

TOWN OF LYNNFIELD

MASSACHUSETTS

FISCAL YEAR 2023

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



LYNNFIELD FINANCE COMMITTEE REPORT

**ANNUAL TOWN MEETING
MONDAY, MAY 16, 2022 – 7:00 P.M.
LYNNFIELD MIDDLE SCHOOL**

LYNNFIELD TOWN WARRANT

Rules of Procedure for Lynnfield Town Meeting

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 - MAY 16, 2022

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, May 16, 2022 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 2022 runs from July 1, 2021 through June 30, 2022.

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
Thomas Kayola, Vice Chairman	Select Board	Jun-24
Gene Covino, Secretary	Moderator	Jun-24
Kristen Elworthy	Moderator	Jun-23
Julie Mitchell	Select Board	Jun-23
Gerard Nouri	Moderator	Jun-22
Kevin Sullivan	Moderator	Jun-24
Reilly Bayer	Select Board	Jun-22
Stephen Riley	Select Board	Jun-22
Open	Moderator	Jun-22
Chris Caprio	Select Board	Jun-24
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 2022 Fiscal Year 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, 2022	FY22 Additional (Use)	FinCom/BOS Projected FY22 Beg. Balance
Stabilization Fund	\$ 2,517,949	\$ 150,000	\$ 2,667,949
Capital Maintenance Fund	1,568,084	-	\$ 1,568,084
Recreation Capital Trust	499,526	-	\$ 499,526
OPEB Trust Fund	1,936,959	100,000	\$ 2,036,959
Sale of Real Estate	1,408,829		\$ 1,408,829
Free Cash	2,948,861	(2,121,215)	\$ 827,646
Cemetery Funds			
Perpetual Cemetery Interest	51,611	(30,000)	\$ 21,611
Golf Enterprise Retained Earnings	1,043,949	(263,636)	\$ 780,313
Ambulance Enterprise Retained Earnings	293,406	-	\$ 293,406
Cable PEG Access Fund	1,043,949	(215,088)	\$ 828,861
Totals	\$ 12,269,174	\$ (2,379,939)	\$ 10,933,184

RESERVE FUND TRANSFERS - fiscal year to date through March 31, 2022

Fiscal Year 2021 Town Meeting Appropriation	\$45,000
Less Transfers:	
<u>Department</u>	<u>Description</u>
Reserve Fund balance as of March 31, 2022	\$45,000

Revenue	Final FY 22	Recommended FY 23	Yr/Yr Change	Change %
Prior Year Levy Limit	45,783,643.00	47,340,833.07	1,557,190.07	3.40%
2 1/2 % increase	1,144,591.07	1,183,520.83	38,929.75	3.40%
New Growth	412,599.00	400,000.00	(12,599.00)	-3.05%
Total Property Taxes	47,340,833.07	48,924,353.90	1,583,520.83	3.34%
Override				
State Provided Funds	5,748,398.00	6,330,344.00	581,946.00	10.12%
Debt exclusion & tax offsets	3,432,849.00	3,178,749.00	(254,100.00)	-7.40%
Projected local receipts	5,075,000.00	5,200,000.00	125,000.00	2.46%
Free Cash	1,092,537.00	2,121,215.00	1,028,678.00	94.15%
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)	22,619.00	22,634.00	15.00	0.07%
Reserve for approp (Cable)	255,989.00	215,088.00	(40,901.00)	-15.98%
American Legion Fund				
Borrowing				
Golf Enterprise	88,000.00	263,636.00	175,636.00	199.59%
Capital Facilities Fund				
Stabalization Fund				
Total Revenue	63,146,225.07	66,346,019.90	3,199,794.83	5.07%

Expenses

Operating Budget

General Government	2,953,351.00	3,162,779.00	209,428.00	7.09%
Public Safety	5,407,773.00	5,472,641.00	64,868.00	1.20%
Public Works	7,507,541.00	7,862,111.00	354,570.00	4.72%
Human Services	553,398.00	575,498.00	22,100.00	3.99%
Culture & Recreation	1,046,927.00	1,059,624.00	12,697.00	1.21%
Education	31,494,677.35	32,503,938.00	1,009,260.65	3.20%
Debt & Interest	4,111,514.00	3,914,404.00	(197,110.00)	-4.79%
Employee Benefits	7,768,373.00	8,276,644.00	508,271.00	6.54%
Total Operating Budget	60,843,554.35	62,827,639.00	1,984,084.65	2.90%

Other Expenditures

Allow for abate/exemptions	200,000.00	200,000.00	-	0%
Deficit Accounts	275,000.00	275,000.00	-	0%
Capital Budget	1,060,537.00	2,274,851.00	1,214,314.00	114%
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	20,706.00	20,911.00	205.00	1%
Special Article			-	
Other Expenditures Total	1,756,243.00	2,920,762.00	1,164,519.00	3.10%

Cherry Sheet Charges	477,668.00	592,608.00	114,940.00	24.06%
----------------------	------------	------------	------------	--------

Total Expenditures	63,077,465.35	66,341,009.00		
---------------------------	----------------------	----------------------	--	--

SURPLUS / (DEFICIT)	\$	68,760	\$	5,011
----------------------------	-----------	---------------	-----------	--------------

Recommendations of the Finance Committee

FY 23 Operating Budget

Line #		Final FY21	Voted FY 22	Revised FY 22	Recommended FinCom/BOS FY 23	FY22 vs FY22 Variance	FY22 vs FY23 %
General Government							
1	Selectmen's Salaries	\$ 2,250.00	\$ 2,250.00	\$ 2,250.00	\$ 2,250.00	\$ -	0.0%
2	Town Administrator's Salary	\$ 179,901.00	\$ 182,542.00	\$ 182,542.00	\$ 186,115.00	\$ 3,573.00	2.0%
3	Administrative Salary	\$ 97,383.00	\$ 98,808.00	\$ 98,883.00	\$ 100,799.00	\$ 1,916.00	1.9%
4	Professional Services	\$ 91,050.00	\$ 94,240.00	\$ 94,240.00	\$ 109,240.00	\$ 15,000.00	15.9%
5	Pay Rate Increase Fund	\$ 100,000.00	\$ 60,000.00	\$ 60,000.00	\$ 200,000.00	\$ 140,000.00	233.3%
6	Town Report				\$ -		
7	Prop & Liab. Insurance	\$ 701,470.43	\$ 701,471.00	\$ 701,471.00	\$ 701,471.00	\$ -	0.0%
8	Other Expenses	\$ 24,500.00	\$ 24,500.00	\$ 24,500.00	\$ 24,500.00	\$ -	0.0%
	Selectmen	\$ 1,196,554.43	\$ 1,163,811.00	\$ 1,163,886.00	\$ 1,324,375.00	\$ 160,489.00	13.8%
9	Cable Access Salaries	\$ 114,419.00	\$ 116,050.00	\$ 116,050.00	\$ 117,908.00	\$ 1,858.00	1.6%
10	Cable Access Expense	\$ 35,010.00	\$ 39,939.00	\$ 39,939.00	\$ 37,180.00	\$ (2,759.00)	-6.9%
11	Cable Access Capital	\$ 18,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ -	0.0%
	Cable	\$ 167,429.00	\$ 175,989.00	\$ 175,989.00	\$ 175,088.00	\$ (901.00)	-0.5%
12	Accountant's Salary	\$ 128,058.00	\$ 130,019.00	\$ 130,019.00	\$ 130,019.00	\$ -	0.0%
13	Clerical Salary	\$ 63,758.00	\$ 64,803.00	\$ 64,803.00	\$ 65,776.00	\$ 973.00	1.5%
14	Expenses	\$ 5,300.00	\$ 5,300.00	\$ 5,300.00	\$ 5,400.00	\$ 100.00	1.9%
	Town Accountant	\$ 197,116.00	\$ 200,122.00	\$ 200,122.00	\$ 201,195.00	\$ 1,073.00	0.5%
15	Professional Services	\$ 75,000.00	\$ 90,000.00	\$ 90,000.00	\$ 100,000.00	\$ 10,000.00	11.1%
16	Expenses Law Books	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ -	0.0%
	Town Counsel	\$ 78,500.00	\$ 93,500.00	\$ 93,500.00	\$ 103,500.00	\$ 10,000.00	10.7%
Operations Support							
17	Salaries	\$ 76,172.00	\$ 77,257.00	\$ 77,182.00	\$ 58,132.00	\$ (19,050.00)	-24.7%
18	Expenses	\$ 48,400.00	\$ 48,400.00	\$ 48,400.00	\$ 48,400.00	\$ -	0.0%
Information Systems							
19	Salary	\$ 2,500.00	\$ 2,500.00	\$ 5,000.00	\$ 7,500.00	\$ 2,500.00	50.0%
20	Expenses	\$ 261,969.00	\$ 269,002.00	\$ 273,020.00	\$ 278,500.00	\$ 5,480.00	2.0%
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	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00	\$ -	0.0%
Treasurer							
23	Treasurer's Salaries	\$ 209,695.00	\$ 214,639.00	\$ 214,639.00	\$ 236,512.00	\$ 21,873.00	10.2%
24	Treasurer's Expenses	\$ 28,740.00	\$ 28,740.00	\$ 28,740.00	\$ 28,740.00	\$ -	0.0%
Town Clerk							
25	Town Clerk Salaries	\$ 137,930.00	\$ 139,074.00	\$ 139,074.00	\$ 134,608.00	\$ (4,466.00)	-3.2%
26	Clerk Expenses	\$ 80,265.00	\$ 38,265.00	\$ 38,265.00	\$ 62,230.00	\$ 23,965.00	62.6%
	Division of Finance & Operations	\$ 875,721.00	\$ 847,927.00	\$ 854,370.00	\$ 884,672.00	\$ 30,302.00	3.5%

RECOMMENDATIONS OF THE FINANCE COMMITTEE

- Line 1. Board annual compensation – Chairman, \$850; Members, two at \$700 each.
Line 2. Total salary for Town Administrator
Line 3. Assistant to Town Administrator salary and longevity (reclassification of position)
- Line 4. Annual town audit, actuarial valuation, engineering, external legal, and other professional services.
Line 5. Total FY23 pay rate increases for all unions and other department head contracts.
Line 7. Includes insurance for property and casualty, general liability, and fidelity bonds.
Line 8. Expenses relate to office supplies, dues and seminars, subscriptions, and misc. other expenses.
- Line 9. Cable/PEG Access Director Salary, 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. Election expenses increases in FY 23 due to the number of elections occurring and early voting.

Recommendations of the Finance Committee

FY 23 Operating Budget

Line #		Final FY21	Voted FY 22	Revised FY 22	Recommended FinCom/BOS FY 23	FY22 vs FY22 Variance	FY22 vs FY23 %
27	Board Salaries	\$ 11,500.00	\$ 11,500.00	\$ 11,500.00	\$ 11,500.00	\$ -	0.0%
28	Other Salaries	\$ 154,338.00	\$ 154,589.35	\$ 154,590.00	\$ 156,519.00	\$ 1,929.00	1.2%
29	Professional Services	\$ 45,935.00	\$ 46,035.00	\$ 46,035.00	\$ 55,806.00	\$ 9,771.00	21.2%
30	Assessment Update	\$ 8,200.00	\$ 8,200.00	\$ 8,200.00	\$ 10,700.00	\$ 2,500.00	30.5%
31	Expenses	\$ 11,970.00	\$ 11,970.00	\$ 11,970.00	\$ 10,470.00	\$ (1,500.00)	-12.5%
	Board of Assessors	\$ 231,943.00	\$ 232,294.35	\$ 232,295.00	\$ 244,995.00	\$ 12,700.00	5.5%
32	Director Salary	\$ 82,824.00	\$ 84,066.00	\$ 84,067.00	\$ 85,748.00	\$ 1,681.00	2.0%
33	Other Salaries	\$ 72,382.00	\$ 75,493.00	\$ 76,093.00	\$ 70,531.00	\$ (5,562.00)	-7.3%
34	Expenses	\$ 10,704.00	\$ 10,704.00	\$ 10,704.00	\$ 7,350.00	\$ (3,354.00)	-31.3%
	Land Use (Planning & Conservation)	\$ 165,910.00	\$ 170,263.00	\$ 170,864.00	\$ 163,629.00	\$ (7,235.00)	3.0%
35	Board of Appeals Expenses	\$ 2,741.00	\$ 3,241.00	\$ 3,241.00	\$ 6,241.00	\$ 3,000.00	92.6%
	Salaries				\$ -		
	Expenses				\$ -		
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	\$ 2,974,998.43	\$ 2,946,231.35	\$ 2,953,351.00	\$ 3,162,779.00	\$ 209,428.00	7.1%

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 longevity and full time assessing manager salaries for Assessors.
- Line 29. Primarily commercial appraisals and assistance in preparation of state reports. Increase in Assessor's software maintenance costs.
- 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 23 Operating Budget

Line #		Final FY21	Voted FY 22	Revised FY 22	Recommended FinCom/BOS FY 23	FY22 vs FY22 Variance	FY22 vs FY23 %
Public Safety							
45	Chief's Salary (incl. holidays)	\$ 304,901.00	\$ 204,901.00	\$ 204,901.00	\$ 173,900.00	\$ (31,001.00)	-15.1%
46	Other Salaries (incl. holidays)	\$ 2,355,963.00	\$ 2,405,051.00	\$ 2,405,051.00	\$ 2,420,349.00	\$ 15,298.00	0.6%
47	Officer's Overtime	\$ 501,865.00	\$ 407,892.00	\$ 407,892.00	\$ 420,000.00	\$ 12,108.00	3.0%
48	Officers Training	\$ 135,637.00	\$ 137,562.00	\$ 137,562.00	\$ 140,500.00	\$ 2,938.00	2.1%
49	Other Expenses	\$ 230,525.00	\$ 230,525.00	\$ 230,525.00	\$ 235,500.00	\$ 4,975.00	2.2%
	Police	\$ 3,528,891.00	\$ 3,385,931.00	\$ 3,385,931.00	\$ 3,390,249.00	\$ 4,318.00	0.1%
50	Chief's Salary (incl. holidays)	\$ 137,025.00	\$ 139,080.00	\$ 143,140.00	\$ 146,000.00	\$ 2,860.00	2.0%
51	Full time Salaries (incl. holidays)	\$ 901,365.00	\$ 914,220.00	\$ 914,220.00	\$ 927,291.00	\$ 13,071.00	1.4%
52	Call Dept. Salaries	\$ 495,839.00	\$ 503,277.00	\$ 510,777.00	\$ 520,992.00	\$ 10,215.00	2.0%
53	Fire Alarm Salaries	\$ 15,233.00	\$ 15,462.00	\$ 15,462.00	\$ 15,771.00	\$ 309.00	2.0%
54	Fire Dept. Expenses	\$ 116,869.00	\$ 116,869.00	\$ 116,869.00	\$ 149,352.00	\$ 32,483.00	27.8%
55	Fire Alarm Expenses	\$ 14,002.00	\$ 14,002.00	\$ 14,002.00	\$ 14,002.00	\$ -	
	Fire	\$ 1,680,333.00	\$ 1,702,910.00	\$ 1,714,470.00	\$ 1,773,408.00	\$ 58,938.00	3.4%
56	Other Salaries	\$ 216,009.00	\$ 219,026.00	\$ 219,076.00	\$ 222,784.00	\$ 3,708.00	1.7%
57	Professional Services	\$ 34,424.00	\$ 34,424.00	\$ 34,424.00	\$ 30,000.00	\$ (4,424.00)	-12.9%
58	Expenses	\$ 16,131.00	\$ 16,131.00	\$ 16,131.00	\$ 16,631.00	\$ 500.00	3.1%
	Div of Zoning & Inspection	\$ 266,564.00	\$ 269,581.00	\$ 269,631.00	\$ 269,415.00	\$ (216.00)	-0.1%
59	Director's Salary	\$ 2,500.00	\$ 2,500.00	\$ 7,500.00	\$ 8,760.00	\$ 1,260.00	16.8%
60	Expenses	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ -	0.0%
	Emergency Management	\$ 2,501.00	\$ 2,501.00	\$ 7,501.00	\$ 8,761.00	\$ 1,260.00	199.9%
61	Dog Officer's Salary	\$ 27,966.00	\$ 28,385.49	\$ 28,386.00	\$ 28,954.00	\$ 568.00	2.0%
62	Expenses	\$ 1,854.00	\$ 1,854.00	\$ 1,854.00	\$ 1,854.00	\$ -	0.0%
	Dog Officer	\$ 29,406.00	\$ 29,820.00	\$ 30,240.00	\$ 30,808.00	\$ 420.00	1.4%
	Total Public Safety	\$ 5,470,721.27	\$ 5,368,585.49	\$ 5,373,636.00	\$ 5,472,641.00	\$ 40,067.00	0.7%

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 23 Operating Budget

Line #		Final FY21	Voted FY 22	Revised FY 22	Recommended FinCom/BOS FY 23	FY22 vs FY22 Variance	FY22 vs FY23 %
Public Works							
63	Director Salary	\$ 135,964.00	\$ 138,003.00	\$ 138,003.00	\$ 140,763.00	\$ 2,760.00	2.0%
64	Other Salaries	\$ 546,662.00	\$ 555,134.00	\$ 555,134.00	\$ 582,928.00	\$ 27,794.00	5.0%
65	Motor Fuel/oil	\$ 134,000.00	\$ 134,000.00	\$ 134,000.00	\$ 134,000.00	\$ -	0.0%
66	Other Expenses	\$ 9,500.00	\$ 9,500.00	\$ 9,500.00	\$ 12,500.00	\$ 3,000.00	31.6%
	Administration	\$ 826,126.00	\$ 836,637.00	\$ 836,637.00	\$ 870,191.00	\$ 33,554.00	4.0%
67	Salaries	\$ 911,731.00	\$ 930,969.00	\$ 930,969.00	\$ 922,345.00	\$ (8,624.00)	-0.9%
68	Expenses	\$ 564,550.00	\$ 564,550.00	\$ 564,550.00	\$ 564,550.00	\$ -	0.0%
	Highway	\$ 1,476,281.00	\$ 1,495,519.00	\$ 1,495,519.00	\$ 1,486,895.00	\$ (8,624.00)	-0.6%
69	Sidewalk Constr. & Maint. Expenses	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ -	0.0%
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	\$ 857,000.00	\$ 945,000.00	\$ 945,000.00	\$ 1,150,000.00	\$ 205,000.00	21.7%
73	Salaries	\$ 1,158,403.00	\$ 1,172,807.00	\$ 1,172,807.00	\$ 1,224,507.00	\$ 51,700.00	4.4%
74	Energy Supply	\$ 724,000.00	\$ 724,000.00	\$ 724,000.00	\$ 764,240.00	\$ 40,240.00	5.6%
75	Expenses	\$ 1,381,200.00	\$ 1,381,200.00	\$ 1,381,200.00	\$ 1,420,950.00	\$ 39,750.00	2.9%
	School Maintenance & Buses	\$ 3,263,603.00	\$ 3,278,007.00	\$ 3,278,007.00	\$ 3,409,697.00	\$ 131,690.00	4.0%
76	Salaries	\$ 251,867.00	\$ 255,878.00	\$ 255,878.00	\$ 248,828.00	\$ (7,050.00)	-2.8%
77	Expenses	\$ 371,500.00	\$ 371,500.00	\$ 371,500.00	\$ 371,500.00	\$ -	0.0%
	Town Building Maintenance	\$ 623,367.00	\$ 627,378.00	\$ 627,378.00	\$ 620,328.00	\$ (7,050.00)	-1.1%
	Total Public Works	\$ 7,371,377.00	\$ 7,507,541.00	\$ 7,507,541.00	\$ 7,862,111.00	\$ 354,570.00	4.7%

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 23 Operating Budget

Line #		Final FY21	Voted FY 22	Revised FY 22	Recommended FinCom/BOS FY 23	FY22 vs FY22 Variance	FY22 vs FY23 %
Human Services							
78	Other Salaries	\$ 93,393.00	\$ 94,581.00	\$ 94,740.00	\$ 109,524.00	\$ 14,784.00	15.6%
79	Expenses	\$ 44,304.00	\$ 44,304.00	\$ 44,304.00	\$ 45,481.00	\$ 1,177.00	2.7%
	Board of Health	\$ 137,697.00	\$ 138,885.00	\$ 139,044.00	\$ 155,005.00	\$ 15,961.00	11.5%
80	Salary	\$ 337,482.00	\$ 345,712.00	\$ 345,712.00	\$ 351,523.00	\$ 5,811.00	1.7%
81	Expenses	\$ 26,949.00	\$ 26,949.00	\$ 26,949.00	\$ 26,949.00	\$ -	0.0%
	Council on Aging	\$ 364,431.00	\$ 372,661.00	\$ 372,661.00	\$ 378,472.00	\$ 5,811.00	1.6%
82	Director's Salary	\$ 16,151.00	\$ 16,393.00	\$ 16,393.00	\$ 16,721.00	\$ 328.00	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	\$ 41,451.00	\$ 41,693.00	\$ 41,693.00	\$ 42,021.00	\$ 328.00	0.8%
Total Human Services							
		\$ 543,579.00	\$ 553,239.00	\$ 553,398.00	\$ 575,498.00	\$ 22,100.00	4.0%
Culture & Recreation							
85	Director's Salary	\$ 93,853.00	\$ 95,625.00	\$ 95,625.00	\$ 97,537.00	\$ 1,912.00	2.0%
86	Other Salaries	\$ 583,269.00	\$ 583,931.00	\$ 591,175.00	\$ 598,381.00	\$ 7,206.00	1.2%
87	Expenses	\$ 259,597.00	\$ 259,047.00	\$ 259,047.00	\$ 261,139.00	\$ 2,092.00	0.8%
	Library	\$ 936,719.00	\$ 938,603.00	\$ 945,847.00	\$ 957,057.00	\$ 11,210.00	1.0%
88	Salaries	\$ 73,772.00	\$ 74,870.00	\$ 74,870.00	\$ 76,357.00	\$ 1,487.00	2.0%
89	Expenses	\$ 3,300.00	\$ 3,300.00	\$ 3,300.00	\$ 3,300.00	\$ -	0.0%
	Recreation Commission	\$ 77,072.00	\$ 78,170.00	\$ 78,170.00	\$ 79,657.00	\$ 1,487.00	1.9%
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							
		\$ 1,036,701.00	\$ 1,039,683.00	\$ 1,046,927.00	\$ 1,059,624.00	\$ 12,697.00	1.2%

RECOMMENDATIONS OF THE FINANCE COMMITTEE

- Line 78. Salaries for Board of Health Director, clerical support and Town Physician..
Line 79. Nurse Services, office supplies and advertising, veterinary services, biological testing, contractual support.
- Line 80. Salaries for Director, Van Drivers (2) , 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 23 Operating Budget

Line #		Final FY21	Voted FY 22	Revised FY 22	Recommended FinCom/BOS FY 23	FY22 vs FY22 Variance	FY22 vs FY23 %
Education							
	High School	\$ 544,206.00	\$ 534,206.00	\$ 530,834.00	\$ 569,774.00	\$ 38,940.00	7.3%
	Middle School	\$ 156,205.00	\$ 151,205.00	\$ 147,268.00	\$ 151,650.00	\$ 4,382.00	3.0%
	Huckleberry Hill School	\$ 116,450.00	\$ 111,450.00	\$ 104,150.00	\$ 100,100.00	\$ (4,050.00)	-3.9%
	Summer Street School	\$ 117,550.00	\$ 112,550.00	\$ 106,050.00	\$ 101,095.00	\$ (4,955.00)	-4.7%
	Special Education	\$ 211,500.00	\$ 211,000.00	\$ 211,000.00	\$ 211,000.00	\$ -	0.0%
	Special Education Out of District Tuition/Contracted Services	\$ 1,033,209.00	\$ 980,398.00	\$ 1,059,808.00	\$ 1,602,650.00	\$ 542,842.00	51.2%
	Special Education Out of District Transportation	\$ 325,856.00	\$ 325,856.00	\$ 456,457.00	\$ 385,009.00	\$ (71,448.00)	-15.7%
	Administration/Technology	\$ 712,422.00	\$ 696,922.00	\$ 822,881.00	\$ 901,990.00	\$ 79,109.00	9.6%
	Non Salary Expenses	\$ 3,217,398.00	\$ 3,123,587.00	\$ 3,438,448.00	\$ 4,023,268.00	\$ 584,820.00	17.0%
	Salary Expenses	23,793,018.00	24,430,175.00	\$ 24,508,157.00	\$ 24,887,644.00	379,487.00	1.5%
FY23 Staffing Requests							
	High School						
	Middle School						
	Huckleberry Hill School						
	Summer Street School						
	Special Education					-	
	Districtwide						
	Technology				-	-	
	Total Salaries			24,508,157.00	24,887,644.00	379,487.00	1.5%
Offsets							
	Activity Fees	(90,000.00)	(250,000.00)	(250,000.00)	(250,000.00)	160,000.00	177.8%
	Community Schools	(175,000.00)	(145,000.00)	(145,000.00)	(145,000.00)	(30,000.00)	-17.1%
	Full Day Kindergarten	-	-	-	-	-	
	Total Offsets	\$ (265,000.00)	\$ (395,000.00)	\$ (395,000.00)	\$ (395,000.00)	\$ 130,000.00	160.6%
92	Net Salaries and Expenses	26,651,605.35	28,494,647.00	27,551,605.35	28,515,912.00	964,306.65	3.5%
93	School Health Insurance	3,006,170.00	3,156,478.50	3,156,479.00	3,282,738.00	126,259.00	4.0%
94	N.S. Technical High School	625,699.00	777,906.00	786,593.00	705,288.00	(81,305.00)	-10.3%
	Total Education	\$ 30,283,474.35	\$ 32,429,031.50	\$ 31,494,677.35	\$ 32,503,938.00	\$ 1,009,260.65	3.2%

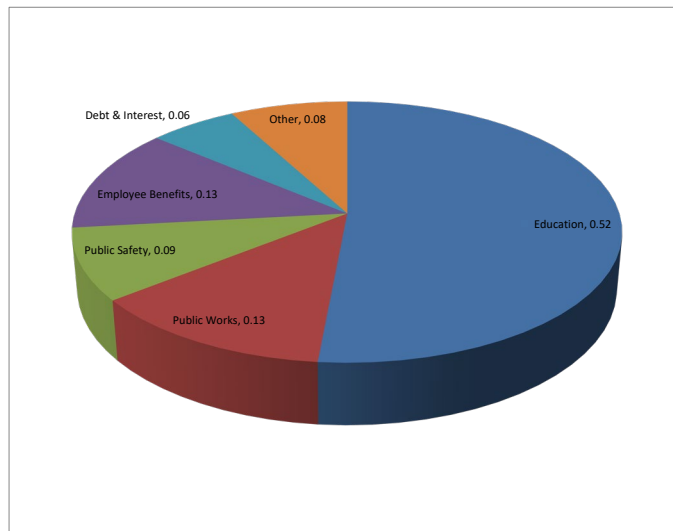
Recommendations of the Finance Committee

FY 23 Operating Budget

Line #		Final FY21	Voted FY 22	Revised FY 22	Recommended FinCom/BOS FY 23	FY22 vs FY22 Variance	FY22 vs FY23 %
95	Short Term Interest Debt Exclusion						
96	Short Term Interest	\$ 3,854.00	\$ 4,000.00	\$ 4,000.00	\$ 80,000.00	\$ 76,000.00	1900.0%
97	Long Term Principal Payment	\$ 597,100.00	\$ 501,000.00	\$ 501,000.00	\$ 499,000.00	\$ (2,000.00)	-0.4%
98	Long Term Interest	\$ 158,819.00	\$ 151,046.00	\$ 151,046.00	\$ 134,021.00	\$ (17,025.00)	-11.3%
99	Long Term Principal Debt Exclusion	\$ 2,101,900.00	\$ 2,744,000.00	\$ 2,744,000.00	\$ 2,516,000.00	\$ (228,000.00)	-8.3%
100	Long Term Interest Debt Exclusion	\$ 305,014.00	\$ 688,849.00	\$ 688,849.00	\$ 662,749.00	\$ (26,100.00)	-3.8%
101	Septic Loan Program	\$ 22,604.00	\$ 22,619.00	\$ 22,619.00	\$ 22,634.00	\$ 15.00	0.1%
	Debt & Interest	\$ 3,189,291.00	\$ 4,111,514.00	\$ 4,111,514.00	\$ 3,914,404.00	\$ (197,110.00)	-4.8%

102	Pension Contributions	\$ 2,988,778.00	\$ 3,149,644.00	\$ 3,149,644.00	\$ 3,445,513.00	\$ 295,869.00	9.4%
103	Town Health/Life/Disability Insurance	\$ 3,526,744.22	\$ 3,703,081.43	\$ 3,703,182.00	\$ 3,905,584.00	\$ 202,402.00	5.5%
104	Medicare - F.I.C.A.	\$ 500,000.00	\$ 510,000.00	\$ 510,000.00	\$ 520,000.00	\$ 10,000.00	2.0%
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	\$ 7,029,520.00	\$ 7,521,069.22	\$ 7,768,373.00	\$ 8,276,644.00	\$ 347,303.78	4.7%

TOTAL OPERATING BUDGET	\$ 58,291,211.27	\$ 61,724,097.77	\$ 60,809,417.35	\$ 62,827,639.00	\$ 1,959,283.65	3.2%
-------------------------------	-------------------------	-------------------------	-------------------------	-------------------------	------------------------	-------------



RECOMMENDATIONS OF THE FINANCE COMMITTEE

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 excludes 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, 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- as listed under Finance Comm Recommendations

FY2023 CAPITAL BUDGET	Select Board Recommendation	Finance Comm Recommendation
Technology	250,000.00	250,000.00
School Department Total	\$ 250,000.00	\$ 250,000.00
Upgrade Production Equipment	40,000.00	40,000.00
Cable Services Total	\$ 40,000.00	\$ 40,000.00
Master Plan	10,000.00	10,000.00
Pillings Pond Water Quality Improvement	25,000.00	25,000.00
Land Use-Conservation Total	\$ 35,000.00	\$ 35,000.00
New Library Website and Rebranding	40,000.00	40,000.00
Assistive Tech. for Blind & Visually Impaired	7,055.00	7,055.00
Technology to enable hybrid meetings	2,400.00	2,400.00
Computer Tables w/ plexi glass dividers	10,000.00	10,000.00
Library Total	\$ 59,455.00	\$ 59,455.00
1 Unmarked Police Vehicle	47,500.00	47,500.00
Radio Dispatch Upgrade Police/Fire 50/50 split	15,000.00	15,000.00
8 Portable Camera Systems	30,000.00	30,000.00
Dispatch Console Replacement yr 1 of 2	75,000.00	75,000.00
Mobile Radios	30,000.00	30,000.00
Mobile Computers for Cruisers	10,000.00	10,000.00
Police Department Total	\$ 207,500.00	\$ 207,500.00
Mobile Data Terminals for Fire Trcks(1)	11,258.00	11,258.00
Video Laryngoscopes for rescues (2)	10,075.00	10,075.00
Radio Dispatch Upgrade Police/Fire 50/50 split(3)	15,000.00	15,000.00
New Tires for Ladder Truck (4)	6,927.00	6,927.00
Fire Hose (5)	5,000.00	5,000.00

Fires Station Provide dormitory areas w/ separation	95,000.00	95,000.00
Fire Department Total	\$ 143,260.00	\$ 143,260.00
NPDES Years 2 Implementation Permit Requirement	83,000.00	83,000.00
Pilling's Pond Dam Improvements	12,000.00	12,000.00
Road Construction	600,000.00	500,000.00
Sidewalks	50,000.00	50,000.00
Drainage Improvements	100,000.00	100,000.00
Replace 3 F550 Dump Trucks	225,000.00	225,000.00
Radar Speed Signs	6,000.00	6,000.00
Complete Streets Design	80,000.00	80,000.00
Bew Bus Lease Payment 1 of 5	20,000.00	20,000.00
2 New Classroom Pods LMS	60,000.00	60,000.00
Replace/Repair LMS Stage Rigging safety issues	40,000.00	40,000.00
Public Works Total	\$ 1,276,000.00	\$ 1,176,000.00
Groundmaster 4700 Rough cut mower (1)	94,864.00	94,864.00
Reelmaster 5050-H Fairway Mower (2)	74,042.00	74,042.00
Workman HDX-4WD vehicle (3)	35,337.00	35,337.00
Debris Blower(4)	9,393.00	9,393.00
Design Services Clubhouse	50,000.00	50,000.00
Golf Course Total	\$ 263,636.00	\$ 263,636.00
TOTAL ALL DEPARTMENTS	\$ 2,274,851.00	\$ 2,174,851.00
Funding		
Free Cash	1,971,215.00	1,871,215.00
Cable Receipt Reserve	40,000.00	40,000.00
Golf Enterprise	263,636.00	263,636.00
	\$ 2,274,851.00	\$ 2,174,851.00

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 Indefinite Postponement

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 2023 from persons using said service; or to take any other action in connection therewith.

Submitted by SELECT BOARD

Finance Committee Recommends Article 10

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 2023 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 raise and appropriate, transfer from available funds, or borrow a sum of money, to be expended under the direction of the Select Board and the Public Safety Building Committee, for architectural and engineering designs, plans and other specifications, bid documents, permitting and any associated costs related to the renovation of the existing Police and Fire Station and Town Hall at 55 Summer Street and the building of a new Public Safety Building, and for any costs in connection therewith and, for the purpose of meeting such appropriation, to authorize the Town Treasurer, with the approval of the Select Board, to borrow said sum in accordance with Chapter 44, Section 7(1) of the Massachusetts General Laws, or any other enabling authority and to issue bonds or notes of the Town therefor, 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 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 2023.

<u>Revolving Fund</u>	<u>Maximum Expenditure</u>
Council on Aging	\$ 50,000
Board of Health	\$ 15,000
Library	\$ 10,000
Recreation	\$325,000
Public Works – Fields	\$ 75,000
Public Works – Merritt Center	\$ 10,000

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 amend Chapter 143 of the General Bylaws, entitled “Fees,” by making the following changes and additions.

ARTICLE V FIRE DEPARTMENT FEES

EMERGENCY MEDICAL SERVICES FEES

<i>Mileage charge per mile</i>	<i>\$ 50.00</i>	
<i>Basic Life Support</i>	<i>\$1,650.00</i>	
<i>Advanced Life Support 1</i>	<i>\$2,150.00</i>	<i>\$2,350</i>
<i>Advanced Life Support 2</i>	<i>\$3,150.00</i>	<i>\$3,450</i>

or to take any other action in connection therewith.

Submitted by SELECT BOARD

Finance Committee Recommends Article 14

ARTICLE 15. To see if the Town will vote, pursuant to G.L. c. 41, s. 81U, to appropriate from the proceeds of a bond posted by Hannah's View Estates, LLC as security for the construction of ways and the installation of municipal services in the Sagamore Place subdivision, the sum of \$167,372 for the purpose of completing such construction and installation, and to authorize the Planning Board to take all such other and further measures as may be necessary or appropriate to accomplish the purpose of this Article; or to take any other action in connection therewith.

Submitted by PLANNING BOARD

Finance Committee Recommends Article 15

ARTICLE 16. To amend the Zoning District Map of the Town of Lynnfield entitled "Zoning District Map of the Town of Lynnfield dated September 18, 2019" as amended to date by changing from Single Resident District B to Elderly Housing District (EH), the parcel of land off Ramsdell Way, Lynnfield, containing 182,471 Square Feet, or 4.189 Acres as shown on a plan entitled "Sketch Plan of Land in Lynnfield" dated March 24, 2022 drawn by Hayes Engineering, Inc., being a portion of Lynnfield Assessor Parcel ID 0055 0944, a copy of which is on file with the Town Clerk, and bounded and described as follows:

Description of Area to be Rezoned to "Elderly Housing District"

Beginning at the easterly corner of the parcel at a point on the southerly sideline of Ramsdell Way; thence running
S56°55'04"W a distance of 176.96 feet; thence turning and running
N68°37'28"W a distance of 34.62 feet; thence turning and running
S87°04'04"W a distance of 74.70 feet; thence turning and running
S65°12'22"W a distance of 41.00 feet; thence turning and running
S36°07'18"W a distance of 212.45 feet; thence turning and running
N60°14'15"W a distance of 307.01 feet; thence turning and running
N39°50'03"E a distance of 504.47 feet; thence turning and running
S42°09'27"E a distance of 40.00 feet; thence turning and running
S75°40'19"E a distance of 198.25 feet; thence turning and running
N74°56'26"E a distance of 50.00 feet to a point on the southerly sideline of Ramsdell Way; thence turning and running
S15°03'34"E along said sideline a distance of 89.66 feet; thence running
Southeasterly along said sideline on a curve turning to the left with an arc length of 133.39 feet, with a radius of 220.00 feet, to the point of beginning.
Containing an area of 182,471 Square Feet, or 4.189 Acres.

or what action it will take thereon.

Submitted by PETITION

Finance Committee Recommendation Deferred to Town Meeting