



**Town of Leicester**  
**Town Administrator's Budget**  
**FY2024 - Version 3**

## Budget Message

### **FY2024 Budget**

This is the third version of the FY 2024 budget. The first draft, released on February 15, was presented without state aid estimates, as the new Governor had until March 1 to get out the local aid figures. On February 23, local aid figures were released, and the news was good. The Town is netting an overall increase in state aid of \$774,288. This unprecedented increase was targeted mainly to the Schools through an increase in Chapter 70 aid. State aid figures are subject to change as the state budget evolves, but historically there has been not movement to the Governor's numbers.

Anticipated new FY 2024 revenue is forecast at \$2,429,296. Total general fund expenses are forecast at \$2,440,188, a difference of \$10,893, which is the FY 2023 excess levy capacity. The methodology that has been used over the past five years is to calculate new revenue, budget for common expenses, and allocate the remaining funds between municipal and school budgets equally on a percentage basis. This methodology was used in the first version of the budget that was posted earlier this month. However, the increase in state aid, targeted toward education, indicates a different approach is needed.

### **Budget changes**

Shared expenses, shown in the budget under Intergovernmental, are slated to increase by \$1,146,622.

- Debt increases by \$472,681 or 27% due in part to debt coming on for the campus purchase.
- Retirement increases by \$106,012 or 6.17% percent
- Property/Comp insurance is expected to increase by \$92,802
- Employee benefits (Heath Insurance) increases by \$247,583 or 7.94%
- Shared maintenance costs increase by \$227,545, or \$54.89% (\$123,682 was not an increase, but a transfer from the School budget, for the remaining funds owed through the shared maintenance agreement).

The vocational school budget is also being increased by \$77,000. We anticipate a rise in students seeking vocational training, but do not get actual budget figures until late spring.

The municipal budget is slated to increase by \$188,499 or 2.90%. It is sufficient to keep the budget balanced, with 2% COLAS being paid. It is not optimal, but the municipal budget is currently balanced. Notable increases in the municipal budget are \$16,849 in Town Counsel (Increased legal expenses), \$38,012 to the Select Board/TA budget (first full year for the grant writer position), \$42,115 to the Treasurer/Collector (To eliminate a structural deficit, and give step increases).

The school budget is slated to increase by \$672,954 or 3.85%. The shared maintenance budget is owed \$123,682 for the portion of the transfer for property maintenance that was not done in October. Had that reduction not been made, the school budget would have risen by \$796,636 or by 4.55%. The school budget has a projected rounded shortfall of \$2,650,000 as of this writing.

## Budget Message

### Free Cash

Free Cash has been used to fund the Capital Plan, purchase police cruisers, cover snow/ice deficits, and departmental shortfalls, among other things. Since 2021, the Town has spent \$1,150,000 in Free Cash supporting the former Becker campus (19 buildings on 44 acres). Another \$450,000 will be requested at the May 2023 Town Meeting. Costs to maintain the campus include insurance, utility costs, repairs, snow removal and landscaping.

The anticipated Free Cash balance, once the Chapter 90 reimbursement is received, is \$1,029,145. Factoring in another transfer of \$450,000 for the campus, the \$650,000 owed to the HCA stabilization fund, and landfill and stormwater program fees, would all but eliminate remaining free cash. FY2023 free cash will be significantly lower, as drawing down this year's allotment completely will result in reductions in the following year. If we do not find a method to fund a minimum of \$850,000 per year in campus costs from a source other than Free Cash, the Town will not have enough revenue to meet its obligations.

### Budget Recommendation

The budget, as contained in this work book is currently balanced, with all positions funded. However, the School Department anticipates a need of \$2,650,000 to maintain pupil services, and \$850,000 is needed to support costs of the campus, meaning the Town needs \$3,500,000 in revenue or other adjustments outside of free cash transfers to fully balance the budget. This need will be the focus of the FY 2024 budget process.

#### Budget Versions:

This is the third version of the FY 2024 Budget. Changes are listed as follows:

Version 1 - Issued on 2-15-23 in advance of the Governor's budget with standard state aid increases predicted.

Version 2 - Issued on 2-28-23 once the Governor's budget was released. Majority of large funding increase given to the school budget to reduce their FY2024 budget deficit.

Version 3 - Issued on 3-20-23. Has increases to the Town Clerk's salary, and has 3 warrant articles pulled into the general fund budget and funded with Free Cash:

Article 11 - Stormwater Management: \$30,700

Article 12 - Groundwater studies at the landfill: \$25,400

Article 13 - Town-owned Dams: \$7,500

Total: \$63,600

## Overview of Revenues and Expenditures - FY 2024 Town Budget

### General Fund

	FY2021 Budget	FY2022 Budget	FY2023 Budget	FY2024 Initial Budget	Updated FY2024 Town Admin. Budget	Dollar Change	Percent Change
<b>Revenues</b>							
Property Tax Levy	\$ 17,027,913	\$ 17,556,084	\$ 18,367,501	\$ 19,470,965	\$ 19,495,407	\$ 1,127,906	6.14%
State Aid	12,212,604	12,239,775	12,620,767	12,700,951	13,680,658	1,059,891	8.40%
Local Receipts	2,501,000	2,501,000	2,545,633	2,553,133	2,572,596	26,963	1.06%
Free Cash	205,308	346,780	319,968	243,814	307,414	(12,554)	-3.92%
Available Funds	381,183	550,000	928,848	1,155,939	1,155,938	227,090	24.45%
<b>General Fund Revenues Total</b>	<b>\$ 32,328,008</b>	<b>\$ 33,193,639</b>	<b>\$ 34,782,717</b>	<b>\$ 36,124,802</b>	<b>\$ 37,212,013</b>	<b>\$ 2,429,296</b>	<b>6.98%</b>
<b>Expenditures</b>							
Municipal Departments	\$ 6,213,118	\$ 6,482,728	\$ 6,385,809	\$ 6,400,521	\$ 6,570,808	\$ 184,999	2.90%
Education	17,186,399	16,890,587	17,497,412	17,457,807	18,170,366	672,954	3.85%
Inter-governmental	6,228,055	6,157,845	7,641,021	8,788,695	8,787,643	1,146,622	15.01%
<b>Subtotal</b>	<b>29,627,572</b>	<b>29,531,160</b>	<b>31,524,242</b>	<b>32,647,024</b>	<b>33,528,817</b>	<b>2,004,575</b>	<b>6.36%</b>
Vocational School Tuition	1,078,000	1,219,780	1,023,000	1,100,000	1,100,000	77,000	7.53%
Town Meeting articles	475,158	1,351,500	973,255	1,120,938	1,120,938	147,683	15.17%
State Assessments & Offset Receipts	1,138,161	1,083,916	1,251,328	1,256,840	1,462,258	210,930	16.86%
<b>General Fund Expenditures Total</b>	<b>\$ 32,318,891</b>	<b>\$ 33,186,356</b>	<b>\$ 34,771,825</b>	<b>\$ 36,124,802</b>	<b>\$ 37,212,013</b>	<b>\$ 2,440,188</b>	<b>7.02%</b>
<b>General Fund Surplus/(Deficit)</b>	<b>\$ 9,117</b>	<b>\$ 7,282</b>	<b>\$ 10,892</b>	<b>\$ 0</b>	<b>\$ 0</b>		
<b>Distribution Proof</b>							
Municipal Gross Budget Increase						\$ 184,999	2.90%
Ded: EMS Budget increase funded by user fees						\$ -	
<b>Total</b>						<b>\$ 184,999</b>	<b>2.90%</b>
School Budget Increase						672,954	3.85%
Add: Remainder of School maintenance fund transfer to Intergovernmental funds						123,682	
<b>Total</b>						<b>\$ 796,636</b>	<b>4.55%</b>
Municipal percentage of municipal/school portions of the FY 2024 budget						\$ 6,570,808	26.56%
School percentage of municipal/school portions of the FY 2024 budget						18,170,366	73.44%
<b>Total</b>						<b>24,741,174</b>	<b>100.00%</b>

## Appropriation Summary

General Government		FY 2021 Budget	FY 2021 Expended	FY 2022 Budget	FY 2022 Expended	FY 2023 Budget	FY 2024 Request	Updated FY 2024 TA Budget	Dollar Change	Percent Change
<b>111 - Legal</b>										
Expenses	\$	323,500	\$ 305,384	\$ 100,798	\$ 100,798	\$ 82,151	\$ 79,251	\$ 99,000	\$ 16,849	20.51%
Total	\$	323,500	\$ 305,384	\$ 100,798	\$ 100,798	\$ 82,151	\$ 79,251	\$ 99,000	\$ 16,849	20.51%
<b>114 - Moderator</b>										
Personnel	\$	81	\$ 81	\$ 81	\$ 81	\$ 81	\$ 85	\$ 85	\$ 4	4.94%
Expenses	\$	70	\$ -	\$ 70	\$ -	\$ 70	\$ 70	\$ 115	\$ 45	64.29%
Total	\$	151	\$ 81	\$ 151	\$ 81	\$ 151	\$ 155	\$ 200	\$ 49	32.45%
<b>122 - Select Board</b>										
Personnel	\$	256,122	\$ 241,387	\$ 265,238	\$ 271,391	\$ 331,860	\$ 368,143	\$ 368,143	\$ 36,283	10.93%
Expenses	\$	89,491	\$ 54,138	\$ 41,193	\$ 33,389	\$ 41,193	\$ 42,923	\$ 42,922	\$ 1,729	4.20%
Total	\$	345,613	\$ 295,526	\$ 306,431	\$ 304,780	\$ 373,053	\$ 411,066	\$ 411,065	\$ 38,012	10.19%
<b>130 - Reserve Fund</b>										
Expenses	\$	35,000	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.00%
Total	\$	35,000	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.00%
<b>131 - Advisory Board</b>										
Expenses	\$	1,325	\$ 210	\$ 1,325	\$ 210	\$ 1,325	\$ 1,325	\$ 1,325	\$ -	0.00%
Total	\$	1,325	\$ 210	\$ 1,325	\$ 210	\$ 1,325	\$ 1,325	\$ 1,325	\$ -	0.00%
<b>135 - Town Accountant</b>										
Personnel	\$	115,044	\$ 114,997	\$ 121,074	\$ 121,079	\$ 132,171	\$ 134,800	\$ 134,800	\$ 2,629	1.99%
Expenses	\$	28,575	\$ 26,040	\$ 28,575	\$ 27,171	\$ 28,575	\$ 28,575	\$ 28,575	\$ -	0.00%
Total	\$	143,619	\$ 141,037	\$ 149,649	\$ 148,250	\$ 160,746	\$ 163,375	\$ 163,375	\$ 2,629	1.64%
<b>141 - Assessors</b>										
Assessors Personnel	\$	132,671	\$ 133,175	\$ 126,073	\$ 116,268	\$ 123,517	\$ 122,534	\$ 122,534	\$ (983)	-0.80%
Assessors Expenses	\$	7,240	\$ 749	\$ 8,540	\$ 6,608	\$ 8,940	\$ 8,940	\$ 13,590	\$ 4,650	52.01%
Total	\$	139,911	\$ 133,924	\$ 134,613	\$ 122,876	\$ 132,457	\$ 131,474	\$ 136,124	\$ 3,667	2.77%
<b>145 - Treasurer/Collector</b>										
Personnel	\$	146,288	\$ 142,642	\$ 162,747	\$ 140,856	\$ 151,621	\$ 153,045	\$ 167,874	\$ 16,253	10.72%
Expenses	\$	20,123	\$ 20,123	\$ 20,123	\$ 35,446	\$ 22,123	\$ 22,123	\$ 47,985	\$ 25,862	116.90%
Total	\$	166,411	\$ 162,765	\$ 182,870	\$ 176,302	\$ 173,744	\$ 175,168	\$ 215,859	\$ 42,115	24.24%
<b>147 - Tax Title</b>										
Expenses	\$	-	\$ -	\$ 16,000	\$ 4,611	\$ -	\$ -	\$ -	\$ -	0.00%
Total	\$	-	\$ -	\$ 16,000	\$ 4,611	\$ -	\$ -	\$ -	\$ -	0.00%
<b>152 - Personnel Board</b>										
Expenses	\$	250	\$ 250	\$ 275	\$ 250	\$ 275	\$ 275	\$ 275	\$ -	0.00%
Total	\$	250	\$ 250	\$ 275	\$ 250	\$ 275	\$ 275	\$ 275	\$ -	0.00%
<b>155 - IT</b>										
Expenses	\$	162,060	\$ 148,033	\$ 196,060	\$ 175,128	\$ 206,060	\$ 197,540	\$ 209,242	\$ 3,182	1.54%
Total	\$	162,060	\$ 148,033	\$ 196,060	\$ 175,128	\$ 206,060	\$ 197,540	\$ 209,242	\$ 3,182	1.54%
<b>161 - Town Clerk</b>										
Personnel	\$	108,862	\$ 109,075	\$ 127,252	\$ 127,253	\$ 135,473	\$ 116,997	\$ 144,379	\$ 8,906	6.57%
Expenses	\$	3,766	\$ 710	\$ 3,766	\$ 1,241	\$ 3,766	\$ 3,766	\$ 3,766	\$ -	0.00%
Total	\$	112,628	\$ 109,786	\$ 131,018	\$ 128,494	\$ 139,239	\$ 120,763	\$ 148,145	\$ 8,906	6.40%

		FY 2021 Budget		FY 2021 Expended		FY 2022 Budget		FY 2022 Expended		FY 2023 Budget		FY 2024 Request		FY 2024 TA Budget		Dollar Change	Percent Change
<b>162 - Elections/Registrars</b>																	
Personnel	\$	36,000	\$	28,299	\$	22,000	\$	9,739	\$	26,000	\$	22,000	\$	22,000	\$	(4,000)	-15.38%
Expense	\$	14,500	\$	18,858	\$	14,500	\$	20,352	\$	15,700	\$	15,700	\$	15,700	\$	-	0.00%
Total	\$	50,500	\$	47,157	\$	36,500	\$	30,091	\$	41,700	\$	37,700	\$	37,700	\$	(4,000)	-9.59%
<b>180 - Development and Inspectional Services</b>																	
Personnel	\$	213,728	\$	219,646	\$	244,398	\$	228,248	\$	245,904	\$	255,086	\$	255,086	\$	9,182	3.73%
Expenses	\$	51,604	\$	43,800	\$	22,685	\$	12,958	\$	22,685	\$	22,685	\$	22,685	\$	-	0.00%
Total	\$	265,332	\$	263,446	\$	267,083	\$	241,206	\$	268,589	\$	277,771	\$	277,771	\$	9,182	3.42%
<b>192 - Town Owned Buildings Maintenance</b>																	
Expense	\$	68,281	\$	57,780	\$	48,281	\$	46,702	\$	56,081	\$	48,281	\$	48,281	\$	(7,800)	-13.91%
Total	\$	68,281	\$	57,780	\$	48,281	\$	46,702	\$	56,081	\$	48,281	\$	48,281	\$	(7,800)	-13.91%
<b>197 - Town Hall Building Maintenance</b>																	
Expenses	\$	87,409	\$	86,147	\$	86,909	\$	65,613	\$	86,909	\$	86,909	\$	86,909	\$	-	0.00%
Total	\$	87,409	\$	86,147	\$	86,909	\$	65,613	\$	86,909	\$	86,909	\$	86,909	\$	-	0.00%
<b>198 - Town Hall Telephones</b>																	
Expense	\$	6,400	\$	5,826	\$	6,400	\$	6,049	\$	6,400	\$	6,400	\$	6,400	\$	-	0.00%
Total	\$	6,400	\$	5,826	\$	6,400	\$	6,049	\$	6,400	\$	6,400	\$	6,400	\$	-	0.00%
<b>199 - Other General Government</b>																	
Salaries	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.00%
Expenses	\$	66,451	\$	48,234	\$	58,564	\$	51,672	\$	33,100	\$	33,100	\$	33,100	\$	-	0.00%
Total	\$	66,451	\$	48,234	\$	58,564	\$	51,672	\$	33,100	\$	33,100	\$	33,100	\$	-	0.00%
<b>General Government Total</b>	<b>\$</b>	<b>1,974,841</b>	<b>\$</b>	<b>1,805,585</b>	<b>\$</b>	<b>1,772,927</b>	<b>\$</b>	<b>1,603,112</b>	<b>\$</b>	<b>1,811,980</b>	<b>\$</b>	<b>1,820,552</b>	<b>\$</b>	<b>1,924,771</b>	<b>\$</b>	<b>112,791</b>	<b>6.22%</b>
<b>Public Safety</b>																	
<b>210 - Police</b>																	
Personnel	\$	1,757,734	\$	1,692,170	\$	1,995,832	\$	1,707,392	\$	2,068,244	\$	2,004,744	\$	2,004,744	\$	(63,501)	-3.07%
Expenses	\$	279,323	\$	281,138	\$	275,741	\$	285,266	\$	294,006	\$	369,528	\$	369,528	\$	75,522	25.69%
Total	\$	2,037,057	\$	1,973,308	\$	2,271,573	\$	1,992,657	\$	2,362,250	\$	2,374,272	\$	2,374,272	\$	12,021	0.51%
<b>220 - Fire</b>																	
Personnel	\$	176,778	\$	178,789	\$	237,814	\$	268,582	\$	213,343	\$	218,253	\$	218,253	\$	4,910	2.30%
Expenses	\$	152,620	\$	149,780	\$	152,620	\$	121,709	\$	152,620	\$	152,620	\$	152,620	\$	-	0.00%
Total	\$	329,398	\$	328,569	\$	390,434	\$	390,290	\$	365,963	\$	370,873	\$	370,873	\$	4,910	1.34%
<b>231 - Ambulance</b>																	
Personnel	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.00%
Expenses	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.00%
Total	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.00%
<b>290 - Emergency Management</b>																	
Emergency Management Personnel	\$	3,813	\$	3,079	\$	3,967	\$	3,967	\$	3,967	\$	4,046	\$	4,046	\$	79	1.99%
Emergency Management Expenses	\$	1,000	\$	181	\$	922	\$	638	\$	2,500	\$	2,500	\$	2,500	\$	-	0.00%
Total	\$	4,813	\$	3,260	\$	4,889	\$	4,605	\$	6,467	\$	6,546	\$	6,546	\$	79	1.22%
<b>241 - Code</b>																	
Salaries	\$	53,045	\$	47,588	\$	67,083	\$	67,065	\$	119,889	\$	122,239	\$	123,708	\$	3,819	3.19%
Expense	\$	9,038	\$	8,887	\$	8,624	\$	3,079	\$	8,778	\$	8,878	\$	8,878	\$	100	1.14%
Total	\$	62,083	\$	56,475	\$	75,707	\$	70,144	\$	128,667	\$	131,117	\$	132,586	\$	3,919	3.05%
<b>292 - Animal Control</b>																	
Personnel	\$	26,101	\$	25,977	\$	25,986	\$	27,516	\$	26,496	\$	27,026	\$	27,026	\$	530	2.00%
Expenses	\$	9,958	\$	7,300	\$	8,458	\$	3,995	\$	8,458	\$	8,458	\$	8,458	\$	-	0.00%
Total	\$	36,059	\$	33,277	\$	34,444	\$	31,511	\$	34,954	\$	35,484	\$	35,484	\$	530	1.52%

		FY 2021 Budget	FY 2021 Expended	FY 2022 Budget	FY 2022 Expended	FY 2023 Budget	FY 2023 Request	FY 2024 Request	FY 2024 TA Budget	Dollar Change	Percent Change
<b>296 - Insect Pest Control</b>											
Insect Pest Control Personnel	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	
Insect Pest Control Expenses	\$	7,850	\$ 4,322	\$ 7,850	\$ 4,376	\$ 7,850	\$ 7,850	\$ 7,850	\$ 7,850	-	0.00%
Total	\$	7,850	\$ 4,322	\$ 7,850	\$ 4,376	\$ 7,850	\$ 7,850	\$ 7,850	\$ 7,850	-	0.00%
<b>Public Safety Total</b>	<b>\$</b>	<b>2,477,260</b>	<b>\$ 2,399,210</b>	<b>\$ 2,784,897</b>	<b>\$ 2,493,584</b>	<b>\$ 2,906,151</b>	<b>\$ 2,926,142</b>	<b>\$ 2,926,142</b>	<b>\$ 2,927,610</b>	<b>\$ 21,459</b>	<b>0.74%</b>
<b>Education</b>											
300 - Leicester Public Schools*	\$	17,186,399	\$ 15,426,565	\$ 16,890,587	\$ 15,605,139	\$ 17,497,412	\$ 17,457,807	\$ 17,457,807	\$ 18,170,366	\$ 672,954	3.85%
<b>Education Total</b>	<b>\$</b>	<b>17,186,399</b>	<b>\$ 15,426,565</b>	<b>\$ 16,890,587</b>	<b>\$ 15,605,139</b>	<b>\$ 17,497,412</b>	<b>\$ 17,457,807</b>	<b>\$ 17,457,807</b>	<b>\$ 18,170,366</b>	<b>\$ 672,954</b>	<b>3.85%</b>
<b>Note: School Expended totals do NOT include carryover for Teachers' salaries which are paid out over the summer.</b>											
<b>Public Works and Facilities</b>											
<b>420 - Highway Dept</b>											
Highway Dept Personnel	\$	712,945	\$ 694,388	\$ 768,068	\$ 763,742	\$ 806,336	\$ 785,036	\$ 785,036	\$ 794,133	\$ (12,203)	-1.51%
Highway Dept Expenses	\$	250,678	\$ 218,213	\$ 333,978	\$ 315,547	\$ 235,478	\$ 235,478	\$ 235,478	\$ 290,981	\$ 55,503	23.57%
Total	\$	963,623	\$ 912,601	\$ 1,102,046	\$ 1,079,288	\$ 1,041,814	\$ 1,020,514	\$ 1,020,514	\$ 1,085,114	\$ 43,300	4.16%
<b>423 - Snow and Ice</b>											
Snow and Ice Personnel	\$	177,000	\$ 51,126	\$ 25,000	\$ 80,521	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	0.00%
Snow and Ice Expenses	\$	96,000	\$ 216,528	\$ 332,000	\$ 275,801	\$ 96,000	\$ 96,000	\$ 96,000	\$ 96,000	\$ -	0.00%
Total	\$	273,000	\$ 267,654	\$ 357,000	\$ 356,322	\$ 121,000	\$ 121,000	\$ 121,000	\$ 121,000	\$ -	0.00%
<b>424 - Street Lights</b>											
Street Lights Expenses	\$	58,000	\$ 47,378	\$ 28,000	\$ 22,204	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ -	0.00%
<b>Public Works and Facilities Total</b>	<b>\$</b>	<b>1,294,623</b>	<b>\$ 1,227,633</b>	<b>\$ 1,487,046</b>	<b>\$ 1,457,814</b>	<b>\$ 1,197,814</b>	<b>\$ 1,176,514</b>	<b>\$ 1,176,514</b>	<b>\$ 1,241,114</b>	<b>\$ 43,300</b>	<b>3.61%</b>
<b>Human Services</b>											
<b>541 - Council on Aging</b>											
Council on Aging Personnel	\$	70,468	\$ 69,700	\$ 74,961	\$ 75,407	\$ 77,064	\$ 78,585	\$ 78,585	\$ 78,585	\$ 1,521	1.97%
Council on Aging Expenses	\$	31,078	\$ 24,622	\$ 32,278	\$ 27,214	\$ 32,278	\$ 33,215	\$ 33,215	\$ 33,215	\$ 937	2.90%
Total	\$	101,546	\$ 94,322	\$ 107,239	\$ 102,621	\$ 109,342	\$ 111,800	\$ 111,800	\$ 111,800	\$ 2,458	2.25%
<b>543 - Veterans' Services</b>											
Personnel	\$	6,763	\$ 6,763	\$ 6,898	\$ 6,898	\$ 7,036	\$ 7,177	\$ 7,177	\$ 7,177	\$ 141	2.00%
Expenses	\$	119,850	\$ 78,744	\$ 79,850	\$ 78,381	\$ 101,300	\$ 101,300	\$ 101,300	\$ 101,300	\$ -	0.00%
Total	\$	126,613	\$ 85,506	\$ 86,748	\$ 85,279	\$ 108,336	\$ 108,477	\$ 108,477	\$ 108,477	\$ 141	0.13%
<b>545 - Veterans' Graves Registration</b>											
Personnel	\$	400	\$ 380	\$ 400	\$ 380	\$ 400	\$ 400	\$ 400	\$ 400	\$ -	0.00%
Expenses	\$	2,000	\$ 1,990	\$ 2,000	\$ 1,965	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%
Total	\$	2,400	\$ 2,370	\$ 2,400	\$ 2,345	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ -	0.00%
<b>Human Services Total</b>	<b>\$</b>	<b>230,559</b>	<b>\$ 182,198</b>	<b>\$ 196,387</b>	<b>\$ 190,245</b>	<b>\$ 220,078</b>	<b>\$ 222,677</b>	<b>\$ 222,677</b>	<b>\$ 222,677</b>	<b>\$ 2,599</b>	<b>1.18%</b>
<b>Culture and Recreation</b>											
<b>610 - Library</b>											
Library Personnel	\$	191,955	\$ 170,600	\$ 184,890	\$ 182,122	\$ 191,751	\$ 196,601	\$ 196,601	\$ 196,601	\$ 4,850	2.53%
Library Expenses	\$	33,480	\$ 42,817	\$ 46,181	\$ 46,864	\$ 47,635	\$ 47,635	\$ 47,635	\$ 47,635	\$ -	0.00%
Total	\$	225,435	\$ 213,417	\$ 231,071	\$ 228,986	\$ 239,386	\$ 244,236	\$ 244,236	\$ 244,236	\$ 4,850	2.03%
<b>630 - Parks &amp; Recreation</b>											
Expenses	\$	6,450	\$ 3,916	\$ 6,450	\$ 5,787	\$ 6,450	\$ 6,450	\$ 6,450	\$ 6,450	\$ -	0.00%
Total	\$	6,450	\$ 3,916	\$ 6,450	\$ 5,787	\$ 6,450	\$ 6,450	\$ 6,450	\$ 6,450	\$ -	0.00%
<b>691 - Historical Commission</b>											
Expenses	\$	950	\$ 105	\$ 950	\$ 324	\$ 950	\$ 950	\$ 950	\$ 950	\$ -	0.00%
Total	\$	950	\$ 105	\$ 950	\$ 324	\$ 950	\$ 950	\$ 950	\$ 950	\$ -	0.00%
<b>692 - Memorial Day Committee</b>											
Expenses	\$	3,000	\$ 2,671	\$ 3,000	\$ 2,422	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.00%
Total	\$	3,000	\$ 2,671	\$ 3,000	\$ 2,422	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.00%
<b>Culture and Recreation Total</b>	<b>\$</b>	<b>235,835</b>	<b>\$ 220,109</b>	<b>\$ 241,471</b>	<b>\$ 237,519</b>	<b>\$ 249,786</b>	<b>\$ 254,636</b>	<b>\$ 254,636</b>	<b>\$ 254,636</b>	<b>\$ 4,850</b>	<b>1.94%</b>

		FY 2021 Budget		FY 2021 Expended		FY 2022 Budget		FY 2022 Expended		FY 2023 Budget		FY 2024 Request		FY 2024 TA Budget		Dollar Change	Percent Change
<b>Intergovernmental</b>																	
<b>Debt Service</b>																	
710 - Maturing Debt Principal	\$	1,155,327	\$	1,155,324	\$	1,026,117	\$	1,026,116	\$	1,218,733	\$	1,203,832	\$	1,203,832	\$	(14,901)	-1.22%
751 - Maturing Debt Interest	\$	369,949	\$	369,946	\$	331,047	\$	331,045	\$	293,828	\$	255,273	\$	255,321	\$	(38,507)	-13.11%
752 - Temporary Loan Interest	\$	20,665	\$	13,217	\$	22,665	\$	12,604	\$	216,700	\$	743,889	\$	743,889	\$	527,189	243.28%
753 - Bond Issuance Costs	\$	1,100	\$	-	\$	1,100	\$	-	\$	1,100	\$	1,100	\$	-	\$	(1,100)	-100.00%
Total	\$	1,547,041	\$	1,538,487	\$	1,380,929	\$	1,369,766	\$	1,730,361	\$	2,204,094	\$	2,203,042	\$	472,681	27.32%
<b>Benefits and Insurance</b>																	
911 - Retirement	\$	1,456,243	\$	1,456,243	\$	1,556,343	\$	1,556,343	\$	1,717,353	\$	1,823,365	\$	1,823,365	\$	106,012	6.17%
912 -Workers' Compensation	\$	166,248	\$	161,372	\$	191,185	\$	167,168	\$	219,863	\$	252,842	\$	252,842	\$	32,979	15.00%
913 - Unemployment	\$	141,650	\$	48,403	\$	60,950	\$	10,297	\$	142,000	\$	142,000	\$	142,000	\$	-	0.00%
914 - Employee Benefits	\$	2,700,123	\$	2,654,464	\$	2,719,175	\$	2,653,821	\$	3,117,782	\$	3,365,365	\$	3,365,365	\$	247,583	7.94%
945 - Bonding and Insurance	\$	216,750	\$	188,263	\$	249,263	\$	224,754	\$	299,116	\$	358,939	\$	358,939	\$	59,823	20.00%
<b>950 - Shared Maintenance Expenses</b>																	
Shared Maintenance Personnel	\$	-	\$	-	\$	-	\$	-	\$	118,891	\$	188,753	\$	188,753	\$	69,863	58.76%
Shared Maintenance Expenses	\$	-	\$	-	\$	-	\$	-	\$	295,655	\$	453,337	\$	453,337	\$	157,682	53.33%
Subtotal	\$	-	\$	-	\$	-	\$	-	\$	414,546	\$	642,090	\$	642,090	\$	227,545	54.89%
<b>Benefits and Insurance Total</b>	\$	<b>4,681,014</b>	\$	<b>4,508,745</b>	\$	<b>4,776,916</b>	\$	<b>4,612,383</b>	\$	<b>5,910,660</b>	\$	<b>6,584,601</b>	\$	<b>6,584,601</b>	\$	<b>673,941</b>	<b>11.40%</b>
<b>Intergovernmental Total</b>	\$	<b>6,228,055</b>	\$	<b>6,047,232</b>	\$	<b>6,157,845</b>	\$	<b>5,982,149</b>	\$	<b>7,641,021</b>	\$	<b>8,788,695</b>	\$	<b>8,787,643</b>	\$	<b>1,146,622</b>	<b>15.01%</b>
<b>General Fund Grand Total</b>	\$	<b>29,627,572</b>	\$	<b>27,308,533</b>	\$	<b>29,531,160</b>	\$	<b>27,569,562</b>	\$	<b>31,524,242</b>	\$	<b>32,647,024</b>	\$	<b>33,528,817</b>	\$	<b>2,004,575</b>	<b>6.36%</b>
<b>Additional Appropriations</b>																	
Gross revenue		32,328,008				33,193,639				34,782,717		36,124,802		37,212,013	\$	2,429,296	6.98%
Less: Vocational School		(1,078,000)				(1,219,780)				(1,023,000)		(1,100,000)		(1,100,000)	\$	(77,000)	7.53%
Less: Town Meeting Articles		(3,221)				(695,264)				(3,301)		(1,120,938)		(1,120,938)	\$	(1,117,637)	33857.53%
Less: Tax Recap Items		(1,138,161)				(1,083,916)				(1,251,328)		(1,256,840)		(1,462,258)	\$	(210,930)	16.86%
Less: Excess Capacity		(9,116)				(7,282)				(10,893)		(0)		(0)	\$	10,893	
<b>Total</b>	\$	<b>30,099,509</b>	\$		\$	<b>30,187,397</b>	\$		\$	<b>32,494,195</b>	\$	<b>32,647,023</b>	\$	<b>33,528,817</b>	\$	<b>1,034,622</b>	<b>3.18%</b>
<b>Difference</b>	\$	471,937	\$		\$	656,237	\$		\$	969,953	\$	(0)	\$	(1)			