

TOWN OF LYNNFIELD

MASSACHUSETTS

FISCAL YEAR 2024

**ANNUAL TOWN WARRANT AND
SELECT BOARD'S BUDGET WITH
RECOMMENDATIONS OF THE FINANCE
COMMITTEE**



LYNNFIELD FINANCE COMMITTEE REPORT

**ANNUAL TOWN MEETING
MONDAY, APRIL 24, 2023 – 7:00 P.M.
LYNNFIELD MIDDLE SCHOOL**

LYNNFIELD TOWN WARRANT

The purpose of Town Meeting is to establish and update the by-laws, operational policies, budgets and land use rules that govern our Town. Lynnfield's Open Town Meeting has been in force as our form of government since 1782. It represents the purest form of democracy in that every vote truly counts. Each registered voter is guaranteed an equal voice in the decisions made by the Meeting. These rules are historically based on the traditions established by generations of Lynnfield citizens and by other New England communities, acting as legislators of their local governments.

Specific parliamentary rulings and conduct are governed by the Moderator, using Massachusetts General Laws, the Lynnfield Charter, Lynnfield By-Laws, Robert's Rules of Order and local tradition. The passing of each Town Meeting adds to the rich history – and changes – to that practice and tradition that helps guide future Moderators and meetings.

Town Meetings across the Commonwealth of Massachusetts are similar, but not identical, in the manner in which they are conducted. Local traditions can significantly affect a town's proceedings and help define the role and latitude of the Moderator. At Lynnfield Town Meetings we will endeavor to present all necessary information in an efficient and timely manner so that the most clarity can be afforded to voters, enabling them to make informed decisions. Voters, in turn, have a unique responsibility. Not only must they express, by vote, the decisions made based upon their own judgment and perspective, but also be cognizant of the effect their vote and/or decision has on all citizens of Lynnfield.

For the last several years, Lynnfield has been using Electronic Check – in as you arrive for Town Meeting. Five poll pads are used and each one has the same identical “voters list” which allows you to check in at any station. The voter's name is checked off by using the address and last name. You also have the option of presenting your driver's license but not required. The list is live on all poll pads which prevent someone else from checking in under your name.

Resolution: There are ten simple rules of procedure for Lynnfield Town Meeting

1. The first action required after the announcement of any Article on the Meeting's Warrant is that a main motion be proposed. The citizen sponsor of an article, Town Board sponsor, or Town Board with an affirmative recommendation, are likely movers of a main motion. The initial motion for the Town budget will be made by the Select Board. Any Town Board or voter may amend the motion for consideration and deliberation of the meeting. All motions must be seconded by a voter other than the person offering the motion and only then can discussion and debate begin.
2. Any voter wishing to address the meeting must first gain the attention of the Moderator when no other speaker has the floor. Public microphones are to be utilized, where a speaker seeking to be recognized, being courteous to others and those next in line, will raise their hand to inform the Moderator. Speakers must introduce themselves using their full name and street address each time speaking at a session of Town Meeting.
3. Once recognized by the Moderator, a speaker is given a turn to speak for up to three (3) minutes, (Article IV, § 45-6 of Chapter 45), and must address the meeting on only the article currently under discussion. Voters not doing so or speaking in a disrespectful fashion may be suspended from speaking on the matter at the discretion of the Moderator. Additional time can be granted by assent of the meeting. Questions are welcome, as well as statements endorsing or opposing a position.

4. All remarks should be addressed to and through the Moderator, for the benefit of all attendees. Direct questioning of others is not permitted. Questions may be directed, through the Moderator, to any petitioner, speaker or official and, if determined germane by the Moderator, the person asked will have the immediate opportunity to answer should they choose.
5. Please refrain from inappropriate applause or negative responses during discussions.
6. Keeping remarks brief and relevant shows respect for the value of your neighbors' time. The most persuasive statements at Town Meeting are often those succinctly stated, disclosing new facts or arguments in an effort to advance a position while retaining the audience's full attention.
7. An amendment changing or limiting the main motion can be offered during the course of debate. The Moderator may rule an amendment out of order if it is beyond the scope of the warrant article. The Moderator will redirect the discussion to consider the proposed amendment once it is properly before the meeting. The party proposing such motion shall concisely state, to the meeting, the consequence of the amendment on the existing main motion and/or article being considered. Should further reference or context be necessary to provide the meeting with full understanding of the amendment, then this shall be allowed at the Moderator's discretion.
8. Votes are recorded by electronic clicker. The two buttons that are utilized on the clicker are #1 and #2. To Vote YES press #1. To Vote NO press #2. The last vote that is entered will be registered as your vote. Voting is open for 20 seconds upon the Moderator calling for a vote.
9. There may be no distribution of handouts, signage or other collateral within the confines of the meeting place at any time, whether while gathering together or during conduct of the Town Meeting. Handouts or other illustrative materials may be distributed, outside the meeting hall, upon the permission of the Moderator for informational purposes only.

For anyone who has submitted a citizen's petition that is included on the meeting warrant, Lynnfield's by-laws allows for presentations – in favor of and opposed to the article. For anyone wishing to make a presentation, you first must contact the Moderator for permission. Please also refer to Lynnfield's bylaw Article IV, Section 45- 5 of Chapter 45.

10. Any person who has a **personal financial interest** in an article under discussion shall make a disclosure of that interest before speaking. The employment, whether paid or unpaid, of any person acting as an attorney, engineer, architect, land surveyor, broker, consultant, agent or in any other capacity by a person interested in the article under discussion, shall be disclosed before that person speaks. Being an **abutter** to a project constitutes having a financial interest in an article before town meeting. Violations of such disclosure, or refusal to disclose the required information, is on the honor system, but it may result in revocation of the speaker's right to be heard on the matter then before Town Meeting. Disclosure is not generally required of voters who are utilizing and/or are beneficiaries of Town services such as, for example, public safety, public works and public utilities, or parents of children in public schools. However, if the speaker has a personal financial interest beyond what is reasonably available to all eligible citizens, disclosure is required.
 - a. Definitions:
 - i. **Personal Financial Interest:** A benefit of gaining or losing personal monetary value from a decision on an article.
 - ii. **Abutter:** An abutter is defined as a property directly adjacent to the subject property, and a property directly across the road to the subject property.

LYNNFIELD TOWN WARRANT

THE COMMONWEALTH OF MASSACHUSETTS

ANNUAL TOWN MEETING - APRIL 24, 2023

Essex, ss.

To the Constable of the Town of Lynnfield in the County of Essex, GREETINGS:

In the name of the Commonwealth of Massachusetts, you are hereby directed to notify and warn the inhabitants of the Town of Lynnfield qualified to vote in elections and Town affairs, to meet at the Lynnfield Middle School Auditorium, Cafeteria, and Gymnasium, if necessary, on Monday, April 24, 2023 at 7:00 p.m., then and there to act on the following articles:

Town Meeting Vocabulary

- ❑ **To Raise and Appropriate:** Unless otherwise specified in the motion, money appropriated is raised through taxes.
- ❑ **Override:** A vote by a community at an election to permanently increase the levy limit. The override question on the election ballot must state a purpose for the override and the dollar amount.
- ❑ **Reserve Fund:** The amount voted by Town Meeting to provide for extraordinary or unforeseen expenditures that may come up during the year. It is controlled by the Finance Committee.
- ❑ **Capital Maintenance Fund:** A Town fund established in October 2002 to save funds to be used for major maintenance of Town buildings.
- ❑ **Overlay:** The amount raised by the Assessors in excess of appropriations and other charges to cover abatements granted. Any balance for a given year not collected or abated is transferred to the Overlay Reserve.
- ❑ **Overlay Reserve:** Overlay funds not used or required to be held in the Overlay Account may be used for extraordinary or unforeseen purposes by vote at Town Meeting. At the end of the fiscal year, Overlay Reserve reverts to free cash.
- ❑ **Free Cash:** The amount of Surplus revenues over and above uncollected taxes of prior years as certified by the state Director of Accounts.
- ❑ **Reserved for Appropriation:** Certain Town receipts set aside for a purpose as specified by Massachusetts General laws.
- ❑ **Stabilization Fund:** A general reserve. Money from the Stabilization Fund may be appropriated by a two-thirds vote of Town Meeting for any legal purpose.
- ❑ **Cherry Sheet:** A summary of state and county charges and reimbursements to the Town as certified by the state Director of Accounts. It charges the Town for its share of the costs of running various state agencies and the county government. It credits the Town with its share of the distribution from various state funds.
- ❑ **Fiscal Year:** Fiscal Year 2024 runs from July 1, 2023 through June 30, 2024.

What is the Finance Committee?

The Finance Committee consists of eleven appointed members. Five members are appointed by the Selectmen, and six are appointed by the Town Moderator. The members serve without compensation for overlapping terms of three years. They cannot be Town employees or paid officials. The primary duty of the Finance Committee is to analyze annual expenditure requests and make budget recommendations to the Town Meeting. Other duties include recommendations on any other matters having an impact on the Town's finances and supervision of the Reserve Fund. In making its recommendations, the Finance Committee tries to develop objective verification that expenditure requests meet the needs of the Town's residents.

Finance Committee Members

<u>Member</u>	<u>Appointment</u>	<u>Term Expires</u>
Chris Mattia, Chairman	Moderator	Jun-23
Tom Kayola, Vice Chairman	Select Board	Jun-24
Gene Covino, Secretary	Moderator	Jun-24
Sarah Kelly	Moderator	Jun-23
Julie Mitchell	Select Board	Jun-23
Brian Moreira	Moderator	Jun-24
Alexis Leahy	Select Board	Jun-25
Stephen Riley	Select Board	Jun-25
Nick Connors	Moderator	Jun-25
Chris Caprio	Select Board	Jun-24
Open	Moderator	Jun-25

Debbi Mallet-Administrative Clerk

ARTICLE 1. To act on reports of Town officers and special committees as published; or to take any other action in connection therewith.

Submitted by SELECT BOARD

Finance Committee Recommends Article 1

ARTICLE 2. To choose all Town officers not required to be chosen by ballot, viz.: three field drivers, one pound keeper and three wood measurers; or to take any other action in connection therewith.

Submitted by SELECT BOARD

Finance Committee Recommends Article 2

ARTICLE 3. To see if the Town will vote to FIX THE COMPENSATION of each of the Elective Officers of the Town as required by General Laws, Chapter 41, Section 108; or to take any other action in connection therewith.

Submitted by SELECT BOARD

Finance Committee Recommends Article 3

ARTICLE 4. To see if the Town will vote to raise and appropriate or appropriate by transfer from available funds, sums of money to supplement certain accounts in the current 2023 Fiscal Year budget where balances are below projected expenditures for various reasons; or to take any other action in connection therewith.

Submitted by SELECT BOARD

Finance Committee Recommendation Deferred to Town Meeting

ARTICLE 5. To see if the Town will vote to raise and appropriate or appropriate by transfer from available funds, sums of money to pay overdue bills of a prior fiscal year; or to take any other action in connection therewith.

Submitted by SELECT BOARD

Finance Committee Recommendation Deferred to Town Meeting

ARTICLE 6. To see if the Town will vote to raise and appropriate, or appropriate by transfer from available funds, or otherwise, a sum of money for the necessary Town charges and expenses; or to take any other action in connection therewith.

Submitted by SELECT BOARD

Finance Committee Recommends Article 6

RECOMMENDATIONS OF THE FINANCE COMMITTEE

STATUS OF TOWN FUNDS

	Projected Balance at June 30, 2023	FY24 Additional (Use)	FinCom/BOS Projected FY24 Beg. Balance
Stabilization Fund	\$ 2,627,147	\$ 150,000	\$ 2,777,147
Capital Maintenance Fund	1,225,614	50,000	\$ 1,275,614
Recreation Capital Trust	606,616	-	\$ 606,616
OPEB Trust Fund	1,879,139	100,000	\$ 1,979,139
Sale of Real Estate	1,124,029		\$ 1,124,029
Free Cash	2,502,865	(1,765,560)	\$ 737,305
Cemetery Funds			
Lot Sales Principal	96,930	(30,000)	\$ 66,930
Golf Enterprise Retained Earnings	324,284	(65,369)	\$ 258,915
Ambulance Enterprise Retained Earni	288,663	(250,000)	\$ 38,663
Cable PEG Access Fund	1,178,685	(335,946)	\$ 842,739
Totals	\$ 10,675,287	\$ (2,146,875)	\$ 9,707,097

RESERVE FUND TRANSFERS - fiscal year to date through March 31, 2023

Fiscal Year 2023 Town Meeting Appropriation	\$45,000
Less Transfers:	
<u>Department</u>	<u>Description</u>
Reserve Fund balance as of March 31, 2023	\$45,000

Revenue	Final FY 23	Recommended FY 24	Yr/Yr Change	Change %
Prior Year Levy Limit	47,340,833.07	48,784,839.90	1,444,006.83	3.05%
2 1/2 % increase	1,183,520.83	1,219,621.00	36,100.17	3.05%
New Growth	260,486.00	275,000.00	14,514.00	5.57%
Total Property Taxes	48,784,839.90	50,279,460.90	1,494,621.00	3.06%
Override				
State Provided Funds	6,419,355.00	7,387,386.00	968,031.00	15.08%
Debt exclusion & tax offsets	3,106,911.00	2,906,812.00	(200,099.00)	-6.44%
Projected local receipts	5,249,912.00	5,300,000.00	50,088.00	0.95%
Free Cash	2,221,215.00	1,765,560.00	(455,655.00)	-20.51%
Overlay Surplus	60,000.00	60,000.00	-	0%
Building Reserve Fund				
Cemetery & Funds	30,000.00	30,000.00	-	0.00%
Reserve for approp (Septic)	22,634.00	22,649.00	15.00	0.07%
Reserve for approp (Cable)	215,088.00	335,946.00	120,858.00	56.19%
American Legion Fund				
Borrowing		\$ 850,000.00	\$ 850,000.00	
Golf Enterprise	263,636.00	65,369.00	(198,267.00)	-75.20%
EMS Retained Earnings		250,000.00	250,000.00	
Capital Facilities Fund				
Stabalization Fund				
Total Revenue	66,373,590.90	69,253,182.90	2,879,592.00	4.34%

Expenses

Operating Budget				
General Government	3,146,483.00	3,179,867.00	33,384.00	1.06%
Public Safety	5,593,439.00	5,753,457.00	160,018.00	2.86%
Public Works	7,875,127.00	8,313,390.00	438,263.00	5.57%
Human Services	595,733.00	644,224.00	48,491.00	8.14%
Culture & Recreation	1,062,087.00	1,094,144.00	32,057.00	3.02%
Education	32,503,938.00	33,738,596.00	1,234,658.00	3.80%
Debt & Interest	3,886,904.00	3,592,707.00	(294,197.00)	-7.57%
Employee Benefits	8,266,644.00	8,734,332.00	467,688.00	5.66%
Total Operating Budget	62,930,355.00	65,050,717.00	2,120,362.00	2.82%

Other Expenditures

Allow for abate/exemptions	58,542.13	200,000.00	141,457.87	24163%
Deficit Accounts	311,097.32	275,000.00	(36,097.32)	-1160%
Capital Budget	2,274,851.00	2,880,929.00	606,078.00	27%
Transfer to Capital Maintenance Fund	-	50,000.00	50,000.00	100%
Appropriation to Stabilization Fund	150,000.00	150,000.00	-	0%
Offset for Direct Expenditures	25,424.00	27,900.00	2,476.00	10%
Other Expenditures Total	2,819,914.45	3,583,829.00	763,914.55	27%

Cherry Sheet Charges	592,608.00	617,561.00	24,953.00	4.21%
----------------------	------------	------------	-----------	-------

Total Expenditures	66,342,877.45	69,252,107.00		
---------------------------	----------------------	----------------------	--	--

SURPLUS / (DEFICIT)	\$	30,713	\$	1,075
----------------------------	-----------	---------------	-----------	--------------

Recommendations of the Finance Committee

FY 24 Operating Budget

Line #		Final FY22	Voted FY 23	Revised FY 23	Recommended FinCom/BOS FY 24	FY23 vs FY24 Variance	FY23 vs FY24 %
General Government							
1	Select Board's Salaries	\$ 2,250.00	\$ 2,250.00	\$ 2,250.00	\$ 2,250.00	\$ -	0.0%
2	Town Administrator's Salary	\$ 182,542.00	\$ 186,115.00	\$ 196,824.00	\$ 212,500.00	\$ 15,676.00	8.0%
3	Administrative Salary	\$ 98,883.00	\$ 100,799.00	\$ 100,799.00	\$ 102,753.00	\$ 1,954.00	1.9%
4	Professional Services	\$ 94,240.00	\$ 109,240.00	\$ 184,240.00	\$ 136,240.00	\$ (48,000.00)	-26.1%
5	Pay Rate Increase Fund	\$ 60,000.00	\$ 200,000.00	\$ 99,804.00	\$ 100,000.00	\$ 196.00	0.2%
6	Town Report					\$ -	
7	Prop & Liab. Insurance	\$ 701,471.00	\$ 701,471.00	\$ 650,471.00	\$ 701,471.00	\$ 51,000.00	7.8%
8	Other Expenses	\$ 24,500.00	\$ 24,500.00	\$ 24,500.00	\$ 24,500.00	\$ -	0.0%
	Select Board	\$ 1,163,886.00	\$ 1,324,375.00	\$ 1,258,888.00	\$ 1,279,714.00	\$ 20,826.00	1.7%
9	Cable Access Salaries	\$ 116,050.00	\$ 117,908.00	\$ 117,908.00	\$ 125,946.00	\$ 8,038.00	6.8%
10	Cable Access Expense	\$ 39,939.00	\$ 37,180.00	\$ 37,180.00	\$ 40,000.00	\$ 2,820.00	7.6%
11	Cable Access Capital	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ -	0.0%
	Cable	\$ 175,989.00	\$ 175,088.00	\$ 175,088.00	\$ 185,946.00	\$ 10,858.00	6.2%
12	Accountant's Salary	\$ 130,019.00	\$ 130,019.00	\$ 138,725.00	\$ 142,725.00	\$ 4,000.00	2.9%
13	Clerical Salary	\$ 64,803.00	\$ 65,776.00	\$ 67,755.00	\$ 69,008.00	\$ 1,253.00	1.8%
14	Expenses	\$ 5,300.00	\$ 5,400.00	\$ 5,400.00	\$ 5,440.00	\$ 40.00	0.7%
	Town Accountant	\$ 200,122.00	\$ 201,195.00	\$ 211,880.00	\$ 217,173.00	\$ 5,293.00	2.5%
15	Professional Services	\$ 90,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ -	0.0%
16	Expenses Law Books	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ -	0.0%
	Town Counsel	\$ 93,500.00	\$ 103,500.00	\$ 103,500.00	\$ 103,500.00	\$ -	0.0%
Operations Support							
17	Salaries	\$ 77,182.00	\$ 58,132.00	\$ 59,969.00	\$ 62,201.00	\$ 2,232.00	3.7%
18	Expenses	\$ 48,400.00	\$ 48,400.00	\$ 48,400.00	\$ 50,900.00	\$ 2,500.00	5.2%
Information Systems							
19	Salary	\$ 5,000.00	\$ 7,500.00	\$ 19,512.00	\$ 19,977.00	\$ 465.00	2.4%
20	Expenses	\$ 273,020.00	\$ 278,500.00	\$ 278,500.00	\$ 290,130.00	\$ 11,630.00	4.2%
Tax Collector							
21	Collector Expenses	\$ 21,050.00	\$ 21,050.00	\$ 21,050.00	\$ 21,050.00	\$ -	0.0%
22	Senior Tax Work-Off Program	\$ 9,000.00	\$ 12,000.00	\$ 9,000.00	\$ 9,000.00	\$ -	0.0%
Treasurer							
23	Treasurer's Salaries	\$ 214,639.00	\$ 236,512.00	\$ 241,462.00	\$ 247,185.00	\$ 5,723.00	2.4%
24	Treasurer's Expenses	\$ 28,740.00	\$ 28,740.00	\$ 28,740.00	\$ 28,740.00	\$ -	0.0%
Town Clerk							
25	Town Clerk Salaries	\$ 139,074.00	\$ 134,608.00	\$ 136,383.00	\$ 149,741.00	\$ 13,358.00	9.8%
26	Clerk Expenses	\$ 38,265.00	\$ 62,230.00	\$ 72,230.00	\$ 69,485.00	\$ (2,745.00)	-3.8%
	Division of Finance & Operations	\$ 854,370.00	\$ 887,672.00	\$ 915,246.00	\$ 948,409.00	\$ 33,163.00	3.6%

RECOMMENDATIONS OF THE FINANCE COMMITTEE

- Line 1. Board annual compensation – Chair, \$850; Members, two at \$700 each.
Line 2. Total salary for Town Administrator
Line 3. Assistant to Town Administrator salary and longevity
- Line 4. Annual town audit, actuarial valuation, engineering, external legal, and other professional services. Total FY24 pay rate increases for unsettled unions contracts and other department head contracts.
Line 5. Includes insurance for property and casualty, general liability, and fidelity bonds.
Line 7. Expenses relate to office supplies, dues and seminars, subscriptions, and misc.
Line 8. other expenses.
- Line 9. Cable/PEG Access Director Salary, Part time Assistant salary
Line 10. Cable/PEG Access expenses related to operating cable studio.
Line 11. Cable/PEG Access capital equipment
- Line 12. Town Accountant Salary. and longevity
Line 13. Town Accountant clerical salary, longevity and overtime
Line 14. Expenses related to office supplies, printing supplies, dues and seminars, forms, travel and misc. other expenses.
- Line 15. Town Counsel services and expenses in connection with legal matters concerning Town of Lynnfield.
- Line 16. Expenses related to law book updates.
- Line 17. Clerical support to Treasurer’s office IFT personnel.
- Line 18. Includes postage for Town Hall departments; postage machine supplies and maintenance; miscellaneous other.
- Line 19. Administrative stipends for IT Coordinator and IT support.
- Line 20. Expenses related computer hardware, accessories, supplies; software licensing; financial software support contract; managed IT support, computer consultant; dues/seminars; internet access; misc. other.
- Line 21. Expenses relate to office supplies, dues and seminars, tax title, legal, land court fees and other miscellaneous expenses.
Line 22. Senior tax Work-off Program.
- Line 23. Treasurer, Payroll/HR and clerical salaries, overtime and longevity.
- Line 24. Expenses related to office supplies, dues and seminars, bank charges, legal and misc. other. Increase due to additional legal fees for tax title accounts and additional shredding costs.
- Line 25. Town Clerk and Assistant Town Clerk salaries
Line 26. Expenses related to office supplies, dues, seminars, election and registration.

Recommendations of the Finance Committee

FY 24 Operating Budget

Line #		Final FY22	Voted FY 23	Revised FY 23	Recommended FinCom/BOS FY 24	FY23 vs FY24 Variance	FY23 vs FY24 %
27	Board Salaries	\$ 11,500.00	\$ 11,500.00	\$ 11,500.00	\$ 11,500.00	\$ -	0.0%
28	Other Salaries	\$ 154,590.00	\$ 156,519.00	\$ 100,119.00	\$ 58,451.00	\$ (41,668.00)	-41.6%
29	Professional Services	\$ 46,035.00	\$ 55,806.00	\$ 112,806.00	\$ 114,506.00	\$ 1,700.00	1.5%
30	Assessment Update	\$ 8,200.00	\$ 10,700.00	\$ 10,700.00	\$ 10,700.00	\$ -	0.0%
31	Expenses	\$ 11,970.00	\$ 10,470.00	\$ 10,470.00	\$ 10,470.00	\$ -	0.0%
	Board of Assessors	\$ 232,295.00	\$ 244,995.00	\$ 245,595.00	\$ 205,627.00	\$ (39,968.00)	-16.3%
32	Director Salary	\$ 84,067.00	\$ 85,748.00	\$ 85,748.00	\$ 88,013.00	\$ 2,265.00	2.6%
33	Other Salaries	\$ 76,093.00	\$ 70,531.00	\$ 77,863.00	\$ 78,451.00	\$ 588.00	0.8%
34	Expenses	\$ 10,704.00	\$ 7,350.00	\$ 7,350.00	\$ 7,450.00	\$ 100.00	1.4%
	Land Use (Planning & Conservation)	\$ 170,864.00	\$ 163,629.00	\$ 170,961.00	\$ 173,914.00	\$ 2,953.00	1.7%
35	Board of Appeals Expenses	\$ 3,241.00	\$ 6,241.00	\$ 6,241.00	\$ 6,500.00	\$ 259.00	4.1%
36	Professional Services	\$ 1,545.00	\$ 1,545.00	\$ 1,545.00	\$ 1,545.00	\$ -	0.0%
37	Open Space	\$ 1,545.00	\$ 1,545.00	\$ 1,545.00	\$ 1,545.00	\$ -	0.0%
	Conservation Committee	\$ 3,090.00	\$ 3,090.00	\$ 3,090.00	\$ 3,090.00	\$ -	0.0%
38	Salary	\$ 1,874.00	\$ 1,874.00	\$ 1,874.00	\$ 1,874.00	\$ -	0.0%
39	Professional Services	\$ 2,870.00	\$ 2,870.00	\$ 2,870.00	\$ 2,870.00	\$ -	0.0%
40	Expenses	\$ 330.00	\$ 330.00	\$ 330.00	\$ 330.00	\$ -	0.0%
	Personnel Board	\$ 5,074.00	\$ 5,074.00	\$ 5,074.00	\$ 5,074.00	\$ -	0.0%
41	Salary	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ -	0.0%
42	Expenses	\$ 420.00	\$ 420.00	\$ 420.00	\$ 420.00	\$ -	0.0%
43	Finance Committee Report	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ -	0.0%
44	Reserve Fund	\$ 45,000.00	\$ 45,000.00	\$ 45,000.00	\$ 45,000.00	\$ -	0.0%
	Finance Committee	\$ 50,920.00	\$ 50,920.00	\$ 50,920.00	\$ 50,920.00	\$ -	0.0%
	Total General Government	\$ 2,953,351.00	\$ 3,165,779.00	\$ 3,146,483.00	\$ 3,179,867.00	\$ 33,384.00	1.1%

RECOMMENDATIONS OF THE FINANCE COMMITTEE

- Line 27. Board annual compensation: Chairman - \$4,100; 2 Members at \$3,550 each; CMA certification.
- Line 28. Clerical salaries overtime and longevity for Assessors.
- Line 29. Professional services for commercial appraisals and assistance in preparation of state reports. Salary reimbursement to the Town of Wakefield for shared Assessing Manager per Inter Municipal agreement.
- Line 30. Professional services for periodic reevaluations. Completion of phase two personal property revaluation that requires fewer hours to complete.
- Line 31. Expenses related to office supplies, dues and seminars, travel, subscriptions, and misc. other.
- Line 32. Director's Salary for Planning and Conservation Director. Consolidated position from previous years

- Line 33. 2 part time administrative staff and 1 part time field inspector. Consolidated from former Planning and Conservation departments

- Line 34. Expenses related to office supplies, dues and seminars, travel, and miscellaneous other expenses.

- Line 35. Expenses related to office supplies, dues and seminars, and advertising.

- Line 36. Engineering assistance for environmental surveys, primarily wetlands.
- Line 37. Open Space expenses.

- Line 38. One clerical support salary.
- Line 39. Legal services for negotiations and advice on labor law.
- Line 40. Expenses relate to office supplies, dues and memberships, and misc. other.

- Line 41. Finance Committee support salary.
- Line 42. Expenses relate to dues and seminars, advertising, and misc. other.
- Line 43. Annual Town Warrant report printing.
- Line 44. For qualified transfers to any Town department for unforeseen needs.

Recommendations of the Finance Committee

FY 24 Operating Budget

Line #		Final FY22	Voted FY 23	Revised FY 23	Recommended FinCom/BOS FY 24	FY23 vs FY24 Variance	FY23 vs FY24 %
Public Safety							
45	Chief's Salary (incl. holidays)	\$ 204,901.00	\$ 173,900.00	\$ 173,900.00	\$ 177,368.00	\$ 3,468.00	2.0%
46	Other Salaries (incl. holidays)	\$ 2,405,051.00	\$ 2,528,899.00	\$ 2,345,349.00	\$ 2,499,871.00	\$ 154,522.00	6.6%
47	Officer's Overtime	\$ 407,892.00	\$ 420,000.00	\$ 595,000.00	\$ 470,000.00	\$ (125,000.00)	-21.0%
48	Officers Training	\$ 137,562.00	\$ 140,500.00	\$ 140,500.00	\$ 146,500.00	\$ 6,000.00	4.3%
49	Other Expenses	\$ 230,525.00	\$ 235,500.00	\$ 235,500.00	\$ 250,000.00	\$ 14,500.00	6.2%
	Police	\$ 3,385,931.00	\$ 3,498,799.00	\$ 3,490,249.00	\$ 3,543,739.00	\$ 53,490.00	1.5%
50	Chief's Salary (incl. holidays)	\$ 143,140.00	\$ 143,140.00	\$ 146,000.00	\$ 148,920.00	\$ 2,920.00	2.0%
51	Full time Salaries (incl. holidays)	\$ 914,220.00	\$ 927,291.00	\$ 946,059.00	\$ 1,004,970.00	\$ 58,911.00	6.2%
52	Call Dept. Salaries	\$ 510,777.00	\$ 520,992.00	\$ 520,992.00	\$ 546,712.00	\$ 25,720.00	4.9%
53	Fire Alarm Salaries	\$ 15,462.00	\$ 15,771.00	\$ 15,771.00	\$ 16,086.00	\$ 315.00	2.0%
54	Fire Dept. Expenses	\$ 116,869.00	\$ 174,352.00	\$ 149,352.00	\$ 152,300.00	\$ 2,948.00	2.0%
55	Fire Alarm Expenses	\$ 14,002.00	\$ 14,002.00	\$ 14,002.00	\$ 14,400.00	\$ 398.00	2.8%
	Fire	\$ 1,714,470.00	\$ 1,795,548.00	\$ 1,792,176.00	\$ 1,883,388.00	\$ 91,212.00	5.1%
56	Other Salaries	\$ 219,076.00	\$ 222,784.00	\$ 224,814.00	\$ 229,758.00	\$ 4,944.00	2.2%
57	Professional Services	\$ 34,424.00	\$ 30,000.00	\$ 30,000.00	\$ 35,000.00	\$ 5,000.00	16.7%
58	Expenses	\$ 16,131.00	\$ 16,131.00	\$ 16,631.00	\$ 21,248.00	\$ 4,617.00	27.8%
	Div of Zoning & Inspection	\$ 269,631.00	\$ 268,915.00	\$ 271,445.00	\$ 286,006.00	\$ 14,561.00	5.4%
59	Director's Salary	\$ 7,500.00	\$ 7,500.00	\$ 8,760.00	\$ 8,935.00	\$ 175.00	2.0%
60	Expenses	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ -	0.0%
	Emergency Management	\$ 7,501.00	\$ 7,501.00	\$ 8,761.00	\$ 8,936.00	\$ 175.00	2.0%
61	Dog Officer's Salary	\$ 28,386.00	\$ 28,954.00	\$ 28,954.00	\$ 29,534.00	\$ 580.00	2.0%
62	Expenses	\$ 1,854.00	\$ 1,854.00	\$ 1,854.00	\$ 1,854.00	\$ -	0.0%
	Dog Officer	\$ 30,240.00	\$ 30,808.00	\$ 30,808.00	\$ 31,388.00	\$ 580.00	1.9%
	Total Public Safety	\$ 5,407,773.00	\$ 5,601,571.00	\$ 5,593,439.00	\$ 5,753,457.00	\$ 160,018.00	2.9%

RECOMMENDATIONS OF THE FINANCE COMMITTEE

Police Department

- Line 45. Police Chief salary
Line 46. Includes salaries for 1 Captain, 5 sergeants, patrolmen, dispatchers, traffic supervisors, 1 clerical, and 1 matron; Also includes; longevity pay, holiday pay, & Education Incentive pay.
- Line 47. Overtime for vacation and sick coverage, investigations, court appearances.
Line 48. Overtime charges for training or for training-caused coverage. Training costs to meet mandatory in-service training and training of new officers.
- Line 49. Expense lines include uniforms, vehicle maintenance including dog officer's car, telephone equipment, service, and data processing, office supplies, training, radio maintenance, dues and subscriptions, medical support for cruisers, public safety/software maintenance, equipment, photo ID, other.

Fire Department

- Line 50. Fire Chief Salary.
Line 51. Includes salaries for full-time firefighters, overtime pay for firefighting and shift coverage, training, holidays, longevity, and school credits. Includes the equivalent of 2 FT staff to cover the new staffing plan.
- Line 52. Includes salaries for call firefighters in response to fires and other calls, standbys during storms, training, vacation/sick coverage etc. Moved all EMS salaries to the Emergency Medical Services Enterprise Fund.
- Line 54. Expenses related to maintenance and repair of aging vehicles, needed parts, firefighting tools and equipment, clothing, telephone, radio maintenance and miscellaneous other.
- Line 56. Includes salaries includes full time building inspector, clerical support and sealer of weights and measures. overtime, longevity and vacation coverage.
- Line 57. Reimbursement to Town of Wakefield for shared benefit cost.
Line 58. Expenses relate to office supplies, dues and seminars, subscriptions, travel and misc. other.
- Line 59. Emergency Management Director Stipend.
Line 60. To keep account open as required by law.
- Line 61. Salaries for Dog Officer.
Line 62. Veterinarian, telephone, other.

EMERGENCY MEDICAL SERVICES ENTERPRISE FUND:

Effective FY04, the Town established the Emergency Medical Services Enterprise Fund. Revenues and medical supply expenses related to Town of Lynnfield Ambulance Service are received into and paid directly from this fund.

Recommendations of the Finance Committee

FY 24 Operating Budget

Line #		Final FY22	Voted FY 23	Revised FY 23	Recommended FinCom/BOS FY 24	FY23 vs FY24 Variance	FY23 vs FY24 %
Public Works							
63	Director Salary	\$ 138,003.00	\$ 140,763.00	\$ 141,313.00	\$ 144,038.00	\$ 2,725.00	1.9%
64	Other Salaries	\$ 555,134.00	\$ 582,928.00	\$ 583,528.00	\$ 618,812.00	\$ 35,284.00	6.0%
65	Motor Fuel/oil	\$ 134,000.00	\$ 134,000.00	\$ 134,000.00	\$ 140,000.00	\$ 6,000.00	4.5%
66	Other Expenses	\$ 9,500.00	\$ 12,500.00	\$ 12,500.00	\$ 12,500.00	\$ -	0.0%
	Administration	\$ 836,637.00	\$ 870,191.00	\$ 871,341.00	\$ 915,350.00	\$ 44,009.00	5.1%
Highway							
67	Salaries	\$ 930,969.00	\$ 922,345.00	\$ 922,345.00	\$ 940,999.00	\$ 18,654.00	2.0%
68	Expenses	\$ 564,550.00	\$ 564,550.00	\$ 564,550.00	\$ 564,550.00	\$ -	0.0%
	Highway	\$ 1,495,519.00	\$ 1,486,895.00	\$ 1,486,895.00	\$ 1,505,549.00	\$ 18,654.00	1.3%
69	Sidewalk Constr. & Maint. Expenses	\$ 25,000.00	\$ 25,000.00	\$ 27,716.00	\$ 25,000.00	\$ (2,716.00)	-9.8%
70	Snow & Ice Removal Salaries and Exp	\$ 120,000.00	\$ 120,000.00	\$ 120,000.00	\$ 120,000.00	\$ -	0.0%
71	Street Lighting Expenses	\$ 180,000.00	\$ 180,000.00	\$ 180,000.00	\$ 180,000.00	\$ -	0.0%
72	Rubbish Collection Expenses	\$ 945,000.00	\$ 1,150,000.00	\$ 1,150,000.00	\$ 1,199,000.00	\$ 49,000.00	4.3%
73	Salaries	\$ 1,172,807.00	\$ 1,224,507.00	\$ 1,232,857.00	\$ 1,349,944.00	\$ 117,087.00	9.5%
74	Energy Supply	\$ 724,000.00	\$ 764,240.00	\$ 764,240.00	\$ 840,664.00	\$ 76,424.00	10.0%
75	Expenses	\$ 1,381,200.00	\$ 1,420,950.00	\$ 1,420,950.00	\$ 1,525,700.00	\$ 104,750.00	7.4%
	School Maintenance & Buses	\$ 3,278,007.00	\$ 3,409,697.00	\$ 3,418,047.00	\$ 3,716,308.00	\$ 298,261.00	8.7%
Town Building Maintenance							
76	Salaries	\$ 255,878.00	\$ 248,828.00	\$ 249,628.00	\$ 259,483.00	\$ 9,855.00	3.9%
77	Expenses	\$ 371,500.00	\$ 371,500.00	\$ 371,500.00	\$ 392,700.00	\$ 21,200.00	5.7%
	Town Building Maintenance	\$ 627,378.00	\$ 620,328.00	\$ 621,128.00	\$ 652,183.00	\$ 31,055.00	5.0%
Total Public Works		\$ 7,507,541.00	\$ 7,862,111.00	\$ 7,875,127.00	\$ 8,313,390.00	\$ 438,263.00	5.6%

RECOMMENDATIONS OF THE FINANCE COMMITTEE

- Line 63. Director Salary.
- Line 64. Assistant Director of Facilities, Asst. Director of School Operations Supervisor, Business Manager, 1 FT clerical, and Town Engineer. Increase includes additional hours for PT GIS coordinator plus additional contractual and step raises.
- Line 65. For all Town-owned vehicles.
- Line 66. Expenses related to office supplies, and copier maintenance contract.
- Line 67. Effective FY05, Cemetery, Parks and Tree department and Cemetery Renovation and Upgrades department have been removed and the functions combined with Highway department to allow for maximum flexibility and assignments relative to personnel and tasks. Combined department salaries include: foremen, crew supervisors, equipment operators, and equipment maintenance worker. Combined expenses include clothing allowance, summer help, overtime, and longevity.
- Line 68. Expense Lines include road maintenance, street sweeping, vehicle maintenance, basin and storm drain maintenance, street striping, equipment repair/rent (tree work), park materials, cemetery materials, and misc. other.
- Line 69. Ongoing sidewalk construction repair and maintenance.
- Line 70. If line item is increased, it cannot be decreased in future years, however it had been increased for FY09 since experience has shown the past amounts were not even close to sufficient for even a mild winter. If appropriation is exceeded, excess can either be transferred to following year as an addition to the tax levy or be handled in the Special Town Meeting in April.
- Line 71. Electric bills and maintenance of Town- and utility-owned lights.
- Line 72. Contractual cost for trash collection services. In FY 23 this reflects the completion of a new contract with the rubbish disposal providers
- Line 73. Custodian and bus driver salaries, overtime, clothing allowance, and longevity.
- Line 74. Gas and electric supply for school buildings.
- Line 75. Expense Lines include vandalism, custodial supplies, renovations, contract buses and repair/leasing, ground maintenance (97 acres), and roofing. LMS and LHS septic systems licensed operator, septic/chemical holding tanks, heat repair parts and maintenance, painting, plumbing, water utility backflow testing, electrical maintenance, security repairs/monitoring and misc. other.
- Line 76. One foreman, custodians; overtime, summer help, clothing allowance, and longevity.
- Line 77. Electricity, heat utility, telephone, electrical and heating repairs and maintenance, custodial supplies and misc. other.

Recommendations of the Finance Committee

FY 24 Operating Budget

Line #		Final FY22	Voted FY 23	Revised FY 23	Recommended FinCom/BOS FY 24	FY23 vs FY24 Variance	FY23 vs FY24 %
Human Services							
78	Other Salaries	\$ 94,740.00	\$ 96,563.00	\$ 131,359.00	\$ 157,075.00	\$ 25,716.00	19.6%
79	Expenses	\$ 44,304.00	\$ 44,304.00	\$ 42,481.00	\$ 39,860.00	\$ (2,621.00)	-6.2%
	Board of Health	\$ 139,044.00	\$ 140,867.00	\$ 173,840.00	\$ 196,935.00	\$ 23,095.00	13.3%
80	Salary	\$ 345,712.00	\$ 351,523.00	\$ 352,923.00	\$ 377,985.00	\$ 25,062.00	7.1%
81	Expenses	\$ 26,949.00	\$ 26,949.00	\$ 26,949.00	\$ 26,949.00	\$ -	0.0%
	Council on Aging	\$ 372,661.00	\$ 378,472.00	\$ 379,872.00	\$ 404,934.00	\$ 25,062.00	6.6%
82	Director's Salary	\$ 16,393.00	\$ 16,721.00	\$ 16,721.00	\$ 17,055.00	\$ 334.00	2.0%
83	Expenses	\$ 1,300.00	\$ 1,300.00	\$ 1,300.00	\$ 1,300.00	\$ -	0.0%
84	Veterans Benefits	\$ 24,000.00	\$ 24,000.00	\$ 24,000.00	\$ 24,000.00	\$ -	0.0%
	Veteran's Services	\$ 41,693.00	\$ 42,021.00	\$ 42,021.00	\$ 42,355.00	\$ 334.00	0.8%
	Total Human Services	\$ 553,398.00	\$ 561,360.00	\$ 595,733.00	\$ 644,224.00	\$ 48,491.00	8.1%
Culture & Recreation							
85	Director's Salary	\$ 95,625.00	\$ 97,537.00	\$ 100,000.00	\$ 101,609.00	\$ 1,609.00	1.6%
86	Other Salaries	\$ 591,175.00	\$ 638,058.00	\$ 598,381.00	\$ 618,200.00	\$ 19,819.00	3.3%
87	Expenses	\$ 259,047.00	\$ 261,139.00	\$ 261,139.00	\$ 267,575.00	\$ 6,436.00	2.5%
	Library	\$ 945,847.00	\$ 996,734.00	\$ 959,520.00	\$ 987,384.00	\$ 27,864.00	2.9%
88	Salaries	\$ 74,870.00	\$ 76,357.00	\$ 76,357.00	\$ 80,550.00	\$ 4,193.00	5.5%
89	Expenses	\$ 3,300.00	\$ 3,300.00	\$ 3,300.00	\$ 3,300.00	\$ -	0.0%
	Recreation Commission	\$ 78,170.00	\$ 79,657.00	\$ 79,657.00	\$ 83,850.00	\$ 4,193.00	5.3%
90	Historical Commission Expenses	\$ 15,910.00	\$ 15,910.00	\$ 15,910.00	\$ 15,910.00	\$ -	0.0%
91	Memorial Day Observance Expenses	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	\$ -	0.0%
	Total Culture and Recreation	\$ 1,046,927.00	\$ 1,099,301.00	\$ 1,062,087.00	\$ 1,094,144.00	\$ 32,057.00	3.0%

RECOMMENDATIONS OF THE FINANCE COMMITTEE

- Line 78. Salaries for Board of Health Director, clerical support, part time nurse and Town Physician..
- Line 79. Office supplies and advertising, veterinary services, biological testing, contractual support.
- Line 80. Salaries for Director, Van Driver, Receptionist, Activity Coordinator, Trip Coordinator; Cook and Outreach Worker, net of anticipated grant.
- Line 81. Expenses for office supplies, telephone, paper products, seminars and dues, copier maintenance, travel, and Senior Meal Program.
- Line 82. Salary for Part time Veteran's Agent.
- Line 84. Benefits for eligible Veterans.
- Line 85. Director Salary.
- Line 86. Salaries of Asst. Director, Full-time librarians, staff members and pages. Funding for Saturday coverage Includes cost of living and step increases based on longevity.
- Line 87. Expenses for reading material mandated at 16% of budget; data processing and NOBLE fees, maintenance contract, book processing and office supplies, telephone, postage, misc. other.
- Line 88. Salary for FT Recreation Director.
- Line 89. Expenses for supplies., seminars, advertising and other miscellaneous expenses.
- Line 90. Expenses related to preservation supplies, seminar & dues registrations and misc. other. The Commission requested additional budgeted expenses to enhance current projects.
- Line 91. Memorial Day celebration expenses – refreshments/grave markers.

Recommendations of the Finance Committee

FY 24 Operating Budget

Line #	Final FY22	Voted FY 23	Revised FY 23	Recommended FinCom/BOS FY 24	FY23 vs FY24 Variance	FY23 vs FY24 %
Education						
High School	\$ 530,834.00	\$ 569,774.00	\$ 569,774.00	\$ 596,790.00	\$ 27,016.00	4.7%
Middle School	\$ 147,268.00	\$ 151,650.00	\$ 151,650.00	\$ 152,746.00	\$ 1,096.00	0.7%
Huckleberry Hill School	\$ 104,150.00	\$ 100,100.00	\$ 100,100.00	\$ 120,728.00	\$ 20,628.00	20.6%
Summer Street School	\$ 106,050.00	\$ 101,095.00	\$ 101,095.00	\$ 120,728.00	\$ 19,633.00	19.4%
Special Education	\$ 211,000.00	\$ 211,000.00	\$ 211,000.00	\$ 211,000.00	\$ -	0.0%
Special Education Out of District Tuition/Contracted Services	\$ 1,059,808.00	\$ 1,602,650.00	\$ 1,602,650.00	\$ 1,923,474.00	\$ 320,824.00	20.0%
Special Education Out of District Transportation	\$ 456,457.00	\$ 385,009.00	\$ 385,009.00	\$ 354,486.00	\$ (30,523.00)	-7.9%
Administration/Technology	\$ 822,881.00	\$ 901,990.00	\$ 901,990.00	\$ 960,718.00	\$ 58,728.00	6.5%
Non Salary Expenses	\$ 3,438,448.00	\$ 4,023,268.00	\$ 4,023,268.00	\$ 4,440,670.00	\$ 417,402.00	10.4%
Salary Expenses	\$ 24,508,157.00	\$ 24,887,644.00	\$ 24,887,644.00	\$ 25,725,878.00	838,234.00	3.4%
FY24 Staffing Requests						
High School						
Middle School						
Huckleberry Hill School						
Summer Street School						
Special Education						
Districtwide						
Technology						
Total Salaries			24,887,644.00	25,725,878.00	838,234.00	3.4%
Offsets						
Activity Fees	(250,000.00)	(250,000.00)	(250,000.00)	(250,000.00)	-	0.0%
Community Schools	(145,000.00)	(145,000.00)	(145,000.00)	(260,000.00)	115,000.00	79.3%
Full Day Kindergarten	-	-	-	-	-	
Total Offsets	\$ (395,000.00)	\$ (395,000.00)	\$ (395,000.00)	\$ (510,000.00)	\$ 115,000.00	79.3%
92 Net Salaries and Expenses	27,551,605.35	28,515,912.00	28,515,912.00	29,656,548.00	1,140,636.00	4.0%
93 School Health Insurance	3,156,479.00	3,282,738.00	3,282,738.00	3,479,702.00	196,964.00	6.0%
94 N.S. Technical High School	786,593.00	705,288.00	705,288.00	602,346.00	(102,942.00)	-14.6%
Total Education	\$ 31,494,677.35	\$ 32,503,938.00	\$ 32,503,938.00	\$ 33,738,596.00	\$ 1,234,658.00	3.8%

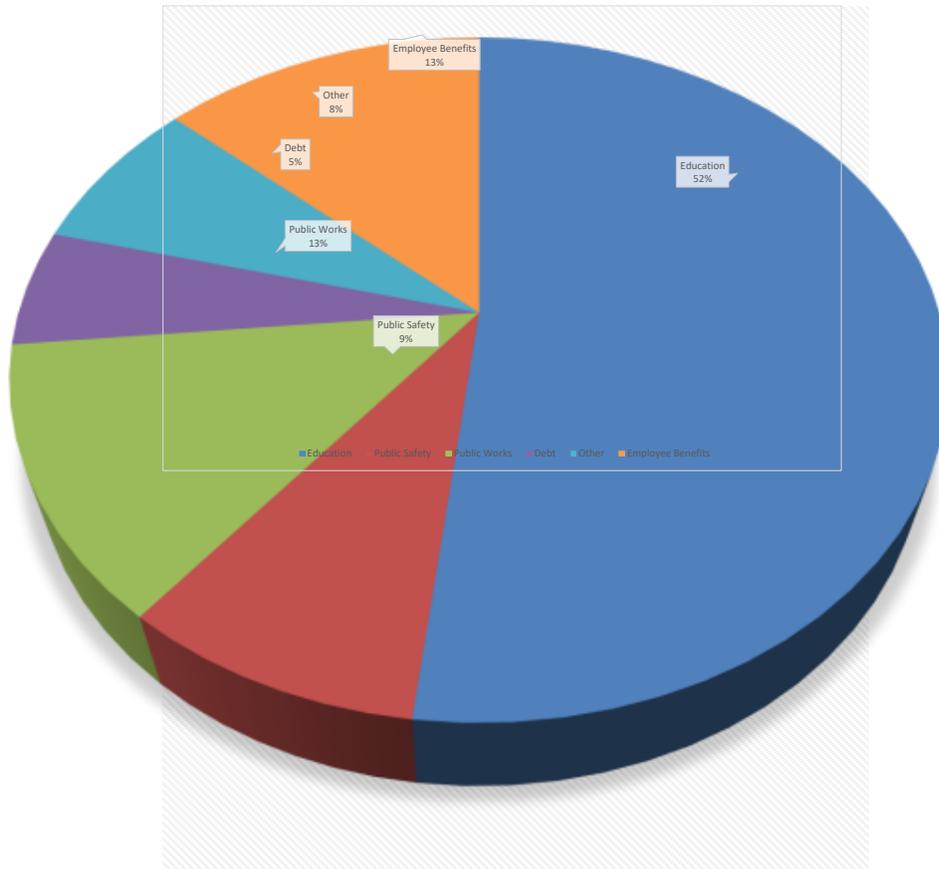
Recommendations of the Finance Committee

FY 24 Operating Budget

Line #		Final FY22	Voted FY 23	Revised FY 23	Recommended FinCom/BOS FY 24	FY23 vs FY24 Variance	FY23 vs FY24 %
95	Short Term Interest Debt Exclusion				\$ 359,000.00		
96	Short Term Interest	\$ 4,000.00	\$ -	\$ 52,500.00	\$ 52,500.00	\$ -	0.0%
97	Long Term Principal Payment	\$ 501,000.00	\$ 499,000.00	\$ 499,000.00	\$ 494,900.00	\$ (4,100.00)	-0.8%
98	Long Term Interest	\$ 151,046.00	\$ 134,021.00	\$ 134,021.00	\$ 115,846.00	\$ (18,175.00)	-13.6%
99	Long Term Principal Debt Exclusion	\$ 2,744,000.00	\$ 2,516,000.00	\$ 2,516,000.00	\$ 1,980,100.00	\$ (535,900.00)	-21.3%
100	Long Term Interest Debt Exclusion	\$ 688,849.00	\$ 662,749.00	\$ 662,749.00	\$ 567,712.00	\$ (95,037.00)	-14.3%
101	Septic Loan Program	\$ 22,619.00	\$ 22,634.00	\$ 22,634.00	\$ 22,649.00	\$ 15.00	0.1%
	Debt & Interest	\$ 4,111,514.00	\$ 3,834,404.00	\$ 3,886,904.00	\$ 3,592,707.00	\$ (294,197.00)	-7.6%

102	Pension Contributions	\$ 3,149,644.00	\$ 3,445,513.00	\$ 3,445,513.00	\$ 3,674,466.00	\$ 228,953.00	6.6%
103	Town Health/Life/Disability Insurance	\$ 3,703,182.00	\$ 3,851,309.00	\$ 3,895,584.00	\$ 4,129,319.00	\$ 233,735.00	6.0%
104	Medicare - F.I.C.A.	\$ 510,000.00	\$ 520,000.00	\$ 520,000.00	\$ 525,000.00	\$ 5,000.00	1.0%
105	Workers' Compensation Insurance	\$ 270,000.00	\$ 270,000.00	\$ 270,000.00	\$ 270,000.00	\$ -	0.0%
106	Other	\$ 5,047.00	\$ 5,047.00	\$ 5,047.00	\$ 5,047.00	\$ -	0.0%
107	Unemployment Compensation	\$ 30,500.00	\$ 30,500.00	\$ 30,500.00	\$ 30,500.00	\$ -	0.0%
108	Transfer to OPEB Trust	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ -	0.0%
	Employee Benefits	\$ 7,768,373.00	\$ 8,222,369.00	\$ 8,266,644.00	\$ 8,734,332.00	\$ 467,688.00	5.7%

TOTAL OPERATING BUDGET	\$ 60,843,554.35	\$ 62,850,833.00	\$ 62,930,355.00	\$ 65,050,717.00	\$ 2,120,362.00	3.4%
-------------------------------	-------------------------	-------------------------	-------------------------	-------------------------	------------------------	-------------



RECOMMENDATIONS OF THE FINANCE COMMITTEE

- Lines 96 and 96 Short term interest on bond anticipation notes for Public Safety project and additional costs for Elementary School project.
- Lines 97 and 98 Principal and interest on borrowing initiatives for municipal purposes including fields projects, various DPW Trucks, and Fire Truck.
- Lines 99 and 100 Debt includes principal and interest for School Projects and Golf Course purchase.
- Line 101 Funded by septic betterment receipts of homeowner.
- Line 102. Annual contribution to Essex County Retirement Board (Town employees excluding teachers)
- Line. 103. Health Insurance for Town employees, Dental and Life Insurance for all employees.
- Line 104. Medicare matching payroll tax paid on employees hire since 1/1/1986.
- Line 108 Funding for the OPEB (Other Post Employee Benefits) Trust. Since FY17 this item is appropriated directly to the Operating Budget

ARTICLE 7. To see if the Town will vote to raise and appropriate, or appropriate by transfer from available funds or by borrowing, or from any or all such sources, sums of money for the purchase of various equipment and items in the nature of capital expenditure and to give authority to credit the value of the various old equipment to be turned in toward the purchase price of said items, and to authorize the Select Board to enter into lease-purchase agreements for certain equipment with a term up to the useful life of the property to be procured but not more than five years, pursuant to G.L. c. 44, § 21C or other applicable law, said sums of money to be expended under the direction of various Town boards, committees, or officers; or to take any other action in connection therewith.

Submitted by SELECT BOARD

Finance Committee Recommends Article 7

FY2024 CAPITAL BUDGET	
	<u>RECOMMENDED</u>
Technology	250,000.00
High School and Middle School Gyms-Floor/Equipment	141,000.00
LMS Special Education Classroom	10,000.00
School Department Total	\$ 401,000.00
Upgrade Production Equipment	150,000.00
Cable Services Total	\$ 150,000.00
Pillings Pond Dredge Feasibility Assessment	48,000.00
Pillings Pond Water Quality Improvement	10,000.00
Land Use-Conservation Total	\$ 58,000.00
Digitization of Charles Will Photo Collection	4,000.00
Library Total	\$ 4,000.00
2 Police Vehicles	110,000.00
Dispatch Console Replacement year 2 of 2	95,000.00
Mobile Computers for Cruisers	40,000.00
Police Department Total	\$ 245,000.00
Ambulance	400,000.00
Fire Engine(pumper)	850,000.00
New Telephone System	25,000.00
Fire Department Total	\$ 1,275,000.00
Road Construction	550,000.00
Bus Lease Payment	20,000.00
Repair Septic Air Pipe Repairs	50,000.00

2 Gloss Floor Burnishers	25,240.00
2 Auto Scrubbers	22,320.00
Public Works Total	\$ 667,560.00
Kubota Loader/backhoe	65,369.00
Golf Course Total	\$ 65,369.00
Historical Signs	15,000.00
Historical Commission Total	\$ 15,000.00
TOTAL ALL DEPARTMENTS	\$ 2,880,929.00
Funding	
Free Cash	1,565,560.00
Cable Receipt Reserve	150,000.00
EMS Retained Earnings	250,000.00
Golf Course Retained Earnings	65,369.00
Borrowing	850,000.00
	\$ 2,880,929.00

ARTICLE 8. To see if the Town will vote to raise and appropriate and/or appropriate by transfer from available funds a sum of money for the Town’s Capital Facilities Fund; or to take any other action in connection therewith.

Submitted by SELECT BOARD

Finance Committee Recommends Article 8

ARTICLE 9. To see if the Town will vote to raise and appropriate and/or appropriate by transfer from available funds a sum of money for the Town’s Stabilization Fund; or to take any other action in connection therewith.

Submitted by SELECT BOARD

Finance Committee Recommends Article 9

ARTICLE 10. To see if the Town will vote to appropriate a sum of money from Emergency Medical Service Enterprise receipts to pay expenses and contractual services required to operate the emergency medical service in the Town of Lynnfield, said Enterprise Fund to be credited with all fees and charges received during Fiscal Year 2024 from persons using said service; or to take any other action in connection therewith.

Submitted by SELECT BOARD

Finance Committee Recommendation Deferred to Town Meeting

ARTICLE 11. To see if the Town will vote to appropriate a sum of money from Golf Enterprise receipts and/or Golf Enterprise Retained Earnings to pay expenses and contractual services required to operate the Reedy Meadow Golf Course and King Rail Golf Course, said Enterprise Fund to be credited with all fees and charges received during Fiscal Year 2024 from persons using the golf courses; or to take any other action in connection therewith.

Submitted by SELECT BOARD

Finance Committee Recommendation Deferred to Town Meeting

ARTICLE 12 To see if the Town will vote to establish, with respect to each of the following revolving funds, the following limits on the total amount that may be expended from each such fund in Fiscal Year 2024:

<u>Revolving Fund</u>	<u>Maximum Expenditure</u>
Council on Aging	\$ 85,000
Board of Health	\$ 15,000
Library	\$ 10,000
Recreation	\$340,000
Public Works – Fields	\$100,000
Public Works – Merritt Center	\$ 10,000

or to take any other action in connection therewith.

Submitted by SELECT BOARD

Finance Committee Recommendation Deferred to Town Meeting

ARTICLE 13. To see if the Town will vote to amend Chapter 143 of the General Bylaws, entitled “Fees,” by deleting Article VII Part B, “Cemetery Fees,” and replacing it with the following:

B. Cemetery Fees

- (1) Residents and former employees.
 - (a) Single grave: \$600.
 - (b) Perpetual care: \$500.
 - (c) Total cost per grave: \$1,500.
- (2) Former residents (two-grave limit).
 - (a) Single grave: \$1,200.
 - (b) Perpetual care: \$800.
 - (c) Total cost per grave: \$2,000.
- (3) Interment: \$1,000.
- (4) Saturday/holiday additional: \$500.
- (5) Cremation burial: \$500.
- (6) Saturday/holiday: \$450.
- (7) Child burial (under two years of age): \$200.
- (8) Stillborn: no charge.
- (9) Exhumation: \$2,000.
- (10) Foundation (minimum): \$250.
- (11) Purchase of lot (per square foot): \$100.
- (12) Winter fee (December 1-March 31): \$200.
- (13) Deed: \$75.
- (14) Set veterans marker: no charge.

or to take any other action in connection therewith.

Submitted by SELECT BOARD

Finance Committee Recommends Article 13

ARTICLE 14 To see if the Town will vote to accept the provisions of G.L. c.59, s 5, clause 22G, allowing a veteran whose domicile is held by a trustee, conservator or other fiduciary for the veteran's benefit to claim the same real estate tax exemptions to which such veteran would be entitled if he or she owned the domicile outright; or to take any other action in connection therewith.

Submitted by SELECT BOARD

Finance Committee Recommendation Deferred to Town Meeting

ARTICLE 15 To see if the Town will vote to accept the provisions of G.L. c.59, s 5, clause 22H, exempting from real estate tax the domicile of surviving parents or guardians of soldiers, sailors and National Guard members who died in active service or as a result of such service; or to take any other action in connection therewith.

Submitted by SELECT BOARD

Finance Committee Recommendation Deferred to Town Meeting