

FY2023 BUDGET - TABLE 1 NOVEMBER, 2022

		FY20 ACTUAL	FY21 ACTUAL	FY22 BUDGET	FY23 BUDGET	PROPOSED AMENDMENT	FY23 ADJUSTED BUDGET	\$\$ CHANGE FROM FY22	% CHANGE FROM FY22
	REVENUES								
	Property Taxes	234,846,238	254,898,615	272,124,853	281,218,963		281,218,963	9,094,110	3.3%
	Local Receipts	36,878,485	30,479,935	25,651,386	28,244,982	981,118	29,226,100	3,574,715	13.9%
	State Aid	22,259,149	22,397,775	22,825,559	23,029,933	201,058	23,230,991	405,432	1.8%
	Free Cash	9,081,257	11,065,720	10,401,890	11,598,580		11,598,580	1,196,690	11.5%
	Other Available Funds	3,188,731	4,390,037	3,329,073	4,357,848		4,357,848	1,028,775	30.9%
	TOTAL REVENUE	306,253,860	323,232,082	334,332,760	348,450,307	1,182,176	349,632,483	15,299,722	4.6%
	EXPENDITURES								
	DEPARTMENTAL EXPENDITURES								
	1 . Select Board	752,179	826,296	968,105	833,631	15,000	848,631	(119,474)	-12.3%
	2 . Human Resources	459,435	572,887	604,195	607,890		607,890	3,695	0.6%
	3 . Information Technology	1,993,949	1,948,968	2,212,246	2,206,095		2,206,095	(6,151)	-0.3%
	4 . Diversity, Inclusion, and Community Relations	257,180	300,971	331,266	358,667		358,667	27,401	8.3%
	5 . Finance Department	3,276,686	3,042,846	3,368,197	3,447,121		3,447,121	78,924	2.3%
	<i>a. Comptroller</i>	704,846	687,568	715,461	726,008		726,008	10,547	1.5%
	<i>b. Purchasing</i>	715,553	719,383	709,756	761,441		761,441	51,685	7.3%
	<i>c. Assessing</i>	660,690	566,093	752,421	737,463		737,463	(14,958)	-2.0%
	<i>d. Treasurer</i>	1,195,597	1,069,802	1,190,559	1,222,209		1,222,209	31,650	2.7%
	6 . <i>Legal Services</i>	1,149,170	1,179,915	1,279,383	1,105,224		1,105,224	(174,159)	-13.6%
	7 . Advisory Committee	19,693	18,152	29,007	29,129		29,129	122	0.4%
	8 . Town Clerk	798,563	1,117,013	617,240	830,521		830,521	213,281	34.6%
	9 . Planning and Community Development	1,230,257	1,039,154	1,272,086	1,382,091	85,902	1,467,993	195,907	15.4%
	10 . Police	17,742,983	17,314,441	17,493,030	17,703,841		17,703,841	210,811	1.2%
	11 . Fire	16,105,142	16,546,639	16,481,472	16,934,284		16,934,284	452,812	2.7%
	12 . Building	8,158,293	8,465,596	9,587,404	10,237,173		10,237,173	649,769	6.8%
(1)	13 . Public Works	16,360,644	16,170,468	16,668,234	16,747,737		16,747,737	79,503	0.5%
	<i>a. Administration</i>	966,214	779,873	959,616	951,914		951,914	(7,702)	-0.8%
	<i>b. Engineering/Transportation</i>	1,316,971	1,304,413	1,392,568	1,459,743		1,459,743	67,175	4.8%
	<i>c. Highway</i>	6,062,296	4,995,342	5,233,854	5,380,746		5,380,746	146,892	2.8%
	<i>d. Sanitation</i>	3,413,212	3,632,171	4,310,136	4,293,420		4,293,420	(16,716)	-0.4%
	<i>e. Parks and Open Space</i>	3,650,776	3,857,133	4,188,729	4,259,100		4,259,100	70,371	1.7%
	<i>f. Snow and Ice</i>	951,175	1,601,536	583,331	402,814		402,814	(180,517)	-30.9%
	14 . Library	4,241,330	4,104,319	4,262,381	4,387,687		4,387,687	125,306	2.9%
	15 . Health and Human Services	1,324,313	1,474,730	1,595,761	1,340,667	60,216	1,400,883	(194,878)	-12.2%
	16 . Veterans' Services	270,108	263,282	316,384	316,534		316,534	150	0.0%
	17 . Council on Aging	966,717	858,548	1,027,656	1,010,140		1,010,140	(17,516)	-1.7%
	18 . Recreation	1,117,436	1,079,663	1,058,391	1,162,787		1,162,787	104,396	9.9%
(2)	19 . Personnel Services Reserve	715,000	715,000	715,000	715,000		715,000	0	0.0%
(2)	20 . Collective Bargaining - Town	1,505,081	450,000	1,206,587	3,151,633	263,960	3,415,593	2,209,006	183.1%
	<i>Subtotal Town</i>	76,224,078	76,773,888	81,094,025	84,507,852	425,078	84,932,930	3,838,905	4.7%
	21 . Schools	116,978,533	120,928,616	121,066,547	125,098,883	514,995	125,613,878	4,547,332	3.8%
	22 . Vocational Education Assessments	26,113	28,179	92,895	92,895		92,895	0	0.0%
	<i>Subtotal Education</i>	117,004,646	120,956,795	121,159,442	125,191,778	514,995	125,706,773	4,547,332	3.8%
	TOTAL DEPARTMENTAL EXPENDITURES	193,228,724	197,730,683	202,253,467	209,699,630	940,073	210,639,703	8,386,236	4.1%
	NON-DEPARTMENTAL EXPENDITURES								
(1)	23 . Employee Benefits	65,149,336	67,201,499	71,554,793	75,366,050	0	75,366,050	3,811,257	5.3%
(3)	<i>a. Pensions</i>	24,917,372	26,569,845	28,490,221	30,557,924		30,557,924	2,067,703	7.3%
	<i>b. Group Health</i>	30,539,855	31,707,590	33,305,817	34,799,370		34,799,370	1,493,553	4.5%
(3)	<i>c. Retiree Group Health Trust Fund (OPEB's)</i>	4,781,980	4,181,979	4,181,979	4,431,980		4,431,980	250,001	6.0%
	<i>d. Group Life</i>	127,452	128,740	145,000	145,000		145,000	0	0.0%
	<i>e. Disability Insurance</i>	48,480	50,521	46,000	46,000		46,000	0	0.0%
(3)	<i>f. Worker's Compensation</i>	2,050,000	1,850,000	1,850,000	1,850,000		1,850,000	0	0.0%
(3)	<i>g. Public Safety IOD Medical Expenses</i>	0	0	0	275,000		275,000	275,000	#DIV/0!
(3)	<i>h. Unemployment Compensation</i>	200,000	200,000	525,000	250,000		250,000	(275,000)	-52.4%

		FY20 ACTUAL	FY21 ACTUAL	FY22 BUDGET	FY23 BUDGET	PROPOSED AMENDMENT	FY23 ADJUSTED BUDGET	\$\$ CHANGE FROM FY22	% CHANGE FROM FY22
	<i>i. Medical Disabilities</i>	13,694	11,751	40,000	40,000		40,000	0	0.0%
	<i>j. Medicare Coverage</i>	2,470,503	2,501,073	2,970,776	2,970,776		2,970,776	0	0.0%
(2)	24 . Reserve Fund	2,521,043	2,776,291	3,630,963	2,930,043		2,930,043	(700,920)	-19.3%
	25 . HCA Reserve Fund	0	300,000	0	0		0	0	-
	26 . Stabilization Fund	0	1,000,000	2,829,788	3,500,000		3,500,000	670,212	23.7%
	27 . Affordable Housing	200,000	726,549	80,737	427,012		427,012	346,275	428.9%
	28 . Liability/Catastrophe Fund	389,700	49,729	81,223	132,489		132,489	51,266	63.1%
	29 . General Insurance	506,914	520,955	883,358	1,056,923		1,056,923	173,565	19.6%
	30 . Audit/Professional Services	122,128	99,284	147,000	149,000		149,000	2,000	1.4%
(5)	31 . Contingency Fund	61,069	5,717	10,000	10,000		10,000	0	0.0%
	32 . Out-of-State Travel	1,276	0	0	0		0	0	-
	33 . Printing of Warrants & Reports	49,666	52,405	45,000	50,000	66,000	116,000	5,000	11.1%
	34 . MMA Dues	13,226	13,226	14,239	14,595		14,595	356	2.5%
	<i>Subtotal General</i>	<i>3,865,022</i>	<i>5,544,156</i>	<i>7,722,308</i>	<i>8,270,062</i>	<i>66,000</i>	<i>8,336,062</i>	<i>547,755</i>	<i>7.1%</i>
(1)	35 . Borrowing	17,976,346	25,022,165	34,516,793	36,032,468	0	36,032,468	1,515,675	4.4%
	<i>a. Funded Debt - Principal</i>	<i>11,333,360</i>	<i>13,640,000</i>	<i>19,377,067</i>	<i>20,280,487</i>		<i>20,280,487</i>	<i>903,420</i>	<i>4.7%</i>
	<i>b. Funded Debt - Interest</i>	<i>6,468,027</i>	<i>11,237,370</i>	<i>14,879,226</i>	<i>15,591,981</i>		<i>15,591,981</i>	<i>712,755</i>	<i>4.8%</i>
	<i>c. Bond Anticipation Notes</i>	<i>140,217</i>	<i>133,256</i>	<i>200,500</i>	<i>100,000</i>		<i>100,000</i>	<i>(100,500)</i>	<i>-50.1%</i>
	<i>d. Abatement Interest and Refunds</i>	<i>34,742</i>	<i>11,539</i>	<i>60,000</i>	<i>60,000</i>		<i>60,000</i>	<i>0</i>	<i>0.0%</i>
	TOTAL NON-DEPARTMENTAL EXPENDITURES	86,990,704	97,767,820	113,793,894	119,668,580	66,000	119,734,580	5,874,686	5.2%
	TOTAL GENERAL APPROPRIATIONS	280,219,428	295,498,503	316,047,361	329,368,210	1,006,073	330,374,283	13,320,849	4.2%
	SPECIAL APPROPRIATIONS								
	36 Host Community Agreement Special Appropriation (transfer)				1,007,239		1,007,239		
	37 . Police/Fire Radio Infrastructure (revenue financed)				900,000		900,000		
	38 . Public Safety Building Locker Room Improvements (revenue financed)				450,000		450,000		
	39 . Traffic Calming / Safety Improvements (revenue financed)				560,000		560,000		
	40 . Bicycle Access Improvements (revenue financed)				472,000		472,000		
	41 . Parking Meters (revenue financed)				188,000		188,000		
	42 . Accessible Pedestrian Signal Conversion (revenue financed)				50,000		50,000		
	43 . Street Rehab. (revenue financed)				1,880,000		1,880,000		
	44 . Sidewalk Repair/Reconstruction (revenue financed)				500,000		500,000		
	45 . Washington St. Rehab and Complete Streets (revenue financed)				700,000		700,000		
	46 . Playground Equipment, Fields, Fencing (revenue financed)				200,000		200,000		
	47 . Town/School Grounds Rehab (revenue financed)				90,000		90,000		
	48 . Tree Removal and Replacement (revenue financed) + \$50K re-appropriation				350,000		350,000		
	49 . School Furniture Upgrades (revenue financed)				25,000		25,000		
	50 . Town/School Underground Tank Removal (revenue financed)				50,000		50,000		
	51 . Town/School ADA Renovations (revenue financed)				85,000		85,000		
	52 . Town/School Energy Conservation Projects (revenue financed)				100,000		100,000		
	53 . Town/School Energy Management Systems (revenue financed)				100,000		100,000		
	54 . Town/School Bldg Security / Life Safety Systems (revenue financed)				250,000		250,000		
	55 . Classroom Capacity (revenue financed)				1,827,048		1,827,048		
	56 . Engine #1 Replacement (bond)				700,000		700,000		
	57 . Wash/Harv/Kent/Davis Traffic Signal Upgrade (bond)				1,350,000		1,350,000		
	58 . Stormwater Improvements (utility bond)				600,000		600,000		
	59 . Water System Improvements (utility bond)				2,000,000		2,000,000		
	60 . Wastewater System Improvements (utility bond)				3,000,000		3,000,000		
	61 . Netherlands Road Fuel Upgrade (utility bond)				140,000		140,000		
	62 . Skyline Park (bond)				3,210,000		3,210,000		
	63 . Willow Pond Remediation (bond)				2,800,000		2,800,000		
	64 . Town/School Bldg Roof Repairs (bond)				650,000		650,000		
	65 . Robinson Playground - additional authorization (bond)				0	275,000	275,000		
	66 . Murphy Playground - additional authorization (bond)					355,000	355,000		
	67 . Engine #4 Replacement (bond)					800,000	800,000		

	FY20 ACTUAL	FY21 ACTUAL	FY22 BUDGET	FY23 BUDGET	PROPOSED AMENDMENT	FY23 ADJUSTED BUDGET	\$\$ CHANGE FROM FY22	% CHANGE FROM FY22
(4) TOTAL REVENUE-FINANCED SPECIAL APPROPRIATIONS	9,949,094	8,828,250	7,617,048	9,784,287	0	9,784,287	2,167,239	28.5%
TOTAL APPROPRIATED EXPENDITURES	290,168,522	304,326,753	323,664,409	339,152,497	1,006,073	340,158,570	15,488,088	4.8%
NON-APPROPRIATED EXPENDITURES								
Cherry Sheet Offsets	89,070	103,231	101,559	118,419	13,173	131,592		
State & County Charges	6,826,231	6,810,339	6,938,649	7,371,328	15,930	7,387,258		
Overlay	1,785,140	1,829,768	3,603,145	1,930,062		1,930,062		
Deficits-Judgments-Tax Titles	25,000	25,000	25,000	25,000		25,000		
TOTAL NON-APPROPRIATED EXPEND.	8,725,441	8,768,339	10,668,353	9,444,809	29,103	9,473,912	(1,223,544)	-11.5%
TOTAL EXPENDITURES	298,893,963	313,095,091	334,332,761	348,597,306	1,035,176	349,632,482	15,299,721	4.6%
SURPLUS/(DEFICIT)	7,359,897	10,136,991	0	-147,000	147,000	0	0	

(1) Breakdown provided for informational purposes.

(2) Figures provided for informational purposes. Funds were transferred to departmental budgets for expenditure.

(3) Funds are transferred to trust funds for expenditure.

(4) Amounts appropriated. Bonded appropriations are not included in the total amount, as the debt and interest costs associated with them are funded in the Borrowing category (item #35).

FY23 BUDGET - TABLE 2 NOV 2022

Department/Board/Commission	Personnel Services/ Benefits	Purchase of Services	Supplies	Other Charges/ Expenses	Utilities	Capital Outlay	Inter-Govt'al	Debt Service	Agency Total
Select Board (Town Administrator)	756,298	50,880	2,048	36,900		2,505			848,631
Human Resources Department (Human Resources Director)	325,491	239,359	14,900	26,500		1,640			607,890
Information Technology Department (Chief Information Officer)	1,216,333	682,773	10,350	15,050		281,589			2,206,095
Diversity, Inclusion, and Community Relations (Director)	311,792	30,000	13,000	3,000		875			358,667
Finance Department (Director of Finance)	2,440,928	919,867	46,960	29,207	2,304	7,855			3,447,121
Legal Services (Town Counsel)	813,075	206,269	2,500	81,500		1,880			1,105,224
Advisory Committee (Chair, Advisory Committee)	24,989			3,275		295			29,129
Town Clerk (Town Clerk)	683,569	118,172	27,250	500		1,030			830,521
Planning and Community Department (Plan. & Com. Dev. Dir.)	1,277,013	173,150	9,712	4,550		3,568			1,467,993
Police Department (Police Chief)	16,251,582	536,731	137,857	31,300	319,790	426,581			17,703,841
Fire Department (Fire Chief)	16,104,040	168,426	126,952	27,100	251,970	255,796			16,934,284
Public Buildings Department (Building Commissioner)	2,963,098	4,251,623	25,075	5,248	2,863,659	128,470			10,237,173
Public Works Department (Commissioner of Public Works)	8,596,489	5,218,510	995,885	45,500	1,202,125	689,230			16,747,737
Public Library Department (Library Board of Trustees)	3,255,810	242,886	605,352	4,700	235,815	43,124			4,387,687
Health & Human Services Department (Health & Human Svcs Dir)	1,089,079	229,653	24,000	4,470	47,865	5,816			1,400,883
Veterans' Services (Veterans' Services Director)	155,147	2,388	1,150	157,339		510			316,534
Council on Aging (Council on Aging Director)	873,281	48,418	18,846	4,250	59,645	5,700			1,010,140
Recreation Department (Recreation Director)	845,183	23,037	86,480	12,400	192,687	3,000			1,162,787
School Department (School Committee)									125,613,878
Total Departmental Budgets	57,983,197	13,142,142	2,151,592	490,084	5,175,860	1,859,464			206,416,215
DEBT SERVICE									
Debt Service (Director of Finance)								36,032,468	36,032,468
Total Debt Service								36,032,468	36,032,468
EMPLOYEE BENEFITS									
Contributory Pensions Contribution (Director of Finance)	30,557,924								30,557,924
Group Health Insurance (Human Resources Director)	34,799,370								34,799,370
Retiree Group Health Insurance - OPEB's (Director of Finance)	4,431,980								4,431,980
Group Life Insurance (Human Resources Director)	145,000								145,000
Disability Insurance	46,000								46,000
Workers' Compensation (Human Resources Director)	1,850,000								1,850,000
Unemployment Insurance (Human Resources Director)	525,000								525,000
Ch. 41, Sec. 100B Medical Benefits (Town Counsel)	40,000								40,000
Medicare Payroll Tax (Director of Finance)	2,970,776								2,970,776
Total Employee Benefits	75,366,050								75,366,050
GENERAL / UNCLASSIFIED									
Vocational Education Assessments									92,895
Reserve Fund (*) (Chair, Advisory Committee)				2,930,043					2,930,043
Stabilization Fund (Director of Finance)				3,500,000					3,500,000
Liability/Catastrophe Fund (Director of Finance)				132,489					132,489
Housing Trust Fund (Planning & Community Development Dir.)				427,012					427,012
General Insurance (Town Administrator)		1,056,923							1,056,923
Audit/Professional Services (Director of Finance)		149,000							149,000
Contingency (Town Administrator)				10,000					10,000
Out of State Travel (Town Administrator)									
Printing of Warrants (Town Administrator)	20,000	20,000	10,000			66,000			116,000
MMA Dues (Town Administrator)				14,595					14,595
Town Salary Reserve (*) (Director of Finance)	3,415,593								3,415,593
Personnel Services Reserve (*) (Director of Finance)	715,000								715,000
Total General / Unclassified	4,150,593	1,225,923	10,000	7,014,139		66,000			12,559,550
TOTAL GENERAL APPROPRIATIONS	137,499,839	14,368,065	2,161,592	7,504,223	5,175,860	1,925,464		36,032,468	330,374,283

(*) NO EXPENDITURES AUTHORIZED DIRECTLY AGAINST THESE APPROPRIATIONS. FUNDS TO BE TRANSFERRED AND EXPENDED IN APPROPRIATE DEPT.