for FY24 budget assessments
- Reduce Operating Stabilization as/when more school assessment reduced

