Program Summary

Element Description	A FY2021 Actual	B FY2022 Actual	C FY2023 Restated	D FY2024 Request	E FY2024 Add/Delete	D FY2024 Recommended	E (D-C) Change $	F (E/C) Change %
Operating Budget - General Fund Expenses								
Program 1000: Education								
1100 Lexington Public Schools	$ 114,464,314	$ 120,636,545	$ 128,254,447	$ 133,238,358		$ 133,238,358	$ 4,983,911	3.89 %
1200 Regional High School	$ 2,863,147	$ 3,130,038	$ 3,223,898	$ 3,501,977	$ —	$ 3,501,977	$ 278,079	8.63 %
				~~$ 3,505,042~~		~~$ 3,505,042~~	~~$ 281,144~~	~~8.72 %~~
Total Education	**$ 117,327,461**	**$ 123,766,583**	**$ 131,478,345**	**$ 136,740,335**	**$ —**	**$ 136,740,335**	**$ 5,261,990**	**4.00 %**
				~~$ 136,743,400~~		**~~$ 136,743,400~~**	**~~$ 5,265,055~~**	
Program 2000: Shared Expenses								
2110 Contributory Retirement	$ 6,679,199	$ 7,417,500	$ 9,219,250	$ 9,984,800	$ —	$ 9,984,800	$ 765,550	8.30 %
2120 Non-Contributory Retirement	$ 15,907	$ 8,798	$ —	$ —	$ —	$ —	$ —	— %
2130 Employee Benefits (Health/Dental/Life/Medicare)	$ 28,361,983	$ 29,568,050	$ 32,743,388	$ 34,688,874	$ 18,227	$ 34,707,101	$ 1,963,712	6.00 %
2140 Unemployment	$ 64,311	$ 88,124	$ 200,000	$ 200,000	$ —	$ 200,000	$ —	— %
2150 Workers' Comp.* (MGL Ch.40:13A&13C, Ch.41:111F)	$ 875,000	$ 750,000	$ 625,000	$ 500,000	$ —	$ 500,000	$ (125,000)	(20.00) %
Subtotal 2100 Benefits	*$ 35,996,400*	*$ 37,832,472*	*$ 42,787,638*	*$ 45,373,674*	*$ 18,227*	*$ 45,391,901*	*$ 2,604,262*	*6.09 %*
2210 Property & Liability Insurance	$ 791,296	$ 830,781	$ 895,000	$ 992,000	$ —	$ 992,000	$ 97,000	10.84 %
2220 Uninsured Losses* (MGL Ch. 40, Sec. 13)	$ 250,000	$ 250,000	$ 200,000	$ 200,000	$ —	$ 200,000	$ —	— %
Subtotal 2200 Property & Liability Insurance	*$ 1,041,296*	*$ 1,080,781*	*$ 1,095,000*	*$ 1,192,000*	*$ —*	*$ 1,192,000*	*$ 97,000*	*8.86 %*
2310 Solar Producer Payments	$ 367,694	$ 360,184	$ 390,000	$ 390,000	$ —	$ 390,000	$ —	— %
Subtotal 2300 Solar Producer Payments	*$ 367,694*	$ 360,184	$ 390,000	*$ 390,000*	*$ —*	*$ 390,000*	*$ —*	— %
2410 Principal on Long Term Debt	$ 6,292,000	$ 5,626,400	$ 5,274,000	$ 4,840,333	$ —	$ 4,840,333	$ (433,667)	(8.22) %
2420 Interest on Long Term Debt	$ 1,101,675	$ 956,198	$ 1,217,534	$ 1,210,458	$ —	$ 1,210,458	$ (7,076)	(0.58) %
2430 Principal & Interest on Temporary Debt	$ 2,843,863	$ 3,781,666	$ 762,975	$ 803,310	$ —	$ 803,310	$ 40,335	5.29 %
				~~$ 800,245~~		~~$ 800,245~~	~~$ 37,270~~	~~4.88 %~~
Subtotal 2400 Debt Services	*$ 10,237,538*	*$ 10,364,264*	*$ 7,254,509*	*$ 6,854,101*	*$ —*	*$ 6,854,101*	*$ (400,408)*	*(5.52) %*
				~~$ 6,851,036~~		*~~$ 6,851,036~~*	*~~$ (403,473)~~*	*~~(5.56) %~~*
2510 Reserve Fund	$ —	$ —	$ 1,250,000	$ 750,000	$ —	$ 750,000	$ (500,000)	(40.00) %
Subtotal 2500 Reserve Fund	*$ —*	*$ —*	*$ 1,250,000*	*$ 750,000*	*$ —*	*$ 750,000*	*$ (500,000)*	*(40.00) %*
2600 Facilities	$ 11,141,011	$ 12,183,930	$ 13,069,307	$ 14,073,128	$ (122,625)	$ 13,950,503	$ 881,196	6.74 %
Total Shared Expenses	**$ 58,783,939**	**$ 61,821,631**	**$ 65,846,454**	**$ 68,632,903**	**$ (104,398)**	**$ 68,528,505**	**$ 2,682,050**	**4.07 %**
				~~$ 68,629,837~~		**~~$ 68,525,440~~**	**~~$ 2,678,985~~**	

Program Summary

Element Description	A FY2021 Actual	B FY2022 Actual	C FY2023 Restated	D FY2024 Request	E FY2024 Add/Delete	D FY2024 Recommended	E (D-C) Change $	F (E/C) Change %
Program 3000: Public Works								
3100-3500 DPW Personal Services	$ 4,746,049	$ 4,706,712	$ 4,877,999	$ 5,014,681	$ —	$ 5,014,681	$ 136,682	2.80 %
3100-3500 DPW Expenses	$ 5,749,259	$ 5,996,893	$ 7,090,146	$ 7,837,928	$ (114,100)	$ 7,723,828	$ 633,682	8.94 %
Total Public Works	**$ 10,495,308**	**$ 10,703,605**	**$ 11,968,145**	**$ 12,852,609**	**$ (114,100)**	**$ 12,738,509**	**$ 770,364**	**6.44 %**
Program 4000: Public Safety								
4100 Law Enforcement Personal Services	$ 7,002,993	$ 7,047,347	$ 7,169,307	$ 7,868,662	$ —	$ 7,868,662	$ 699,355	9.75 %
4100 Law Enforcement Expenses	$ 933,689	$ 1,005,548	$ 1,096,070	$ 1,217,668	$ (35,000)	$ 1,182,668	$ 86,598	7.90 %
Subtotal 4100 Law Enforcement	*$ 7,936,682*	*$ 8,052,895*	*$ 8,265,377*	*$ 9,086,330*	*$ (35,000)*	*$ 9,051,330*	*$ 785,953*	*9.51 %*
4200 Fire Personal Services	$ 6,987,078	$ 7,367,013	$ 7,269,665	$ 7,286,211	$ —	$ 7,286,211	$ 16,546	0.23 %
4200 Fire Expenses	$ 630,691	$ 632,642	$ 798,803	$ 834,230	$ —	$ 834,230	$ 35,427	4.44 %
Subtotal 4200 EMS/Fire	*$ 7,617,769*	*$ 7,999,655*	*$ 8,068,468*	*$ 8,120,441*	*$ —*	*$ 8,120,441*	*$ 51,973*	*0.64 %*
Total Public Safety	**$ 15,554,451**	**$ 16,052,550**	**$ 16,333,845**	**$ 17,206,771**	**$ (35,000)**	**$ 17,171,771**	**$ 837,926**	**5.13 %**
Program 5000: Culture & Recreation								
5100 Library Personal Services	$ 2,162,069	$ 2,412,910	$ 2,637,708	$ 2,696,650	$ —	$ 2,696,650	$ 58,942	2.23 %
5100 Library Expenses	$ 563,057	$ 606,529	$ 698,511	$ 701,170	$ (17,500)	$ 683,670	$ (14,841)	(2.12) %
Total Culture & Recreation	**$ 2,725,127**	**$ 3,019,439**	**$ 3,336,219**	**$ 3,397,820**	**$ (17,500)**	**$ 3,380,320**	**$ 44,101**	**1.32 %**
Program 6000: Human Services and Health								
6000 Human Services Personal Services	$ 636,538	$ 687,126	$ 717,650	$ 748,917	$ —	$ 748,917	$ 31,267	4.36 %
6000 Human Services Expenses	$ 657,109	$ 529,081	$ 809,771	$ 812,781	$ —	$ 812,781	$ 3,010	0.37 %
Subtotal 6000 Human Services	*$ 1,293,647*	*$ 1,216,207*	*$ 1,527,421*	*$ 1,561,698*	*$ —*	*$ 1,561,698*	*$ 34,277*	*$ —*
6500 Health Personal Services	$ 267,494	$ 266,439	$ 359,570	$ 426,513	$ —	$ 426,513	$ 66,943	18.62 %
6500 Health Expenses	$ 34,140	$ 64,135	$ 98,300	$ 100,800	$ (2,500)	$ 98,300	$ —	— %
Subtotal 6500 Health	*$ 301,634*	*$ 330,575*	*$ 457,870*	*$ 527,313*	*$ (2,500)*	*$ 524,813*	*$ 66,943*	*$ —*
Total Human Services and Health	**$ 1,595,280**	**$ 1,546,782**	**$ 1,985,291**	**$ 2,089,011**	**$ (2,500)**	**$ 2,086,511**	**$ 101,220**	**5.10 %**
Program 7000: Land Use, ~~Health~~Housing and Development (LUHD) Department								
7100-7400 LUHD Dept. Personal Services	$ 1,636,227	$ 1,761,781	$ 1,978,656	$ 2,024,579	$ —	$ 2,024,579	$ 45,923	2.32 %
7100-7400 LUHD Dept. Expenses	$ 306,897	$ 256,933	$ 356,087	$ 373,837	$ (14,700)	$ 359,137	$ 3,050	0.86 %
Total Land Use, ~~Health~~Housing & Development Dept.	**$ 1,943,124**	**$ 2,018,714**	**$ 2,334,743**	**$ 2,398,416**	**$ (14,700)**	**$ 2,383,716**	**$ 48,973**	**2.10 %**

Program Summary

Element Description	A FY2021 Actual	B FY2022 Actual	C FY2023 Restated	D FY2024 Request	E FY2024 Add/Delete	D FY2024 Recommended	E (D-C) Change $	F (E/C) Change %
Program 8000: General Government								
8110 Select Board Personal Services	$ 128,668	$ 136,988	$ 145,163	$ 150,784	$ —	$ 150,784	$ 5,621	3.87 %
8110 Select Board Expenses	$ 77,136	$ 81,625	$ 134,838	$ 136,338	$ —	$ 136,338	$ 1,500	1.11 %
8120 Legal	$ 399,245	$ 327,582	$ 395,000	$ 395,000	$ (20,000)	$ 375,000	$ (20,000)	(5.06) %
8130 Town Report	$ 10,445	$ 11,653	$ 13,688	$ 13,688	$ —	$ 13,688	$ —	— %
8140 PEG Access	$ 597,702	$ 608,831	$ 610,113	$ 658,517	$ —	$ 658,517	$ 48,405	7.93 %
Subtotal 8100 Select Board	*$ 1,213,197*	*$ 1,166,679*	*$ 1,298,802*	*$ 1,354,327*	*$ (20,000)*	*$ 1,334,327*	*$ 35,526*	*2.74 %*
8210-8220 Town Manager Personal Services	$ 828,323	$ 934,899	$ 1,011,696	$ 1,142,154	$ (67,833)	$ 1,074,321	$ 62,625	6.19 %
8210-8220 Town Manager Expenses	$ 176,481	$ 152,185	$ 294,275	$ 334,103	$ 8,200	$ 342,303	$ 48,028	16.32 %
8230 Salary Transfer Account* (MGL Ch.40, Sec 13D)	$ 408,732	$ 313,529	$ 826,422	$ 725,300	$ —	$ 725,300	$ (101,122)	(12.24) %
Subtotal 8200 Town Manager	*$ 1,413,536*	*$ 1,400,613*	*$ 2,132,393*	*$ 2,201,557*	*$ (59,633)*	*$ 2,141,924*	*$ 9,531*	*0.45 %*
8310 Financial Committees	$ 6,329	$ 6,630	$ 8,397	$ 8,535	$ —	$ 8,535	$ 138	1.64 %
8320 Misc. Boards and Committees	$ 6,005	$ 6,502	$ 10,500	$ 10,500	$ —	$ 10,500	$ —	— %
8330 Town Celebrations Committee	$ 12,557	$ 44,842	$ 51,263	$ 47,173	$ —	$ 47,173	$ (4,090)	(8.0) %
Subtotal 8300 Town Committees	*$ 24,890*	*$ 57,974*	*$ 70,160*	*$ 66,208*	*$ —*	*$ 66,208*	*$ (3,952)*	*(5.6) %*
8400 Finance Personal Services	$ 1,393,047	$ 1,487,307	$ 1,549,316	$ 1,623,147	$ —	$ 1,623,147	$ 73,831	4.77 %
8400 Finance Expenses	$ 371,841	$ 432,482	$ 508,835	$ 502,025	$ (10,000)	$ 492,025	$ (16,810)	(3.30) %
Subtotal 8400 Finance	*$ 1,764,887*	*$ 1,919,788*	*$ 2,058,151*	*$ 2,125,172*	*$ (10,000)*	*$ 2,115,172*	*$ 57,021*	*2.77 %*
8500 Town Clerk Personal Services	$ 427,766	$ 396,034	$ 470,247	$ 487,985	$ —	$ 487,985	$ 17,738	3.77 %
8500 Town Clerk Expenses	$ 94,904	$ 108,656	$ 157,050	$ 109,375	$ —	$ 109,375	$ (47,675)	(30.36) %
Subtotal 8500 Town Clerk	*$ 522,670*	*$ 504,690*	*$ 627,297*	*$ 597,360*	*$ —*	*$ 597,360*	*$ (29,937)*	*(4.77) %*
8600 IT Personal Services	$ 836,010	$ 830,098	$ 812,064	$ 808,139	$ —	$ 808,139	$ (3,925)	(0.48) %
8600 IT Expenses	$ 1,393,367	$ 1,802,626	$ 1,855,445	$ 2,110,426	$ —	$ 2,110,426	$ 254,981	13.74 %
Subtotal 8600 Innovation & Technology	*$ 2,229,377*	*$ 2,632,724*	*$ 2,667,509*	*$ 2,918,565*	*$ —*	*$ 2,918,565*	*$ 251,057*	*9.41 %*
Total General Government	**$ 7,168,558**	**$ 7,682,467**	**$ 8,854,311**	**$ 9,263,190**	**$ (89,633)**	**$ 9,173,556**	**$ 319,245**	**3.61 %**
Total Municipal	**$ 39,481,849**	**$ 41,023,558**	**$ 44,812,553**	**$ 47,207,817**	**$ (273,433)**	**$ 46,934,383**	**$ 2,121,830**	**4.73 %**
Operating Department Summary								
Education Operating	$ 117,327,461	$ 123,766,583	$ 131,478,345	$ 136,740,335	$ —	$ 136,740,335	$ 5,261,990	4.00 %
				~~$ 136,743,400~~		~~$ 136,743,400~~	~~$ 5,265,055~~	
Shared Expenses	$ 58,783,939	$ 61,821,631	$ 65,846,454	$ 68,632,903	$ (104,398)	$ 68,528,505	$ 2,682,050	4.07 %
				~~$ 68,629,837~~		~~$ 68,525,440~~	~~$ 2,678,985~~	

Program Summary

Element Description	A FY2021 Actual	B FY2022 Actual	C FY2023 Restated	D FY2024 Request	E FY2024 Add/Delete	D FY2024 Recommended	E (D-C) Change $	F (E/C) Change %
Municipal Operating	$ 39,481,849	$ 41,023,558	$ 44,812,553	$ 47,207,817	$ (273,433)	$ 46,934,383	$ 2,121,830	4.73 %
	$ 215,593,249	$ 226,611,772	$ 242,137,353	$ 252,581,054	$ (377,831)	$ 252,203,223	$ 10,065,870	4.16 %
Capital								
Capital Requests (Cash-GF, Prior Bond Auth., BAN Premiums)	$ 4,775,531	$ 6,806,505	$ 11,049,906	$ 12,904,166		$ 12,904,166	$ 1,854,260	16.78 %
				~~12,035,007~~		~~$ 12,035,007~~	~~$ 985,101~~	~~8.92 %~~
Non-General Fund Capital Requests	$ 193,504	$ 464,126	$ 311,824	$ 129,685	$ —	$ 129,685	$ (182,139)	(58.41) %
Building Envelope & Systems Set-Aside	$ 208,962	$ 214,186	$ 219,540	$ 225,029	$ —	$ 225,029	$ 5,489	2.50 %
Streets Set-Aside	$ 2,634,022	$ 2,651,674	$ 2,669,767	$ 2,688,312	$ —	$ 2,688,312	$ 18,545	0.69 %
Total Capital	**$ 7,812,019**	**$ 10,136,491**	**$ 14,251,037**	**$ 15,947,192**	**$ —**	**$ 15,947,192**	**$ 1,696,156**	**11.90 %**
				~~$ 15,078,033~~		**~~$ 15,078,033~~**	**~~$ 826,997~~**	**~~5.80 %~~**
Other								
Unallocated	$ —	$ —	$ —	$ 1,000,000	$ —	$ 1,000,000	$ 1,000,000	— %
				~~$ 750,000~~		~~$ 750,000~~	~~$ 750,000~~	
Set-Aside for Unanticipated Current FY Needs	$ —	$ —	$ —	$ 200,000	$ —	$ 200,000	$ 200,000	— %
Special Education Stabilization Fund	$ —	$ —	$ —	$ 500,000	$ —	$ 500,000	$ 500,000	— %
Special Education Reserve Fund	$ —	$ —	$ —	$ 750,000	$ —	$ 750,000	$ 750,000	— %
General Fund Support for Recreation & Community Programs (Transfer to Article 5, ATM)	$ 618,916	$ 509,215	$ 242,790	$ 256,675	$ —	$ 256,675	$ 13,885	5.72 %
Tax Levy Dedicated to Capital Stabilization Fund	$ —	$ 57,138	$ 1,733,137	$ 1,733,137	$ —	$ 1,733,137	$ —	— %
Allocated to Capital Stabilization Fund	$ —	$ 3,730,836	$ 3,784,689	$ —	$ —	$ —	$ (3,784,689)	(100.0) %
Transfer to the Transportation Demand Management (TDM) Stab. Fund from Tax Levy	$ —	$ 200,000	$ —	$ —	$ —	$ —	$ —	— %
Senior Service Program	$ —	$ 15,000	$ 15,000	$ —	$ —	$ —	$ (15,000)	(100.0) %
Climate Action Plan	$ —	$ —	$ 50,570	$ —	$ —	$ —	$ (50,570)	(100.0) %
Vision for Lexington Townwide Survey	$ —	$ 50,000	$ —	$ —	$ —	$ —	$ —	— %
OPEB Trust Fund**	$ 750,000	$ 1,879,721	$ 1,929,721	$ 1,979,721	$ —	$ 1,979,721	$ 50,000	2.59 %
Warrant Articles	$ —	$ 100,000	$ 301,256	$ —	$ —	$ —	$ (301,256)	(100.0) %
Total Other Articles	**$ 1,368,916**	**$ 6,541,910**	**$ 8,057,163**	**$ 6,419,533**	**$ —**	**$ 6,419,533**	**$ (1,637,630)**	**(20.33)%**
				~~$ 6,169,533~~		**~~$ 6,169,533~~**	**~~$ (1,887,630)~~**	**~~(23.43)%~~**
General Fund Total	**$ 224,774,184**	**$ 243,290,173**	**$ 264,445,552**	**$ 274,947,779**	**$ (377,831)**	**$ 274,569,948**	**$ 10,124,396**	**3.83 %**
				~~$ 273,828,620~~		**~~$ 273,450,789~~**	**~~$ 9,005,237~~**	**~~3.41 %~~**

Program Summary

		A	B	C	D	E	D	E (D-C)	F (E/C)
Element	Description	FY2021 Actual	FY2022 Actual	FY2023 Restated	FY2024 Request	FY2024 Add/Delete	FY2024 Recommended	Change $	Change %

*Line-Items marked with an asterisk (*) will be presented at Town Meeting as Continuing Balance accounts.

**Reflects the OPEB funding from General Fund sources; additional amounts will be appropriated from the Water and Wastewater Enterprise funds, as detailed in those budget sections.

Element	Description	FY2021 Actual	FY2022 Actual	FY2023 Restated	FY2024 Request	FY2024 Add/Delete	FY2024 Recommended	Change $	Change %
Enterprise Funds									
3600	Water Enterprise	$ 11,402,688	$ 12,448,489	$ 12,707,237	$ 13,714,956	$ 6,000	$ 13,720,956	$ 1,013,719	7.98 %
					~~$ 13,721,989~~		~~$ 13,727,989~~	~~$ 1,020,752~~	~~8.03 %~~
3700	Sewer Enterprise	$ 10,448,199	$ 10,855,261	$ 11,798,658	$ 12,766,144	$ 6,000	$ 12,772,144	$ 973,486	8.25 %
					~~$ 12,793,816~~		~~$ 12,799,816~~	~~$ 1,001,158~~	~~8.49 %~~
5200	Recreation Enterprise	$ 2,066,677	$ 2,597,045	$ 3,425,097	$ 3,566,436	$ —	$ 3,566,436	$ 141,339	4.13 %
	Cash Capital - Enterprise	$ 1,600,000	$ 430,000	$ 1,317,000	$ 2,799,404	$ —	$ 2,799,404	$ 1,482,404	112.56 %
Total Enterprise Funds (Oper. Exp. ONLY)		**$ 25,517,564**	**$ 26,330,795**	**$ 29,247,992**	**$ 32,846,940**	**$ 12,000**	**$ 32,858,940**	**$ 3,610,948**	**12.35 %**
					~~**$ 32,881,645**~~		~~**$ 32,893,645**~~	~~**$ 3,645,653**~~	~~**12.46 %**~~

Program Summary

Element	Description	A FY2021 Actual	B FY2022 Actual	C FY2023 Restated	D FY2024 Request	E FY2024 Add/Delete	D FY2024 Recommended	E (D-C) Change $	F (E/C) Change %
Revolving Funds									
1100	School Bus Transportation	$ 1,149,283	$ 207,782	$ 1,150,000	$ 1,150,000	$ —	$ 1,150,000	$ —	— %
2600	Building Rental Revolving Fund	$ 8,458	$ 225,809	$ 585,226	$ 602,066	$ —	$ 602,066	$ 16,840	2.88 %
3100	Regional Cache - Hartwell Avenue	$ 1,883	$ —	$ 50,000	$ —	$ —	$ —	$ (50,000)	(100.00) %
3320	Tree (DPW-Forestry)	$ 23,450	$ 70,000	$ 75,000	$ 90,000	$ —	$ 90,000	$ 15,000	20.00 %
3330	Burial Container (DPW-Cemetery)	$ 21,815	$ 24,882	$ 60,000	$ 60,000	$ —	$ 60,000	$ —	— %
3420	Compost Operations (DPW-Recycling)	$ 889,408	$ 750,850	$ 866,495	$ 853,233	$ —	$ 853,233	$ (13,262)	(1.53) %
3420	MHHP Operations	$ 255,449	$ 156,770	$ 260,000	$ 300,000	$ —	$ 300,000	$ 40,000	15.38 %
3420	Refuse & Recycling Collection Rev. Fund (3420)	$ —	$ —	$ —	$ 230,000	$ —	$ 230,000	$ 230,000	— %
6120	Senior Services	$ 6,469	$ 29,461	$ 75,000	$ 75,000	$ —	$ 75,000	$ —	— %
7110	Residential Engineering Review	$ —	$ —	$ 57,600	$ 57,600	$ —	$ 57,600	$ —	— %
7140	Health Programs	$ —	$ —	$ —	$ 90,000	$ —	$ 90,000	$ 90,000	— %
7140	Lab Animal Permits	$ —	$ —	$ —	$ 40,000	$ —	$ 40,000	$ 40,000	— %
7320	Tourism/Liberty Ride	$ —	$ 146,758	$ 104,000	$ —	$ —	$ —	$ (104,000)	(100.00) %
7340	Visitors Center	$ —	$ 255,101	$ 259,465	$ —	$ —	$ —	$ (259,465)	(100.00) %
7350	Tourism Revolving Fund	$ —	$ —	$ —	$ 413,150	$ 76,817	$ 489,967	$ 489,967	— %
Total Revolving Funds		**$ 2,356,214**	**$ 1,867,411**	**$ 3,542,786**	**$ 3,961,049**	**$ 76,817**	**$ 4,037,866**	**$ 495,080**	**13.97 %**
					~~$ 3,731,049~~		~~$ 3,807,866~~	~~$ 265,080~~	~~7.48 %~~
Community Preservation Act (CPA)									
	CPA Cash Capital	$ 2,283,367	$ 2,233,495	$ 585,000	$ 11,984,010	$ —	$ 11,984,010	$ 11,399,010	1,949 %
					~~$ 11,384,010~~		~~$ 11,384,010~~	~~$ 10,799,010~~	~~1,846 %~~
	CPA Debt Service	$ 3,094,680	$ 3,968,594	$ 2,989,550	$ 1,788,900	$ —	$ 1,788,900	$ (1,200,650)	(40.16) %
	CPA Other (Projects & Admin.)	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ —	$ 150,000	$ —	— %
Total CPA		**$ 5,528,047**	**$ 6,352,089**	**$ 3,724,550**	**$ 13,922,910**	**$ —**	**$ 13,922,910**	**$ 10,198,360**	**273.81 %**
					~~$ 13,322,910~~		~~$ 13,322,910~~	~~$ 9,598,360~~	~~257.71 %~~
Grants									
	Grants & Subsidies (MBTA & Elder Affairs)	$ 156,074	$ 146,444	$ 149,764	$ 189,992	$ —	$ 189,992	$ 40,228	26.86 %

Program Summary

Element Description	A FY2021 Actual	B FY2022 Actual	C FY2023 Restated	D FY2024 Request	E FY2024 Add/Delete	D FY2024 Recommended	E (D-C) Change $	F (E/C) Change %
Total Grants	**$ 156,074**	**$ 146,444**	**$ 149,764**	**$ 189,992**	**$ —**	**$ 189,992**	**$ 40,228**	**26.86 %**
Exempt Debt								
Municipal	$ 2,268,827	$ 2,228,673	$ 2,129,334	$ 4,615,160	$ —	$ 4,615,160	$ 2,485,826	116.74 %
	~~$ 2,061,354~~	~~$ 2,268,827~~	~~$ 2,228,673~~	~~$ 2,117,251~~		~~$ 2,117,251~~	~~$ (111,422)~~	~~(5.00) %~~
School	$ 15,016,003	$ 14,519,318	$ 13,879,051	$ 12,269,009	$ —	$ 12,269,009	$ (1,610,042)	(11.60) %
	~~$ 15,223,476~~	~~$ 14,479,164~~	~~$ 13,779,712~~	~~$ 15,239,187~~		~~$ 15,239,187~~	~~$ 1,459,475~~	~~10.59 %~~
Less Capital Stabilization Fund Mitigation	$ (4,600,000)	$ (2,800,000)	$ (800,000)	$ (500,000)	$ —	$ (500,000)	$ 300,000	(37.50) %
Total Exempt Debt	**$ 12,684,830**	**$ 13,947,991**	**$ 15,208,385**	**$ 16,384,169**	**$ —**	**$ 16,384,169**	**$ 1,175,784**	**7.73 %**
				~~**$ 16,856,438**~~		~~**$ 16,856,438**~~	~~**$ 1,648,053**~~	~~**10.84 %**~~
Non-General Fund Total	**$ 46,242,730**	**$ 48,644,730**	**$ 51,873,477**	**$ 67,305,060**	**$ 88,817**	**$ 67,393,877**	**$ 15,520,400**	**29.92 %**
				~~**$ 66,982,034**~~		~~**$ 67,070,851**~~	~~**$ 15,197,374**~~	~~**29.30 %**~~
Combined Budget Total	**$ 271,016,914**	**$ 291,934,903**	**$ 316,319,029**	**$ 342,252,839**	**$ (289,014)**	**$ 341,963,825**	**$ 25,644,796**	**8.11 %**
				~~**$ 340,810,654**~~		~~**$ 340,521,640**~~	~~**$ 24,202,611**~~	~~**7.65 %**~~
Reconciliation								
Education	$ 117,327,461	$ 123,766,583	$ 131,478,345	$ 136,740,335	$ —	$ 136,740,335	$ 5,261,990	4.00 %
				~~$ 136,743,400~~		~~$ 136,743,400~~	~~$ 5,265,055~~	
Shared Expenses	$ 58,783,939	$ 61,821,631	$ 65,846,454	$ 68,632,903	$ (104,398)	$ 68,528,505	$ 2,682,050	4.07 %
				~~$ 68,629,837~~		~~$ 68,525,440~~	~~$ 2,678,985~~	
Municipal	$ 39,481,849	$ 41,023,558	$ 44,812,553	$ 47,207,817	$ (273,433)	$ 46,934,383	$ 2,121,830	4.73 %
Capital	$ 7,812,019	$ 10,136,491	$ 14,251,037	$ 15,947,192	$ —	$ 15,947,192	$ 1,696,156	11.90 %
				~~$ 15,078,033~~		~~$ 15,078,033~~	~~$ 826,997~~	~~5.80 %~~
Other	$ 1,368,916	$ 6,541,910	$ 8,057,163	$ 6,419,533	$ —	$ 6,419,533	$ (1,637,630)	(20.33) %
				~~$ 6,169,533~~		~~$ 6,169,533~~	~~$ (1,887,630)~~	~~(23.43) %~~
Enterprise	$ 25,517,564	$ 26,330,795	$ 29,247,992	$ 32,846,940	$ 12,000	$ 32,858,940	$ 3,610,948	12.35 %
				~~$ 32,881,645~~		~~$ 32,893,645~~	~~$ 3,645,653~~	~~12.46 %~~
Revolving Funds & Grants	$ 2,512,289	$ 2,013,855	$ 3,692,550	$ 4,151,041	$ 76,817	$ 4,227,858	$ 535,308	14.50 %
				~~$ 3,921,041~~		~~$ 3,997,858~~	~~$ 305,308~~	~~8.27 %~~
CPA	$ 5,528,047	$ 6,352,089	$ 3,724,550	$ 13,922,910	$ —	$ 13,922,910	$ 10,198,360	273.81 %
				~~$ 13,322,910~~		~~$ 13,322,910~~	~~$ 9,598,360~~	~~257.71 %~~

Program Summary

	A	B	C	D	E	D	E (D-C)	F (E/C)
Element Description	**FY2021 Actual**	**FY2022 Actual**	**FY2023 Restated**	**FY2024 Request**	**FY2024 Add/Delete**	**FY2024 Recommended**	**Change $**	**Change %**
Exempt Debt	$ 12,684,830	$ 13,947,991	$ 15,208,385	$ 16,384,169	$ —	$ 16,384,169	$ 1,175,784	7.73 %
				~~$ 16,856,438~~		~~$ 16,856,438~~	~~$ 1,648,053~~	~~10.84 %~~
Totals	**$ 271,016,914**	**$ 291,934,903**	**$ 316,319,029**	**$ 342,252,839**	**$ (289,014)**	**$ 341,963,825**	**$ 25,644,796**	**8.11 %**
				~~**$ 340,810,654**~~		~~**$ 340,521,640**~~	~~**$ 24,202,611**~~	~~**7.65 %**~~