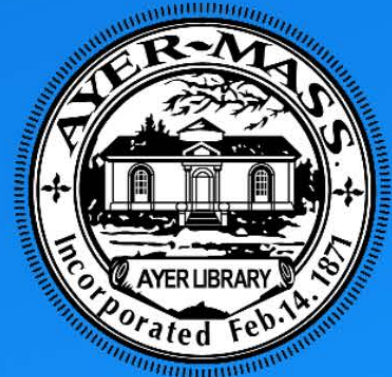
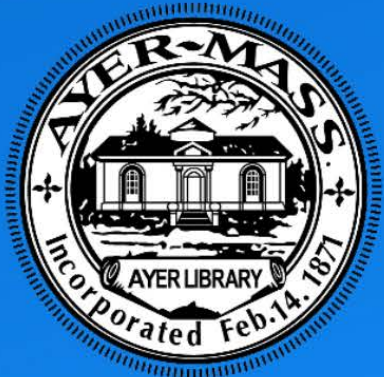


# TOWN OF AYER

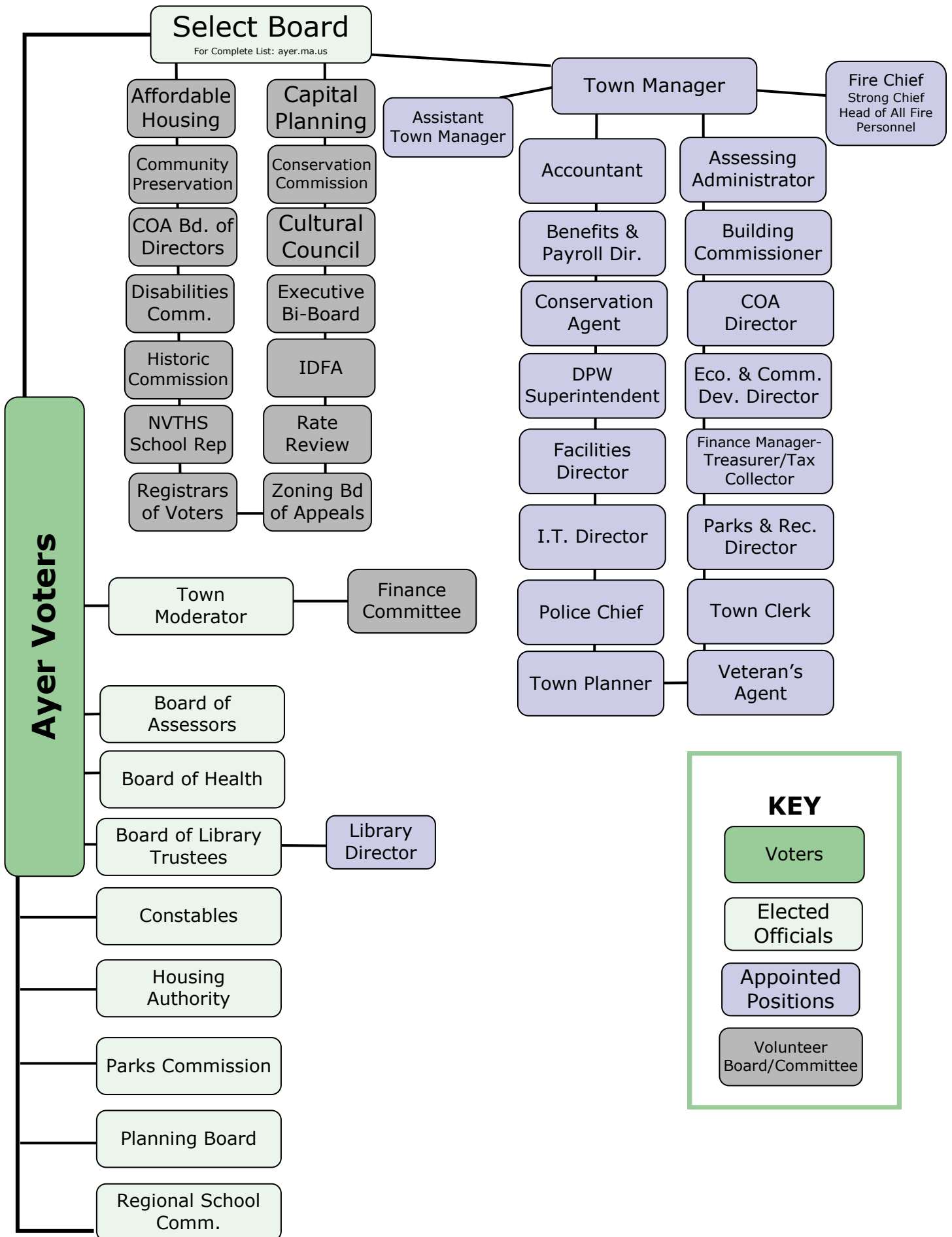


BUDGET BOOK  
FISCAL YEAR 2024

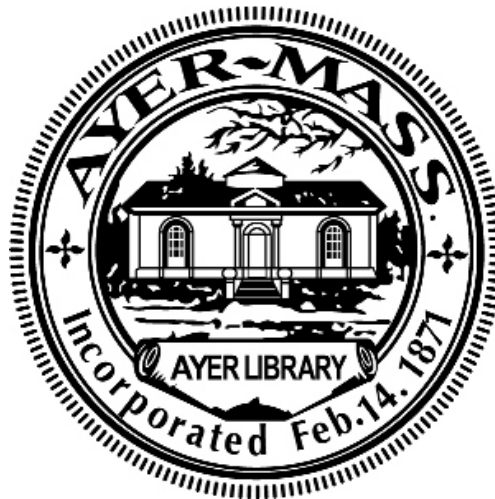
JULY 1, 2023 - JUNE 30, 2024

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# Town of Ayer



## Resident's Guide to Town Meetings

**An Important Message for all Massachusetts Town Residents**

The purest form of democratic governing is practiced in a Town Meeting. In use for over 300 years and still today, it has proven to be a valuable means for many Massachusetts taxpayers to voice their opinions and directly effect change in their communities. Here in this ancient American assembly, you can make your voice heard as you and your neighbors decide the course of the government closest to you. This booklet outlines the forms and procedures used in Massachusetts Town Meetings. As the Commonwealth's information officer, I urge you to read it and make use of it as you engage in the debates and votes that give shape to your Town Government.



William Francis Galvin  
Secretary of the Commonwealth

## **Introduction**

Each town has a different way of running its Town Meeting, depending on its bylaws or charter. Sometimes the customs and traditions are written down; sometimes they are not. This guide is a general outline of the Town Meeting Basics, some of the procedures may be used in one town and not another. This guide is not intended to be an all-inclusive text, but a broad overview designed to encourage you to find out more and attend your own Town Meeting. If you have any questions regarding the specific procedures employed by your town, please contact your Town Clerk or Town Meeting Moderator.

## **A Brief History of Open Town Meeting**

All throughout New England, in some thousand small towns, people participate in the oldest and what some call the truest form of local government: the Open Town Meeting. With only slight variations, it is the kind of government that the Massachusetts Bay Colony set up in contrast to European imperialism. It is government of and for the people, but mostly it is government by the people. It is now, as it was hundreds of years ago, true democracy at work. At these meetings, the towns business is conducted by you.

## **The Practices of Open Town Meeting**

The agenda for Town Meeting is set out in a document called a warrant, and each item of business in the warrant is numbered and referred to as an article. There are both financial and non-financial articles that are voted on at Town Meeting.

*Financial Articles:* The voters can allocate funds to any town department to fund their operating expenses for the following fiscal year by voting on financial articles in the warrant. Requests for the purchase of capital equipment for various departments, such as trucks and police cruisers, are usually separate articles called either "special" or "capital" articles. These types of articles must be voted on individually on their own merits. At the close of Town Meeting, all departments are bound by your votes.

It is a popular misconception that the Select Board or School Committee controls the spending of your tax dollars. This is not true. They only get to spend what you give them at Town Meeting.

*Non-Financial Articles:* As noted above, non-financial decisions are also reached at Town Meeting. These decisions also affect your day to day living. All zoning by-law proposals and revisions, street acceptances, license fees, and penalties must be approved by your vote at Open Town Meeting.

## **Questions and Answers about Town Meetings - Town Meeting Basics**

### *What is a Town Meeting?*

A Town Meeting is both an event and an entity. As an event, it is a gathering of a town's eligible voters, and is referred to as "the Town Meeting." As an entity, it is the legislative body for towns in Massachusetts, and is referred to simply as "Town Meeting." So you may say, "I went to the Town Meeting. Town Meeting approved the budget."

### *Do cities have Town Meetings?*

No. A city's legislative body is called a city council or a board of aldermen. Citizens do not govern a city directly.

### *What's the difference between cities and towns? Size?*

Municipalities decide whether to have a city or town form of government. Size is one factor in the decision. Towns with less than 12,000 inhabitants cannot adopt a city form of government.

### *Do all towns have Town Meetings?*

Most but not all towns have Town Meetings. A few towns are governed by town councils. In sum, no cities have Town Meetings and most towns do have Town Meetings.

### *What does Town Meeting decide?*

Town Meeting decides three major things: It sets the salaries for the elected officials; it votes to appropriate money to run the town; it votes on the town's local statutes, which are called bylaws.

### *What's an open Town Meeting?*

An open Town Meeting means that all of the town's voters may vote on all matters. The Town of Ayer has an Open Town Meeting.

### *What is a moderator?*

Generally, a moderator's job is to run the Town Meeting. Specifically, the moderator declares the outcome of all voice votes. Some towns have detailed by-laws governing Town Meeting procedure. Other towns leave a lot of discretion to the moderator.

Moderators are usually elected at the Town Election at which voters go to their regular polling places. The term of office is one or three years. When the elected moderator is absent, a temporary moderator may be elected at the Town Meeting.

### *What's a Select Board Member?*

The Select Board are a town's executive officers. Voters elect them to the Select Board, which usually has three or five members. Select Boards are authorized to call a Town Meeting provided that they have posted a warrant. In small towns, the Select Board runs the town and supervises town workers. In larger towns, the Select Board picks and supervises a person, who, in turn, runs the town and supervises town workers. Depending on the town, that person has various authority, duties, and title. That person is known as the town manager, town administrator, executive secretary, or administrative secretary.

*What does the town clerk do?*

At the Town Meeting, the clerk records all votes and takes minutes. Town clerks are elected or appointed. In the event of all members of the Select Board resigning, the town clerk is authorized to call a town meeting.

*What is a town counsel?*

The town counsel is a lawyer who either works for the town as an employee, or is a private lawyer who counts the town among his or her clients. The Town Manager in consultation with town counsel often prepares the warrant (the Town Meeting's agenda). During the Town Meeting, the town counsel answers legal questions that come up. He or she is appointed by the Select Board.

*What's a select committee?*

A select committee is assigned to investigate and report back to the Town Meeting on a certain subject, or to undertake a certain substantive task. The moderator frequently appoints its chairperson and members. Select committees are also called special committees.

*What's a standing committee?*

A standing committee is a permanent committee. A town might have standing committees for the following areas: public works, planning and zoning, recreation, and personnel. The most important standing committee is the finance committee.

*What does the finance committee do?*

The finance committee prepares the budget in the months before the annual Town Meeting starts. It also prepares financial articles (which are agenda items). Its recommendations are advisory. In some towns, the committee is known as the warrant committee or the advisory committee.

Depending on a town's bylaws, members of the finance committee are appointed by the Select Board or moderator, or elected by voters or the Town Meeting. In many towns, the finance committee's report is distributed to all residences.

*What's the difference between annual and special meetings?*

Each town must hold an annual Town Meeting. Additional Town Meetings are called special meetings. They may be called as many times during the year, as necessary.

*When are Town Meetings?*

The Ayer Annual Town Meeting (ATM) is held on the fourth Monday in April. The Special Fall Town Meeting (STM) is held on the fourth Monday of October. Additional Special Town Meetings may be called throughout the year.

*How do I find out when the annual meeting will take place?*

Watch your local newspaper. Signs are posted around town. Every household in Ayer is mailed a Town Meeting Warrant in advance of the said meeting. Check the Town's Website at [www.ayer.ma.us](http://www.ayer.ma.us). You may always call Town Hall, ask for the Clerk's office, and ask when the annual meeting will take place.



*How do I find out about special meetings?*

Special meetings, by their very nature, are not held at the same time every year. Watch your local newspaper and watch for signs posted around town. Currently every household in Ayer is mailed a Town Meeting Warrant at least fourteen days in advance of the said meeting. Check the Town's Website at [www.ayer.ma.us](http://www.ayer.ma.us) website. And you may always call Town Hall, ask for the Clerk's office, and ask when the annual meeting will take place.

*Who calls special Town Meetings?*

Generally, the Ayer Select Board call Special Town Meetings.

*May voters call a special Town Meeting?*

Yes, voters may call a special Town Meeting. Two hundred registered voters or 20% of the total number of registered voters, whichever is less in number, may request a special Town Meeting. The special Town Meeting must be held no later than 45 days after the Select Board receive the request.

*What's the procedure for voters calling a special Town Meeting?*

The requisite number of voters must sign a written request for a special Town Meeting. The format of the written request is flexible. Voters should include their addresses after their signatures.

Voters deliver the written request to the Select Board. The Select Board must then call a special meeting within 45 days.

*May a special Town Meeting be called for more than one reason?*

Yes, a special Town Meeting may be called for more than one reason. For example, a special Town Meeting could be called to consider amending the zoning code and buying a new fire truck.

*What is a warrant?*

The warrant lists a meeting's time, place, and agenda. A warrant is also known as a warning. A Town Meeting's action is not valid unless the subject was listed on the warrant.

*When is the warrant available?*

A warrant is available at least 10 days before an annual meeting, and at least 14 days before a special meeting.

*How do I see the warrant?*

Warrants are posted in public places (i.e. Town Hall, Ayer Post Office, etc.); mailed to every residence; posted on the Town's Website at [www.ayer.ma.us](http://www.ayer.ma.us) or a combination of all three.

*Who issues the warrant?*

The Select Board issues the warrant.

*What are articles?*

Articles are items on the warrant. Appropriations for each town function or department may be in separate articles. Or one article on the warrant may propose appropriations for all necessary town expenses.

*May voters place articles on the warrant?*

Yes, voters may "insert" articles in the warrant. They have to do it before the Select Board "close" the warrant.

To insert an article in the warrant for an annual Town Meeting, at least 10 registered voters of the town must sign a written request. The Town Clerk has a Citizen's Petition Form available on the Town's website or from the Town Clerk's Office. The written request of registered voters for the insertion of subjects in town meeting warrants shall not be valid unless the required number of registered voters not only sign their names but also state their residence, with street and number, if any. Voters do not have to include their addresses after their signatures, but it is a good idea.

If you want a sample of an article to use to draft your article, go to town hall and ask for a copy of the annual report, or check the Town's Website for the annual report. The annual report will have warrants from the previous year's Town Meeting, which you can use as samples. For further assistance, contact the Town Clerk and/or the Town Manager.

Citizens may insert an article in the warrant for a special Town Meeting. The Select Board shall insert in the warrant for every special town meeting all subjects which shall be requested by 100 registered voters or 10% of the total number of voters, whichever is lesser.

*What is the quorum for a Town Meeting?*

In an open Town Meeting, the minimum number of voters who may conduct business is established by the individual town's by-laws. For the Town of Ayer the quorum for Open Town Meeting is fifty (50) registered voters in attendance.

*Who may attend?*

Any member of the public may attend a Town Meeting. Registered Voters attending Town Meeting must sign in upon entrance to the Town Meeting and will be given a voting card. Non-voter's may attend but are required to sit in the non-voting section of Town Meeting. This is to facilitate the process and counting of votes.

*Who may speak?*

All of a town's registered voters may speak in an Open Town Meeting. Non-voters who are employees of the Town may speak at the discretion of the Town Moderator. Non-voters who are not employees of the Town may only speak by unanimous consent of the Open Town Meeting.

*Who may vote?*

In an open Town Meeting, the town's voters may vote.

*Is the warrant the agenda?*

Yes, the warrant generally states the things to be voted on, but the moderator may interpret the articles liberally.

Usually, the Town Meeting considers the warrant's articles in order. However, the moderator or Town Meeting itself may change the order.

*How do I know which article the Town Meeting is considering?*

The moderator summarizes each article or reads it entirely before starting debate.

*How is the budget considered?*

The Select Board and/or Finance Committee must print and distribute information regarding appropriations at or before the annual Town Meeting. Different towns handle the budget article (referred to as the Omnibus Budget) differently. Ayer Town Meeting handles it in this manner: The moderator reads each budget item, but doesn't stop for debate. If a voter wants to debate an item, he or she calls out, "PASS" or a similar word, depending on the Town Meeting. The moderator will "lay aside" that item, and get back to it later. After reading all budget items, the moderator calls for a vote on all items that were not laid aside. Then the moderator takes up budget items that were laid aside. The moderator calls for debate, possible amendments, and a vote on each item.

*How do I vote?*

Voters in open Town Meeting vote by various methods.

Voice vote - Many Town Meeting votes are by voice. The moderator asks that all in favor (everyone voting "yes") say, "Yea" (which is pronounced "yay"). Then the moderator asks that all opposed (everyone voting "no") say, "Nay." The moderator listens and decides which side prevailed. Voters who are unfamiliar with the difference between "yea" and "nay" may find this reminder useful: "Yea" and "yes" both start with "y." "Nay" and "no" both start with "n."

Show of hands - The moderator asks that all in favor raise their hands. Then the moderator asks that all opposed raise their hands. The moderator looks at the number of hands in general and decides which side prevailed. Or hands are counted.

Roll call - Voters are called by name and answer "Yea" or "Nay."

Standing vote or rising vote - All in favor are asked to stand or rise. They are counted. Next, all voters who are opposed are asked to stand. They are counted. This form of vote is also known as dividing the meeting.

Secret ballots - When voters vote by secret ballot is determined by a town's by-laws. In some towns, the moderator can call for a secret ballot. In some towns, if a certain number of voters request it, a vote will be by secret ballot. In other towns, a vote will be by secret ballot if 25 % percent of the voters present and voting ask for it.

*Are there votes that cannot be taken by voice?*

Yes, there are votes that cannot be taken by voice. Suppose that a town's by-laws require that 2/3 of the voters, not a simple majority, vote to approve the budget for it to pass. Unless the voice vote is unanimous in favor of the budget, the moderator will find it hard to determine if more than 2/3 of the voters said "yea." A vote requiring a super-majority (more than a simple majority) is usually decided by a vote other than voice vote.

*What if I think that the moderator did not decide correctly a voice vote or an informal show of hands?*

Stand immediately and say "I question the vote." The tradition of Ayer Town Meeting is that only

one voter needs to question the vote in order to require a standing count. The moderator must then verify the vote by polling the voters or by dividing the meeting or by the method provided for by the municipal bylaws.

*How do I speak in debate?*

If you wish to speak, stand up and wait for the moderator to acknowledge you. When the moderator acknowledges you, proceed to microphone and state your name and your address.

Speak about the topic being discussed. Don't speak about a previous topic (unless there is a motion to rescind or reconsider).

Make your comments to the moderator, not to the Town Meeting or individual Town Meeting Members.

For example, do not say, "I have something to say to the Town Meeting," or "Mr. Smith, you said something as a Town Meeting Member that I want to respond to." Instead, say something like, "Mr. Moderator, these are my thoughts on this article."

You may attack a previous speaker's argument, but do not attack a previous speaker. For example, do not say, "The previous speaker is dead wrong." Instead, say something like, "I disagree with the argument we just heard."

Try to avoid referring to previous speakers by name. For example, try not to say, "I agree with Mr. Jones' argument." Instead, say something like, "I agree with the argument that we can afford this budget item."

Since you make your comments to the moderator, you may not directly debate or ask questions of a previous speaker. For example, do not say, "Mr. Johnson, you say that we should make another exception to the zoning law. I'm asking you: When do we draw the line and stop making exceptions?"

Instead, say something like, "Mr. Moderator, we have heard the argument that we should make just one more exception to the zoning law. But I say it's time to stop making exceptions."

*Do I need to know "parliamentary procedure to attend a Town Meeting?*

No, you do not need to know "parliamentary" procedure to attend a Town Meeting. The moderator will take care of it.

*Are Town Meetings run according to Roberts' Rules of Order?*

Some are; some are not. The Town of Ayer uses *Town Meeting Time* for Town Meeting parliamentary procedure.

*Does the majority always rule?*

No, the majority does not always rule. Sometimes a super-majority (more than a simple majority) is needed for votes on some specific issues. For example, authorizing Select Board to purchase or take land by eminent domain requires a 2/3 vote.

*Are a town's by-laws the final word on how the Town Meeting runs?*

No, by-laws may be suspended in some circumstances. A town's by-laws themselves explain how to suspend them. It might require a 2/3 vote or a unanimous vote to suspend a provision in the bylaws. Please consult the Town Clerk.

*Are the moderator's rulings final?*

In some areas, yes, the moderator's rulings are final. In other areas, it is unclear whether a moderator's ruling can be appealed. It depends on the practice of the moderator and Town Meeting. In Ayer Town Meeting the Moderator's rulings are final.

*What do the following terms mean?*

The term... means...

Dismiss an article	to defeat it
Postpone an article indefinitely	to defeat it
Take no action on an article	to defeat it
Lay the question on the table	to kill or postpone a measure
Table the question	to kill or postpone a measure
Move the previous question	to cut off debate and vote on the issue at hand

*What does a motion to take from the table mean?*

Tabling a motion or laying a question on the table generally means to kill it, but it does not mean to kill it finally. To take an issue from the table means to consider an issue that the Town Meeting previously tabled.

*If I'm not familiar with making motions, how do I make one?*

Rather than make a motion that may require the moderator to untangle and decode it, stand up and ask the moderator from the floor how to make a motion to achieve what you want to do.

*How do I call for a vote?*

Move the previous question, which means to call for a vote. Under the by-laws of many towns, you must make certain motions, such as those involving money, in writing.

*What's the difference between reconsideration and rescission?*

A vote to reconsider a previous vote temporarily postpones final action on that vote. A vote to rescind a previous vote cancels it.

*What's the difference between adjourning and recessing?*

"Adjourning" is an imprecise word. It is sometimes used to mean "recessing"; and sometimes, that one day of the Town Meeting has ended, and that the Town Meeting will resume on a later day.

*What does it mean to adjourn without day?*

Adjourning without day means that the Town Meeting has dissolved. Adjourning without day is also called adjourning sine day (pronounced "si-nee day" or "si-nee die"). In other words, the Town Meeting has adjourned without setting another day to reconvene. A new warrant is needed to reconvene.

*Where do I find the statutes governing Town Meetings?*

Massachusetts General Laws, chapters 39 and 43A. Parts of other chapters apply to Town Meetings, but chapters 39 and 43A are the major ones.

*Where do I get my town's bylaws?*

Call your town hall and ask the clerk's office. When you ask for the bylaws, also ask if the Massachusetts Legislature has passed any law that applies specifically to your town or if your town has accepted any specific Massachusetts General Laws. The bylaws are also on the Town's website.

*Where do I get my town's charter?*

The Town of Ayer does not have Charter but instead a document called the Articles of Incorporation. Ask the clerk's office or check your town's website.

*Can I see a video of a previous Town Meeting?*

Yes. Contact the Ayer Select Board Office for assistance. 978-772-8220 x100

*Should I check my town's website?*

Yes. Your town's website at [www.ayer.ma.us](http://www.ayer.ma.us) will contain the warrant, minutes of past meetings, notices of special meetings, and a primer, such as this one.

# GLOSSARY OF TOWN MEETING TERMS

The following is a glossary of terms that are used in conjunction with Town Meeting. Any time someone uses a term at Town Meeting that you do not understand you may rise to a Point of Information and ask for an explanation or definition.

**APPROPRIATION:** An authorization by Town Meeting to make obligations and payments from the treasury for a specific purpose.

**ASSESSED VALUATION:** The value set on real or personal property by the Board of Assessors as a basis for setting tax rate.

**CAPITAL BUDGET:** A multi-year plan of spending for large capital items requested by Town Departments. Most of these items are voted on individually as special or capital warrant articles.

**CHERRY SHEET:** A form from the Massachusetts Department of Revenue showing all the State and County charges and reimbursements to the Town as certified for the following year.

**DEBT SERVICE:** Payment of interest and principle to holders of the Town's debt instruments.

**ENTERPRISE FUNDS:** Enterprise funds allow communities to separately account for the activities by type of operation or service provided. The Town of Ayer has four enterprise funds: solid waste, ambulance, sewer and water. The Town's ultimate objective is to set fees for enterprise services such that each operation is self-supporting. As such, fees are developed based on the related expenses, including a reserve for future capital needs. As operations become self-supported, reliance on general fund subsidies is decreased. This frees up general fund monies for other municipal purposes, such as education, public safety and general government.

**ENTERPRISE FUND INDIRECT COSTS:** A cost or expense that is not directly or exclusively assigned to the service/activity of the Enterprise Fund. Most oftentimes these costs are part of the General Fund operating budget and allocated to the Enterprise Fund. For example: shared employees, health insurance and other employee benefits, shared expenses.

**ENTERPRISE FUND RETAINED EARNINGS:** The operating surplus (actual revenues in excess of estimates and appropriations in excess of expenses) earned by the Enterprise Fund and retained (closed to) the Enterprise Fund. Surplus certified by the Director of Accounts as available is called "retained earnings". Retained earnings require appropriation by the community's legislative body.

**FISCAL YEAR:** A 12-month period, commencing July 1, to the which the Annual Budget applies. The monies appropriated at the April Town Meeting are for the next fiscal year starting July 1st.

**FREE CASH:** Free cash is neither free nor cash. This is a dollar value, usually certified by the State in late summer that represents unspent and unencumbered income and receivables from the previous year. Once certified, this money may be appropriated at a Town Meeting.

**GENERAL FUND:** The major town fund created with town receipts and tax revenues from which the majority of town expenses are met.

**GROWTH FUND:** The amount of property tax revenue that the town can add to its allowable tax levy as a result of new construction in the town. These are tax dollars added to the tax base.

**OPERATING BUDGET:** A plan of proposed spending and the means of paying for it in the next fiscal year. The towns request of an amount of funds to operate all departments for the next fiscal year.

**OVERLAY ACCOUNT:** An amount, raised by the assessors, in taxes to be used for potential abatement of property taxes. The Overlay Surplus is the money left unspent from the previous year's account.

**RESERVE FUND:** A fund appropriated each year to be used by the Select Board and Finance Committee to meet extraordinary or unforeseen expenditures that do not warrant the calling of a Special Town Meeting.

**REVOLVING FUND:** Monies, usually derived from fees or tuition, that may be used without formal appropriation for special use. The School and the Police Department, among others, maintain revolving funds.

**STABILIZATION FUND:** A rainy day fund set aside to meet future expenses in the town (example: a fire engine). It must be appropriated at a town meeting by a majority vote and can only be spent from by a 2/3 vote.



# BUDGET PROCESS AND BUDGET CALENDAR

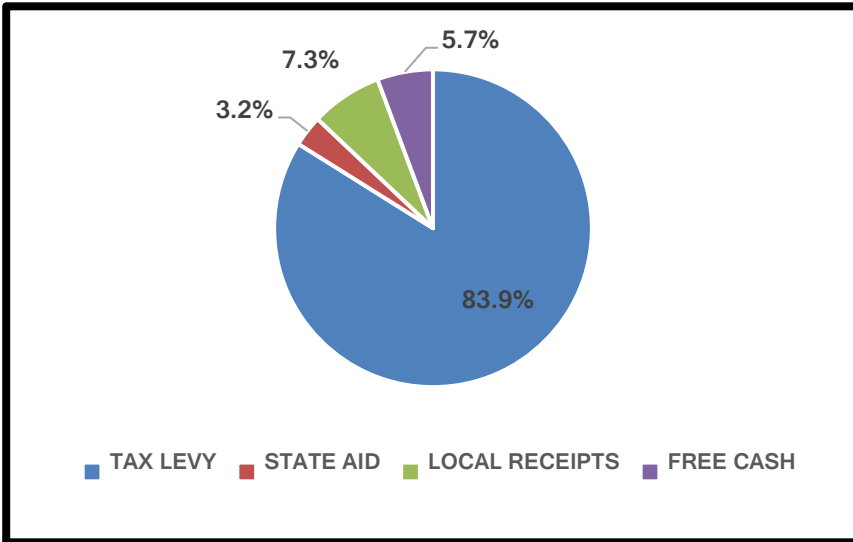
The municipal budget cycle starts on July 1 and ends on June 30. This is referred to as a fiscal year. For example, Fiscal Year '24 begins on July 1, 2023 and runs to June 30, 2024.

The Town of Ayer begins budget preparation in October/November for the following July 1. The major budget activities by month are as follows:

October	November	December	January	February	March	April	May
Town Manager sends out Capital Planning Directive	Capital Budget Request Due	Operating Budget requests are due to Town Manager and Finance Manager for initial review	Operating Budget DRAFT is sent to Select Board and Finance Committee	Rate Review Committee begins to meet to develop rates for upcoming year	Public Hearing on Water/Sewer Rates	SB approves UDAG Economic Development Budget	Annual Election held on the 2 <sup>nd</sup> Tuesday of May
Begin union negotiations	Town Manager sends Operating Budget Directive	Capital Planning Committee finalizes budget recommendations	Town Manager and Finance Manager meet with Department Heads to fine tune budget requests	Major budget drivers such as health insurance, school assessments begin to take shape	Public Information Forum on Budget	Community Preservation Commission Estimated Revenues take shape	
	Capital Planning Committee begins to meet to review Capital Planning Budget Requests		Finance Manager begins work on revenue projections, water/sewer/ambulance rate models	Annual Town Meeting Warrant is opened		Annual Town Meeting Warrant is closed	
	Public Hearing on Solid Waste (Transfer Station) Rates		Public Information Forum on Budget	Union negotiations end		SB approves and Finalizes Budget and Annual Town Meeting Warrant	
	Select Board and Board of Assessors conduct Tax Classification Hearing					Town Meeting is held on the 4 <sup>th</sup> Monday	

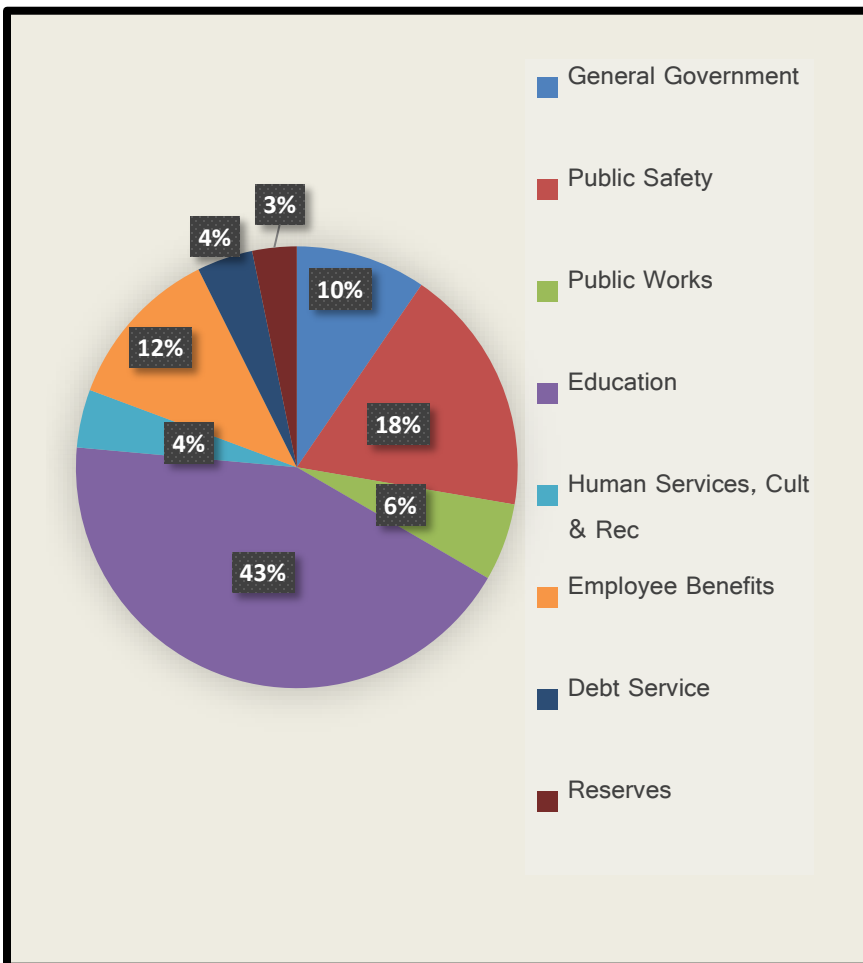
# FY '24 REVENUES AND EXPENDITURES

## General Fund Revenue



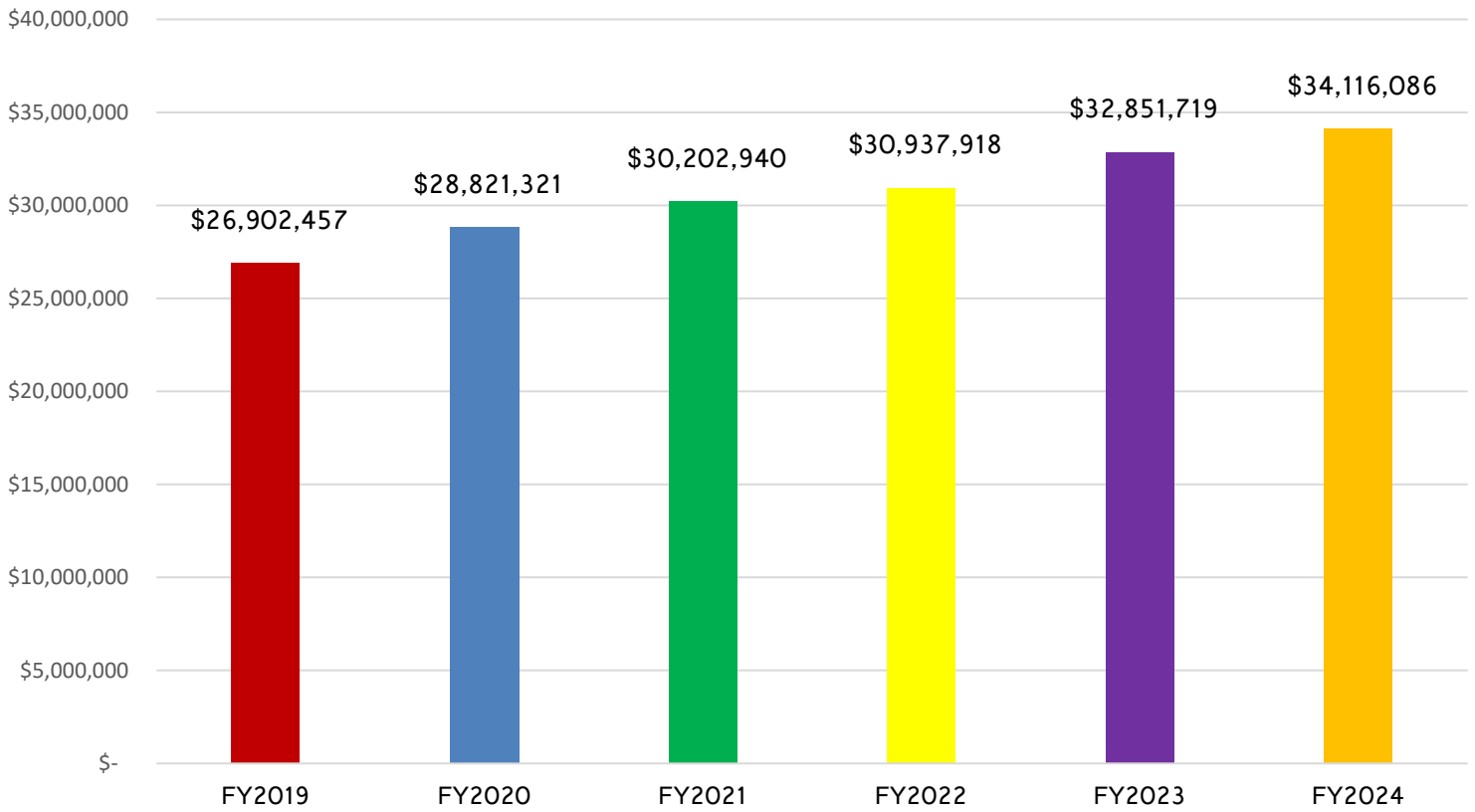
State Aid	\$1,076,070
Tax Levy	\$28,624,674
Local Receipts	\$2,478,883
Free Cash	\$1,936,459
<b>Total Revenues</b>	<b>\$34,116,086</b>

## General Fund Expenses



General Government	\$3,255,947
Public Safety	\$6,193,477
Public Works	\$1,934,776
Education	\$14,691,738
Human Services	\$1,451,253
Employee Benefits	\$4,083,197
Debt Service	\$1,397,625
Reserves	\$1,108,073
<b>Total Expenses</b>	<b>\$34,116,086</b>

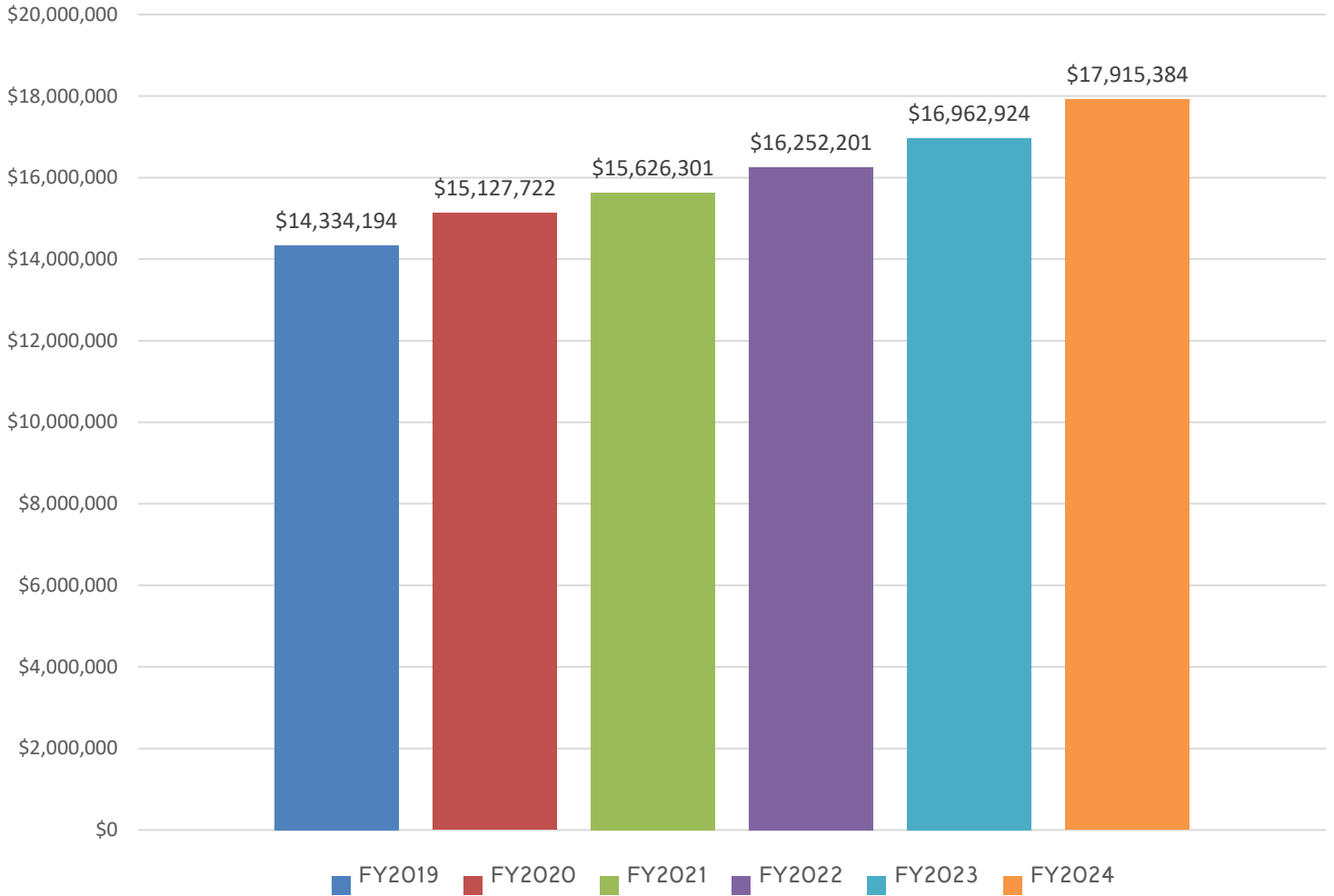
# FY '24 OMNIBUS BUDGET – REVENUE



## FY '23 OMNIBUS BUDGET – REVENUE

Category	FY '23 Recap	FY '24	Increase/(Decrease)	Percentage
State Aid	1,045,256	1,076,070	30,814	2.95%
Tax Base	25,773,010	27,135,525	1,362,515	5.29%
Debt Exclusions	1,242,923	1,489,149	246,226	19.81%
Local Receipts	2,345,000	2,519,445	174,445	7.44%
Other	312,696	364,200	51,504	16.47%
Free Cash	2,528,927	1,936,459	(592,468)	(23.43%)
Cherry Sheet	(102,896)	(104,762)	(1,866)	1.81%
Overlay	(293,197)	(300,000)	(6,803)	2.32%
<b>Total</b>	<b>\$32,851,719</b>	<b>\$34,116,086</b>	<b>\$1,264,367</b>	<b>3.85%</b>

# FY '24 OMNIBUS BUDGET OPERATING EXPENSES



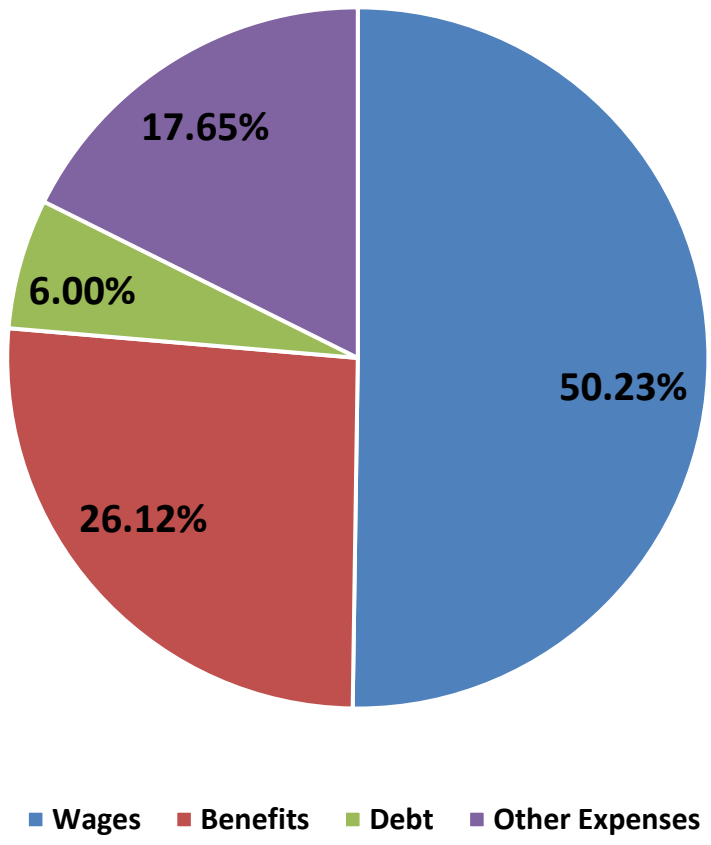
# FY '24 OMNIBUS BUDGET – OPERATING EXPENSES

## *Major Drivers*

<b>Category</b>	<b>FY '23</b>	<b>FY '24</b>	<b>Increase/Decrease</b>	<b>Percentage</b>
Education	14,144,303	14,691,738	547,435	3.87%
Health Insurance	2,001,857	2,269,859	268,002	13.39%
Police Department	3,299,703	3,475,385	175,682	5.32%
Fire Department	2,192,432	2,289,484	97,052	4.43%
Debt Service	887,820	1,075,060	187,240	21.09%

# FY '24 OMNIBUS BUDGET – OPERATING EXPENSES

*By Category*



## FY2024 Omnibus Budget

	FY2022 Actual	FY2023 Approved	FY2024 Proposed	Difference		Notes
<b>Department 100 - General Government</b>						
01 Select Board	\$275,117.31	\$342,002.00	\$364,226.00	\$22,224.00	6.50%	contractual increase
02 Town Counsel	\$59,669.83	\$80,000.00	\$75,000.00	(\$5,000.00)	-6.25%	decreased based on historical use
03 Town Clerk	\$140,797.00	\$138,264.00	\$155,827.00	\$17,563.00	12.70%	contractual increase
04 Moderator	\$0.00	\$663.00	\$674.00	\$11.00	1.66%	
05 Parking Tickets	\$607.55	\$1,250.00	\$1,250.00	\$0.00	0.00%	
06 Public Buildings & Property Maintenance	\$367,915.84	\$386,117.00	\$447,482.00	\$61,365.00	15.89%	energy and supply cost increases
07 Registrations & Elections	\$10,352.30	\$26,796.00	\$22,500.00	(\$4,296.00)	-16.03%	decrease due to fewer elections
08 Postage	\$20,997.31	\$23,100.00	\$30,000.00	\$6,900.00	29.87%	rate increase
09 American Legion	\$600.00	\$600.00	\$600.00	\$0.00	0.00%	
10 Memorial Day	\$0.00	\$500.00	\$500.00	\$0.00	0.00%	
11 4th of July Celebration	\$0.00	\$0.00	\$15,000.00	\$15,000.00	100.00%	
12 Holiday Lights	\$15,000.00	\$15,000.00	\$15,000.00	\$0.00	0.00%	
<b>Department 100 Total</b>	<b>\$891,057.14</b>	<b>\$1,014,292.00</b>	<b>\$1,128,059.00</b>	<b>\$113,767.00</b>	<b>11.22%</b>	
<b>Department 200 - Finance</b>						
01 Town Accountant	\$218,174.44	\$218,953.00	\$198,448.00	(\$20,505.00)	-9.37%	due to budget reallocation
02 Benefits & Payroll	\$75,167.63	\$89,566.00	\$90,134.00	\$568.00	0.63%	
03 Computer Support - Financial Systems	\$52,720.46	\$51,942.00	\$52,950.00	\$1,008.00	1.94%	
04 Assessors	\$204,060.58	\$205,934.00	\$217,012.00	\$11,078.00	5.38%	contractual
05 Treasurer/Tax Collector	\$186,584.81	\$208,225.00	\$240,840.00	\$32,615.00	15.66%	due to budget reallocation; contractual
06 Health & Life Insurance	\$1,531,849.20	\$2,001,857.00	\$2,269,859.00	\$268,002.00	13.39%	rate increase
07 General Insurance	\$265,716.66	\$293,700.00	\$313,682.00	\$19,982.00	6.80%	rate increase
09 Unemployment Compensation	\$10,133.06	\$11,200.00	\$11,200.00	\$0.00	0.00%	
10 County Retirement Assessment	\$1,934,480.00	\$2,058,373.00	\$2,096,798.00	\$38,425.00	1.87%	
11 Notes & Bonds(Principal)	\$1,043,558.00	\$706,000.00	\$832,643.00	\$126,643.00	17.94%	new debt
12 Interest	\$232,441.69	\$181,820.00	\$242,417.00	\$60,597.00	33.33%	new debt
13 Tax Title	\$10,299.05	\$15,000.00	\$15,000.00	\$0.00	0.00%	
14 FICA Medicare	\$125,221.19	\$158,000.00	\$163,000.00	\$5,000.00	3.16%	
15 Finance Committee	\$180.00	\$500.00	\$500.00	\$0.00	0.00%	
16 Reserve Fund	\$81,201.00	\$300,000.00	\$175,000.00	(\$125,000.00)	-41.67%	decreased based on historical use
<b>Department 200 Total</b>	<b>\$5,971,787.77</b>	<b>\$6,501,070.00</b>	<b>\$6,919,483.00</b>	<b>\$418,413.00</b>	<b>6.44%</b>	
<b>Department 300 - Public Safety</b>						
01 Police Department	\$2,850,725.55	\$3,299,703.00	\$3,475,385.00	\$175,682.00	5.32%	contractual; new sgt position
02 Fire Department	\$1,972,492.49	\$2,192,432.00	\$2,289,484.00	\$97,052.00	4.43%	contractual
03 Building Department	\$109,255.00	\$147,292.00	\$190,757.00	\$43,465.00	29.51%	building inspector from PT to FT
04 Emergency Management	\$22,482.39	\$23,240.00	\$27,150.00	\$3,910.00	16.82%	contractual
05 Animal Control Officer (Dog Officer)	\$15,614.26	\$16,660.00	\$17,956.00	\$1,296.00	7.78%	contractual
06 Animal/Barn Inspector	\$2,600.00	\$2,652.00	\$2,705.00	\$53.00	2.00%	
07 Tree Warden	\$46,593.90	\$69,424.00	\$82,040.00	\$12,616.00	18.17%	tree management plan
<b>Department 300 Total</b>	<b>\$5,019,763.59</b>	<b>\$5,751,403.00</b>	<b>\$6,085,477.00</b>	<b>\$334,074.00</b>	<b>5.81%</b>	
<b>Department 400 - Public Works</b>						
01 Public Works	\$1,224,717.73	\$1,364,165.00	\$1,386,216.00	\$22,051.00	1.62%	
02 Snow & Ice Removal	\$273,685.65	\$321,000.00	\$358,660.00	\$37,660.00	11.73%	energy and supply cost increase
03 Public Works - Street Lighting	\$18,205.40	\$42,000.00	\$45,000.00	\$3,000.00	7.14%	
04 Care of Graves	\$1,440.00	\$1,200.00	\$1,200.00	\$0.00	0.00%	
05 Woodlawn Cemetery	\$27,942.84	\$41,000.00	\$43,700.00	\$2,700.00	6.59%	
<b>Department 400 Total</b>	<b>\$1,545,991.62</b>	<b>\$1,769,365.00</b>	<b>\$1,834,776.00</b>	<b>\$65,411.00</b>	<b>3.70%</b>	
<b>Department 500 - Human Services</b>						
01 Council on Aging	\$123,100.67	\$216,611.00	\$221,474.00	\$4,863.00	2.25%	
02 Board of Health	\$2,375.00	\$7,300.00	\$7,300.00	\$0.00	0.00%	
03 Nashoba Assoc.. Board of Health	\$32,467.48	\$38,579.00	\$41,665.00	\$3,086.00	8.00%	per assessment
04 Social Worker	\$0.00	\$67,500.00	\$67,500.00	\$0.00	0.00%	
05 Parks Department	\$169,136.80	\$194,203.00	\$201,883.00	\$7,680.00	3.95%	contractual
06 Ayer/Shirley Youth Football & Cheerleading	\$4,000.00	\$4,000.00	\$4,000.00	\$0.00	0.00%	
07 Little League	\$4,000.00	\$4,000.00	\$4,000.00	\$0.00	0.00%	
08 Veterans Agent	\$20,683.00	\$20,991.00	\$21,407.00	\$416.00	1.98%	
09 Veterans Benefits	\$110,387.10	\$125,000.00	\$100,000.00	(\$25,000.00)	-20.00%	decreased based on historical use; per Veteran's Agent
10 Library	\$616,395.64	\$657,380.00	\$709,024.00	\$51,644.00	7.86%	contractual; energy and supply cost increases
11 Disabilities Comm.	\$0.00	\$3,000.00	\$3,000.00	\$0.00	0.00%	
<b>Department 500 Total</b>	<b>\$1,082,545.69</b>	<b>\$1,338,564.00</b>	<b>\$1,381,253.00</b>	<b>\$42,689.00</b>	<b>3.19%</b>	
<b>Department 600 - Management Support</b>						
01 Conservation Commission	\$58,054.25	\$76,570.00	\$82,648.00	\$6,078.00	7.94%	contractual
02 Economic & Community Development	\$42,495.90	\$81,879.00	\$86,695.00	\$4,816.00	5.88%	contractual
03 Town Planner	\$91,580.04	\$97,420.00	\$92,388.00	(\$5,032.00)	-5.17%	
04 Historical Commission	\$0.00	\$750.00	\$750.00	\$0.00	0.00%	
05 Montachusett Reg. Plan. Comm.	\$2,637.62	\$2,889.00	\$2,961.00	\$72.00	2.49%	
06 Management Support (printing & reporting)	\$84,367.04	\$140,820.00	\$117,820.00	(\$23,000.00)	-16.33%	reduction in staff needs
07 Information Technology	\$185,315.92	\$187,902.00	\$183,074.00	(\$4,828.00)	-2.57%	
<b>Department 600 Total</b>	<b>\$464,450.77</b>	<b>\$588,230.00</b>	<b>\$566,336.00</b>	<b>(\$21,894.00)</b>	<b>-3.72%</b>	
<b>Total Summary by Department</b>						
Dept 100 - General Government	\$891,057.14	\$1,014,292.00	\$1,128,059.00	\$113,767.00	11.22%	
Dept 200 - Finance	\$5,971,787.77	\$6,501,070.00	\$6,919,483.00	\$418,413.00	6.44%	
Dept 300 - Public Safety	\$5,019,763.59	\$5,751,403.00	\$6,085,477.00	\$334,074.00	5.81%	
Dept 400 - Public Works	\$1,545,991.62	\$1,769,365.00	\$1,834,776.00	\$65,411.00	3.70%	
Dept 500 - Human Services	\$1,082,545.69	\$1,338,564.00	\$1,381,253.00	\$42,689.00	3.19%	
Dept 600 - Management Support	\$464,450.77	\$588,230.00	\$566,336.00	(\$21,894.00)	-3.72%	
<b>Total Operating Budgets</b>	<b>\$14,975,596.58</b>	<b>\$16,962,924.00</b>	<b>\$17,915,384.00</b>	<b>\$952,460.00</b>	<b>5.61%</b>	



# FY '24 SCHOOL ASSESSMENTS



**Ayer Shirley**  
REGIONAL SCHOOL  
DISTRICT

Expense	FY '23	FY '24	Increase	Percentage
Assessment	\$12,244,196	\$12,567,854	\$323,658	2.64%
High School Debt Exclusion	\$889,150	\$987,214	\$98,064	11%
<b>Total</b>	<b>\$13,133,346</b>	<b>\$13,555,068</b>	<b>\$421,722</b>	<b>3.2%</b>



**NASHOBA VALLEY TECHNICAL HIGH SCHOOL**

Expense	FY '23	FY '24	Increase	Percentage
Assessment	\$1,010,957	\$1,136,670	\$125,713	12.43%

# FY '24 CAPITAL BUDGET OVERVIEW

## General Fund

Assessor	<i>Assesspro AP5 Software</i>	<i>\$17,500</i>
Cemetery	<i>Resurface Access Road/Driveways</i>	<i>\$25,000</i>
DPW – Admin	<i>DPW Security Gate Upgrade</i>	<i>\$65,000</i>
DPW – Highway	<i>Road Paving</i>	<i>\$85,000</i>
DPW – Solid Waste	<i>Paving Lower Access Driveway</i>	<i>\$25,000</i>
DPW – Stormwater	<i>Storm Drain Upgrades</i>	<i>\$100,000</i>
	<i>Storm Culvert Improvements</i>	<i>\$130,000</i>
	<i>Upper Flannagan Pond Dam Repairs</i>	<i>\$50,000</i>
Facilities	<i>HVAC Repairs</i>	<i>\$88,100</i>
	<i>Police Station Fence and Trim Repairs</i>	<i>\$43,000</i>
	<i>Town Hall Acoustics/Renovations/Repairs</i>	<i>\$68,700</i>
Fire	<i>Fire Department Vehicle</i>	<i>\$77,760</i>
Library	<i>HVAC Repairs</i>	<i>\$25,000</i>
	<i>Roof Repairs</i>	<i>\$15,000</i>
Parks	<i>Pirone Park Playground Project</i>	<i>\$220,000</i>
	<i>Sandy Pond Beach House Rehab Study</i>	<i>\$30,000</i>
Police	<i>Locker Rooms Upgrade</i>	<i>\$115,119</i>

## Enterprise Fund

Water	<i>Annual Water Main Rehabilitation</i>	<i>\$300,000</i>
	<i>Washington Street Water Tank Painting</i>	<i>\$450,000</i>
	<i>Grove Pond Greensand Valve Replacement</i>	<i>\$50,000</i>
Sewer	<i>Inflow/Infiltration Repairs</i>	<i>\$1,250,000</i>
	<i>Replace WWTP Boilers</i>	<i>\$100,000</i>

**Total Capital Planning Projects** **\$3,330,179**

## Special Capital Planning Items

<u>Fire</u>	<u>Engine (Ladder)</u>	<u>\$1,692,888</u>
<u>DPW</u>	<u>West Main St. Bridge Replacement</u>	<u>\$3,000,000</u>

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*Green Items are to be borrowed - Article 10*

*Blue Items are to be purchased from Capital Stabilization – Article 13*

*Red Items are a Debt Exclusion – Articles 11 & 12*

## SOLID WASTE ENTERPRISE - DPW

	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual 7/1/22 - 2/10/23	FY 2024 Budget
Transfer Station Stickers	\$125,000	\$132,651	\$128,000	\$140,667	\$140,000
Bag Receipts	\$176,740	\$190,050	\$177,000	\$96,682	\$180,000
Recycling Revenue	\$7,500	\$10,955	\$7,500	\$1,815	\$7,500
Recycling Committee	\$1,000	\$521	\$500	\$267	\$500
Solar Lease Rent	\$23,142	\$23,180	\$23,180	\$23,528	\$23,180
Miscellaneous					
<b>Total Charges for Services</b>	<b>\$333,382</b>	<b>\$357,357</b>	<b>\$336,180</b>	<b>\$262,959</b>	<b>\$351,180</b>
General Fund Subsidy	\$160,000	\$160,000	\$197,000	\$197,000	\$204,790
From Retained Earnings	\$35,000		\$37,360	\$37,360	\$45,000
<b>Total Funds Available</b>	<b>\$528,382</b>	<b>\$517,357</b>	<b>\$570,540</b>	<b>\$497,319</b>	<b>\$600,970</b>

### Direct Expenses

Wages	\$124,320	\$79,723	\$137,339	\$137,339	\$139,995
Expenses	\$247,400	\$138,630	\$265,400	\$265,400	\$274,600
Capital Purchases			\$10,000	\$10,000	\$25,000
Landfill Monitoring	\$14,000	\$7,000	\$11,100	\$11,100	\$11,100
Regular Debt	\$18,825	\$17,063	\$18,225	\$18,225	\$17,625
<b>Total Direct Expenses</b>	<b>\$404,545</b>	<b>\$242,416</b>	<b>\$442,064</b>	<b>\$442,064</b>	<b>\$468,320</b>

### Indirect Expenses

<b>Indirect Expenses</b>	<b>\$123,837</b>	<b>\$82,558</b>	<b>\$125,276</b>	<b>\$125,276</b>	<b>\$126,650</b>
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<b>Total of Expenses</b>	<b>\$528,382</b>	<b>\$324,974</b>	<b>\$567,340</b>	<b>\$567,340</b>	<b>\$594,970</b>
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## SOLID WASTE ENTERPRISE - DPW

### Article 6 - FY '24 expenses to be appropriated as follows:

#### *Direct Expenses*

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Solid Waste Revenue	\$351,180
Retained Earnings	\$45,000
Tax Levy	\$72,140
<b>Total Direct Expenses</b>	<b>\$468,320</b>

#### *Indirect Expenses as Appropriated in the General Fund Omnibus Article*

From Tax Levy	\$126,650
<b>Total Indirect Expenses</b>	<b>\$126,650</b>

<b>Total of Expenses</b>	<b>\$594,970</b>
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## AMBULANCE ENTERPRISE - Fire Dept.

	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual 7/1/22 - 2/28/23	FY 24 Budget
Ambulance Service	\$390,000	\$472,770	\$438,000	\$390,667	\$470,000
Federal Reimbursement Ambulance Medicare		\$63,492		\$25,000	
General Fund Subsidy From Retained Earnings	\$209,013	\$209,013	\$63,103	\$63,103	\$54,691
					\$50,000
<b>Total Funds Available</b>	<b>\$599,013</b>	<b>\$745,275</b>	<b>\$501,103</b>	<b>\$478,770</b>	<b>\$574,691</b>
<i>Direct Expenses</i>					
Ambulance Supplies	\$43,500	\$36,485	\$43,500	\$26,428	\$50,243
Ambulance Services	\$50,030	\$40,618	\$50,300	\$43,339	\$62,357
Reserve Fund	\$15,000		\$15,000		\$15,000
Regular Debt	\$74,750	\$74,750	\$67,050	\$67,050	\$64,600
<b>Total Direct Expenses</b>	<b>\$183,280</b>	<b>\$151,853</b>	<b>\$175,850</b>	<b>\$136,817</b>	<b>\$192,200</b>
<i>Indirect Expenses</i>					
<b>Indirect Expenses</b>	<b>\$415,733</b>	<b>\$279,361</b>	<b>\$367,523</b>	<b>\$367,523</b>	<b>\$382,491</b>
<b>Total of Expenses</b>	<b>\$599,013</b>	<b>\$431,214</b>	<b>\$543,373</b>	<b>\$504,340</b>	<b>\$574,691</b>

## **AMBULANCE ENTERPRISE - Fire Dept.**

### **Article 7 - FY '24 expenses to be appropriated as follows:**

*Direct Expenses From Ambulance Revenue*            **\$192,200**

*Indirect Expenses as Appropriated in the  
General Fund Omnibus Article*

    From Ambulance Revenue            \$277,800

    From Ambulance Retained Earnings        \$60,000

        From Tax Levy                    \$44,691

**Total Indirect Expenses**            **\$382,491**

<b>Total of Expenses</b>	<b>\$574,691</b>
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## SEWER ENTERPRISE - DPW

	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual 7/1/22 - 4/12/23	FY 2024 Budget
Rate Revenue	\$3,386,654	\$1,985,448	\$3,471,320	\$3,036,305	\$3,644,886
Interest on Past Due	\$12,000	\$10,898	\$12,000	\$8,940	\$12,000
Permits & Fees	\$85,000	\$162,650	\$100,000	\$137,750	\$100,000
Liens & Interest on Liens		\$33,646		\$48,496	
Miscellaneous	\$10,000	\$6,191		\$19,914	
<b>Total Charges for Services</b>	<b>\$3,493,654</b>	<b>\$2,198,833</b>	<b>\$3,583,320</b>	<b>\$3,251,405</b>	<b>\$3,756,886</b>
From Retained Earnings	\$1,000,000	\$1,000,000			
<b>Total Funds Available</b>	<b>\$4,493,654</b>	<b>\$3,198,833</b>	<b>\$3,583,320</b>	<b>\$3,251,405</b>	<b>\$3,756,886</b>

### Direct Expenses

Wages	\$574,763	\$302,571	\$556,942	\$556,942	\$575,638
Expenses	\$828,950	\$523,468	\$838,250	\$838,250	\$922,950
Operating Reserve	\$30,000		\$30,000	\$30,000	\$30,000
Devens - Flows	\$125,516	\$246,432	\$120,000	\$120,000	\$120,000
Devens - Additional Assessment	\$9,321	\$4,661	\$9,321	\$9,321	\$9,321
Capital Investment in Devens - Annual Charge	\$120,262	\$60,131	\$120,262	\$120,262	\$120,262
Transfer to Capital (WWTP Improvements)	\$1,000,000	\$1,000,000			
Regular Debt	\$1,097,819	\$415,145	\$1,025,489	\$1,025,489	\$1,332,501
Short Term Interest & Bond Administrative Fees	\$310,250		\$316,625	\$316,625	
<b>Total Direct Expenses</b>	<b>\$4,096,881</b>	<b>\$2,552,408</b>	<b>\$3,016,889</b>	<b>\$3,016,889</b>	<b>\$3,110,672</b>

### Indirect Expenses

<b>Indirect Expenses</b>	<b>\$396,773</b>	<b>\$264,515</b>	<b>\$431,717</b>	<b>\$431,717</b>	<b>\$457,399</b>
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<b>Total of Expenses</b>	<b>\$4,493,654</b>	<b>\$2,816,923</b>	<b>\$3,448,606</b>	<b>\$3,448,606</b>	<b>\$3,568,071</b>
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**SEWER ENTERPRISE - DPW**

**Article 8 - FY '24 expenses to be appropriated as follows:**

*Direct Expenses*

From Sewer Revenue      \$3,110,672  
\$3,110,672

*Indirect Expenses as Appropriated in the General  
Fund Omnibus Article*

From Sewer Revenue      \$457,399

**Total of Expenses    \$3,568,071**



## WATER ENTERPRISE - DPW

	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	
				7/1/22 - 4/12/23	FY 24 Budget
Rate Revenue	\$2,586,260	\$2,087,908	\$2,637,985	\$1,797,532	\$2,602,069
Interest on Past Due	\$8,000	\$4,603	\$5,000	\$4,307	\$5,000
Permits & Fees	\$90,000	\$114,600	\$100,000	\$117,689	\$105,000
Backflow & Cross Connection Charges	\$18,000	\$12,900	\$18,000	\$9,900	\$10,000
Tax Liens & Foreclosures		\$16,468		\$22,547	
Meter Charges		\$7,350		\$14,675	
Miscellaneous	\$20,000	\$4,598	\$30,000	\$6,807	\$15,000
<b>Total Charges for Services</b>	<b>\$2,722,260</b>	<b>\$2,248,427</b>	<b>\$2,790,985</b>	<b>\$1,973,457</b>	<b>\$2,737,069</b>
<b>Total Funds Available</b>	<b>\$2,722,260</b>	<b>\$2,248,427</b>	<b>\$2,790,985</b>	<b>\$1,973,457</b>	<b>\$2,737,069</b>

### Direct Expenses

Wages	\$470,340	\$246,219	\$490,540	\$490,540	\$497,351
Expenses	\$571,000	\$329,295	\$577,001	\$577,001	\$642,150
Operating Reserve	\$30,000		\$30,000	\$30,000	\$30,000
Transfer to Capital	\$100,000	\$100,000	\$395,000	\$395,000	\$150,000
<u>Capital Improvements:</u>					
Meter Replacement	\$50,000	\$40,145	\$50,000	\$50,000	\$50,000
Other Expenses	\$15,000		\$15,000	\$15,000	\$7,500
Regular Debt	\$474,749	\$283,575	\$520,715	\$520,715	\$881,666
Short Term Interest & Bond Administrative Fees	\$21,250		\$37,825	\$37,825	
<b>Total Direct Expenses</b>	<b>\$1,732,339</b>	<b>\$999,234</b>	<b>\$2,116,081</b>	<b>\$2,116,081</b>	<b>\$2,258,667</b>

### Indirect Expenses

<b>Indirect Expenses</b>	<b>\$312,839</b>	<b>\$208,559</b>	<b>\$311,705</b>	<b>\$311,705</b>	<b>\$334,600</b>
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<b>Total of Expenses</b>	<b>\$2,045,178</b>	<b>\$1,207,793</b>	<b>\$2,427,786</b>	<b>\$2,427,786</b>	<b>\$2,593,267</b>
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## WATER ENTERPRISE - DPW

### Article 9 - FY '24 expenses to be appropriated as follows:

*Direct Expenses and Reserve From Water Revenue* \$2,258,667

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\$2,258,667

*Indirect Expenses as Appropriated in the General  
Fund Omnibus Article*

*From Water Revenue* \$334,600

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\$334,600

<b>Total of Expenses</b>	<b>\$2,593,267</b>
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## FY '24 FREE CASH ALLOCATION

Free cash is neither free nor cash. This is a dollar value, usually certified by the State in late summer that represents unspent and unencumbered income and receivables from the previous year. Once certified, this money may be appropriated at a Town Meeting.

<i>Article Number</i>	<i>Proposed Use</i>	<i>Amount</i>
14	GASB 45 – OPEB	\$145,636
17	Compensated Absences Reserve Fund	\$10,000
18	Forward Funding of Town’s Pension Assessment	\$300,000
19	UDAG Replenishment	\$60,185
20	Pay Down of Balance of Maturing BAN	\$322,565
21	Stabilization Fund	\$1,098,073*
	<i>*\$750,000 to Capital Stabilization and \$348,073 to Stabilization</i>	
	<b>Total Free Cash</b>	<b>\$1,936,459</b>

## FY '24 STABILIZATION FUNDS BALANCES

	<i>Stabilization Fund</i>	<i>Capital Stabilization Fund</i>
<b>Balance 7/1/2022</b>	<b>\$2,657,523</b>	<b>\$3,102,455</b>
FY 2023 Transfers from Free Cash	\$400,000	\$1,519,090
FY 2023 Transfers to Capital Projects		(\$312,696)
Investment Earnings 7/1/22-2/28/23	<u>\$1,229</u>	<u>\$1,597</u>
<b>Balance 2/28/2023</b>	<b>\$3,058,752</b>	<b>\$4,310,446</b>
Article 21 FY 2024 Proposed Transfer from Free Cash	<u>\$348,073</u>	\$750,000
Article 13 FY 2024 Proposed Transfers to Capital Projects		(\$364,200)
<b>BALANCE PRIOR TO ADDITIONAL FY 2023 INVESTMENT EARNINGS</b>	<b>\$3,406,825</b>	<b>\$4,696,246</b>

# FY '24 DEBT SERVICE BY DEPARTMENT

<i>General Fund</i>			
Department	Amount	Total Amount	Percent
<b>General Government</b>		52,294	2%
<b>Culture &amp; Recreation</b>			
Park Facilities	63,643		
Other Parks	24,689	88,332	3%
<b>Public Safety</b>			
Police Station	12,163		
Other Police	86,254		
Fire Station	105,040		
Fire Pumper Truck	35,442		
Other Fire	31,362		
Other Public Safety	5,250	275,511	8%
<b>Public Works</b>			
DPW Buildings	118,480		
West Main Street Bridge	124,800		
Other Public Works	404,334		
Stormwater Improvements	11,313	658,926	20%
<b>Total General Fund Debt Service</b>		<b>\$1,075,062</b>	<b>33%</b>
<i>Enterprise Funds</i>			
Department	Amount	Total Amount	Percent
<b>Solid Waste</b>		17,625	1%
<b>Ambulance</b>		64,600	2%
<b>Sewer</b>			
Wastewater Plant Improvements	817,685		
Various Sewer Extensions	19,270		
Pump Station Upgrades	101,578		
Infiltration Inflow Improvement	154,703		
East Main St. Sewer Mains	32,709		
Other Sewer	206,557	1,332,501	40%
<b>Water</b>			
Grove Pond Treatment Plant	140,265		
Grove Pond Treatment Plant Garage	12,825		
Spec Pond PFAS	340,160		
West Main St./Devens Connection	13,507		
Groton Shirley Rd. Water Main Loop	49,600		
Spec Pond Well #3 New Source	18,533		
Various Well Renovations	25,883		
Water Mains	97,656		
Water Tank Painting	7,200		
Other Water	113,038	818,666	25%
<b>Total Enterprise Fund Debt Service</b>		<b>\$2,233,392</b>	<b>67%</b>
<b>Total FY '24 Debt Service</b>		<b>\$3,308,454</b>	<b>100%</b>

# Town Staffing Counts By Location

## Town Hall

	2020	2021	2022	2023	2024	Notes
Full-time	19	19	19	22	23	FY '24 Budget proposes moving the Part-Time Building Inspector to Full-Time
Full-time - Elected	0	0	0	0	0	
Part-time - Benefits	1	1	1	1	0	
Part-time - No Benefits	4	4	3	3	3	
<b>Totals</b>	<b>24</b>	<b>24</b>	<b>23</b>	<b>26</b>	<b>26</b>	

## Police Department

	2020	2021	2022	2023	2024	Notes
Administration	4	4	4	4	5	Chief, Dep. Chief, Office Manager, Records Clerk, Communications Supervisor
Sergeants	4	4	4	4	5	FY '24 Budget includes 1 new Admin. Sgt. Position
Patrol	14	14	14	14	14	Includes 2 Detectives, 1 School Resource Officer
Communications	6	6	6	6	5	5 911 Communicators
Regional Communications	4	4	4	4	4	4 Regional Communicators
Communications PT – No Benefits	2	2	0	2	2	
PT – No Benefits	1	1	1	1	1	
On-Call	2	2	4	0	0	Prisoner Watch Staff & Per Diem 911 Communicators
<b>Totals</b>	<b>37</b>	<b>37</b>	<b>37</b>	<b>35</b>	<b>36</b>	

## Fire Department

	2020	2021	2022	2023	2024	Notes
Full-time	14	15	15	19	19	Chief; Dep. Chief, Fire Prevention Lt.; Captains (4); Lt. (4); FF/Medic (8)
Part-time - Benefits	1	1	1	1	1	Office Manager
On-Call EMT	4	4	5	2	2	
On-Call Fire	24	24	22	14	14	Full Staffing Level is 35 Call FF/EMTs
<b>Totals</b>	<b>43</b>	<b>43</b>	<b>43</b>	<b>36</b>	<b>36</b>	

## Department of Public Works

	2020	2021	2022	2023	2024	Notes
Full-time	23	23	24	24	24	Supt.; Engineer; Water/Sewer Supt., Engineer, Jr. Engineer, Business Mgr.; Office Assistant; Mechanic; Highway (5); Water (5); Wastewater (6); Solid Waste (2)
Part-time – Benefits	0	0	1	0	0	
Part-time – No Benefits	1	1	2	2	2	
Seasonal	0	0	1	1	1	Youthworks Supervisor
On-Call	1	1	1	1	1	Snow Removal
<b>Totals</b>	<b>25</b>	<b>25</b>	<b>30</b>	<b>28</b>	<b>28</b>	

## Library

	2020	2021	2022	2023	2024	Notes
Full-time	1	1	1	1	1	
Part-time – Benefits	7	7	7	7	7	
Part-time – No Benefits	4	4	4	3	3	
Part-time – No Benefits On Call	0	0	0	2	2	
<b>Totals</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>13</b>	<b>13</b>	

### Council on Aging

	2020	2021	2022	2023	2024	Notes
Full-time	2	2	2	2	3	
Part-time – Benefits	3	1	1	1	0	
On Call	0	0	0	2	2	
<b>Totals</b>	<b>5</b>	<b>3</b>	<b>3</b>	<b>5</b>	<b>5</b>	

### Parks Department

	2020	2021	2022	2023	2024	Notes
Full-time	1	1	1	1	1	
Part-time No Benefits Administrator	0	0	0	1	1	
Part-time No Benefits Waterfront Director	0	0	1	1	1	
Part-time No Benefits Maintenance	0	0	3	3	3	
Part-time – No Benefits Seasonal	22	22	16	16	16	
<b>Totals</b>	<b>23</b>	<b>23</b>	<b>21</b>	<b>22</b>	<b>22</b>	

### Benefits Eligible Employee Totals

	2020	2021	2022	2023	2024	Notes
<b>Totals</b>	<b>104</b>	<b>103</b>	<b>105</b>	<b>111</b>	<b>112</b>	