

For more information refer to the Finance Committee Report at the end of this Warrant.

		FY23	FY22	% Change FY22 v 23	FY21
	Department Totals	Budget	Budget		Budget
114	Total Salary	100	0	100.0%	0
114	Total Other	80	75	6.7%	65
114	Total Moderator	180	75	140.0%	65
119	Total Salary	0	0	0.0%	0
119	Total Other	160	120	33.3%	170
119	Total Town Constable	160	120	33.3%	170
122	Total Salary	0	0	0.0%	2,000
122	Total Other	0	2,615	100.0%	2,885
122	Total Select Board	0	2,615	100.0%	4,885
123	Total Salary	302,870	215,020	40.9%	192,230
123	Total Other	11,745	5,330	120.4%	5,080
123	Total Town Administrator	314,615	220,350	42.8%	197,310
131	Total Salary	0	0	0.0%	3,000
131	Total Other	385	375	2.7%	3,375
131	Total Town Finance Comm	385	375	2.7%	3,375
135	Total Salary	96,447	84,230	14.5%	79,005
135	Total Other	43,600	73,000	-40.3%	37,335
135	Total Accountant	140,047	157,230	-10.9%	116,340
141	Total Salary	106,887	85,230	25.4%	80,005
141	Total Other	21,220	16,015	32.5%	13,860
141	Total Assessor	128,107	101,245	26.5%	93,865
145	Total Salary	108,402	77,310	40.2%	71,575
145	Total Other	28,700	27,740	3.5%	25,990
145	Total Treasurer/Collector	137,102	105,050	30.5%	97,565
151	Total Salary	0	0	0.0%	0
151	Total Other	78,400	78,400	0.0%	87,600

151	Total Legal	78,400	78,400	0.0%	87,600
-----	-------------	--------	--------	------	--------

This year's Town Hall budget was reformatted by the Interim Town Administrator. He combined the Select Board Budget and the Town Administrator into Executive Offices Support staff is now budgeted in the department they support, increasing many budgets substantially, but the reduction can be seen in Budget 192.

The Interim TA also offered contracts to members of the finance team and the salaries reflected are higher than those found in the Personnel Plan.

		FY23	FY22	%change	FY21
152	Total Salary	0	0	0.0%	0
152	Total Other	345	345	0.0%	320
152	Total Personnel Board	345	345	0.0%	320
156	Total Salary	7,500	7,500	0.0%	5,000
156	Total Other	251,775	242,920	3.6%	151,210
156	Total Technology	259,275	250,420	3.5%	156,210
161	Total Salary	93,655	61,305	52.8%	50,690
161	Total Other	2,664	1,945	37.0%	1,830
161	Total Town Clerk	96,319	63,250	52.3%	52,520
162	Total Salary	11,204	2,975	276.6%	7,280
162	Total Other	8,360	7,495	11.5%	7,560
162	Total Elect. & Registrar	19,564	10,470	86.9%	14,840
171	Total Salary	0	0	0.0%	0
171	Total Other	1,600	1,600	0.0%	2,150
171	Total Conservation Comm	1,600	1,600	0.0%	2,150
174	Total Salary	250,910	74,450	237.0%	80,980
174	Total Other	17,000	6,225	173.1%	3,830
174	Total Land Use and Permitting	267,910	80,675	232.1%	84,810
175	Total Salary	5,913	5,075	16.5%	3,000
175	Total Other	5,425	5,425	0.0%	4,580
175	Total Planning Board	11,338	10,500	8.0%	7,580

The Town Clerk's budget now includes the support staff associated with that office and is no longer in budget 192. The Department of Land Use and Permitting is a new budget which combines the previous budgets titled Town Planner and the Building Inspector and associated administrative support. In FY22 budget the Town Planners budget was \$80,675 and the Building Inspectors budget was \$102,245.

176	Total Salary	1,304	1,280	1.9%	0
176	Total Other	635	635	0.0%	225
176	Total ZBA	1,939	1,915	1.3%	225
179	Total Salary	0	0	0.0%	0
179	Total Other	200	100	100.0%	200
179	Total Ag Comm	200	100	100.0%	200
182	Total Salary	0	0	0.0%	0
182	Total Other	3,750	3,500	7.1%	0
182	Total Economic Development	3,750	3,500	7.1%	0
192	Total Salary	0	226,565	-100.0%	212,660
192	Total Other	54,240	50,510	7.4%	47,655
192	Total Town Hall	54,240	277,075	-80.4%	260,315

Budget 192 is down because support staff has been moved into associated budgets.

196	Total Salary	0	0	0.0%	0
196	Total Other	53,775	58,015	-7.3%	52,865
196	Total Facilities	53,775	58,015	-7.3%	52,865
199	Total Salary	0	0	0.0%	0
199	Total Other	950	1,250	-24.0%	500
199	Total Sustainability Comm	950	1,250	-24.0%	500
	Total Salaries - Town Government	985,193	840,940	17.2%	855,101
	Total Other - Town Government	585,009	581,020	0.7%	457,291
	Total Town Government	1,570,202	1,421,960	10.4%	1,312,767

		FY23	FY22	%change	FY21
210	Total Salary	1,389,481	1,369,159	1.5%	1,210,305
210	Total Other	200,305	135,915	47.4%	190,295
210	<u>Total Police</u>	<u>1,589,786</u>	<u>1,505,074</u>	<u>5.6%</u>	<u>1,400,600</u>
215	Total Salary	393,949	389,470	1.2%	317,570
215	Total Other	58,768	61,425	-4.3%	54,425
215	<u>Total Dispatch</u>	<u>452,717</u>	<u>450,895</u>	<u>0.4%</u>	<u>371,995</u>
220	Total Salary	1,148,176	1,034,810	11.0%	879,350
220	Total Other	147,720	150,370	-1.8%	117,870
220	<u>Total Fire</u>	<u>1,295,896</u>	<u>1,185,180</u>	<u>9.3%</u>	<u>997,220</u>
		FY23	FY22	%change	FY21

241	Total Salary	0	87,270	-100.0%	82,020
241	Total Other	0	13,975	-100.0%	13,755
241	Total Building Insp	0	101,245	-100.0%	95,775

292	Total Salary	18,061	17,290	4.5%	16,405
292	Total Other	5,495	5,495	0.0%	4,385
292	Total ACO	23,556	22,785	3.4%	20,790

Total Salaries - Protection	2,949,667	2,897,999	1.8%	2,734,360
Total Other - Protection	412,288	367,180	12.3%	419,195
Total Protection	3,361,955	3,265,179	3.0%	2,889,560

Last year a police cruiser was taken out of the budget, this year it has been put back in.

There are no grants in the Police Budget.

The Building Inspector's budget has now been merged into Budget 174.

		FY23	FY22	%change	FY21
300	Total Salary	1,600	1,600	0.0%	1,600
300	Total Other	0	0	0.0%	0
300	Total School Committee	1,600	1,600	0.0%	1,600
310	Total Salary	0	0	0.0%	0
310	Total Other	152,135	220,205	-30.9%	252,005
310	Total Minuteman	152,135	220,205	-30.9%	252,005
311	Total Salary	0	0	0.0%	0
311	Total Other	49,814	49,050	1.6%	46,250
311	Total Assabet	49,814	49,050	1.6%	46,250
312	Total Salary	0	0	0.0%	0
312	Total Other	92,429	112,000	-17.5%	64,895
312	Total Nashoba	92,429	112,000	-17.5%	64,895
320	Total Salary	0	0	0.0%	0
320	Total Other	13,257,674	12,676,080	3.8%	12,123,120

320	Total ABRSD	13,257,674	12,676,080	3.8%	12,123,120
	Total Salaries - Education	1,600	1,600	0.0%	1,600
	Total Other - Education	13,552,052	13,057,335	3.8%	12,486,270
	Total Education	13,553,652	13,058,935	3.8%	12,487,870

Minuteman currently has 4 students. 8 additional students applied.

But did not get into due to space.

Assabet currently has 1 student and another applied for next year, but was not admitted because of lack of space for out-of-district room for students.

Nashoba will have 3 students next year. 4 applied and did not get in.

We did budget 1 extra student at Assabet

in case a student finds a vocational school to go to.

		FY23	FY22	%change	FY21
422	Total Salary	626,621	626,455	0.0%	584,070
422	Total Other	120,496	137,360	-12.3%	137,770
422	Total DPW	747,117	763,815	-2.2%	721,840
423	Total Salary	66,880	66,880	0.0%	63,850
423	Total Other	139,710	139,710	0.0%	135,800
423	Total Snow & Ice	206,590	206,590	0.0%	199,650
424	Total Salary	0	0	0.0%	0
424	Total Other	3,000	2,500	20.0%	3,500
424	Total Street Lighting	3,000	2,500	20.0%	3,500
425	Total Salary	0	0	0.0%	0
425	Total Other	61,280	59,760	2.5%	28,500
425	Total Hager Well	61,280	59,760	2.5%	28,500
429	Total Salary	0	0	0.0%	0
429	Total Other	148,350	88,025	68.5%	77,500
429	Total Fuel	148,350	88,025	68.5%	77,500
431	Total Salary	0	0	0.0%	0
431	Total Other	10,000	0	100.0%	0
431	Total Hazardous Waste	10,000	0	100.0%	0
433	Total Salary	0	0	0.0%	0
433	Total Other	132,900	137,400	-3.3%	146,300
433	Total Transfer Station	132,900	137,400	-3.3%	146,300

FY23 FY22 %change FY21

491	Total Salary	5,000	5,000	0.0%	5,000
491	Total Other	500	500	0.0%	500
491	Total Cemetery	5,500	5,500	0.0%	5,500
	Total Salaries - Public Works	698,501	698,335	0.0%	652,920
	Total Other - Public Works	616,236	565,255	14.3%	529,870
	Total Public Works	1,314,737	1,263,590	6.4%	1,182,790

The big increase in the DPW budgets is the fuel budget.
The fuel budget is almost double.
There is also a Hazardous Waste Day scheduled for next year.

		FY23	FY22	%change	FY21
505	Total Salary	1,015	1,015	0.0%	990
505	Total Other	0	0	0.0%	150
505	Total Animal Inspector	1,015	1,015	0.0%	1,140
511	Total Salary	600	600	0.0%	505
511	Total Other	52,679	47,255	11.5%	45,050
511	Total BoH	53,279	47,855	11.3%	45,555
529	Total Salary	52,095	48,900	6.5%	0
529	Total Other	8,005	7,650	4.6%	6,225
529	Total Community Services	60,100	56,550	6.3%	6,225
541	Total Salary	74,486	48,245	54.4%	71,575
541	Total Other	9,240	8,790	5.1%	8,700
541	Total Council on Aging	83,726	57,035	46.8%	80,275
543	Total Salary	0	0	0.0%	0
543	Total Other	34,999	33,965	3.0%	34,185
543	Total Veterans	34,999	33,965	3.0%	34,185
	Total Salaries - Health Services	128,197	98,760	29.8%	73,070
	Total Other - Health Services	104,923	97,660	7.4%	94,310
	Total Health Services	233,120	196,420	18.7%	167,380

The big increases in these budgets are caused by a change in where the support staff is placed. They all used to be put in Budget 192 and are now placed in the budget they support.

		FY23	FY22	%change	FY21
610	Total Salary	276,462	265,029	4.3%	238,565
610	Total Other	159,700	162,750	-1.9%	153,400
610	Total Library	436,162	427,779	2.0%	391,965
630	Total Salary	52,298	38,300	36.5%	31,790
630	Total Other	11,900	12,900	-7.8%	12,175
630	Total Rec Comm	64,198	51,200	25.4%	43,965
670	Total Salary	0	0	0.0%	0
670	Total Other	2,000	2,000	0.0%	2,000
670	Total Steele Farm	2,000	2,000	0.0%	2,000
691	Total Salary	0	0	0.0%	0
691	Total Other	7,373	12,850	42.6%	8,050
691	Total Hist Comm	7,373	12,850	-42.6%	8,050
692	Total Salary	0	0	0.0%	0
692	Total Other	1,500	1,500	0.0%	1,400
692	Total Public Celebrations	1,500	1,500	0.0%	1,400
699	Total Salary	0	0	0.0%	0
699	Total Other	1,400	1,400	0.0%	1,400
699	Total AB Cultural Council	1,400	1,400	0.0%	1,400
	Total Salaries - Culture & Rec	328,760	303,329	8.4%	270,355
	Total Other - Culture & Rec	183,873	193,400	-4.9%	178,425
	Total Culture & Rec	512,633	496,729	3.2%	448,780

		FY23	FY22	%change	FY21
710	Total Salary	0	0	0.0%	0
710	Total Other	1,065,000	870,000	22.4%	870,000
710	Total Retirement of LT Debt	1,065,000	870,000	22.4%	870,000
751	Total Salary	0	0	0.0%	0
751	Total Other	229,632	229,495	0.1%	217,110
751	Total Debt Interest	229,632	229,495	0.1%	217,110
830	Total Salary	0	0	0.0%	0
830	Total Other	1,218,757	1,144,435	6.5%	943,155
830	Total County Retirement Assmt	1,218,757	1,144,435	6.5%	943,155
912	Total Salary	0	0	0.0%	0
912	Total Other	214,013	201,385	6.3%	193,320
912	Total Other Insurance	214,013	201,385	6.3%	193,320
915	Total Salary	0	0	0.0%	0
915	Total Other	1,044,936	967,460	8.0%	1,056,490
915	Total Employee Benefits	1,044,936	967,460	8.0%	1,056,490
	Total Salaries - Administration	0	0	0.0%	0
	Total Other - Administration	3,772,338	3,412,772	10.5%	3,280,075
	Total Administration	3,772,338	3,412,772	10.5%	3,280,075
132	Total Salary	0	0	0.0%	0
132	Total Other	150,000	150,000	0.0%	150,000
132	Total Reserve Fund	150,000	150,000	0.0%	150,000

Employee health insurance was up 8.72%

Debt was up 22.4% due to the bonding of Liberty Fields, a dump truck, paving, and a pumper truck for the FD.

	FY23	FY22	%change	FY21
Total Salaries - Town Government	985,193	840,940	17.2%	855,101
Total Salaries - Protection	2,949,667	2,897,999	1.8%	2,734,360
Total Salaries - Public Works	698,501	698,335	0.0%	652,920
Total Salaries - Health Services	128,197	98,760	29.8%	73,070
Total Salaries - Culture & Rec	328,760	303,329	8.4%	270,355
Total Salaries	5,090,317	4,839,363	5.2%	4,585,806
Total Other - Town Government	585,009	581,020	0.7%	457,291
Total Other - Protection	412,288	367,180	12.3%	419,195
Total Other - Public Works	616,236	565,255	9.0%	529,870
Total Other - Health Services	104,923	97,660	7.4%	94,310
Total Other - Culture & Rec	183,873	193,400	-4.9%	178,425
Total Town Other	1,902,329	1,804,515	5.4%	1,679,091
Total Town Government	1,570,202	1,421,960	10.4%	1,312,767
Total Protection	3,361,955	3,265,179	3.0%	2,889,560
Total Public Works	1,314,737	1,263,590	4.0%	1,182,790
Total Health Services	233,120	196,420	18.7%	167,380
Total Other - Culture & Rec	512,633	496,729	3.2%	
Total Town Expenses	6,992,646	6,643,878	5.2%	6,001,277
			3.8	
Total Other - Education	13,553,652	13,058,935	%	12,487,870
Total Other - Administration	3,772,338	3,412,772	10.5%	3,280,075
Total Reserve Fund	150,000	150,000	0.0%	150,000
Total Other Costs	17,475,990	16,621,707	5.1%	15,917,945
Total Expenses	24,468,636	23,265,585	5.2%	21,919,222

The Select Board will defer their recommendation to Town Meeting floor.

The Finance Committee recommends unanimously (5-0).

The Finance Committee supports this budget. We will continue to review departmental budgets with an eye towards reducing the burden to the taxpayers.

Finance Committee Report (is in the back of the warrant):

Rebecca Neville delivered the Fin Com report. The Goals of the Fin Com: 1) minimize budget increases, 2) manage the operating budget based on previous approved ATM warrant articles, 3) proposed increased services through warrant, 4) plan Capital, 5) manage long-term debt, and 6)