

Finance Committee Budget Report of Recommendations



Fiscal Year 2024

July 1, 2023 – June 30, 2024

	<u>Fiscal Year 2023</u> <u>Approved Budget</u>	<u>Fiscal Year 2024</u> <u>Finance Committee</u>
114 - Moderator		
Moderator Salary	100.00	100.00
Moderator Misc. Expense	50.00	50.00
Subtotal	150.00	150.00
122 - Board of Selectmen		
Town Administrator Salary	150,393.00	154,905.00
Asst. Town Administrator Salary	85,000.00	85,058.00
Executive Assistant Salary	66,869.00	68,875.00
Selectmen Salaries	15,000.00	15,000.00
Selectmen Other Wages	2,000.00	5,000.00
Selectmen Expenses	18,000.00	20,000.00
Medicaid Billing Service	13,500.00	13,500.00
Computer Equipment & Supplies	50,000.00	70,000.00
Town Hall Heat, Light and Power	58,000.00	58,000.00
Subtotal	458,762.00	490,338.00
131 - Finance Committee		
Finance Committee Expenses	2,300.00	2,300.00
Reserve Fund	200,000.00	200,000.00
Subtotal	202,300.00	202,300.00
135 - Town Accountant		
Accountant Salary	99,133.00	102,113.00
Assistant Accountant Salary	59,451.00	61,236.00
Accountant Expenses	13,000.00	15,000.00
Subtotal	171,584.00	178,349.00
141 - Board of Assessors		
Assessors Chair Salary	99,133.00	102,113.00
Assessors Clerk Salary	64,274.00	55,397.00
Assessors Member Salary	1,500.00	1,500.00
Assessors Expenses	35,321.00	39,627.00
GIS Hosting Service - Annual Fee	4,000.00	4,000.00
Assessors Equipment Expense	2,500.00	2,500.00
Public Utilities Valuation	6,000.00	6,000.00
Subtotal	212,728.00	211,137.00
145 - Treasurer-Collector		
Treasurer-Collector Salary	89,743.00	94,300.00
Deputy Treasurer-Collector Salary	74,798.00	78,580.00
Asst. Treasurer-Collector Salary	56,016.00	55,455.00
Asst. Treasurer-Collector Salary	52,782.00	51,240.00
Interim Treasurer-Collector Salary	-	15,000.00
Tax Title Property Management	-	100,000.00
Treasurer-Collector Expenses	105,750.00	105,750.00
Chapter 59A Retirement	6,500.00	6,500.00
Subtotal	385,589.00	506,825.00
149 - Parking Fines		
Parking Fine Administrator	940.00	940.00
Subtotal	940.00	940.00
151 - Town Solicitor		
Solicitor Salary	5,000.00	5,000.00
Solicitor Lit/Neg/Legal Memo	110,000.00	120,000.00
Subtotal	115,000.00	125,000.00

	<u>Fiscal Year 2023</u> <u>Approved Budget</u>	<u>Fiscal Year 2024</u> <u>Finance Committee</u>
154 - Facilities & Grounds		
Facility Director Salary	103,244.00	108,473.00
Administrative Assistant Salary	39,062.00	43,544.00
Facilities Salaries	1,339,143.00	1,437,751.00
Facilities Expenses	176,000.00	190,000.00
Contractual Services	141,000.00	175,000.00
Tree Removal & Maintenance	50,000.00	75,000.00
Repairs & Maintenance	275,000.00	285,000.00
Facilities Equipment	170,000.00	145,000.00
Capital Improvements	285,475.00	290,000.00
Subtotal	2,578,924.00	2,749,768.00
155 - Human Resources		
Human Resource Director Salary	85,028.00	96,195.00
Human Resource Misc. Expense	13,000.00	28,000.00
Subtotal	98,028.00	124,195.00
161 - Town Clerk		
Town Clerk Salary	76,296.00	80,147.00
Assistant Town Clerk Salary	49,750.00	52,265.00
Registrars Salaries	3,850.00	3,850.00
Town Clerk Misc. Expense	8,000.00	8,000.00
Election Expenses	42,000.00	46,000.00
Street Listing Misc. Expense	750.00	750.00
Census Misc. Expense	8,000.00	8,500.00
Subtotal	188,646.00	199,512.00
171 - Conservation Commission		
Conservation Expenses	7,500.00	7,500.00
Subtotal	7,500.00	7,500.00
175 - Planning Board		
Planning Board Expenses	4,000.00	4,000.00
Subtotal	4,000.00	4,000.00
176 - Zoning Board		
Zoning Board Expenses	3,200.00	3,200.00
Subtotal	3,200.00	3,200.00
179 - Montachusett Planning Comm.		
MRPC Assessment	5,443.00	5,579.00
Subtotal	5,443.00	5,579.00
182 - Economic Development		
Economic Development Director	91,551.00	96,195.00
Economic Development Expenses	5,850.00	5,850.00
Subtotal	97,401.00	102,045.00
193 - Insurance/Miscellaneous		
Law Books	750.00	750.00
Civic Fund	18,500.00	18,500.00
Town Report Preparation	6,500.00	6,500.00
Town Audit	60,000.00	60,000.00
Copy Machine Expense	3,500.00	3,500.00
Liability Insurance	105,500.00	125,000.00
Blanket Insurance	375,000.00	400,000.00
Subtotal	569,750.00	614,250.00

	<u><i>Fiscal Year 2023</i></u> <u><i>Approved Budget</i></u>	<u><i>Fiscal Year 2024</i></u> <u><i>Finance Committee</i></u>
210 - Police Department		
Police Chief Salary	141,925.00	150,568.00
Police Lieutenant Salary	207,721.00	287,208.00
Police Clerk Salary	45,000.00	39,449.00
Police Sergeants Salaries	430,180.00	458,385.00
Patrolmen Salaries	1,337,644.00	1,426,343.00
Dispatchers Salaries	499,352.00	526,340.00
Police Overtime Pay	170,000.00	180,000.00
Police Longevity Pay	11,250.00	12,150.00
Police Holiday Pay	118,414.00	143,928.00
Police & Dispatch Shift Differential	-	21,250.00
Police Compensatory Court Time	32,000.00	32,000.00
Police Sick Time Buyback	31,772.00	33,655.00
Police Incentive	62,500.00	101,500.00
Police Quinn Bill	170,305.00	261,016.00
Police Heat, Light & Power	42,000.00	45,000.00
Police Expenses	156,100.00	162,600.00
Police Radio Maintenance	5,000.00	5,000.00
Police Training & Education	82,000.00	75,500.00
Police Uniforms	60,500.00	51,500.00
Rifle Range	1,100.00	1,100.00
Police New Equipment	106,050.00	72,000.00
Subtotal	3,710,813.00	4,086,492.00
220 - Fire Department		
Fire Chief Salary	124,272.00	134,934.00
Deputy Chief Salary	84,050.00	90,887.00
Captains/Acting Captains Salaries	235,815.00	255,470.00
Fire Fighters Salaries	1,100,000.00	1,254,051.00
Call Fire Fighters Salaries	12,000.00	12,000.00
Fire Alarm Electrician	6,578.00	6,775.00
Fire Department Clerk	4,000.00	4,000.00
Fire Overtime	375,000.00	375,000.00
Fire Longevity Pay	6,525.00	6,765.00
Fire Holiday Pay	81,000.00	94,702.00
Fire Sick Time Buyback	19,610.00	45,025.00
Fire Incentive Pay	13,260.00	13,260.00
Fire Uniforms Allowance	19,500.00	19,500.00
Fire Uniforms Expense	40,000.00	40,000.00
Fire Heat, Light & Power	22,000.00	22,000.00
Apparatus Repair & Maintenance	50,000.00	50,000.00
Fire Alarm Expense	30,000.00	30,000.00
Fire Radio Service	24,000.00	24,000.00
Fire Training	10,000.00	10,000.00
Fire Training Overtime	20,000.00	20,000.00
Fire Hose	5,000.00	5,000.00
Fire Misc. Expenses	50,000.00	50,000.00
Respiratory Equipment	7,000.00	7,000.00
Technical Rescue Equipment	-	-
Fire Equipment	15,000.00	15,000.00
Subtotal	2,354,610.00	2,585,369.00
241 - Building Inspector		
Building Inspector Salary	79,694.00	83,724.00
Building Inspector Other Wages	1,250.00	1,250.00
Permitting Department Clerk	59,451.00	61,236.00
Permitting Department Clerk (P/T)	20,382.00	21,412.00
Building Inspector Expenses	6,000.00	32,000.00
Subtotal	166,777.00	199,622.00

	<u><i>Fiscal Year 2023</i></u> <u><i>Approved Budget</i></u>	<u><i>Fiscal Year 2024</i></u> <u><i>Finance Committee</i></u>
242 - Gas/Plumbing Inspectors		
Gas Inspector Expenses	100.00	100.00
Plumbing Inspector Expenses	100.00	100.00
Subtotal	200.00	200.00
244 - Sealer of Weights & Measures		
Sealer Salary	8,045.00	8,282.00
Sealer Expenses	1,500.00	1,500.00
Subtotal	9,545.00	9,782.00
245 - Electrical Inspector		
Electrical Inspector Salary	38,211.00	39,357.00
Asst. Electrical Inspector Salary	1,000.00	1,000.00
Electrical Inspector Expenses	3,000.00	3,000.00
Subtotal	42,211.00	43,357.00
291 - Emergency Management		
Emergency Mgmt. Other Wages	4,000.00	6,000.00
Emergency Mgmt. Expenses	3,000.00	10,000.00
Emergency Mgmt. New Vehicle	-	-
Subtotal	7,000.00	16,000.00
292 - Animal Control Officer		
Animal Control Officer Salary	44,872.00	47,141.00
Animal Control Expenses	5,490.00	5,251.00
Animal Control Kennel Fees	5,310.00	4,000.00
Subtotal	55,672.00	56,392.00
301 - School Department		
School Salaries	18,941,771.00	20,567,324.00
Special Needs	3,361,870.00	3,593,915.00
Vocational Education	1,404,835.00	1,233,267.00
School Misc. Expense/Trans.	3,084,846.00	3,327,076.00
Athletic Fund	290,503.00	329,725.00
School Pensions & Employee Separation	126,000.00	85,000.00
Subtotal	27,209,825.00	29,136,307.00
422 - Dept. of Public Works		
DPW Superintendent Salary	38,000.00	38,577.00
DPW Wages	323,000.00	346,000.00
DPW Clerk Salary	16,587.00	16,840.00
DPW Overtime	30,000.00	35,000.00
DPW Longevity Pay	1,750.00	2,900.00
DPW Clothing Allowance	4,350.00	4,350.00
Fuel Tank Pump & Maintenance	140,000.00	160,000.00
DPW Expenses	275,000.00	275,000.00
DPW Snow & Ice	460,000.00	460,000.00
Subtotal	1,288,687.00	1,338,667.00
510 - Board of Health		
Health Agent Salary	54,267.00	57,009.00
Health Agent Salary	48,180.00	50,628.00
Health Board Salaries	900.00	900.00
Administrative Assistant	26,713.00	28,059.00
Health Nurse Salary	50,137.00	52,668.00
Health Board Expenses	10,400.00	11,200.00
Nurse Expense	500.00	1,000.00
Clean & Lien Program	5,000.00	5,000.00
Subtotal	196,097.00	206,464.00

	<u>Fiscal Year 2023</u> <u>Approved Budget</u>	<u>Fiscal Year 2024</u> <u>Finance Committee</u>
541 - Council On Aging		
COA Director Salary	73,318.00	77,034.00
COA Asst. Dir. / Vol Coord.	45,950.00	48,281.00
COA Dispatcher Salary	24,025.00	25,244.00
COA Van Driver Salaries	70,468.00	79,142.00
COA Outreach Worker	37,545.00	39,445.00
COA Site Manager	27,184.00	28,564.00
COA Program Coordinator	39,062.00	41,050.00
COA Front Desk Clerk	16,553.00	17,387.00
COA Meal Program	-	5,000.00
COA Misc. Expenses	15,000.00	15,000.00
COA Van Maintenance	250.00	250.00
COA Programs	15,000.00	15,000.00
COA Utilities	26,000.00	26,000.00
Subtotal	390,355.00	417,397.00
543 - Dept. of Veteran Services		
Veterans Agent Salary	59,378.00	62,377.00
Veterans Benefits	200,000.00	200,000.00
Veterans Misc. Expense	1,630.00	1,630.00
Subtotal	261,008.00	264,007.00
610 - Bigelow Public Library		
Library Director Salary	87,989.00	92,444.00
Librarians Salaries	132,594.00	158,400.00
Head of Adult Services Salary	50,681.00	53,251.00
Head of Youth Services Salary	66,869.00	68,874.00
Books/AV/Periodicals	68,900.00	74,900.00
Library Expenses	11,833.00	11,833.00
Library Heat, Light & Power	16,000.00	17,141.00
Library Technology	8,000.00	8,000.00
Library Public Programs	11,000.00	11,000.00
Library Consortium Membership	12,819.00	13,071.00
Subtotal	466,685.00	508,914.00
630 - Parks & Recreation		
Recreation Wages	56,700.00	83,560.00
Parks & Rec. Director Salary	63,836.00	67,056.00
Recreation Manager Salary	43,939.00	47,334.00
Parks & Rec. Admin Asst	-	-
Recreation Expenses	20,882.00	22,350.00
Park Heat, Light & Power	7,000.00	7,500.00
Park Misc. Expense	6,500.00	7,000.00
Park New Equipment	1,500.00	-
Central Park Misc. Expense	5,000.00	5,000.00
Office Heat, Light & Power	5,000.00	5,500.00
Subtotal	210,357.00	245,300.00
Commission on Disability	668.00	668.00
Cable Advisory Commission	470.00	470.00
Permanent Building Committee	1,500.00	1,500.00
Historical Commission	1,000.00	1,000.00
Personnel Board Misc. Expense	750.00	750.00
Weeks Fund Treasurer Salary	150.00	150.00
Memorial/Veteran's Day	7,000.00	7,000.00
Recycling Expense	60,000.00	80,000.00
Retirement Board Appropriation	3,399,875.00	3,576,933.00
Debt Retirement Principal	951,658.00	942,223.00
Debt Retirement Interest	202,308.00	166,405.00

	<u>Fiscal Year 2023</u> <u>Approved Budget</u>	<u>Fiscal Year 2024</u> <u>Finance Committee</u>
Short Term Borrowing	55,000.00	143,000.00
Medicare Tax	367,337.00	447,680.00
Unemployment Compensation	48,545.00	38,500.00
Group Health Insurance	5,446,525.00	6,149,317.00
Workers Compensation	250,000.00	235,000.00
Street Lights	100,000.00	100,000.00
Subtotal	10,892,786.00	11,890,596.00
Grand Total	52,362,573.00	56,529,954.00

Fiscal Year 2024 Enterprise Budgets

232 - Ambulance Enterprise Fund

Ambulance Wages	220,000.00	236,000.00
Ambulance Holiday Pay	11,600.00	16,000.00
Employee Benefits	37,000.00	55,000.00
Ambulance Misc. Expense	200,000.00	200,000.00
Paramedic Comp. Pay	-	-
EMT Comp. Pay	45,120.00	54,500.00
EMT Training Tuition	19,500.00	19,500.00
EMT Training Misc. Expense	15,000.00	16,500.00
EMT Overtime	50,000.00	70,000.00
Repair and Maintenance	15,000.00	15,000.00
Capital Outlay (Ambulance)	67,561.00	67,561.00
Subtotal	680,781.00	750,061.00

**Ambulance Enterprise Budget Offset By User Fees of \$550,000.00 & Retained Earnings of \$212,061.00 . Indirect costs of \$12,000.00 to be raised in the General Fund operating budget and reimbursed through a transfer from the Ambulance Enterprise Fund.

452 - Water & Sewer Enterprise Fund

Wages & Salary	685,000.00	734,000.00
Overtime	125,000.00	135,000.00
Superintendent Salary	76,819.00	79,960.00
DPW Clerk Salary	33,530.00	34,904.00
Employee Benefits	134,500.00	176,000.00
Clothing Allowance	7,975.00	7,975.00
Longevity	3,250.00	4,300.00
Heat, Light & Power	230,000.00	245,000.00
Equipment & Supplies	-	-
Pump Station Operation & Maint.	270,000.00	300,000.00
Water/Sewer Improvements	-	-
Water/Sewer Misc. Expense	175,000.00	200,000.00
Capital Outlay	-	-
Discretionary Equipment	50,000.00	50,000.00
Water Charge (DEP)	6,000.00	6,000.00
Cross Connection Services	12,000.00	12,000.00
Payment-in-Lieu of Taxes	-	-
Debt & Interest	632,000.00	657,000.00
WPAT Debt & Interest	160,000.00	160,000.00
Subtotal	2,601,074.00	2,802,139.00

**Water & Sewer Enterprise Budget offset by user fees of \$2,800,000.00 & Retained Earnings of \$195,139.00. Indirect costs of \$193,000.00 to be raised and appropriated in the General Fund operating budget and reimbursed through a transfer from the Water & Sewer Enterprise Fund.

433 - Rubbish Enterprise Fund

Rubbish Wages	208,000.00	223,000.00
Superintendent Salary	21,384.00	21,743.00
DPW Clerk Salary	9,334.00	9,492.00

	<u>Fiscal Year 2023</u> <u>Approved Budget</u>	<u>Fiscal Year 2024</u> <u>Finance Committee</u>
DPW Asst. Clerk Salary	-	-
Employee Benefits	40,887.00	53,000.00
Clothing Allowance	2,900.00	2,900.00
Longevity	-	300.00
Rubbish Overtime	26,000.00	30,000.00
Rubbish Misc. Expense	60,000.00	60,000.00
Compactor Maintenance	100,000.00	70,000.00
Rubbish Maint. & Disposal	250,000.00	280,000.00
Collection Contractor Services	-	-
Debt & Interest	-	-
Subtotal	718,505.00	750,435.00

**Rubbish Enterprise Budget offset by user fees of \$670,000.00 & Retained Earnings of \$106,435.00. Indirect costs of \$26,000.00 to be raised and appropriated in the General Fund operating budget and reimbursed through a transfer from the Rubbish Enterprise Fund.

458 - Landfill Enterprise Fund

Landfill Wages	283,000.00	70,000.00
Superintendent Salary	25,000.00	12,500.00
Employee Benefits	47,000.00	37,000.00
Clothing Allowance	2,175.00	725.00
Longevity	1,350.00	400.00
Landfill Overtime	35,000.00	10,000.00
Landfill Misc. Expense	100,000.00	25,000.00
Landfill Permitting & Engineering	100,000.00	100,000.00
Equipment & Supplies	125,000.00	25,000.00
Contractor Services	300,000.00	300,000.00
Debt & Interest	263,560.00	55,000.00
Subtotal	1,282,085.00	635,625.00

**Landfill Enterprise Budget offset by user fees of \$0.00 & Retained Earnings of \$668,275.00. Indirect costs of \$32,650.00 to be raised and appropriated in the General Fund operating budget and reimbursed through a transfer from the Landfill Enterprise Fund.

Fiscal Year 2024 Budget Summary

General Government	2,043,969.00	2,253,768.00
Public Safety	7,028,549.00	7,748,215.00
Schools	27,209,825.00	29,136,307.00
Public Works/Facilities	8,529,275.00	8,356,634.00
Health	196,097.00	206,464.00
Council On Aging	390,355.00	417,397.00
Veterans Services	268,008.00	271,007.00
Library	466,685.00	508,914.00
Parks & Recreation	210,357.00	245,300.00
Retirement	3,399,875.00	3,576,933.00
Health & General Insurance	6,225,570.00	6,947,817.00
Unclassified	467,487.00	547,830.00
Municipal Indebtedness		
Principal	951,658.00	942,223.00
Interest	202,308.00	166,405.00
Short Term Borrowing	55,000.00	143,000.00
Grand Total All Funds	57,645,018.00	61,468,214.00

Fiscal Year 2023
Approved Budget

Fiscal Year 2024
Finance Committee

Fiscal Year 2024 Revenue/Budget

Uses of Resources:

Appropriations:

Annual Budget	52,362,573.00	56,529,954.00
Ambulance Enterprise Fund	680,781.00	750,061.00
Water & Sewer Enterprise Fund	2,601,074.00	2,802,139.00
Rubbish Enterprise Fund	718,505.00	750,435.00
Landfill Enterprise Fund	1,282,085.00	635,625.00
Annual Town Meeting Articles	8,191,300.00	5,887,828.90
Special Town Meeting Articles	-	-
Total Appropriations	65,836,318.00	67,356,042.90

Local Expenditures:

Tax Title Expenditures	10,000.00	10,000.00
Cherry Sheet Offsets	528,200.00	481,018.00
School Choice Assessments	1,883,475.00	1,721,323.00
Final Judgements	-	-
Snow & Ice Account	175,000.00	100,000.00
Total Local Expenditures	2,596,675.00	2,312,341.00

State & County Charges:	57,337.00	62,033.00
Overlay Reserve (Assessors):	150,000.00	150,000.00

Total Uses of Resources	68,640,330.00	69,880,416.90
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Sources of Funding:

Local Property Taxes:

Property Taxes Levy Limit	29,445,525.00	30,615,890.00
Proposition 2 1/2 Increase	736,128.00	765,368.00
Supplemental Tax Assessments	-	-
New Growth Per Assessors	-	100,000.00
Total Local Property Taxes	30,181,653.00	31,481,258.00

State Aid (Cherry Sheet):

Chapter 70 Education Aid	17,390,539.00	19,317,021.00
Charter Tuition Reimbursement	378,447.00	199,491.00
School Choice Tuition	498,822.00	439,787.00
Meals Tax Revenue	125,000.00	145,000.00
Cannabis Tax Revenue	50,000.00	50,000.00
Room Tax Revenue	-	-
General Municipal Aid	2,657,027.00	2,781,418.00
Veterans' Benefit	81,298.00	67,163.00
Vets, Blind, Elderly Exemption	78,957.00	73,779.00
State Owned Land	3,007.00	4,436.00
Public Libraries	31,846.00	41,231.00
Total State Aid	21,294,943.00	23,119,326.00

Estimated Local Revenues:

Motor Vehicle Excise	1,465,725.00	1,630,000.00
Payments Lieu of Taxes	130,000.00	130,000.00
Tax Liens	40,000.00	40,000.00
Penalties & Interest	120,000.00	120,000.00
Licenses, Fees & Permits	200,000.00	200,000.00
Fines & Forfeits	25,000.00	25,000.00
Intergovernmental	40,000.00	40,000.00
Investment Income	70,000.00	70,000.00
Unclassified	700,000.00	700,000.00
Total Estimated Local Revenues	2,790,725.00	2,955,000.00

Fiscal Year 2023
Approved Budget

Fiscal Year 2024
Finance Committee

Other Available Funds:

Free Cash	2,741,500.00	1,863,028.90
Ambulance Enterprise Fund	680,781.00	750,061.00
Water & Sewer Enterprise Fund	2,601,074.00	2,802,139.00
Rubbish Enterprise Fund	718,505.00	750,435.00
Landfill Enterprise Fund	1,282,085.00	635,625.00
Debt Exclusion (Rauscher Farm)	142,490.00	134,972.00
Debt Exclusion (Senior Center)	86,038.00	82,777.00
Debt Exclusion (Schools)	295,456.00	278,695.00
Debt Exclusion (Fire Department)	88,300.00	87,250.00
Debt Exclusion (Savage Field)	46,800.00	45,400.00
Debt Exclusion (Water Street)	13,600.00	12,800.00
School Building Reimbursement	-	-
Transfers from Enterprise Funds	251,380.00	263,650.00
Borrowing on Articles	-	118,000.00
Overlay Surplus	50,000.00	50,000.00
Overlay Reserve	-	500,000.00
Enterprise Funds	4,200,000.00	3,400,000.00
Local Cable Access Fund	175,000.00	550,000.00
Capital & Infrastructure Stabilization Fund	1,000,000.00	-
Close-Out of Borrowing Articles	-	-
Stabilization Fund	-	-
Total Other Available Funds	14,373,009.00	12,324,832.90
Total Sources of Revenue	68,640,330.00	69,880,416.90
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PROJECTED SURPLUS (DEFICIT)	0.00	0.00