

	2024	Outgoing		Incoming
From Taxes	Operating Budget 2024	\$25,868,289	Taxation (est.)	\$24,122,576
	Warrant Articles (Taxed)	\$260,720	Local Receipts (est.)	\$1,653,500
			State Aid (est.)	\$352,933
		\$26,129,009		26,129,009
From Other Sources	Warrant Articles (Free Cash)	\$1,510,723	From Reserves (Free)	\$1,510,723
	Warrant Articles (Debt)	\$860,000	Debt	\$860,000
	Community Preservation Fund	\$379,550	CPA Funds	\$379,550
	Warrant Articles Other Funds	\$120,054	Other Funds	\$120,054
		\$2,870,327		\$2,870,327
Total		\$28,999,336		\$28,999,336

	2023 Voted	2023 Final
Operating Budget	\$ 24,468,636	\$ 24,674,420
ATM Articles (R&A)	\$ 72,657	
FTM Articles (R&A)	\$ 133,127	
Total	\$ 24,674,420	\$ 24,674,420

Town Valuation		\$1,256,466,403
Levy Limit		
Tax Rate		\$ 17.42

2024 Proposed	
\$ 25,868,289	5.7%
\$ 260,720	
\$ 26,129,009	5.9%

\$ 1,294,160,395		

Source:

FY24 Expense budget 3 7 From Tax recap

Summary of Expenditures	2024 Proposed	2023 State Submission
Town Government	\$ 1,930,404	
Protection	\$ 3,449,918	
Public Works	\$ 1,349,951	
Health Services	\$ 257,660	
Culture & Recreation	\$ 469,465	
Subtotal - Town Government	\$ 7,457,398	
School Committee	\$ -	
A/B Regional School	\$ 13,944,299	
Vocational/Technical Schools	\$ 318,390	
Subtotal - Education	\$ 14,262,689	
Debt Service	\$ 1,334,132	
Admin (Retirement, Emp. Benefits, Insurance)	\$ 2,659,070	
Reserve Fund	\$ 155,000	
Subtotal - Other	\$ 4,148,202	
Total Operating Budget (R&A)	\$ 25,868,289	
Operating Budget Items added		
ATM Warrant Articles (Taxed)	\$ 260,720	\$ 23,941,292
FTM Warrant Articles (Taxed)	\$ -	\$ 144,728
Total ATM (R&A)	\$ 260,720	\$ 24,086,020
Total Raise and Appropriate (R&A)	\$ 26,129,009	\$ 24,086,020
ATM Free Cash	\$ 1,510,723	\$ 1,114,345
ATM Other Funds	\$ 120,054	\$ 115,768
ATM CPA Funds	\$ 379,550	\$ 712,550
Total Other	\$ 2,010,327	\$ 1,942,663
Subtotal (Amount to be Raised)	\$ 28,139,336	\$ 26,028,683
Amounts for Tax Title	\$ 15,000	\$ 15,000
Cherry Sheet Offsets	\$ 14,205	\$ 14,194
Cherry Sheet Charges	\$ 81,441	\$ 80,835
Overlay allowance	\$ 600,000	\$ 626,458
Other Amounts to be Raised		\$ 736,487
A. Total Appropriations	\$ 28,139,336	\$ 26,765,170
State Aid	\$ 352,933	\$ 346,673
Local Receipts	\$ 1,653,500	\$ 1,575,000
CPA Funds	\$ 379,550	\$ 712,550
From Free Cash	\$ 1,510,723	\$ 1,114,346
Other Funds	\$ 120,054	\$ 115,767
B. Total Receipts	\$ 4,016,760	\$ 3,864,335
To be Raised from Property Tax(A-B)	\$ 24,122,576	\$ 22,900,835

Tax Rate Calculation		
C. Amount to be raised	\$ 24,122,576	\$ 22,900,835
D. Total Valuation	\$ 1,475,569,221	\$ 1,475,569,221
Tax rate (C/D*100)		16.35% 15.52%
Average Single Family Assessment FY20 Valuation	\$ 764,691	\$ 764,691
Average Single Family Tax Bill at Proposed Rate	\$ 12,501	\$ 11,868

	2023	2024	Change	Change %	
Town Government	\$7,186,973	\$7,457,398	\$270,425	3.2%	29%
Education	\$13,553,652	\$14,262,689	\$709,037	5.0%	55%
Debt Service	\$1,294,632	\$1,334,132	\$39,500	3.0%	5%
Retirement	\$1,218,757	\$1,245,470	\$26,713	9.7%	5%
Employee Benefits	\$1,047,073	\$1,183,600	\$136,527	7.7%	5%
Insurance	\$223,333	\$230,000	\$6,667	2.9%	1%
Reserve Fund	\$150,000	\$154,500	\$4,500	2.6%	1%
Total	\$24,674,420	\$25,867,789	\$1,193,369		
Total Non Education	\$11,120,768	\$11,605,100	\$484,332		

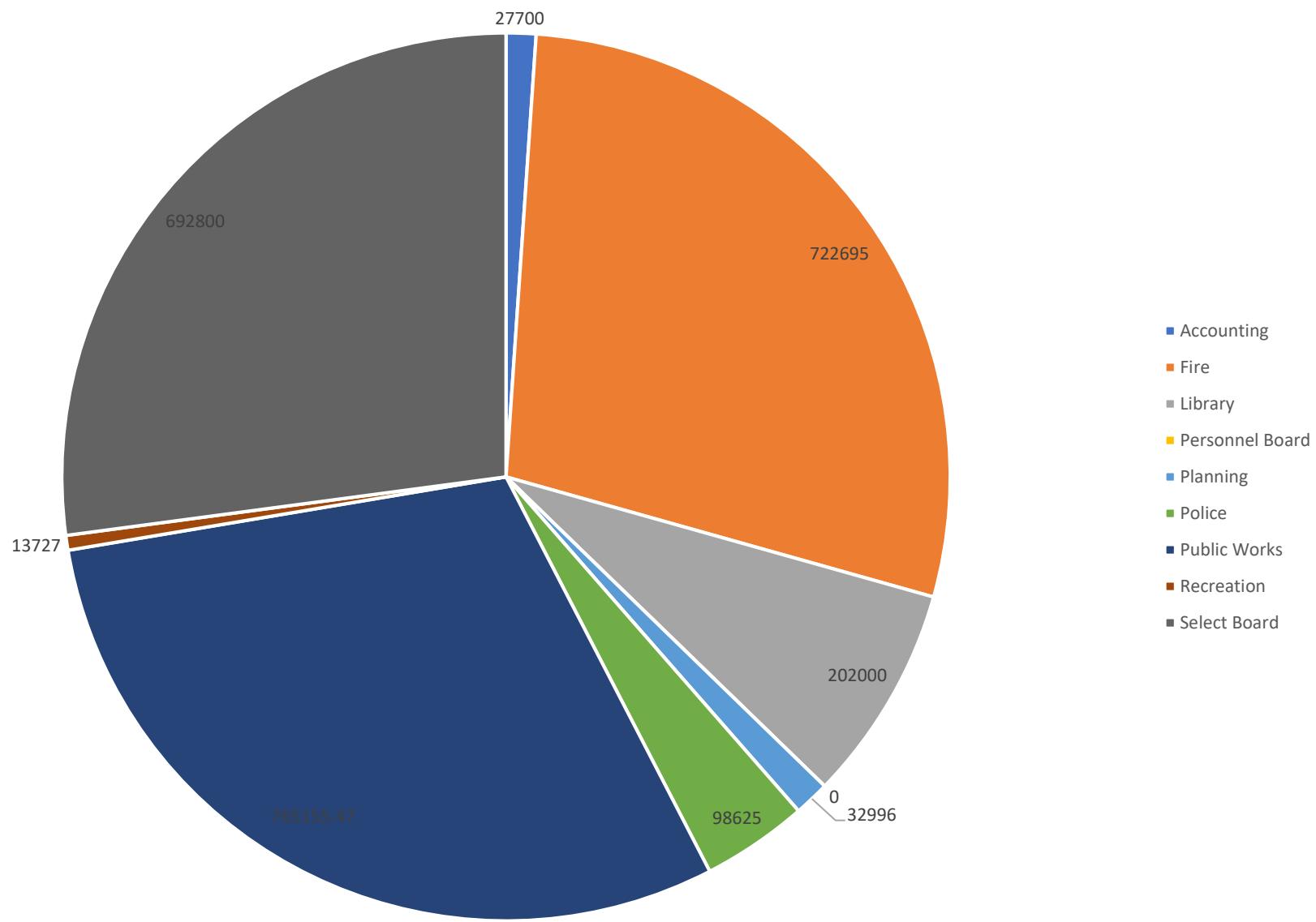
	\$23	\$24
Total Retirement of LT		
Debt	\$1,294,632	\$1,334,132
Total County Retirement		
Assmt	\$1,218,757	\$1,245,470
Total Other Insurance	\$223,333	\$230,000
Total Employee Benefits	\$1,047,073	\$1,183,600
Total Administration	\$3,783,795	\$3,993,202
Total Salary	\$0	\$0
Total Other	\$150,000	\$154,500
Total Reserve Fund	\$150,000	\$154,500

	2023	2024	Change
Town			
Government	\$7,212,973	\$7,454,030	3.20%
Education	\$13,553,652	\$14,270,640	5.00%
Debt Service	\$1,294,632	\$1,334,132	3.00%
Retirement	\$1,218,757	\$1,350,000	9.70%
Employee			
Benefits	\$1,051,073	\$1,138,600	7.70%
Insurance	\$223,333	\$230,000	2.90%
Reserve Fund	\$150,000	\$154,000	2.60%

<u>Dept.</u>	<u>Warrant Article</u>	<u>Other</u>	<u>CPC funds</u>
ABRSD	Disposition of the remaining balance in the appropriation Douglas/Gates Building Project		
Accounting	19.5 Hour Employee - Admin Asst.		
CPC	COMMUNITY PRESERVATION FUND – OPEN SPACE (INCLUDING RECREATION) CONSERVATION TRUST FUND	\$ 10,000	
CPC	Town ClerkRecord Conservation of Historic Records		
CPC	CPC Community Housing - Regional Housing Services (RHS)	\$ 12,000	
CPC	Steele Farmhouse Chimney - Pointing & Repairs (Re-allocated -Phase 2)		
CPC	BRAP	\$ 38,050	
CPC	Steele farm	\$ 310,000	
CPC	Steele Farmhouse Roof (Phase 2)		
CPC	Steele Farmhouse Replacement Windows & fix doors (Phase 2)		
CPC	Steele Farmhouse Painting - Exterior (Phase 2)		
CPC	CPC Report and Reserves		
CPC	Conservation		
CPC	Old Cemetery straighten headstones	\$ 9,500	
Fire	Fire Dept Tender 65 - matching grant (Part A)		
Fire	New EMT/FF - second half of FY24		
Fire	Tender (Second)		
Fire	Fire - PPE (create a fund for this purpose)		
Fire	Car 1 Chevy Tahoe 2013 Command Vehicle (fully outfitted)		
Library	REPLACE FIRE ALARM SYSTEM		
Library	Roof - flat & sloped		
Library	Audio/Visual Equipment		
Personnel Board	COLA for non-union, non-contract employees		
Planning	MS-4 Permitting		
Planning	Payment of prior year bills - PLACES Inc \$1423.75 & Town of Hudson \$1012.50		
Police	Body camera storage		
Police	Police Station Space Improvements (female locker room, completion of storage area)		
Police	Bullet proof vests (operating budget?)		
Police	Police vehicle in Warrant Article		
Police Fire	Officer Injury cover		
Public Works	#13 John Deere Backhoe - 2006		
Public Works	fuel tanks		
Public Works	Road Paving	\$ 155	
Public Works	tree health survey		
Public Works	#21B Stander Mower - 2010		
Public Works	leaf vacuum		
Public Works	chlorine system for Hager well		
Public Works	#16 Bobcat Skid Steer - 2003		
Recreation	Survey of Rec Comm property - Summer Road		
Select Board	INFORMATION TECHNOLOGY EMAIL & NETWORK FILES CLOUD MIGRATION (STM)		
Select Board	Assesor Cyclical/Revaluation (two parts - 1. Create fund, 2. Fund it)		
Select Board	Possible IT Strategy Implementation (Cloud)		
Select Board	Evaluate conversion of Steele farmhouse/barn to museums & museum to town offices		
Select Board	Records Conservation -Scanning/Archiving/Searchable Database		
Select Board	Website update		
Select Board	Water Line Extension IMA Engineering, Legal, Consulting, administration (STM)		
Select Board	Sargent Road BAN payment (STM)		
Select Board	OPEB		
Petition	Investigation		
Planning	Fall Town Meeting - Primarily for Zoning		
Other	Cable services and Eqpt.	\$ 119,899	
	ACCEPTANCE OF JOYCE LANE, LOVING AVENUE AND MACLEOD WAY AS PUBLIC WAY		
Fall			
Fire	cistern inspections \$40K		
FY25			
Personnel Board	Amend Personnel Administration Plan		
Planning	Zoning Bylaw amendment - Accessory Apartment		
Planning	Accept as public way - Joyce Lane, Loring Ave and MacLeod Way		
Planning	Tree Protection ByLaw		
Select Board	Fire CBA (TBD when settled)		
Select Board	Authorize SB to renegotiate land - cell tower lease - 7 Mass Ave - Dish Wireless & MetroPCS		
Sustainability	Green Communities		
Sustainability	Specialized Building Code (Can Planning sponsor this?)		
		\$ 120,054	\$ 379,550
		Other	<u>CPC funds</u>

Row Labels	Sum of CPC funds	Sum of Tax	Sum of Bond	Sum of Free Cash	Sum of Other
Accounting		\$27,700			
CPC	\$379,550				
Fire		\$49,695	\$560,000	\$113,000	
Library				\$202,000	
Petition				\$20,000	
Planning		\$35,900		\$2,996	
Police		\$73,625		\$25,000	
Police Fire				\$50,000	
Public Works			\$300,000	\$465,000	\$155
Recreation				\$13,727	
Select Board		\$73,800		\$619,000	
Other					\$119,899
Grand Total	\$379,550	\$260,720	\$860,000	\$1,510,723	\$120,054

Sum of Total	Row Labels	Sum of Total
\$27,700	ABRSD	\$0
\$379,550	Accounting	\$27,700
\$722,695	CPC	\$379,550
\$202,000	Fire	\$722,695
\$20,000	Library	\$202,000
\$38,896	Personnel Board	\$0
\$98,625	Petition	\$20,000
\$50,000	Planning	\$38,896
\$765,155	Police	\$98,625
\$13,727	Police Fire	\$50,000
\$692,800	Public Works	\$765,155
\$119,899	Recreation	\$13,727
\$3,131,047	Select Board	\$692,800
	Other	\$119,899
	Grand Total	\$3,131,047



Graphs

Pie Chart

Operating Budget	2024 Proposed
Town Government	\$ 7,457,398
Education	\$ 14,262,689
Debt Service	\$ 1,334,132
Admin (Retirement, Emp. Benefits, Insu	\$ 2,659,070
Reserve Fund	\$ 155,000
	\$ 25,868,289

Year Change

	2023	2024
Town Government	\$ 7,186,973	\$ 7,457,398
Education	\$ 13,553,652	\$ 14,262,689
Debt Service	\$ 1,294,632	\$ 1,334,132
Retirement	\$ 1,218,757	\$ 1,350,000
Employee Benefits	\$ 1,051,073	\$ 1,138,600
Insurance	\$ 223,333	\$ 230,000
Reserve Fund	\$ 150,000	\$ 155,000
Total Non Education	\$ 11,124,768	\$ 11,665,130
Total Education	\$ 13,553,652	\$ 14,262,689
Total	\$ 24,678,420	\$ 25,927,819

Total Salary 0 0

Total Other 1,294,632 1,334,132

Total Retirement of LT Debt 1,294,632 1,334,132

Total Salary 0 0

Total Other 1,218,757 1,350,000

Total Salary 0 0

Total Other 223,333 230,000

Total Salary 0 0

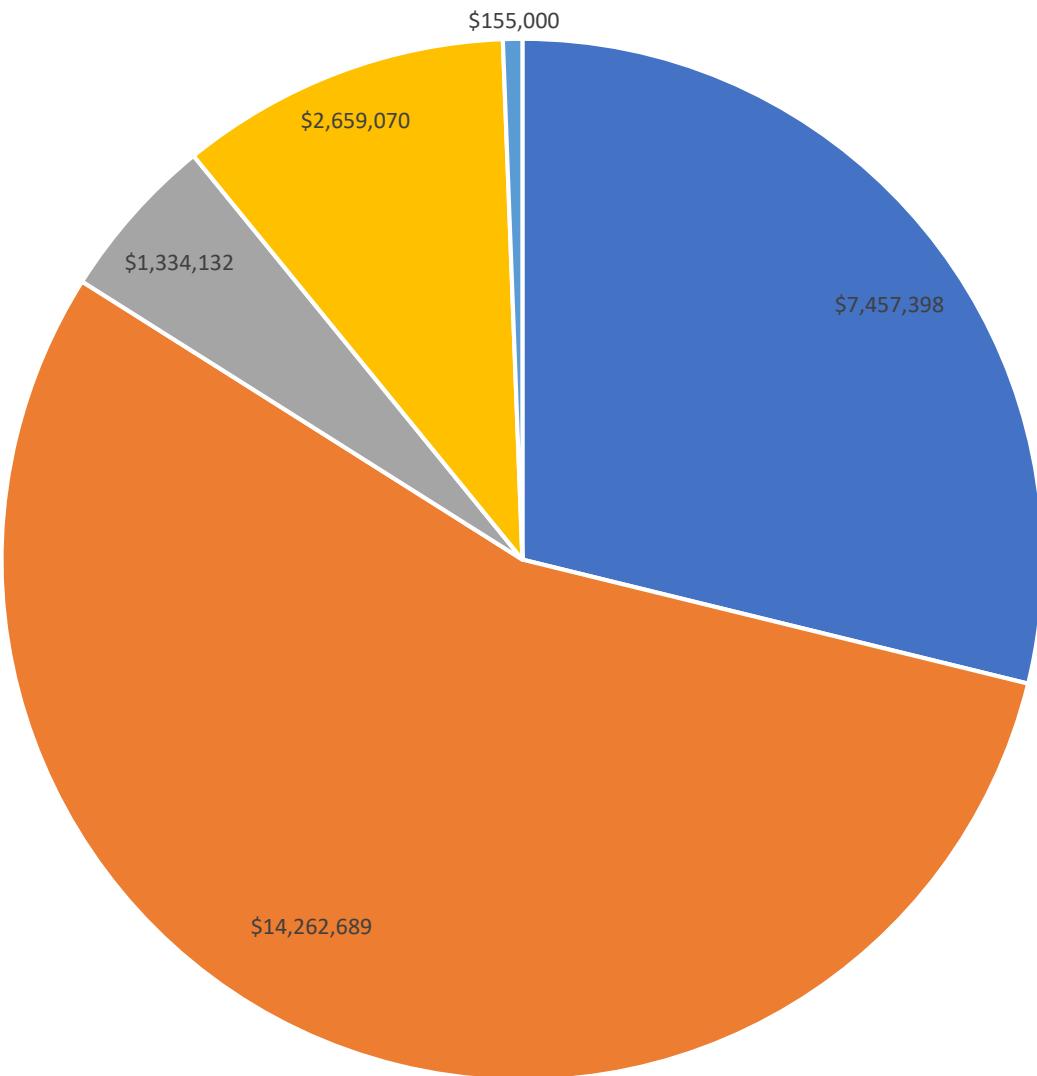
Total Other 1,051,073 1,138,600

Operating Budget	2023 Revised Budget	2023 Voted Budget
Town Government	\$ 7,186,973	\$ 6,992,646
Education	\$ 13,553,652	\$ 13,553,652
Debt Service	\$ 1,294,632	\$ 1,314,737
Admin (Retirement, Emp. Benef	\$ 2,489,163	\$ 2,477,706
Reserve Fund	\$ 150,000	\$ 150,000

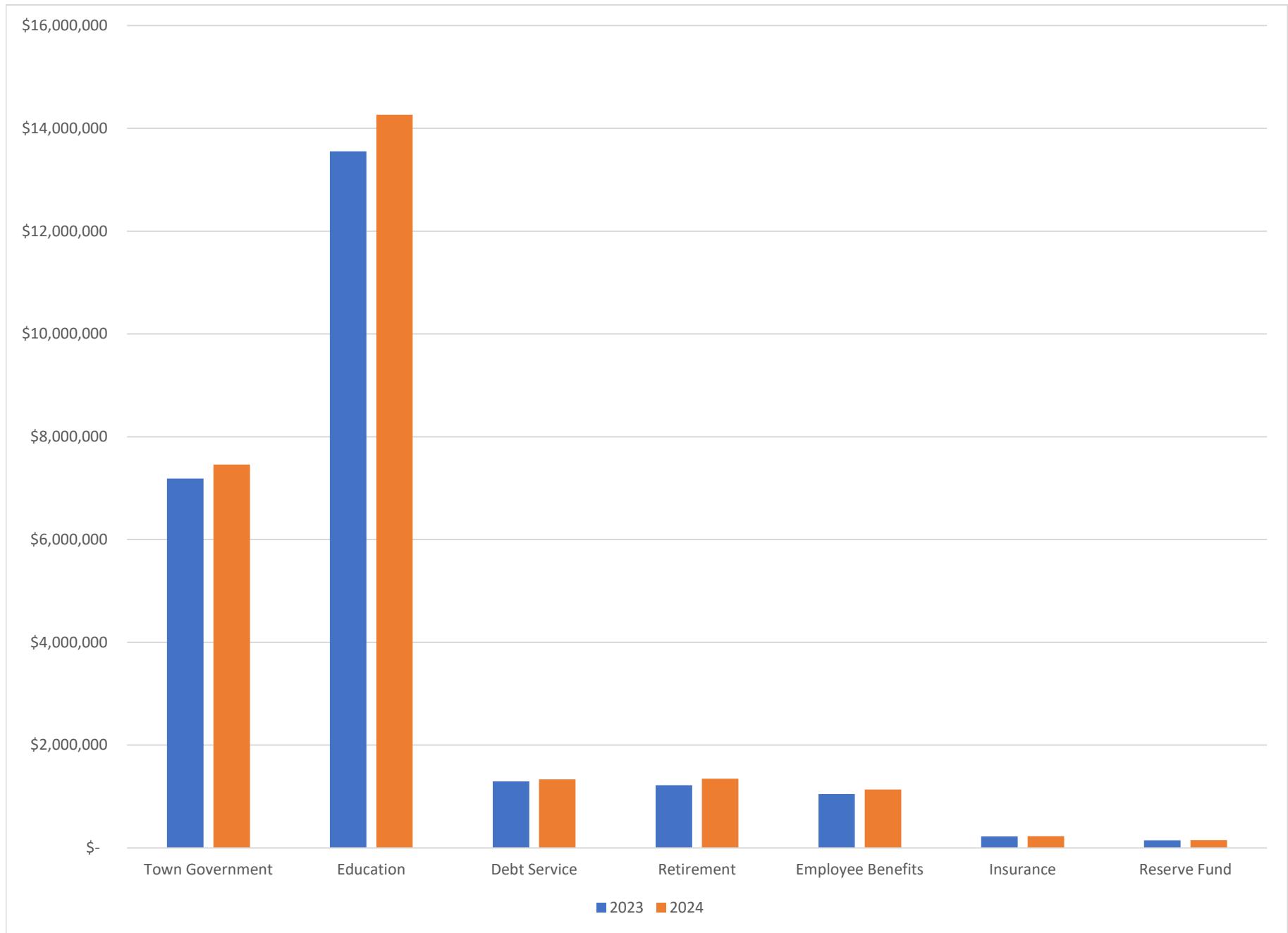
Change	
3.6%	29%
5.0%	
3.0%	
9.7%	
7.7%	
2.9%	
3.2%	
4.6%	
5.0%	
4.8%	

	Voted	2023
Town Government	\$ 6,992,646	
Education	\$ 13,553,652	
Debt Service	\$ 1,314,737	
Retirement		
Employee Benefits		
Insurance		
Reserve Fund	\$ 150,000	
Admin	\$ 2,477,706	
Total Non Education	\$ 8,457,383	
Total Education	\$ 13,553,652	
Total	\$ 24,488,741	

2024	Change	
\$ 7,457,398	6.2%	29%
\$ 14,262,689	5.0%	
\$ 1,334,132	1.5%	
\$ 155,000	3.2%	
\$ 2,659,070	6.8%	
\$ 8,946,530	5.5%	
\$ 14,262,689	5.0%	
\$ 25,868,289	5.3%	



■ Town Government ■ Education ■ Debt Service ■ Admin (Retirement, Emp. Benefits, Insurance) ■ Reserve Fund



<u>Summary of Expenditures</u>	<u>2023</u>	<u>2022</u>
Town Government	\$ 1,570,202	\$ 1,421,960
Protection	\$ 3,361,955	\$ 3,265,179
Public Works	\$ 1,314,737	\$ 1,263,590
Health Services	\$ 233,120	\$ 196,420
Culture & Recreation	\$ 512,633	\$ 496,729
Subtotal - Town Government	\$ 6,992,646	\$ 6,643,878
School Committee	\$ 1,600	\$ 1,600
A/B Regional School	\$ 13,257,674	\$ 12,676,080
Vocational/Technical Schools	\$ 294,378	\$ 381,255
Subtotal - Education	\$ 13,553,652	\$ 13,058,935
Debt Service	\$ 1,294,632	\$ 1,099,492
Employee Benefits	\$ 2,477,706	\$ 2,313,280
Reserve Fund	\$ 150,000	\$ 150,000
	\$ 3,922,338	\$ 3,562,772
Operating Budget	\$ 24,468,636	\$ 23,265,585

FY2021 Budget Voted 2023
Town of Boxborough

	FY23 Submitted Budget	FY22 Budget	FY23 vs FY22	FY23 vs FY22	FY22 YTD 11/1	FY20 Budget	FY20 Actual
114 Total Salary	100	0		100		0	0
114 Total Other	80	75		5	6.7%	30	65
<u>114 Total Moderator</u>	<u>180</u>	<u>75</u>		<u>105</u>	<u>140.0%</u>	<u>30</u>	<u>65</u>
				0			
119 Total Salary	0	0		0		0	0
119 Total Other	160	120		40	33.3%	18	170
<u>119 Total Town Constable</u>	<u>160</u>	<u>120</u>		<u>40</u>	<u>33.3%</u>	<u>18</u>	<u>170</u>
				0			
122 Total Salary	0	0		0		0	2,000
122 Total Other	0	0		0		782	2,885
<u>122 Total Select Board</u>	<u>0</u>	<u>0</u>		<u>0</u>	<u></u>	<u>782</u>	<u>4,885</u>
				0			
123 Total Salary	302,870	215,020		87,850	40.9%	0	0
123 Total Other	11,745	5,330		6,415	120.4%	53,417	192,150
<u>123 Total Town Administrator</u>	<u>314,615</u>	<u>220,350</u>		<u>94,265</u>	<u>42.8%</u>	<u>980</u>	<u>4,515</u>
				0			
131 Total Salary	0	0		0		0	3,000
131 Total Other	385	375		10	2.7%	180	375
<u>131 Total Town Finance Comm</u>	<u>385</u>	<u>375</u>		<u>10</u>	<u>2.7%</u>	<u>180</u>	<u>3,375</u>
				0			
135 Total Salary	96,447	84,230		12,217	14.5%	18,096	79,005
135 Total Other	43,600	73,000		-29,400	-40.3%	34,902	37,335
<u>135 Total Accountant</u>	<u>140,047</u>	<u>157,230</u>		<u>-17,183</u>	<u>-10.9%</u>	<u>52,998</u>	<u>116,340</u>
				0			
141 Total Salary	106,887	85,230		21,657	25.4%	24,297	80,005
141 Total Other	21,220	16,015		5,205	32.5%	13,472	13,860
<u>141 Total Assessor</u>	<u>128,107</u>	<u>101,245</u>		<u>26,862</u>	<u>26.5%</u>	<u>37,770</u>	<u>93,865</u>
				0			

FY2021 Budget Voted 2023
Town of Boxborough

	FY23 Submitted Budget	FY22 Budget	FY23 vs FY22	FY23 vs FY22	FY22 YTD 11/1	FY20 Budget	FY20 Actual
145 Total Salary	108,402	77,310	31,092	40.2%	24,486	71,575	71,465
145 Total Other	28,700	27,740	960	3.5%	5,934	25,990	19,588
<u>145 Total Treasurer/Collector</u>	<u>137,102</u>	<u>105,050</u>	<u>32,052</u>	<u>30.5%</u>	<u>30,420</u>	<u>97,565</u>	<u>91,053</u>
151 Total Salary	0	0	0	0.0%	0	0	0
151 Total Other	78,400	78,400	0	0.0%	20,177	87,600	70,736
<u>151 Total Legal</u>	<u>78,400</u>	<u>78,400</u>	<u>0</u>	<u>0.0%</u>	<u>20,177</u>	<u>87,600</u>	<u>70,736</u>
152 Total Salary	0	0	0	0.0%	0	0	0
152 Total Other	345	345	0	0.0%	225	320	225
<u>152 Total Personnel Board</u>	<u>345</u>	<u>345</u>	<u>0</u>	<u>0.0%</u>	<u>225</u>	<u>320</u>	<u>225</u>
156 Total Salary	7,500	7,500	0	0.0%	0	5,000	5,000
156 Total Other	251,775	242,920	8,855	3.6%	69,617	151,210	145,645
<u>156 Total Technology</u>	<u>259,275</u>	<u>250,420</u>	<u>8,855</u>	<u>3.5%</u>	<u>69,617</u>	<u>156,210</u>	<u>150,645</u>
161 Total Salary	93,655	61,305	32,350	52.8%	16,468	50,690	49,958
161 Total Other	2,664	1,945	719	37.0%	844	1,830	1,023
<u>161 Total Town Clerk</u>	<u>96,319</u>	<u>63,250</u>	<u>33,069</u>	<u>52.3%</u>	<u>17,312</u>	<u>52,520</u>	<u>50,980</u>
162 Total Salary	11,204	2,975	8,229	276.6%	0	7,280	8,744
162 Total Other	8,360	7,495	865	11.5%	742	7,560	13,646
<u>162 Total Elect. & Registr.</u>	<u>19,564</u>	<u>10,470</u>	<u>9,094</u>	<u>86.9%</u>	<u>742</u>	<u>14,840</u>	<u>22,389</u>
			0				

FY2021 Budget Voted 2023
Town of Boxborough

	FY23 Submitted Budget	FY22 Budget	FY23 vs FY22	FY23 vs FY22	FY22 YTD 11/1	FY20 Budget	FY20 Actual
171 Total Salary	0	0	0	0.0%	0	0	0
171 Total Other	1,600	1,600	0	0.0%	712	2,150	819
171 Total Conservation Comm	<u>1,600</u>	<u>1,600</u>	<u>0</u>	<u>0.0%</u>	<u>712</u>	<u>2,150</u>	<u>819</u>
174 Total Salary	250,910	74,450	176,460	237.0%	21,476	80,980	48,499
174 Total Other	17,000	6,225	10,775	173.1%	0	3,830	2,120
174 Total Town Planner	<u>267,910</u>	<u>80,675</u>	<u>187,235</u>	<u>232.1%</u>	<u>21,476</u>	<u>84,810</u>	<u>50,619</u>
175 Total Salary	5,913	5,075	838	16.5%	1,024	3,000	1,875
175 Total Other	5,425	5,425	0	0.0%	0	4,580	11,367
175 Total Planning Board	<u>11,338</u>	<u>10,500</u>	<u>838</u>	<u>8.0%</u>	<u>1,024</u>	<u>7,580</u>	<u>13,242</u>
176 Total Salary	1,304	1,280	24	1.9%	0	0	0
176 Total Other	635	635	0	0.0%	0	225	58
176 Total ZBA	<u>1,939</u>	<u>1,915</u>	<u>24</u>	<u>1.3%</u>	<u>0</u>	<u>225</u>	<u>58</u>
179 Total Salary	0	0	0	0	0	0	0
179 Total Other	200	100	100	100.0%	0	200	52
179 Total Ag Comm	<u>200</u>	<u>100</u>	<u>100</u>	<u>100.0%</u>	<u>0</u>	<u>200</u>	<u>52</u>
182 Total Salary	0	0	0	0	0	0	0
182 Total Other	3,750	3,500	250	7.1%	0	0	0
182 Total Economic Development	<u>3,750</u>	<u>3,500</u>	<u>250</u>	<u>7.1%</u>	<u>0</u>	<u>0</u>	<u>0</u>
192 Total Salary	0	226,565	-226,565	-100.0%	0	212,660	188,013
192 Total Other	54,240	50,510	3,730	7.4%	12,504	47,655	46,637
192 Total Town Hall	<u>54,240</u>	<u>277,075</u>	<u>-222,835</u>	<u>-80.4%</u>	<u>12,504</u>	<u>260,315</u>	<u>234,650</u>
			0				

FY2021 Budget Voted 2023
Town of Boxborough

	FY23 Submitted Budget	FY22 Budget		FY23 vs FY22	FY23 vs FY22	FY22 YTD 11/1	FY20 Budget	FY20 Actual
196 Total Salary	0	0		0		0	0	0
196 Total Other	53,775	58,015		-4,240	-7.3%	13,005	52,865	49,336
196 Total Facilities	<u>53,775</u>	<u>58,015</u>		-4,240	-7.3%	13,005	52,865	49,336
199 Total Salary	0	0		0		0	0	0
199 Total Other	950	1,250		-300	-24.0%	750	500	224
199 Total Sustainability Comm	<u>950</u>	<u>1,250</u>		-300	-24.0%	750	500	224
Total Salaries - Town Government	985,193	840,940		144,253	17.2%	105,846	595,195	531,739
Total Other - Town Government	585,009	581,020		3,989	0.7%	227,311	633,355	583,727
Total Town Government	1,570,202	1,421,960		148,242	10.4%	280,721	1,040,915	959,525
	1,570,202			0				

FY2021 Budget Voted 2023
Town of Boxborough

	FY23 Submitted Budget	FY22 Budget	FY23 vs FY22	FY23 vs FY22	FY22 YTD 11/1	FY20 Budget	FY20 Actual
210 Total Salary	1,389,481	1,369,159	20,322	1.5%	351,133	1,210,305	1,294,810
210 Total Other	200,305	135,915	64,390	47.4%	49,966	190,295	200,460
<u>210 Total Police</u>	<u>1,589,786</u>	<u>1,505,074</u>	<u>84,712</u>	<u>5.6%</u>	<u>401,099</u>	<u>1,400,600</u>	<u>1,495,270</u>
			0				
215 Total Salary	393,949	389,470	4,479	1.2%	75,102	317,570	302,681
215 Total Other	58,768	61,425	-2,657	-4.3%	37,214	54,425	57,454
<u>215 Total Dispatch</u>	<u>452,717</u>	<u>450,895</u>	<u>1,822</u>	<u>0.4%</u>	<u>112,317</u>	<u>371,995</u>	<u>360,135</u>
			0				
220 Total Salary	1,148,176	1,034,810	113,366	11.0%	263,623	950,555	891,303
220 Total Other	147,720	150,370	-2,650	-1.8%	41,022	139,466	135,149
<u>220 Total Fire</u>	<u>1,295,896</u>	<u>1,185,180</u>	<u>110,716</u>	<u>9.3%</u>	<u>304,645</u>	<u>1,090,021</u>	<u>1,026,452</u>
			0				
241 Total Salary	0	87,270	-87,270	-100.0%	13,652	82,020	77,970
241 Total Other	0	13,975	-13,975	-100.0%	1,253	13,755	6,885
<u>241 Total Building Insp</u>	<u>0</u>	<u>101,245</u>	<u>-101,245</u>	<u>-100.0%</u>	<u>14,905</u>	<u>95,775</u>	<u>84,855</u>
			0				
292 Total Salary	18,061	17,290	771	4.5%	5,092	16,405	15,145
292 Total Other	5,495	5,495	0	0.0%	238	4,385	1,353
<u>292 Total ACO</u>	<u>23,556</u>	<u>22,785</u>	<u>771</u>	<u>3.4%</u>	<u>5,331</u>	<u>20,790</u>	<u>16,498</u>
			0				
299 Total Salary	0	0	0		0	45	45
299 Total Other	0	0	0		0	0	0
<u>299 Total Field Driver</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u></u>	<u>0</u>	<u>45</u>	<u>45</u>
			0				
Total Salaries - Protection	2,949,667	2,897,999	51,668	1.8%	708,603	2,579,390	2,581,953
Total Other - Protection	412,288	367,180	45,108	12.3%	129,694	402,971	401,302
<u>Total Protection</u>	<u>3,361,955</u>	<u>3,265,179</u>	<u>96,776</u>	<u>3.0%</u>	<u>838,296</u>	<u>2,982,361</u>	<u>2,983,255</u>
			3,361,955				

FY2021 Budget Voted 2023
Town of Boxborough

	FY23 Submitted Budget	FY22 Budget	FY23 vs FY22	FY23 vs FY22	FY22 YTD 11/1	FY20 Budget	FY20 Actual
300 Total Salary	1,600	1,600	0	0.0%	0	1,600	1,600
300 Total Other	0	0	0		0	0	0
<u>300 Total School Committee</u>	<u>1,600</u>	<u>1,600</u>	<u>0</u>	<u>0.0%</u>	<u>0</u>	<u>1,600</u>	<u>1,600</u>
310 Total Salary	0	0	0		0	0	0
310 Total Other	152,135	220,205	-68,070	-30.9%	0	252,005	206,429
<u>310 Total Minuteman</u>	<u>152,135</u>	<u>220,205</u>	<u>-68,070</u>	<u>-30.9%</u>	<u>0</u>	<u>252,005</u>	<u>206,429</u>
311 Total Salary	0	0	0		0	0	0
311 Total Other	49,814	49,050	764	1.6%	0	46,250	41,656
<u>311 Total Assabet</u>	<u>49,814</u>	<u>49,050</u>	<u>764</u>	<u>1.6%</u>	<u>0</u>	<u>46,250</u>	<u>41,656</u>
312 Total Salary	0	0	0		0	0	0
312 Total Other	92,429	112,000	-19,571	-17.5%	0	64,895	60,892
<u>312 Total Nashoba</u>	<u>92,429</u>	<u>112,000</u>	<u>-19,571</u>	<u>-17.5%</u>	<u>0</u>	<u>64,895</u>	<u>60,892</u>
320 Total Salary	0	0	0		0	0	0
320 Total Other	13,257,674	12,676,080	581,594	4.6%	5,281,700	11,522,285	11,522,285
<u>320 Total ABRSD</u>	<u>13,257,674</u>	<u>12,676,080</u>	<u>581,594</u>	<u>4.6%</u>	<u>5,281,700</u>	<u>11,522,285</u>	<u>11,522,285</u>
Total Salaries - Education	1,600	1,600	0	0.0%	0	1,600	1,600
Total Other - Education	13,552,052	13,057,335	494,717	3.8%	5,281,700	11,885,435	11,831,262
<u>Total Education</u>	<u>13,553,652</u>	<u>13,058,935</u>	<u>494,717</u>	<u>3.8%</u>	<u>5,281,700</u>	<u>11,887,035</u>	<u>11,832,862</u>
	13,553,652						

FY2021 Budget Voted 2023
Town of Boxborough

	FY23 Submitted Budget	FY22 Budget		FY23 vs FY22	FY23 vs FY22	FY22 YTD 11/1	FY20 Budget	FY20 Actual
422 Total Salary	626,621	626,455		166	0.0%	169,570	584,070	539,546
422 Total Other	120,496	137,360		-16,864	-12.3%	34,928	137,770	139,922
<u>422 Total DPW</u>	<u>747,117</u>	<u>763,815</u>		<u>-16,698</u>	<u>-2.2%</u>	<u>204,498</u>	<u>721,840</u>	<u>679,468</u>
423 Total Salary	66,880	66,880		0	0.0%	0	63,850	40,982
423 Total Other	139,710	139,710		0	0.0%	750	135,800	69,818
<u>423 Total Snow & Ice</u>	<u>206,590</u>	<u>206,590</u>		<u>0</u>	<u>0.0%</u>	<u>750</u>	<u>199,650</u>	<u>110,800</u>
424 Total Salary	0	0		0		0	0	0
424 Total Other	3,000	2,500		500	20.0%	254	3,500	2,177
<u>424 Total Street Lighting</u>	<u>3,000</u>	<u>2,500</u>		<u>500</u>	<u>20.0%</u>	<u>254</u>	<u>3,500</u>	<u>2,177</u>
425 Total Salary	0	0		0		0	0	0
425 Total Other	61,280	59,760		1,520	2.5%	11,734	28,500	44,567
<u>425 Total Hager Well</u>	<u>61,280</u>	<u>59,760</u>		<u>1,520</u>	<u>2.5%</u>	<u>11,734</u>	<u>28,500</u>	<u>44,567</u>
429 Total Salary	0	0		0		0	0	0
429 Total Other	148,350	88,025		60,325	68.5%	87,175	77,500	75,835
<u>429 Total Fuel</u>	<u>148,350</u>	<u>88,025</u>		<u>60,325</u>	<u>68.5%</u>	<u>87,175</u>	<u>77,500</u>	<u>75,835</u>
431 Total Salary	0	0		0		0	0	0
431 Total Other	10,000	0		10,000	0	0	0	10,000
<u>431 Total Hazardous Waste</u>	<u>10,000</u>	<u>0</u>		<u>10,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,000</u>
433 Total Salary	0	0		0		0	0	0
433 Total Other	132,900	137,400		-4,500	-3.3%	24,550	146,300	152,035
<u>433 Total Transfer Station</u>	<u>132,900</u>	<u>137,400</u>		<u>-4,500</u>	<u>-3.3%</u>	<u>24,550</u>	<u>146,300</u>	<u>152,035</u>

FY2021 Budget Voted 2023
Town of Boxborough

	FY23 Submitted Budget	FY22 Budget	FY23 vs FY22	FY23 vs FY22	FY22 YTD 11/1	FY20 Budget	FY20 Actual
491 Total Salary	5,000	5,000	0	0.0%	0	5,000	5,000
491 Total Other	500	500	0	0.0%	283	500	247
491 Total Cemetery	5,500	5,500	0	0.0%	283	5,500	5,247
Total Salaries - Public Works	698,501	698,335	166	0.0%	169,570	652,920	585,528
Total Other - Public Works	616,236	565,255	50,981	9.0%	159,674	529,870	494,599
Total Public Works	1,314,737	1,263,590	51,147	4.0%	329,244	1,182,790	1,080,127
	1,314,737				329,244	1,182,790	1,080,127

FY2021 Budget Voted 2023
Town of Boxborough

	FY23 Submitted Budget	FY22 Budget	FY23 vs FY22	FY23 vs FY22	FY22 YTD 11/1	FY20 Budget	FY20 Actual
505 Total Salary	1,015	1,015	0	0.0%	293	990	987
505 Total Other	0	0	0	0.0%	0	150	0
505 Total Animal Inspector	1,015	1,015	0	0.0%	293	1,140	987
511 Total Salary	600	600	0	0.0%	0	505	500
511 Total Other	52,679	47,255	5,424	11.5%	5,836	45,050	42,967
511 Total BoH	53,279	47,855	5,424	11.3%	5,836	45,555	43,467
529 Total Salary	52,095	48,900	3,195	6.5%	10,872	0	0
529 Total Other	8,005	7,650	355	4.6%	1,670	6,225	4,100
529 Total Community Services	60,100	56,550	3,550	6.3%	12,542	6,225	4,100
541 Total Salary	74,486	48,245	26,241	54.4%	13,917	71,575	70,465
541 Total Other	9,240	8,790	450	5.1%	596	8,700	6,171
541 Total COA	83,726	57,035	26,691	46.8%	14,512	80,275	76,636
543 Total Salary	0	0	0		0	0	0
543 Total Other	34,999	33,965	1,034	3.0%	8,803	34,185	29,578
543 Total Veterans	34,999	33,965	1,034	3.0%	8,803	34,185	29,578
Total Salaries - Health Services	128,197	98,760	29,437	29.8%	25,082	73,070	71,952
Total Other - Health Services	104,923	97,660	7,263	7.4%	16,905	94,310	82,816
Total Health Services	233,120	196,420	36,700	18.7%	41,986	167,380	154,768
	233,120	196,420			41,986	167,380	154,768

FY2021 Budget Voted 2023
Town of Boxborough

	FY23 Submitted Budget	FY22 Budget	FY23 vs FY22	FY23 vs FY22	FY22 YTD 11/1	FY20 Budget	FY20 Actual
610 Total Salary	276,462	265,029	11,433	4.3%	73,318	238,565	221,805
610 Total Other	159,700	162,750	-3,050	-1.9%	63,024	153,400	143,527
<u>610 Total Library</u>	<u>436,162</u>	<u>427,779</u>					
630 Total Salary	52,298	38,300	13,998	36.5%	32,301	31,790	27,644
630 Total Other	11,900	12,900	-1,000	-7.8%	2,967	12,175	7,158
<u>630 Total Rec Comm</u>	<u>64,198</u>	<u>51,200</u>					
670 Total Salary	0	0	0	0	0	0	0
670 Total Other	2,000	2,000	0	0.0%	244	2,000	1,944
<u>670 Total Steele Farm</u>	<u>2,000</u>	<u>2,000</u>					
691 Total Salary	0	0	0	0	0	0	0
691 Total Other	7,373	12,850	-5,477	-42.6%	8,709	8,050	4,245
<u>691 Total Hist Comm</u>	<u>7,373</u>	<u>12,850</u>					
692 Total Salary	0	0	0	0	0	0	0
692 Total Other	1,500	1,500	0	0.0%	0	1,400	200
<u>692 Total Public Celebrations</u>	<u>1,500</u>	<u>1,500</u>					
699 Total Salary	0	0	0	0	0	0	0
699 Total Other	1,400	1,400	0	0.0%	0	1,400	665
<u>699 Total AB Cultural Council</u>	<u>1,400</u>	<u>1,400</u>					
			0	0.0%	0	1,400	665
Total Salaries - Culture & Rec	328,760	303,329	25,431	8.4%	105,618	270,355	249,449
Total Other - Culture & Rec	183,873	193,400	-9,527	-4.9%	74,944	178,425	157,739
<u>Total Culture & Rec</u>	<u>512,633</u>	<u>496,729</u>					
	512,633		15,904	3.2%	180,562	448,780	407,188

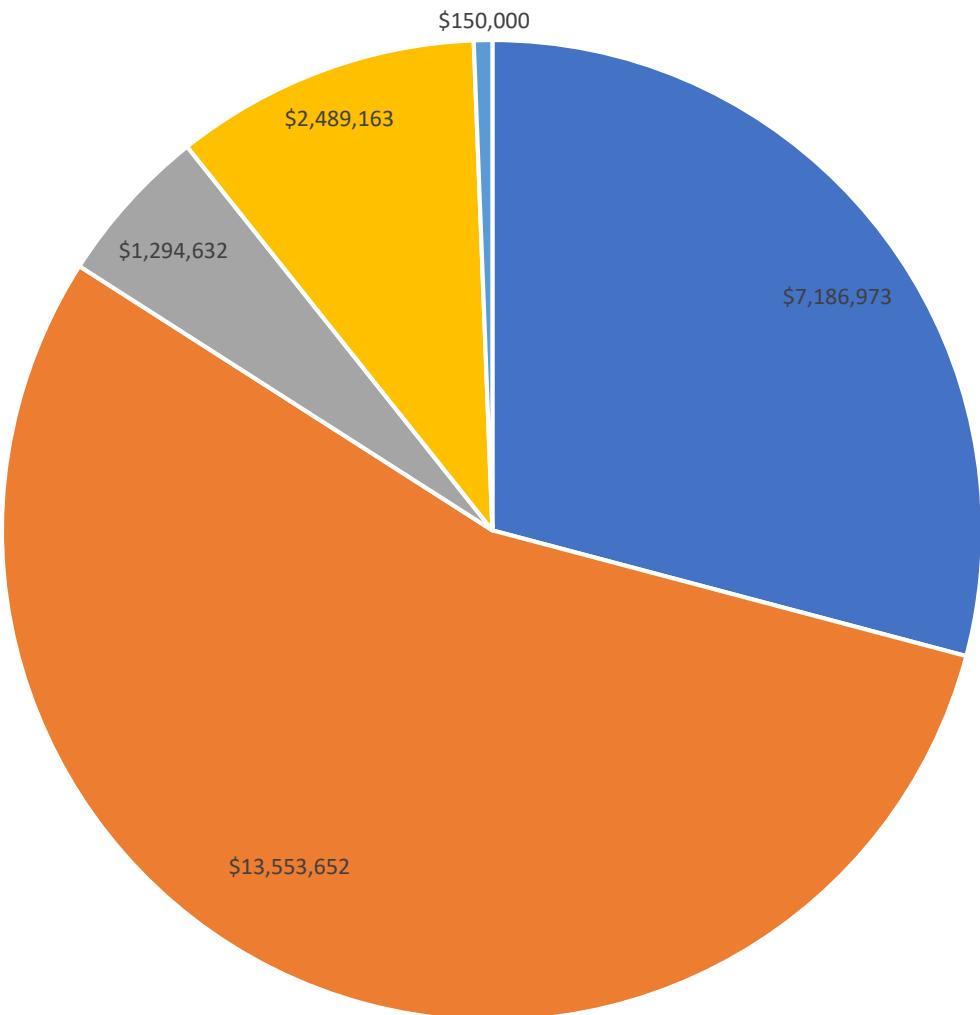
FY2021 Budget Voted 2023
Town of Boxborough

	FY23 Submitted Budget	FY22 Budget		FY23 vs FY22	FY23 vs FY22	FY22 YTD 11/1	FY20 Budget	FY20 Actual
710 Total Salary	0	0		0		0	0	0
710 Total Other	1,065,000	870,000		195,000	22.4%	160,000	870,000	870,000
<u>710 Total Retirement of LT Debt</u>	<u>1,065,000</u>	<u>870,000</u>		<u>195,000</u>	<u>22.4%</u>	<u>160,000</u>	<u>870,000</u>	<u>870,000</u>
751 Total Salary	0	0		0		0	0	0
751 Total Other	229,632	229,492		140	0.1%	70,346	217,110	210,798
<u>751 Total Debt Interest</u>	<u>229,632</u>	<u>229,492</u>		<u>140</u>	<u>0.1%</u>	<u>70,346</u>	<u>217,110</u>	<u>210,798</u>
830 Total Salary	0	0		0		0	0	0
830 Total Other	1,218,757	1,144,435		74,322	6.5%	1,144,434	943,155	943,152
<u>830 Total County Retirement Assmt</u>	<u>1,218,757</u>	<u>1,144,435</u>		<u>74,322</u>	<u>6.5%</u>	<u>1,144,434</u>	<u>943,155</u>	<u>943,152</u>
912 Total Salary	0	0		0		0	0	0
912 Total Other	214,013	201,385		12,628	6.3%	171,464	193,320	160,413
<u>912 Total Other Insurance</u>	<u>214,013</u>	<u>201,385</u>		<u>12,628</u>	<u>6.3%</u>	<u>171,464</u>	<u>193,320</u>	<u>160,413</u>
915 Total Salary	0	0		0		0	0	0
915 Total Other	1,044,936	967,460		77,476	8.0%	359,070	1,056,490	831,545
<u>915 Total Employee Benefits</u>	<u>1,044,936</u>	<u>967,460</u>		<u>77,476</u>	<u>8.0%</u>	<u>359,070</u>	<u>1,056,490</u>	<u>831,545</u>
Total Salaries - Administration	0	0		0		0	0	0
Total Other - Administration	3,772,338	3,412,772		359,566	10.5%	1,905,313	3,280,075	3,015,908
<u>Total Administration</u>	<u>3,772,338</u>	<u>3,412,772</u>		<u>359,566</u>	<u>10.5%</u>	<u>1,905,313</u>	<u>3,280,075</u>	<u>3,015,908</u>
132 Total Salary	0	0		0		0	0	0
132 Total Other	150,000	150,000		0	0.0%	51,520	150,000	149,370
<u>132 Total Reserve Fund</u>	<u>150,000</u>	<u>150,000</u>		<u>0</u>	<u>0.0%</u>	<u>51,520</u>	<u>150,000</u>	<u>149,370</u>

FY2021 Budget Voted 2023
Town of Boxborough

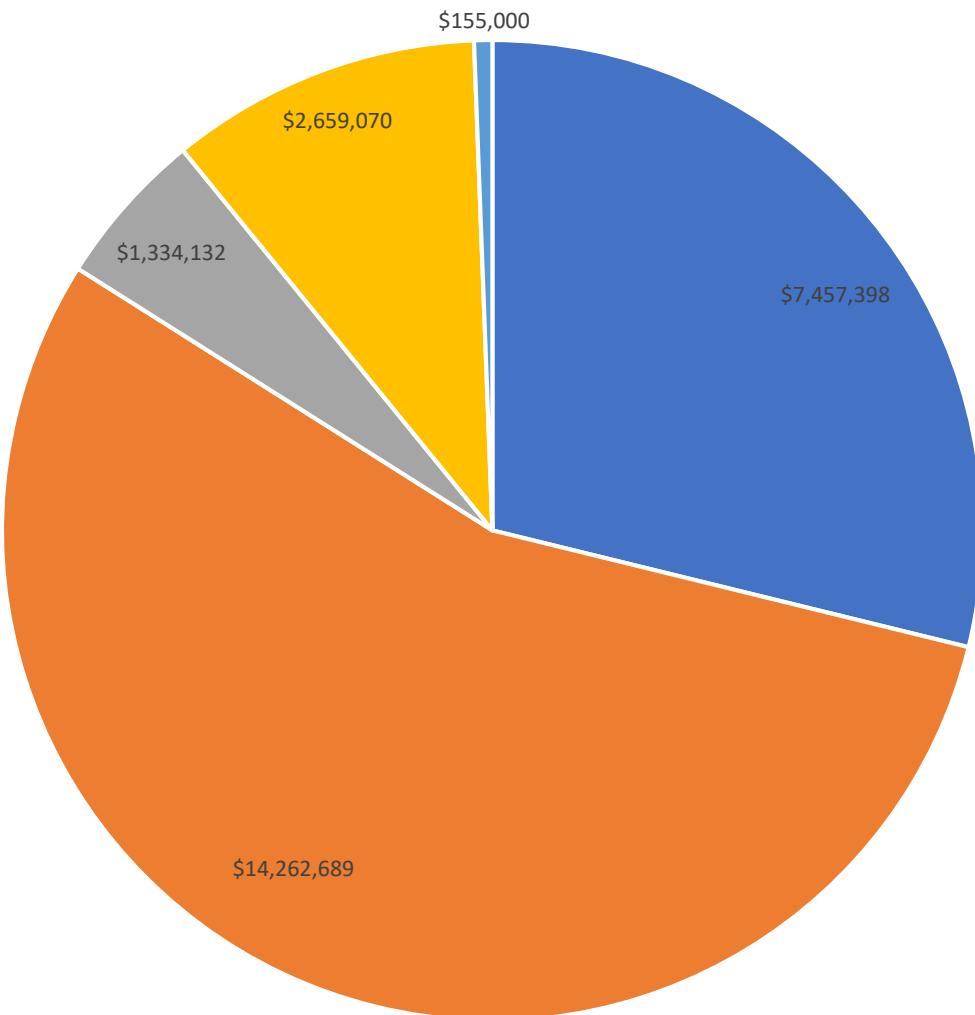
	FY23 Submitted Budget	FY22 Budget	FY23 vs FY22	FY23 vs FY22	FY22 YTD 11/1	FY20 Budget	FY20 Actual
Total Salaries - Town Government	985,193	840,940	144,253	17.2%	105,846	595,195	531,739
Total Salaries - Protection	2,949,667	2,897,999	51,668	1.8%	708,603	2,579,390	2,581,953
Total Salaries - Public Works	698,501	698,335	166	0.0%	169,570	652,920	585,528
Total Salaries - Health Services	128,197	98,760	29,437	29.8%	25,082	73,070	71,952
Total Salaries - Culture & Rec	328,760	303,329	25,431	8.4%	105,618	270,355	249,449
Total Salaries	5,090,317	4,839,363	250,954	5.2%	1,114,719	4,170,930	4,020,621
Total Other - Town Government	585,009	581,020	3,989	0.7%	227,311	633,355	583,727
Total Other - Protection	412,288	367,180	45,108	12.3%	129,694	402,971	401,302
Total Other - Public Works	616,236	565,255	50,981	9.0%	159,674	529,870	494,599
Total Other - Health Services	104,923	97,660	7,263	7.4%	16,905	94,310	82,816
Total Other - Culture & Rec	183,873	193,400	-9,527	-4.9%	74,944	178,425	157,739
Total Town Other	1,902,329	1,804,515	97,814	5.4%	608,528	1,838,931	1,720,183
Total Town Government	1,570,202	1,421,960	148,242	10.4%	280,721	1,040,915	959,525
Total Protection	3,361,955	3,265,179	96,776	3.0%	838,296	2,982,361	2,983,255
Total Public Works	1,314,737	1,263,590	51,147	4.0%	329,244	1,182,790	1,080,127
Total Health Services	233,120	196,420	36,700	18.7%	41,986	167,380	154,768
Total Culture & Rec	512,633	496,729	15,904	3.2%	180,562	448,780	407,188
Total Town Expenses	6,992,646	6,643,878	348,768	5.2%	1,670,809	5,822,226	5,584,863
Total Other - Education	13,553,652	13,058,935	494,717	3.8%	5,281,700	11,887,035	11,832,862
Total Other - Administration	3,772,338	3,412,772	359,566	10.5%	1,905,313	3,280,075	3,015,908
Total Reserve Fund	150,000	150,000	0	0.0%	51,520	150,000	149,370
Total Other Costs	17,475,990	16,621,707	854,283	5.1%	7,238,533	15,317,110	14,998,140
TOTAL	24,468,636	23,265,585	1,203,051	5.2%	8,857,822	21,139,336	20,433,633

2023 Revised Budget



■ Town Government ■ Education ■ Debt Service ■ Admin (Retirement, Emp. Benefits, Insurance) ■ Reserve Fund

2024 Proposed



■ Town Government ■ Education ■ Debt Service ■ Admin (Retirement, Emp. Benefits, Insurance) ■ Reserve Fund

	Amount	Source	Date
Reserve Fund	\$ 96,687.48	<i>Minutes 1/3/23</i>	1/3/2023
Stabilization Fund	\$ 1,400,000	<i>Minutes 1/31/23</i>	1/31/2023
Free Cash	\$ 2,731,384	<i>Kelli 3/7/23</i>	1/17/2023
Overlay Reserve Fund			
OPEB Fund			

Debts	25-Jan
Outstanding Principal	1,030,000.00
<i>Outstanding Interest</i>	280,390.86
Total Outstanding Long-Term Debt Service	1,310,390.86
<i>MSBA School Building Assistance</i>	-
Net Outstanding Long-Term Debt Service	1,310,390.86
 Existing Tax- Supported Non-Exempt Debt Service (within Proj)	 1,113,015.86
Existing Tax- Supported Exempt Debt Service (outside Prop. 2)	197,375.00
Existing Self- Supporting Non-Exempt Debt Service (within Proj)	-

Source:

Debt Projections through 2036 as of 2022-06-30 Jared Aponte

	FY2024	FY2025	FY2026	FY2027	FY2028
Cemeteries	\$10,000	\$0	\$0	\$0	\$0
Conservation	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Fire	\$420,000	\$750,000	\$1,215,000	\$200,000	\$678,000
Historical Museum	\$44,000	\$0	\$0	\$0	\$0
Library	\$40,000	\$115,000	\$0	\$18,000	\$15,000
Personnel	\$0	\$0	\$0	\$15,000	\$0
Planning	\$0	\$0	\$0	\$0	\$0
Police	\$117,000	\$65,500	\$85,000	\$146,000	\$116,000
Public Works	\$495,500	\$666,000	\$373,000	\$525,000	\$350,000
Recreation	\$0	\$0	\$10,000	\$800,000	\$0
Steele Farm	\$320,000	\$0	\$0	\$0	\$0
Town Hall	\$170,000	\$0	\$0	\$50,000	\$10,000
Town Hall -Town Cler	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Town Wide	\$94,000	\$64,000	\$64,000	\$64,000	\$64,000
Total	\$1,730,500	\$1,680,500	\$1,767,000	\$1,838,000	\$1,253,000

5 Years total
\$10,000
\$50,000
\$3,263,000
\$44,000
\$188,000
\$15,000
\$0
\$529,500
\$2,409,500
\$810,000
\$320,000
\$230,000
\$50,000
\$350,000
\$8,269,000