FY 2024 AND FY 2025 BUDGETED REVENUE

REVISED

	FY 2024	FY 2025	$ DIFFERENCE
PROPERTY TAXES			
Previous Levy Limit	$ 91,940,200	$ 95,438,796	$ 3,498,596
Add 2.5% Levy	$ 2,298,505	$ 2,385,970	$ 87,465
New Growth (Actual 2023)	$ 1,200,091	$ 1,000,000	$ (200,091)
Subtotal	$ 95,438,796	$ 98,824,766	$ 3,385,970
Debt Exclusion	$ 1,869,729	$ 1,794,934	$ (74,795)
Debt Exclusion (Fire Stations Project)	$ 459,451	$ 534,246	$ 74,795
Public Safety Med. Exp. Exclusion	$ 500,000	$ 500,000	$ -
Subtotal	$ 2,829,180	$ 2,829,180	$ -
MAXIMUM ALLOWED PROPERTY TAX	$ 98,267,976	$ 101,653,946	$ 3,385,970
LOCAL RECEIPTS	$ 9,580,796	$ 10,422,567	$ 841,771
ENTERPRISE FUNDS INDIRECT COSTS	$ 1,390,000	$ 1,459,500	$ 69,500
STATE AID			
General Government	$ 17,331,190	$ 17,740,656	$ 409,466
Library Grant	$ 64,623	$ 63,515	$ (1,108)
Subtotal	$ 17,395,813	$ 17,804,171	$ 408,358
OTHER AVAILABLE FUNDS			
Leash Law	$ 5,000	$ 5,000	$ -
Overlay Reserve	$ 250,000	$ 250,000	$ -
Special Purpose Debt Stabilization Fund	$ 9,302	$ 302,932	$ 293,630
Free Cash	$ 4,807,770	$ 2,764,658	$ (2,043,112)
Subtotal	$ 5,072,072	$ 3,322,590	$ (1,749,482)
TOTAL GENERAL FUND	$ 131,706,657	$ 134,662,774	$ 2,956,117
ENTERPRISE FUNDS			
Water Enterprise Fund	$ 6,950,399	$ 6,807,588	$ (142,811)
Sewer Enterprise Fund	$ 8,461,415	$ 8,789,344	$ 327,929
Stormwater Enterprise Fund	$ 1,034,478	$ 1,091,080	$ 56,602
PEG Access Enterprise Fund	$ 500,000	$ 500,000	$ -
Subtotal	$ 16,946,292	$ 17,188,012	$ 241,720
TOTAL REVENUE / AVAILABLE FUNDS	$ 148,652,949	$ 151,850,786	$ 3,197,837

FY 2024 AND FY 2025 BUDGETED EXPENDITURES

REVISED

ART	APPROPRIATIONS	FY 2024	FY 2025	$ Difference
4	Capital Non Bonded	$ 1,201,850	$ 955,000	$ (246,850)
5	Audit	$ 72,550	$ 65,500	$ (7,050)
6	Collective Bargaining Wage Set aside	$ 1,300,000	$ 1,020,000	$ (280,000)
7	Employee Benefits	$ 22,380,897	$ 18,486,802	$ (3,894,095)
8	Unemployment	$ 80,000	$ 100,000	$ 20,000
9	Chapter 61 Wage Set aside	$ 95,000	$ 76,000	$ (19,000)
10	Public Safety	$ 15,099,329	$ 16,008,471	$ 909,142
11	General Government	$ 4,959,077	$ 5,330,081	$ 371,004
12	Boards & Committees	$ 492,541	$ 519,903	$ 27,362
15	Public Works	$ 5,655,993	$ 5,853,749	$ 197,756
22	Health & Sanitation	$ 489,064	$ 420,252	$ (68,812)
23	Library	$ 1,771,285	$ 1,898,164	$ 126,879
24	Cemetery	$ 891,070	$ 953,540	$ 62,470
25	Parks & Recreation	$ 665,805	$ 719,965	$ 54,160
26	School Department	$ 61,574,062	$ 67,225,230	$ 5,651,168
n/a	School Building Committee	$ 675,000	$ -	$ (675,000)
27	Blue Hills Regional Vocational School	$ 1,073,877	$ 813,159	$ (260,718)
28	Consolidated Facilities	$ 1,242,929	$ 1,311,012	$ 68,083
29	Interest and Maturing Debt	$ 5,021,815	$ 5,817,961	$ 796,146
31	Stabilization Funds	$ 500,000	$ -	$ (500,000)
32	Other Post-Employment Benefits Liability Trust	$ 100,000	$ 1,500,000	$ 1,400,000
33	Reserve Fund	$ 600,000	$ 250,000	$ (350,000)
TOTAL GENERAL FUND APPROPRIATONS		$ 125,942,144	$ 129,324,789	$ 3,382,645
NON-APPROPRIATED EXPENDITURES				
	State and County assessments	$ 4,599,798	$ 4,674,470	$ 74,672
	Overlay	$ 250,000	$ 100,000	$ (150,000)
	Library Grant (Cherry Sheets)	$ 64,623	$ 63,515	$ (1,108)
	Special purpose medical	$ 500,000	$ 500,000	$ -
	Special purpose debt stabilization	$ -	$ -	$ -
	Subtotal	$ 5,414,421	$ 5,337,985	$ (76,436)
TOTAL GENERAL FUND EXPENDITURES		$ 131,356,565	$ 134,662,774	$ 3,306,209
ENTERPRISE FUNDS				
16	WATER ENTERPRISE FUND	$ 6,950,399	$ 6,807,588	$ (142,811)
17	SEWER ENTERPRISE FUND	$ 8,461,415	$ 8,789,344	$ 327,929
18	STORMWATER ENTERPRISE	$ 1,034,478	$ 1,091,080	$ 56,602
35	PEG ACCESS ENTERPRISE	$ 500,000	$ 500,000	$ -
	Subtotal	$ 16,946,292	$ 17,188,012	$ 241,720
	TOTAL EXPENDITURES	$ 148,302,857	$ 151,850,786	$ 3,547,929

TABLE 9
COMPARISON OF
REQUESTED AND RECOMMENDED EXPENDITURES

Article No.		FY 2025 Requested	REVISED FY 2025 Recomm.	$ Difference
4	**CAPITAL NON BONDED**	955,000	955,000	0
5	**AUDIT**	65,500	65,500	0
6	**COLLECTIVE BARGAINING WAGE SET ASIDE**	1,020,000	1,020,000	0
7	**EMPLOYEE BENEFITS**			
	Contributory Retirement	4,540,705	4,540,705	0
	Group Health Insurance	14,225,086	13,946,097	(278,989)
	TOTAL EMPLOYEE BENEFITS	**18,765,791**	**18,486,802**	**(278,989)**
8	**UNEMPLOYMENT**	100,000	100,000	0
9	**CHAPTER 61 WAGE SET ASIDE**	76,000	76,000	0
10	**PUBLIC SAFETY**			
	Fire	7,033,894	6,437,450	(596,444)
	Inspectional Services	746,629	665,241	(81,388)
	MEMA	10,935	10,935	0
	Police	9,097,275	8,894,845	(202,430)
	TOTAL PUBLIC SAFETY	**16,888,733**	**16,008,471**	**(880,262)**
11	**GENERAL GOVERNMENT**			
	Select Board			
	Accounting	428,276	428,276	0
	General Insurance	1,456,000	1,456,000	0
	Law	370,125	370,125	0
	Information Technology	885,078	685,738	(199,340)
	Annual Reports/Bylaws	21,525	21,525	0
	Select Board	806,666	806,666	0
	Veterans' Benefits	173,293	127,293	(46,000)
	subtotal	**4,140,963**	**3,895,623**	**(245,340)**
	Other General Government			
	Board of Assessors	332,871	306,221	(26,650)
	Town Clerk	383,688	383,688	0
	Elections & Registration	279,728	279,728	0
	Treasurer /Collector	523,775	464,821	(58,954)
	subtotal	**1,520,062**	**1,434,458**	**(85,604)**
	TOTAL GENERAL GOVERNMENT	**5,661,025**	**5,330,081**	**(330,944)**
12	**BOARDS & COMMITTEES**			
	Conservation Commission	2,625	2,625	0
	Council on Aging	422,725	366,897	(55,828)
	Historical Commission	2,240	2,240	0
	Planning Board	134,670	94,670	(40,000)
	ByLaw Review Committee	5,730	5,730	0
	Master Plan Implementation Committee	30,000	30,000	0
	Warrant Committee	17,741	17,741	0
	TOTAL BOARDS AND COMMITTEES	**615,731**	**519,903**	**(95,828)**
15	**PUBLIC WORKS**			
	Public Works General	2,209,660	1,991,720	(217,940)
	Vehicle Maintenance	795,120	720,120	(75,000)
	Solid Waste	3,141,909	3,141,909	0
	TOTAL PUBLIC WORKS	**6,146,689**	**5,853,749**	**(292,940)**
22	**HEALTH AND SANITATION**	445,953	420,252	(25,701)
23	**LIBRARY**	1,999,998	1,898,164	(101,834)

24	**CEMETERY**	963,540	953,540	(10,000)
25	**PARKS & RECREATION**	730,965	719,965	(11,000)
26	**SCHOOL DEPARTMENT**	68,055,730	67,225,230	(830,500)
27	**BLUE HILLS REGIONAL TECHNICAL SCHOOL**	813,159	813,159	0
28	**CONSOLIDATED FACILITIES**	1,370,971	1,311,012	(59,959)
29	**INTEREST & MATURING DEBT**	5,817,961	5,817,961	0
31	**GENERAL STABILIZATION FUND**	500,000	0	(500,000)
31	**CAPITAL STABILIZATION FUND**	0	0	0
31	**ROADWAY STABILIZATION FUND**	0	0	0
32	**OTHER POST-EMPLOYMENT BENEFITS LIABILITY TRUST**	1,500,000	1,500,000	0
33	**RESERVE FUND**	500,000	250,000	(250,000)
	TOTAL GENERAL FUND	**132,992,746**	**129,324,789**	**(3,667,957)**
	ENTERPRISE FUNDS			
16	Water Enterprise Fund	6,807,588	6,807,588	0
17	Sewer Enterprise Fund	8,789,344	8,789,344	0
18	Stormwater Enterprise Fund	1,091,080	1,091,080	0
35	PEG Access Enterprise Fund	500,000	500,000	0
	TOTAL ENTERPRISE FUNDS	**17,188,012**	**17,188,012**	**0**
19	**CHAPTER 90**	626,278	626,278	0
20	**WATER SYSTEM IMPROVEMENTS**	596,700	596,700	0
21	**REHABILITATION OF TOWN'S STORMWATER SYSTEM**	320,000	320,000	0
	GRAND TOTALS	**151,723,736**	**148,055,779**	**(3,667,957)**