

# Section I Budget Overview

Program Summary		A	B	C	D	E	D	E	F
Element Description	FY2021 Actual	FY2022 Actual	FY2023 Restated	FY2024 Request	FY2024 Add/Delete	FY2024 Recommended	Change \$	(D-C)	(E/C)
<b>Operating Budget - General Fund Expenses</b>									
<u>Program 1000: Education</u>									
1100 Lexington Public Schools	\$ 114,464,314	\$ 120,636,545	\$ 128,254,447	\$ 133,238,358		\$ 133,238,358	\$ 4,983,911		3.89 %
1200 Regional High School	\$ 2,863,147	\$ 3,130,038	\$ 3,223,898	\$ 3,501,977		\$ 3,501,977	\$ 278,079		8.63 %
<b>Total Education</b>	<b>\$ 117,327,461</b>	<b>\$ 123,766,583</b>	<b>\$ 131,478,345</b>	<b>\$ 136,740,335</b>		<b>\$ 136,740,335</b>	<b>\$ 5,261,990</b>		<b>4.00 %</b>
<u>Program 2000: Shared Expenses</u>									
2110 Contributory Retirement	\$ 6,679,199	\$ 7,417,500	\$ 9,219,250	\$ 9,984,800		\$ 9,984,800	\$ 765,550		8.30 %
2120 Non-Contributory Retirement	\$ 15,907	\$ 8,798							
2130 Employee Benefits (Health/Dental/Life/Medicare)	\$ 28,361,983	\$ 29,568,050	\$ 32,743,388	\$ 34,688,874	\$ 18,227	\$ 34,707,101	\$ 1,963,712		6.00 %
2140 Unemployment	\$ 64,311	\$ 88,124	\$ 200,000	\$ 200,000		\$ 200,000			
2150 Workers' Comp.* (MGL Ch.40:13A&13C, Ch.41:111F)	\$ 875,000	\$ 750,000	\$ 625,000	\$ 500,000		\$ 500,000	\$ (125,000)		(20.00) %
<b>Subtotal 2100 Benefits</b>	<b>\$ 35,996,400</b>	<b>\$ 37,832,472</b>	<b>\$ 42,787,638</b>	<b>\$ 45,373,674</b>	<b>\$ 18,227</b>	<b>\$ 45,391,901</b>	<b>\$ 2,604,262</b>		<b>6.09 %</b>
2210 Property & Liability Insurance	\$ 791,296	\$ 830,781	\$ 895,000	\$ 992,000		\$ 992,000	\$ 97,000		10.84 %
2220 Uninsured Losses* (MGL Ch. 40, Sec. 13)	\$ 250,000	\$ 250,000	\$ 200,000	\$ 200,000		\$ 200,000			
<b>Subtotal 2200 Property &amp; Liability Insurance</b>	<b>\$ 1,041,296</b>	<b>\$ 1,080,781</b>	<b>\$ 1,095,000</b>	<b>\$ 1,192,000</b>		<b>\$ 1,192,000</b>	<b>\$ 97,000</b>		<b>8.86 %</b>
2310 Solar Producer Payments	\$ 367,694	\$ 360,184	\$ 390,000	\$ 390,000		\$ 390,000			
<b>Subtotal 2300 Solar Producer Payments</b>	<b>\$ 367,694</b>	<b>\$ 360,184</b>	<b>\$ 390,000</b>	<b>\$ 390,000</b>		<b>\$ 390,000</b>	<b>\$</b>		<b></b>
2410 Principal on Long Term Debt	\$ 6,292,000	\$ 5,626,400	\$ 5,274,000	\$ 4,840,333		\$ 4,840,333	\$ (433,667)		(8.22) %
2420 Interest on Long Term Debt	\$ 1,101,675	\$ 956,198	\$ 1,217,534	\$ 1,210,458		\$ 1,210,458	\$ (7,076)		(0.58) %
2430 Principal & Interest on Temporary Debt	\$ 2,843,863	\$ 3,781,666	\$ 762,975	\$ 803,310		\$ 803,310	\$ 40,335		5.29 %
<b>Subtotal 2400 Debt Services</b>	<b>\$ 10,237,538</b>	<b>\$ 10,364,264</b>	<b>\$ 7,254,509</b>	<b>\$ 6,854,101</b>		<b>\$ 6,854,101</b>	<b>\$ (400,408)</b>		<b>(5.52) %</b>
2510 Reserve Fund	\$	\$	\$ 1,250,000	\$ 750,000		\$ 750,000	\$ (500,000)		(40.00) %
<b>Subtotal 2500 Reserve Fund</b>	<b>\$</b>	<b>\$</b>	<b>\$ 1,250,000</b>	<b>\$ 750,000</b>		<b>\$ 750,000</b>	<b>\$ (500,000)</b>		<b>(40.00) %</b>
2600 Facilities	\$ 11,141,011	\$ 12,183,930	\$ 13,069,307	\$ 14,073,128	\$ (122,625)	\$ 13,950,503	\$ 881,196		6.74 %
<b>Total Shared Expenses</b>	<b>\$ 58,783,939</b>	<b>\$ 61,821,631</b>	<b>\$ 65,846,454</b>	<b>\$ 68,632,903</b>	<b>\$ (104,398)</b>	<b>\$ 68,528,505</b>	<b>\$ 2,682,050</b>		<b>4.07 %</b>
<u>Program 3000: Public Works</u>									
3100-3500 DPW Personal Services	\$ 4,746,049	\$ 4,706,712	\$ 4,877,999	\$ 5,014,681		\$ 5,014,681	\$ 136,682		2.80 %
3100-3500 DPW Expenses	\$ 5,749,259	\$ 5,996,893	\$ 7,090,146	\$ 7,837,928	\$ (114,100)	\$ 7,723,828	\$ 633,682		8.94 %
<b>Total Public Works</b>	<b>\$ 10,495,308</b>	<b>\$ 10,703,605</b>	<b>\$ 11,968,145</b>	<b>\$ 12,852,609</b>	<b>\$ (114,100)</b>	<b>\$ 12,738,509</b>	<b>\$ 770,364</b>		<b>6.44 %</b>

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

# Section I Budget Overview

## Town of Lexington, MA

### Program Summary

Element Description	A		B		C		D		E		F	
	FY2021 Actual	FY2022 Actual	FY2023 Restated	FY2024 Request	FY2024 Add/Delete	FY2024 Recommended	Change \$	(D-C)	Change \$	(E/C)	Change %	
Program 8000: General Government												
8110 Select Board Personal Services	\$ 128,668	\$ 136,988	\$ 145,163	\$ 150,784	\$ —	\$ 150,784	\$ 5,621	\$ 150,784	\$ 5,621	3.87 %		
8110 Select Board Expenses	\$ 77,136	\$ 81,625	\$ 134,838	\$ 136,338	\$ —	\$ 136,338	\$ 1,500	\$ 136,338	\$ 1,500	1.11 %		
8120 Legal	\$ 399,245	\$ 327,582	\$ 395,000	\$ 395,000	\$ (20,000)	\$ 375,000	\$ (20,000)	\$ 375,000	\$ (20,000)	(5.06) %		
8130 Town Report	\$ 10,445	\$ 11,653	\$ 13,688	\$ 13,688	\$ —	\$ 13,688	\$ —	\$ 13,688	\$ —	— %		
8140 PEG Access	\$ 597,702	\$ 608,831	\$ 610,113	\$ 658,517	\$ —	\$ 658,517	\$ 48,405	\$ 658,517	\$ 48,405	7.93 %		
<b>Subtotal 8100 Select Board</b>	<b>\$ 1,213,197</b>	<b>\$ 1,166,679</b>	<b>\$ 1,298,802</b>	<b>\$ 1,354,327</b>	<b>\$ (20,000)</b>	<b>\$ 1,334,327</b>	<b>\$ 35,526</b>	<b>\$ 1,334,327</b>	<b>\$ 35,526</b>	<b>2.74 %</b>		
8210-8220 Town Manager Personal Services	\$ 828,323	\$ 934,899	\$ 1,011,696	\$ 1,142,154	\$ (67,833)	\$ 1,074,321	\$ 62,625	\$ 1,074,321	\$ 62,625	6.19 %		
8210-8220 Town Manager Expenses	\$ 176,481	\$ 152,185	\$ 294,275	\$ 334,103	\$ 8,200	\$ 342,303	\$ 48,028	\$ 342,303	\$ 48,028	16.32 %		
8230 Salary Transfer Account* (MGL Ch.40, Sec.13D)	\$ 408,732	\$ 313,529	\$ 826,422	\$ 725,300	\$ —	\$ 725,300	\$ (101,122)	\$ 725,300	\$ (101,122)	(12.24) %		
<b>Subtotal 8200 Town Manager</b>	<b>\$ 1,413,536</b>	<b>\$ 1,400,613</b>	<b>\$ 2,132,393</b>	<b>\$ 2,201,557</b>	<b>\$ (59,633)</b>	<b>\$ 2,141,924</b>	<b>\$ 9,531</b>	<b>\$ 2,141,924</b>	<b>\$ 9,531</b>	<b>0.45 %</b>		
8310 Financial Committees	\$ 6,329	\$ 6,630	\$ 8,397	\$ 8,535	\$ —	\$ 8,535	\$ 138	\$ 8,535	\$ 138	1.64 %		
8320 Misc. Boards and Committees	\$ 6,005	\$ 6,502	\$ 10,500	\$ 10,500	\$ —	\$ 10,500	\$ —	\$ 10,500	\$ —	— %		
8330 Town Celebrations Committee	\$ 12,557	\$ 44,842	\$ 51,263	\$ 47,173	\$ —	\$ 47,173	\$ (4,090)	\$ 47,173	\$ (4,090)	(8.0) %		
<b>Subtotal 8300 Town Committees</b>	<b>\$ 24,890</b>	<b>\$ 57,974</b>	<b>\$ 70,160</b>	<b>\$ 66,208</b>	<b>\$ —</b>	<b>\$ 66,208</b>	<b>\$ (3,952)</b>	<b>\$ 66,208</b>	<b>\$ (3,952)</b>	<b>(5.6) %</b>		
8400 Finance Personal Services	\$ 1,393,047	\$ 1,487,307	\$ 1,549,316	\$ 1,623,147	\$ —	\$ 1,623,147	\$ 73,831	\$ 1,623,147	\$ 73,831	4.77 %		
8400 Finance Expenses	\$ 371,841	\$ 432,482	\$ 508,835	\$ 502,025	\$ (10,000)	\$ 492,025	\$ (16,810)	\$ 492,025	\$ (16,810)	(3.30) %		
<b>Subtotal 8400 Finance</b>	<b>\$ 1,764,887</b>	<b>\$ 1,919,788</b>	<b>\$ 2,058,151</b>	<b>\$ 2,125,172</b>	<b>\$ (10,000)</b>	<b>\$ 2,115,172</b>	<b>\$ 57,021</b>	<b>\$ 2,115,172</b>	<b>\$ 57,021</b>	<b>2.77 %</b>		
8500 Town Clerk Personal Services	\$ 427,766	\$ 396,034	\$ 470,247	\$ 487,985	\$ —	\$ 487,985	\$ 17,738	\$ 487,985	\$ 17,738	3.77 %		
8500 Town Clerk Expenses	\$ 94,904	\$ 108,656	\$ 157,050	\$ 109,375	\$ —	\$ 109,375	\$ (47,675)	\$ 109,375	\$ (47,675)	(30.36) %		
<b>Subtotal 8500 Town Clerk</b>	<b>\$ 522,670</b>	<b>\$ 504,690</b>	<b>\$ 627,297</b>	<b>\$ 597,360</b>	<b>\$ —</b>	<b>\$ 597,360</b>	<b>\$ (29,937)</b>	<b>\$ 597,360</b>	<b>\$ (29,937)</b>	<b>(4.77) %</b>		
8600 IT Personal Services	\$ 836,010	\$ 830,098	\$ 812,064	\$ 808,139	\$ —	\$ 808,139	\$ (3,925)	\$ 808,139	\$ (3,925)	(0.48) %		
8600 IT Expenses	\$ 1,393,367	\$ 1,802,626	\$ 1,855,445	\$ 2,110,426	\$ —	\$ 2,110,426	\$ 254,981	\$ 2,110,426	\$ 254,981	13.74 %		
<b>Subtotal 8600 Innovation &amp; Technology</b>	<b>\$ 2,229,377</b>	<b>\$ 2,632,724</b>	<b>\$ 2,667,509</b>	<b>\$ 2,918,565</b>	<b>\$ —</b>	<b>\$ 2,918,565</b>	<b>\$ 251,057</b>	<b>\$ 2,918,565</b>	<b>\$ 251,057</b>	<b>9.41 %</b>		
<b>Total General Government</b>	<b>\$ 7,168,558</b>	<b>\$ 7,682,467</b>	<b>\$ 8,854,311</b>	<b>\$ 9,263,190</b>	<b>\$ (89,633)</b>	<b>\$ 9,173,556</b>	<b>\$ 319,245</b>	<b>\$ 9,173,556</b>	<b>\$ 319,245</b>	<b>3.61 %</b>		
<b>Total Municipal</b>	<b>\$ 39,481,849</b>	<b>\$ 41,023,558</b>	<b>\$ 44,812,553</b>	<b>\$ 47,207,817</b>	<b>\$ (273,433)</b>	<b>\$ 46,934,383</b>	<b>\$ 2,121,830</b>	<b>\$ 46,934,383</b>	<b>\$ 2,121,830</b>	<b>4.73 %</b>		
Operating Department Summary												
Education Operating	\$ 117,327,461	\$ 123,766,583	\$ 131,478,345	\$ 136,740,335	\$ —	\$ 136,740,335	\$ 5,261,990	\$ 136,740,335	\$ 5,261,990	4.00 %		
Shared Expenses	\$ 58,783,939	\$ 61,821,631	\$ 65,846,454	\$ 68,632,903	\$ (104,398)	\$ 68,528,505	\$ 2,682,050	\$ 68,528,505	\$ 2,682,050	4.07 %		
Municipal Operating	\$ 39,481,849	\$ 41,023,558	\$ 44,812,553	\$ 47,207,817	\$ (273,433)	\$ 46,934,383	\$ 2,121,830	\$ 46,934,383	\$ 2,121,830	4.73 %		
	\$ 215,593,249	\$ 226,611,772	\$ 242,137,353	\$ 252,581,054	\$ (377,831)	\$ 252,203,223	\$ 10,065,870	\$ 252,203,223	\$ 10,065,870	4.16 %		

# Section I Budget Overview

## Town of Lexington, MA

### Program Summary

Element Description	A		B		C		D		E		F	
	FY2021 Actual	FY2022 Actual	FY2023 Restated	FY2024 Request	FY2024 Add/Delete	FY2024 Recommended	Change \$	(D-C)	Change \$	(E/C)	Change %	
<b>Capital</b>												
Capital Requests (Cash-GF, Prior Bond Auth., BAN Premiums)	\$ 4,775,531	\$ 6,806,505	\$ 11,049,906	\$ 12,904,166		\$ 12,904,166	\$ 1,854,260		\$ 1,854,260		16.78 %	
Non-General Fund Capital Requests	\$ 193,504	\$ 464,126	\$ 311,824	\$ 129,685		\$ 129,685	\$ (182,139)		\$ (182,139)		(58.41) %	
Building Envelope & Systems Set-Aside	\$ 208,962	\$ 214,186	\$ 219,540	\$ 225,029		\$ 225,029	\$ 5,489		\$ 5,489		2.50 %	
Streets Set-Aside	\$ 2,634,022	\$ 2,651,674	\$ 2,669,767	\$ 2,688,312		\$ 2,688,312	\$ 18,545		\$ 18,545		0.69 %	
<b>Total Capital</b>	<b>\$ 7,812,019</b>	<b>\$ 10,136,491</b>	<b>\$ 14,251,037</b>	<b>\$ 15,947,192</b>		<b>\$ 15,947,192</b>	<b>\$ 1,696,156</b>		<b>\$ 1,696,156</b>		<b>11.90 %</b>	
<b>Other</b>												
Unallocated	\$ —	\$ —	\$ —	\$ 1,000,000		\$ 1,000,000	\$ 1,000,000		\$ 1,000,000		— %	
Set-Aside for Unanticipated Current FY Needs	\$ —	\$ —	\$ —	\$ 200,000		\$ 200,000	\$ 200,000		\$ 200,000		— %	
Special Education Stabilization Fund	\$ —	\$ —	\$ —	\$ 500,000		\$ 500,000	\$ 500,000		\$ 500,000		— %	
Special Education Reserve Fund	\$ —	\$ —	\$ —	\$ 750,000		\$ 750,000	\$ 750,000		\$ 750,000		— %	
General Fund Support for Recreation & Community Programs (Transfer to Article 5, ATM)	\$ 618,916	\$ 509,215	\$ 242,790	\$ 256,675		\$ 256,675	\$ 13,885		\$ 13,885		5.72 %	
Tax Levy Dedicated to Capital Stabilization Fund	\$ —	\$ 57,138	\$ 1,733,137	\$ 1,733,137		\$ 1,733,137	\$ —		\$ —		— %	
Allocated to Capital Stabilization Fund	\$ —	\$ 3,730,836	\$ 3,784,689	\$ —		\$ —	\$ (3,784,689)		\$ (3,784,689)		(100.0) %	
Transfer to the Transportation Demand Management (TDM) Stab. Fund from Tax Levy	\$ —	\$ 200,000	\$ —	\$ —		\$ —	\$ —		\$ —		— %	
Senior Service Program	\$ —	\$ 15,000	\$ 15,000	\$ —		\$ —	\$ (15,000)		\$ (15,000)		(100.0) %	
Climate Action Plan	\$ —	\$ —	\$ 50,570	\$ —		\$ —	\$ (50,570)		\$ (50,570)		(100.0) %	
Vision for Lexington Townwide Survey	\$ —	\$ 50,000	\$ —	\$ —		\$ —	\$ —		\$ —		— %	
OPEB Trust Fund**	\$ 750,000	\$ 1,879,721	\$ 1,929,721	\$ 1,979,721		\$ 1,979,721	\$ 50,000		\$ 50,000		2.59 %	
Warrant Articles	\$ —	\$ 100,000	\$ 301,256	\$ —		\$ —	\$ (301,256)		\$ (301,256)		(100.0) %	
<b>Total Other Articles</b>	<b>\$ 1,368,916</b>	<b>\$ 6,541,910</b>	<b>\$ 8,057,163</b>	<b>\$ 6,419,533</b>		<b>\$ 6,419,533</b>	<b>\$ (1,637,630)</b>		<b>\$ (1,637,630)</b>		<b>(20.33) %</b>	
<b>General Fund Total</b>	<b>\$ 224,774,184</b>	<b>\$ 243,290,173</b>	<b>\$ 264,445,552</b>	<b>\$ 274,947,779</b>		<b>\$ 274,947,779</b>	<b>\$ (377,831)</b>		<b>\$ 10,124,396</b>		<b>3.83 %</b>	

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

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

### Enterprise Funds

3600 Water Enterprise	\$ 11,402,688	\$ 12,448,489	\$ 12,707,237	\$ 13,714,956	\$ 6,000	\$ 13,720,956	\$ 1,013,719		\$ 1,013,719		7.98 %
3700 Sewer Enterprise	\$ 10,448,199	\$ 10,855,261	\$ 11,798,658	\$ 12,766,144	\$ 6,000	\$ 12,772,144	\$ 973,486		\$ 973,486		8.25 %
5200 Recreation Enterprise	\$ 2,066,677	\$ 2,597,045	\$ 3,425,097	\$ 3,566,436	\$ —	\$ 3,566,436	\$ 141,339		\$ 141,339		4.13 %
Cash Capital - Enterprise	\$ 1,600,000	\$ 430,000	\$ 1,317,000	\$ 2,799,404	\$ —	\$ 2,799,404	\$ 1,482,404		\$ 1,482,404		112.56 %

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## Town of Lexington, MA

Program Summary		A	B	C	D	E	D	E	F
		FY2021	FY2022	FY2023	FY2024	FY2024	FY2024	FY2024	(E/C)
Element	Description	Actual	Actual	Restated	Request	Add/Delete	Recommended	Change \$	Change %
<b>Total Enterprise Funds (Oper. Exp. ONLY)</b>		\$ 25,517,564	\$ 26,330,795	\$ 29,247,992	\$ 32,846,940	\$ 12,000	\$ 32,858,940	\$ 3,610,948	12.35 %
<b>Revolving Funds</b>									
1100	School Bus Transportation	\$ 1,149,283	\$ 207,782	\$ 1,150,000	\$ 1,150,000	\$ —	\$ 1,150,000	\$ —	— %
2600	Building Rental Revolving Fund	\$ 8,458	\$ 225,809	\$ 585,226	\$ 602,066	\$ —	\$ 602,066	\$ 16,840	2.88 %
3100	Regional Cache - Hartwell Avenue	\$ 1,883	\$ —	\$ 50,000	\$ —	\$ —	\$ —	\$ (50,000)	(100.00) %
3320	Tree (DPW-Forestry)	\$ 23,450	\$ 70,000	\$ 75,000	\$ 90,000	\$ —	\$ 90,000	\$ 15,000	20.00 %
3330	Burial Container (DPW-Cemetery)	\$ 21,815	\$ 24,882	\$ 60,000	\$ 60,000	\$ —	\$ 60,000	\$ —	— %
3420	Compost Operations (DPW-Recycling)	\$ 889,408	\$ 750,850	\$ 866,495	\$ 853,233	\$ —	\$ 853,233	\$ (13,262)	(1.53) %
3420	MHHP Operations	\$ 255,449	\$ 156,770	\$ 260,000	\$ 300,000	\$ —	\$ 300,000	\$ 40,000	15.38 %
3420	Refuse & Recycling Collection Rev. Fund (3420)	\$ —	\$ —	\$ —	\$ 230,000	\$ —	\$ 230,000	\$ 230,000	— %
6120	Senior Services	\$ 6,469	\$ 29,461	\$ 75,000	\$ 75,000	\$ —	\$ 75,000	\$ —	— %
7110	Residential Engineering Review	\$ —	\$ —	\$ 57,600	\$ 57,600	\$ —	\$ 57,600	\$ —	— %
7140	Health Programs	\$ —	\$ —	\$ —	\$ 90,000	\$ —	\$ 90,000	\$ 90,000	— %
7140	Lab Animal Permits	\$ —	\$ —	\$ —	\$ 40,000	\$ —	\$ 40,000	\$ 40,000	— %
7320	Tourism/Liberty Ride	\$ —	\$ 146,758	\$ 104,000	\$ —	\$ —	\$ —	\$ (104,000)	(100.00) %
7340	Visitors Center	\$ —	\$ 255,101	\$ 259,465	\$ —	\$ —	\$ —	\$ (259,465)	(100.00) %
7350	Tourism Revolving Fund	\$ —	\$ —	\$ —	\$ 413,150	\$ 76,817	\$ 489,967	\$ 489,967	— %
<b>Total Revolving Funds</b>		\$ 2,356,214	\$ 1,867,411	\$ 3,542,786	\$ 3,961,049	\$ 76,817	\$ 4,037,866	\$ 495,080	13.97 %
<b>Community Preservation Act (CPA)</b>									
	CPA Cash Capital	\$ 2,283,367	\$ 2,233,495	\$ 585,000	\$ 11,984,010	\$ —	\$ 11,984,010	\$ 11,399,010	1,949 %
	CPA Debt Service	\$ 3,094,680	\$ 3,968,594	\$ 2,989,550	\$ 1,788,900	\$ —	\$ 1,788,900	\$ (1,200,650)	(40.16) %
	CPA Other (Projects & Admin.)	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ —	\$ 150,000	\$ —	— %
<b>Total CPA</b>		\$ 5,528,047	\$ 6,352,089	\$ 3,724,550	\$ 13,922,910	\$ —	\$ 13,922,910	\$ 10,198,360	273.81 %
<b>Grants</b>									
	Grants & Subsidies (MBTA & Elder Affairs)	\$ 156,074	\$ 146,444	\$ 149,764	\$ 189,992	\$ —	\$ 189,992	\$ 40,228	26.86 %

# Section I Budget Overview

Program Summary		A	B	C	D	E	D	E	F
Element Description	FY2021 Actual	FY2022 Actual	FY2023 Restated	FY2024 Request	FY2024 Add/Delete	FY2024 Recommended	FY2024 Change \$	FY2024 Change \$	(E/C) %
<b>Total Grants</b>	\$ 156,074	\$ 146,444	\$ 149,764	\$ 189,992	\$ —	\$ 189,992	\$ 40,228	\$ 40,228	26.86 %
<b>Exempt Debt</b>									
Municipal	\$ 2,268,827	\$ 2,228,673	\$ 2,129,334	\$ 4,615,160	\$ —	\$ 4,615,160	\$ 2,485,826	\$ 2,485,826	116.74 %
School	\$ 15,016,003	\$ 14,519,318	\$ 13,879,051	\$ 12,269,009	\$ —	\$ 12,269,009	\$ (1,610,042)	\$ (1,610,042)	(11.60) %
Less Capital Stabilization Fund Mitigation	\$ (4,600,000)	\$ (2,800,000)	\$ (800,000)	\$ (500,000)	\$ —	\$ (500,000)	\$ 300,000	\$ 300,000	(37.50) %
<b>Total Exempt Debt</b>	\$ 12,684,830	\$ 13,947,991	\$ 15,208,385	\$ 16,384,169	\$ —	\$ 16,384,169	\$ 1,175,784	\$ 1,175,784	7.73 %
<b>Non-General Fund Total</b>	\$ 46,242,730	\$ 48,644,730	\$ 51,873,477	\$ 67,305,060	\$ 88,817	\$ 67,393,877	\$ 15,520,400	\$ 15,520,400	29.92 %
<b>Combined Budget Total</b>	\$ 271,016,914	\$ 291,934,903	\$ 316,319,029	\$ 342,252,839	\$ (289,014)	\$ 341,963,825	\$ 25,644,796	\$ 25,644,796	8.11 %
<b>Reconciliation</b>									
Education	\$ 117,327,461	\$ 123,766,583	\$ 131,478,345	\$ 136,740,335	\$ —	\$ 136,740,335	\$ 5,261,990	\$ 5,261,990	4.00 %
Shared Expenses	\$ 58,783,939	\$ 61,821,631	\$ 65,846,454	\$ 68,632,903	\$ (104,398)	\$ 68,528,505	\$ 2,682,050	\$ 2,682,050	4.07 %
Municipal	\$ 39,481,849	\$ 41,023,558	\$ 44,812,553	\$ 47,207,817	\$ (273,433)	\$ 46,934,383	\$ 2,121,830	\$ 2,121,830	4.73 %
Capital	\$ 7,812,019	\$ 10,136,491	\$ 14,251,037	\$ 15,947,192	\$ —	\$ 15,947,192	\$ 1,696,156	\$ 1,696,156	11.90 %
Other	\$ 1,368,916	\$ 6,541,910	\$ 8,057,163	\$ 6,419,533	\$ —	\$ 6,419,533	\$ (1,637,630)	\$ (1,637,630)	(20.33) %
Enterprise	\$ 25,517,564	\$ 26,330,795	\$ 29,247,992	\$ 32,846,940	\$ 12,000	\$ 32,858,940	\$ 3,610,948	\$ 3,610,948	12.35 %
Revolving Funds & Grants	\$ 2,512,289	\$ 2,013,855	\$ 3,692,550	\$ 4,151,041	\$ 76,817	\$ 4,227,858	\$ 535,308	\$ 535,308	14.50 %
CPA	\$ 5,528,047	\$ 6,352,089	\$ 3,724,550	\$ 13,922,910	\$ —	\$ 13,922,910	\$ 10,198,360	\$ 10,198,360	273.81 %
Exempt Debt	\$ 12,684,830	\$ 13,947,991	\$ 15,208,385	\$ 16,384,169	\$ —	\$ 16,384,169	\$ 1,175,784	\$ 1,175,784	7.73 %
<b>Totals</b>	\$ 271,016,914	\$ 291,934,903	\$ 316,319,029	\$ 342,252,839	\$ (289,014)	\$ 341,963,825	\$ 25,644,796	\$ 25,644,796	8.11 %