

TOWN OF LAKEVILLE
FY 2024 PROPOSED BUDGET

Ari J. Sky, Town Administrator

February 13, 2023

**Town of Lakeville, Massachusetts
Fiscal Year 2024
Proposed Budget**



Lakeville Select Board

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Lillian Drane, Town Clerk

**Erika Correia, Treasurer/Collector
Todd Hassett, Town Accountant
John Viarella, Director of Human Resources**

Special thanks to the Freetown-Lakeville and Old Colony school districts and the dedicated employees of the Town of Lakeville.

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FISCAL YEAR 2024 PROPOSED BUDGET

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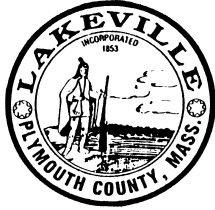
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TOWN OF LAKEVILLE
Town Administrator's Office

346 Bedford Street
Lakeville, MA 02347
(508) 946-8803

February 13, 2023

TO: Lakeville Select Board

FROM: Ari J. Sky, Town Administrator

SUBJECT: Town Administrator's Proposed Operating Budget & Capital Plan

CC: Finance Committee

In accordance with Chapter III, Section 26, Subsection 2c, of the Town of Lakeville's General By-Laws, I am pleased to submit the proposed FY 2024 operating budget and the FY 2024-2028 capital plan for your consideration.

The development of the FY 2024 budget takes place in an uncertain environment. The Covid-19 pandemic continues to take a toll: since its outset in 2020, the Massachusetts Department of Health has recorded 3,238 cases in Lakeville, while 1,908 Plymouth County residents overall have died. These statistics are our neighbors, friends and families, and the effect on our community has been profound.

While unemployment remains low, overall property valuations continue to rise, and global supply chains have generally improved, the Federal Reserve's ongoing efforts to curb inflation by raising interest rates are having an effect on economic activity. In addition, costs for a wide variety of products and services are significantly higher than a year ago, and it is likely that future interest rate increases will impact the cost of borrowing.

Despite these conditions, the Town of Lakeville has maintained a pattern of strong and sustained growth. New Growth for FY 2023 totaled \$540,758, which is the second-highest number recorded, and the Town recorded 468 building permits in 2022. The preliminary unemployment rate for December 2022 was 3.1%, which compares favorably to the 4.2% rate reported for December 2021, and the median price for residential properties in 2022 was 10.7% higher than in 2021.

However, within these numbers, indications can be found of a slowing economy. While sales prices continued to increase, overall volume declined by 18.2% in 2022, and the average 30-year mortgage rate at the end of 2022 (6.27%) was more than double the average rate for the same period in 2021 (3.11%).

The development of a sustainable budget requires the incorporation of realistic revenue estimates. The proposed budget includes a conservative estimate of \$350,000 for New Growth, which is nearly \$200,000 below the three-year average and \$190,758 less than FY 2023.

Local receipts estimates reflect uncertainty regarding cannabis revenues resulting from the State's 2022 law and incorporate the replacement of annual payments for the Fern Street cell tower with the one-time payment negotiated through the new lease. The impact of these losses is mitigated in part by continued performance in other areas, especially ambulance fees and motor vehicle excise tax. Nevertheless, local receipts estimates overall remain well below performance in earlier years, which is consistent with the Town's longstanding tradition of conservative budgeting.

There is also considerable uncertainty regarding expected State revenue. The State's consensus revenue estimate puts overall revenue at 1.6% above the latest estimate for FY 2023, which is also 2.1% higher than the estimate utilized for the FY 2023 budget. The implications of the consensus estimate, and the planned disposition of revenue from the newly passed "Fair Share Amendment," will not become clear until the Governor releases her recommended budget at the beginning of March. For the time being, we have estimated minimal State revenue increases for the Town and school districts ahead of the State budget process.

The approach we took in developing FY 2024 revenue estimates resulted in a conservative budget proposal which is structured to focus on core needs and maintaining current levels of service in a sustainable manner. Funding is directed mainly toward contractual obligations and limits growth to where increased costs are anticipated.

FY 2024 Budget Process

The FY 2024 budget process has been developed to ensure that the proposed budget and capital plans meet statutory obligations, and that all stakeholders are provided with sufficient opportunity to identify issues of concern and to submit their recommendations. The budget process began with a budget outlook presentation in November; staff provided the Select Board with a prospective overview, discussed allowances for compensation, major revenue and expenditures and approved the budget process calendar. An internal kickoff meeting was held at the end of the month, during which department heads were given an overview of general conditions and guidance regarding base budgets and requests for additional resources.

Budget development meetings were held in January with departments, the Park Commission and the Board of Assessors. Resource recommendations were incorporated into the budget's structure during these and subsequent meetings. Given the current economic uncertainty, my recommendations were developed with a focus on near and long-term sustainability, while ensuring that the Town will be able to maintain current levels of service by responding to increased costs and that Lakeville remains a workplace of choice for talented employees.

The proposed budget and capital plans accomplish these objectives through a conservative approach which emphasizes the proper funding of existing services and refrains from proposing significant new initiatives. The budget document continues the work that was begun with the FY 2023 budget process to provide additional background and transparency through more management information, context regarding the Town's organizational structure, and informative narrative regarding departments' individual requests.

Operating Budget Overview

The FY 2024 proposed budget totals \$35,301,548, of which the General Fund is the largest component at \$34,630,028. The proposed budget attempts to ensure that we can sustain services at levels our residents expect, without placing an undue burden on the Town's residential and commercial taxpayers. The budget is built upon conservative estimates regarding state aid and local receipts, along with the traditional 2.5% levy increase along with new growth.

The proposed budget was built on sustainability as the primary objective. Department budgets were reviewed in detail to ensure that adequate resources were provided to maintain services, and we generally refrained from funding significant new initiatives. As a result, the principal adjustments fell into two areas:

- Funding to meet increased costs due to inflationary increases, including utilities expenses and maintenance agreements.
- Implementation of collective bargaining agreements for union personnel and funding for wage increases for nonunion employees.

The proposed budget also includes funding to provide Night Differential pay for dispatchers in the Police Department and overtime expenses in the Fire Department and supports anticipated increases in employee health care costs and general insurance. Discussions regarding departments' proposed budgets can be found in each department's overview section.

Determining the appropriate resource levels for education was challenging, given that school districts' budget processes have been impacted by delays to the State's budget process. The proposed budget includes estimates for the Freetown-Lakeville and Old Colony districts based on historical precedents and projected enrollment trends, and funding is included to accommodate anticipated enrollment at the Bristol and Norfolk county agricultural schools. However, it is likely that additional discussion will be needed to arrive at FY 2024 budgets that the Town can accommodate.

Capital Plan Overview

The five-year capital plan includes funding recommendations for FY 2024 and project planning estimates for FY 2025-2028. The capital plan totals \$2,081,045 in FY 2024, \$24,036,045 overall, and would be funded principally by a combination of borrowing (\$17,525,000) and free cash (\$5,135,045). The remaining \$1,376,000 would consist of a combination of retained earnings, capital stabilization, grant funding and overlay surplus.

The largest project in the capital plan is a \$16,000,000 placeholder for design and construction of a replacement program for the Town fire station, for which schematic design funding was approved at the Fall 2022 Town Meeting. It is anticipated that approval of this project will require a voter-approved debt exclusion.

Additional projects include \$600,000 over five years for replacement police cruisers, \$1,975,000 for roadway improvements, \$885,045 for public works vehicles, and \$155,000 for parks projects. Placeholder funding is included in FY 2024-2025 for an addition to the Lakeville Senior Center, for which design will be funded by developer contributions. The capital plan also includes \$75,000 to continue renovations at the Peach Barn, located at the Betty's Neck conservation area.

It should be noted that, in addition to the financing considerations identified by the capital plan, the Fall 2022 Town Meeting approved an article funding the replacement of windows and doors at Assawompset Elementary School. This project, which has a maximum total budget of \$4,222,294, will be financed by a combination of grant funding from the Massachusetts School Building Authority and a debt issue that would be accommodated within the Town's levy limit.

The ability of the Town to support the proposed capital plan is aided by the ongoing retirement of debt. The Town's overall debt service budget declined by \$240,302 from FY 2020 to 2023, including a \$228,635 reduction in debt service supported within the levy limit. However, debt service within the levy limit will increase in FY 2024, due principally to the onset of debt service for the Assawompset Elementary School windows & doors replacement project.

COVID Relief Funding

The Town has benefited greatly from federal pandemic relief, initially provided through Plymouth County per the CARES Act. Through the end of calendar 2021, the Town spent \$1,537,619 on eligible activities, including \$449,832 for essential supplies and mitigation measures for Town responders and staff, and \$1,087,787 for improvements to school facilities.

In March 2021, the Federal government passed the American Rescue Plan Act (ARPA), which provided additional funding intended to facilitate recovery from the public health emergency and to invest in certain public infrastructure. Funding under the ARPA consists of two streams: (1) direct funding to the Town and (2) funding provided to Plymouth County, which in turn allocates a portion of the revenue received to cities and towns.

Direct Funding

The Town received two tranches of ARPA funding directly from the U.S. Treasury, totaling \$1,210,073. Of that amount, the Select Board has designated \$100,000 for COVID response, \$44,785 to restore the Ted Williams Camp tennis courts, \$170,000 to renovate the Gamache Playground, \$20,000 to support efforts to install a cover on the festival stage, and \$14,800 to conduct a feasibility study for providing water and sewer to Town facilities, leaving an unobligated balance of \$860,488. The revenue replacement exemption of up to \$10 million per locality means that the Town has relatively broad flexibility in terms of potential uses. The Select Board has previously indicated a desire to apply the funding towards community capital projects, in addition to COVID response.

Plymouth County Funding

Like most counties, Plymouth County received direct ARPA funding, which it is empowered with allocating as grants to municipalities located within its borders. The Town is eligible for as much as \$2,077,294 in County COVID funding, subject to approval regarding project eligibility. To date, the Town has applied for \$332,800 to improve water and sewer access for Town facilities and \$183,700 to install restroom facilities at the Historic Town Hall. In addition, the Board further directed staff to apply to the County as an alternate funding source for the Gamache Playground project. Notification of approval was still pending as of the date of publication.

Next Steps & Acknowledgements

The combination of a new administration in Boston and mixed economic indicators represent the potential for continued uncertainty in terms of core financials as well as overall policy. Certain aspects should become clearer with the release of the Governor's budget in early March. In the meantime, the FY 2024 proposed budget was developed based on conservative assumptions and core sustainability.

The organization's dedication and commitment to responding to this year's unique circumstances is admirable. I am especially appreciative of the efforts of our staff and elected officials who have worked collaboratively to ensure that we provide the tools necessary for the organization to respond to the needs of our community.

Thank you for your consideration.

Budget Summaries

Budget Summary

FY 2024 Proposed Budget

DESCRIPTION	FY2021 ADOPTED	FY2022 ADOPTED	FY2023 BUDGET	FY2024 PROPOSED
Levy Base	\$23,627,168	\$24,667,773	\$25,918,179	\$27,106,892
Amended prior year growth				
2 1/2% increase	590,679	616,694	647,954	677,672
New Growth	449,926	633,712	540,758	350,000
Overrides	0	0	0	0
Adjustment				
Debt Exclusions	927,300	897,999	913,163	919,500
School Exclusions				
L-F RSD Exclusions	298,607	281,159	285,691	161,380
Capital Exclusions	0	0	0	0
Unused Levy	(19,970)	(14,885)	(160,717)	
Property Tax Levy	\$25,873,710	\$27,082,453	\$28,145,029	\$29,215,444
Cherry Sheet Receipts	\$1,560,992	\$1,637,942	\$1,878,609	\$1,923,606
Local Receipts	3,575,000	3,789,886	3,983,500	4,064,000
Subtotal, Revenues	\$31,009,702	\$32,510,281	\$34,007,138	\$35,203,050
Add: Additional Sources				
Free Cash - operating	\$294,000	\$203,639	\$0	\$0
Free Cash - capital/other	802,602	864,362	2,086,975	1,395,045
Overlay Surplus	230,000	0	0	0
Stabilization	0	0	0	0
Debt Service Stabilization	0	0	0	0
Other	148,178	44,340	50,000	59,687
Subtotal, Additional Sources	\$1,474,780	\$1,112,341	\$2,136,975	\$1,454,732
Less:				
Overlay	(\$270,166)	(\$285,989)	(\$290,669)	(\$250,000)
Overlay deficits	0	0	0	0
Cherry sheet offsets	(18,818)	(24,009)	(28,928)	(28,928)
Snow & Ice deficit	0	0	0	0
Cherry Sheet charges	(193,051)	(199,591)	(201,309)	(206,341)
Other deficits raised	0	0	(30,411)	0
Park Enterprise subsidy	(50,000)	0	(17,500)	(17,500)
Landfill Enterprise subsidy	(100,000)	(95,000)	(95,000)	(102,500)
Water Enterprise subsidy	0	0	0	0
Subtotal	(\$632,035)	(\$604,589)	(\$663,817)	(\$605,269)
Net available for Appropriation	\$31,852,447	\$33,018,032	\$35,480,297	\$36,052,513
Expenditures By Category:				
Fixed Costs	\$4,644,562	\$4,803,999	\$4,817,511	\$5,096,638
General Government	2,235,272	2,414,480	2,680,182	2,736,108
Public Safety	4,156,058	4,317,227	4,515,139	4,745,592
Public Works	1,104,932	1,248,535	1,241,447	1,277,548
Human Services	545,964	565,080	552,532	561,561
Culture & Recreation	394,577	397,485	400,828	409,776
Education	17,610,827	18,328,225	19,185,682	19,802,805
Subtotal, Operating Budget	\$30,692,192	\$32,075,031	\$33,393,321	\$34,630,028
Articles - non-capital	\$14,714	\$8,001	\$11,975	\$0
Articles - capital	1,095,542	685,000	1,065,000	835,045
Transfer to OPEB Fund	50,000	0	310,000	310,000
Transfer to Stabilization Fund(s)	0	250,000	700,000	250,000
Total Expenditures/Uses	\$31,852,447	\$33,018,032	\$35,480,296	\$36,025,073
Surplus (Shortfall)	\$0	\$0	\$0	\$27,440

Local Receipts

FY 2024 Proposed Budget

REVENUE SOURCE	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 BUDGET	FY2024 PROPOSED
Motor vehicle excise	\$2,062,964	\$2,155,242	\$1,950,000	\$2,100,000
Other excise	4,343	5,772	5,000	5,000
Penalties and interest	208,258	204,412	190,000	190,000
PILOT	19,167	18,117	18,000	19,000
Other charges:				
Ambulance/EMS Fees	1,002,169	1,010,955	875,000	980,000
Fees:	164,481	197,361	170,000	170,000
Assessor fees				
Appeal board fees				
BOH fees				
Concomm fees				
Collector fees				
Fire inspection fees				
Detail admin				
Clerk fees				
Highway fees				
Cannabis Impact fees	291,480	209,996	175,000	0
Rentals:				
Lease town owned	49,621	40,556	40,000	0
Departmental:				
Cemeteries				
Licenses & permits:	613,535	699,840	495,000	525,000
Dog licenses				
Selectmen licenses				
Building permits				
Gas permits				
Planning				
Plumbing				
Wiring				
Weights and measures				
Police permits				
Other departmental revenue	70,896	53,659	50,000	50,000
Special Assessments	743	723	0	0
Fines & forfeits:				
Police fines/Plymouth Cty	9,004	10,559	10,000	10,000
Other				
Investment income	4,016	3,808	5,500	15,000
Miscellaneous non-recurring	55,161	69,886	0	0
	\$4,555,838	\$4,680,886	\$3,983,500	\$4,064,000

<u>Line #</u>		<u>FY2021 ACTUAL</u>	<u>FY2022 ACTUAL</u>	<u>FY2023 BUDGET</u>	<u>FY2024 PROPOSED</u>
GENERAL GOVERNMENT:					
122	SELECTMEN/ADMINISTRATION				
1	Salaries	\$259,697	\$379,598	\$331,180	\$340,547
2	Expenses	68,817	72,960	76,100	69,100
131	FINANCE COMMITTEE				
3	Expenses	180	180	400	600
4	Reserve Fund (budget)	150,000	150,000	150,000	150,000
135	ACCOUNTANT				
5	Salaries	57,270	58,410	61,685	63,866
6	Expenses	80,915	81,088	83,955	85,125
141	ASSESSORS				
7	Salaries	83,743	85,238	91,040	91,598
8	Expenses	103,548	109,125	109,800	116,960
145	TREASURER/COLLECTOR				
9	Salaries	135,811	158,369	189,006	195,476
10	Expenses	106,266	85,635	53,750	55,000
151	LEGAL SERVICES				
11	Expenses	91,934	54,357	75,000	75,000
152	HUMAN RESOURCES & PAYROLL				
12	Salaries	146,929	148,556	185,820	188,124
13	Expenses	17,048	24,465	57,640	35,460
14	Compensation Reserve	0	0	0	0
155	INFORMATION TECHNOLOGY				
15	Salaries	51,603	0	0	0
16	Expenses	298,360	326,640	424,638	428,990
161	TOWN CLERK				
17	Salaries	136,418	128,181	148,978	155,800
18	Expenses	10,516	7,728	14,000	14,100
162	ELECTIONS				
19	Expenses	24,518	14,048	28,200	28,700
163	BOARD OF REGISTRARS				
20	Expenses	12,017	11,016	19,000	19,400
171	CONSERVATION COMMISSION				
21	Salaries	17,671	16,323	29,911	30,687
22	Expenses	851	1,031	3,100	3,100
175	PLANNING BOARD				
23	Salaries	0	0	130,730	137,294
24	Expenses	107	201	3,500	3,500
176	APPEALS BOARD				
24	Expenses	92	92	150	150
191	HISTORIC TOWN HOUSE				
25	Expenses	248	507	0	0
192	TOWN OFFICE/FIRE STATION				
26	Expenses	71,885	78,547	120,600	121,225

Budget Article - General Fund FY 2024

FY 2024 Proposed Budget

<u>Line #</u>		<u>FY2021 ACTUAL</u>	<u>FY2022 ACTUAL</u>	<u>FY2023 BUDGET</u>	<u>FY2024 PROPOSED</u>
193	TOWN FACILITIES				
27	Salaries	\$102,668	\$93,561	\$173,199	\$207,506
28	Expenses	70,871	80,365	110,000	110,000
195	TOWN REPORT				
29	Expenses	0	0	800	800
198	CABLE TV ADVISORY COMMITTEE				
30	Expenses	8,432	6,969	8,000	8,000
199	OTHER GENERAL GOVERNMENT				
31	Expenses	16,149	9,475	0	0
Subtotal, GENERAL GOVERNMENT		<u>\$2,124,564</u>	<u>\$2,182,665</u>	<u>\$2,680,182</u> 11.00%	<u>\$2,736,108</u> 2.09%
PUBLIC SAFETY:					
210	POLICE				
32	Salaries	\$1,956,626	\$2,032,424	\$2,226,680	\$2,351,654
33	Expenses	191,763	205,183	219,270	224,270
215	COMMUNICATIONS				
34	Salaries	0	0	0	0
220	FIRE & AMBULANCE				
35	Salaries	1,378,808	1,594,605	1,421,410	1,510,465
36	Expenses	117,823	139,933	158,085	158,085
241	BUILDING INSPECTION				
37	Salaries	258,258	261,275	262,969	270,062
38	Expenses	817	2,928	4,000	4,000
242	P-T INSPECTORS				
39	Salaries	84,318	87,040	83,300	83,600
291	EMERGENCY MANAGEMENT				
40	Salaries	2,500	2,500	2,500	2,500
41	Expenses	2,214	5,356	5,480	5,480
292	ANIMAL CONTROL				
42	Salaries	101,832	109,732	111,995	115,201
43	Expenses	15,368	17,180	19,450	20,275
Subtotal, PUBLIC SAFETY		<u>\$4,110,327</u>	<u>\$4,458,156</u>	<u>\$4,515,139</u> 4.58%	<u>\$4,745,592</u> 5.10%

<u>Line #</u>		<u>FY2021 ACTUAL</u>	<u>FY2022 ACTUAL</u>	<u>FY2023 BUDGET</u>	<u>FY2024 PROPOSED</u>
EDUCATION:					
300	FREETOWN-LAKEVILLE REGIONAL				
44	School Committee-Stipends	\$6,500	\$6,500	\$6,500	\$6,500
45	Operating Assessment	15,319,922	15,758,683	15,655,724	16,175,000
	Transportation			354,089	385,000
	NonExcluded Debt			0	0
	Excluded Debt			285,691	161,380
				<u>\$16,295,504</u>	<u>\$16,721,380</u>
46	330 OLD COLONY REGIONAL VOC-TECH	\$1,988,835	\$2,210,455	\$2,494,913	\$2,595,000
47	340 BRISTOL AGRICULTURAL	265,948	277,072	388,765	479,925
	Subtotal, EDUCATION	<u>\$17,581,205</u>	<u>\$18,252,710</u>	<u>\$19,185,682</u>	<u>\$19,802,805</u>
				4.68%	3.22%
PUBLIC WORKS:					
420	HIGHWAY				
48	Salaries	\$592,486	\$655,195	\$798,097	\$831,198
49	Expenses	170,433	227,762	268,350	271,350
423	SNOW & ICE				
50	Salaries	32,241	41,868	35,000	35,000
51	Expenses	154,429	164,989	100,000	100,000
424	STREET LIGHTING				
52	Expenses	15,597	21,134	25,000	25,000
491	CEMETERY				
53	Expenses	10,394	16,298	15,000	15,000
	Subtotal, PUBLIC WORKS	<u>\$975,580</u>	<u>\$1,127,246</u>	<u>\$1,241,447</u>	<u>\$1,277,548</u>
				8.09%	2.91%
HUMAN SERVICES:					
511	BOARD OF HEALTH				
54	Salaries	\$105,454	\$112,350	\$114,809	\$117,029
55	Expenses	2,420	5,058	9,000	13,050
56	VNA Services	4,000	5,493	5,000	5,000
541	COUNCIL ON AGING				
57	Salaries	179,042	191,232	214,114	212,491
58	Expenses	24,608	30,088	31,000	32,860
543	VETERANS				
59	Salaries	19,128	19,144	19,719	20,311
60	Expenses	117,849	127,440	158,890	160,820
	Subtotal, HUMAN SERVICES	<u>\$452,501</u>	<u>\$490,805</u>	<u>\$552,532</u>	<u>\$561,561</u>
				-2.22%	1.63%

<u>Line #</u>		<u>FY2021 ACTUAL</u>	<u>FY2022 ACTUAL</u>	<u>FY2023 BUDGET</u>	<u>FY2024 PROPOSED</u>
CULTURE & RECREATION:					
610	LIBRARY				
61	Salaries	\$270,843	\$268,057	\$284,258	\$299,331
62	Expenses	101,577	105,511	116,070	109,945
660	HISTORIC LIBRARY				
63	Expenses	6,629	5,972	0	0
64	691 HISTORICAL COMMISSION	\$339	\$491	\$500	\$500
Subtotal, CULTURE & RECREATION		\$379,388	\$380,031	\$400,828	\$409,776
				0.84%	2.23%
DEBT SERVICE:					
710	DEBT SERVICE				
65	Principal	\$858,492	\$908,128	\$828,293	\$877,293
66	Interest	277,126	250,628	224,959	220,788
67	Short-Term Interest	22,386	13,393	22,350	144,938
Subtotal, DEBT SERVICE		\$1,158,004	\$1,172,149	\$1,075,602	\$1,243,019
				-8.29%	15.56%
INTERGOVERNMENTAL:					
830	COUNTY				
68	Plymouth County Coop Ext.	\$0	\$0	\$0	\$0
850	REGIONAL				
69	Regional Planning	2,036	2,086	2,325	2,440
Subtotal, INTERGOVERNMENTAL		\$2,036	\$2,086	\$2,325	\$2,440
				-10.13%	4.95%
FIXED COSTS:					
70	911 PLYMOUTH COUNTY RETIREMENT	\$1,134,278	\$1,277,423	\$1,377,667	\$1,500,803
71	913 UNEMPLOYMENT COMPENSATION	16,373	1,110	10,000	5,000
72	914 GROUP INSURANCE	1,867,494	1,799,027	2,059,142	2,035,026
73	945 RISK MANAGEMENT	263,509	263,544	292,775	310,350
Subtotal, FIXED COSTS		\$3,281,654	\$3,341,104	\$3,739,584	\$3,851,179
				3.06%	2.98%
SUBTOTAL, GENERAL FUND		\$ 30,065,259	\$ 31,406,952	\$ 33,393,321	\$ 34,630,028
				4.44%	3.70%

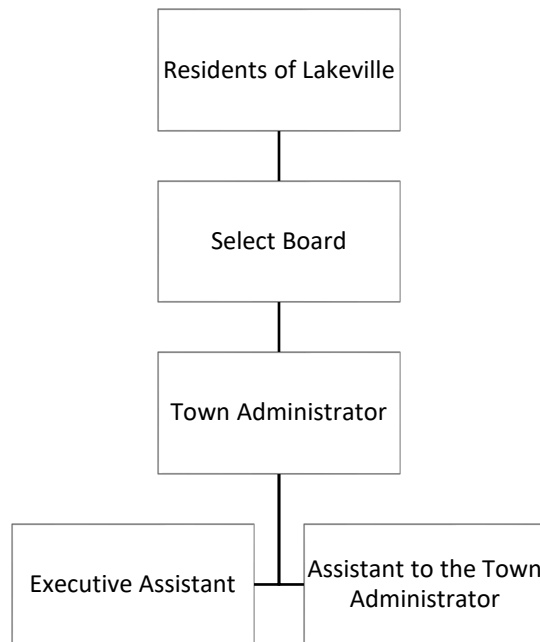
<u>Line #</u>	<u>FY2021 ACTUAL</u>	<u>FY2022 ACTUAL</u>	<u>FY2023 BUDGET</u>	<u>FY2024 PROPOSED</u>
PARK:				
Salaries	\$66,797	\$93,960	\$125,365	\$137,279
Expenses	69,946	70,255	88,855	88,610
Subtotal, PARK	\$136,743	\$164,215	\$214,220	\$225,889
			8.42%	5.45%
SOLID WASTE:				
Salaries	\$183,932	\$187,429	\$206,007	\$216,639
Expenses	193,831	207,531	203,517	228,992
Subtotal, SOLID WASTE	\$377,763	\$394,960	\$409,524	\$445,631
			3.00%	8.82%
TOTAL - ALL BUDGETS	\$ 30,579,765	\$ 31,966,127	\$ 34,017,065	\$ 35,301,548
			4.44%	3.78%

General Government

Overview: The Select Board is a three-member elected board which serves as the Chief Elected and Executive Officers of the Town, and which is responsible for appointing a Town Administrator to manage the operations of town government on a daily basis. The Town Administrator serves as the chief administrative officer of the Town and is responsible to the Select Board for administering and coordinating all employees, activities and departments placed by General Laws, or by-laws, which are under the control of the Select Board. The Select Board and the Town Administrator have an integrated budget and operation.

Department Description: The Select Board and Town Administrator's Office is comprised of three popularly elected Board Members, the Town Administrator, Assistant to the Town Administrator and one Executive Assistant. The Department is responsible for executing the Board's agenda and overseeing the daily operations of town government.

Organizational Chart



FY 2024 Proposed Budget Summary

Expenditures	2021 ACTUAL	2022 ACTUAL	2023 ORIGINAL	2024 PROPOSED	PCT CHANGE
(122) Select Board	\$328,514	\$452,558	\$407,280	\$409,647	0.6%
(131) Finance Committee	\$180	\$180	\$400	\$600	50.0%
(132) Reserve Fund	\$150,000	\$150,000	\$150,000	\$150,000	0.0%
(151) Legal Services	\$91,934	\$54,357	\$75,000	\$75,000	0.0%
(176) Appeals Board	\$92	\$92	\$150	\$150	0.0%
(191) Historic Town House	\$248	\$507	\$0	\$0	N/A
(192) Public Buildings & Properties	\$71,885	\$79,414	\$120,600	\$121,225	0.5%
(195) Town Reports	\$0	\$0	\$800	\$800	0.0%
(198) Cable TV Advisory CMT	\$8,432	\$6,969	\$8,000	\$8,000	0.0%
(199) Other General Government	\$16,149	\$8,124	\$0	\$0	N/A
(660) Historic Library	\$6,629	\$6,457	\$0	\$0	N/A
(691) Historic Commission	\$339	\$491	\$500	\$500	0.0%
Position Distribution					
Full-Time	3	3	3	3	
Part-Time	0	1	0	0	

FY 2024 Budget Analysis: The FY 2024 proposed budget includes funding for compensation increases required by collective bargaining agreements and planned cost of living increases for non-union personnel. Expense budgets throughout this document include adjustments to heating fuel, electricity, rubbish removal and vehicle gasoline to reflect fluctuating utility costs.

FY 2022/2023 Accomplishments

- Established a multi-departmental working group intended to evaluate the Town's current process for addressing abandoned or otherwise problem properties.
 - Successfully passed five articles at Fall Town Meeting intended to empower departments with the tools necessary to act on blighted properties.
- Made a number of significant investments in the Town's cyber security profile including securing a \$113,347 IT Infrastructure Grant through the Commonwealth's Community Compact Grant Program to add more robust Disaster Recovery capability to the Town's network, and \$168,876 to connect the Town's remain public properties to the Town's fiber network.
- In partnership with LakeCam, the Town Administrator launched a communications campaign called Welcome to Lakeville Town Government, which is a series of walking tours designed to introduce residents to the daily operations of town departments.

DESCRIPTION			2021 ACTUAL	2022 ACTUAL	2023 ORIG BUD	2024 PROPOSED	PCT CHANGE
122 SELECT BOARD							
1122100 SELECT BOARD - SALARIES							
1122100	510100	ELECTED OFFICIAL - CHAIR	\$4,995	\$4,995	\$4,995	\$4,995	0.0%
1122100	510200	ELECTED OFFICIAL - 2ND MBR	4,500	4,500	4,500	4,500	0.0%
1122100	510300	ELECTED OFFICIAL - 3RD MBR	4,500	4,500	4,500	4,500	0.0%
1122100	511000	TOWN ADMINISTRATOR SALARY	168,393	160,957	159,650	164,435	3.0%
1122100	511100	ASST TO TOWN ADMINISTRATOR	0	69,069	84,460	86,994	3.0%
1122100	511100	TOWN COORDINATOR	0	0	0	0	N/A
1122100	511150	EXECUTIVE ASSISTANT	60,145	64,093	63,808	65,722	3.0%
1122100	511200	HR COORDINATOR	0	0	0	0	N/A
1122100	511300	HR ADMIN ASSISTANT	0	0	0	0	N/A
1122100	511300	HRLY WAGES MAINT-GRNDS	0	0	0	0	N/A
1122100	511700	TOWN PLANNER	0	40,685	0	0	N/A
1122100	512000	HRLY WAGES PART TIME	11,453	21,663	0	0	N/A
1122100	513000	HRLY WAGES OVERTIME	0	0	0	0	N/A
1122100	514100	APP OFF LONGEVITY	4,210	4,336	4,467	4,601	3.0%
1122100	514200	HRLY WAGES LONGEVITY	0	0	0	0	N/A
1122100	515700	VACATION BUYBACK	0	0	0	0	N/A
1122100	519000	CONTRACT CLOTHING ALLOWANCE	0	0	0	0	N/A
1122100	519400	CONTRACTUAL AUTO ALLOWANCE	1,500	4,800	4,800	4,800	0.0%
SALARIES			\$259,696	\$379,598	\$331,180	\$340,547	2.83%
1122200 SELECT BOARD - EXPENSES							
1122200	530100	AUDITING/ACTUARIAL SERVICES	\$36,700	\$30,000	\$37,100	\$30,000	-19.1%
1122200	530500	CONSULTING SERVICES	0	20,000	0	0	N/A
1122200	530600	ENGINEERING SERVICES	0	0	0	0	N/A
1122200	531000	CONTRACT SERVICES	19,993	8,286	20,000	20,000	0.0%
1122200	531200	TRAINING/EDUCATION PROGRAMS	796	1,705	3,000	3,000	0.0%
1122200	534200	POSTAGE	1,002	525	750	750	0.0%
1122200	534300	PRINTING	491	418	750	750	0.0%
1122200	534400	ADVERTISING	2,857	1,704	3,000	3,000	0.0%
1122200	542000	OFFICE SUPPLIES	3,616	1,423	2,000	2,000	0.0%
1122200	571000	MEETINGS AND TRAVEL EXP	0	5,316	6,000	6,000	0.0%
1122200	573000	DUES & SUBSCRIPTION	3,362	3,584	3,500	3,600	2.9%
EXPENSES			\$68,817	\$72,960	\$76,100	\$69,100	-9.2%
TOTAL	SELECT BOARD		\$328,514	\$452,558	\$407,280	\$409,647	0.6%
131 FINANCE COMMITTEE							
1131200 FINANCE COMMITTEE - EXPENSES							
1131200	534300	PRINTING	\$0	\$0	\$100	\$100	0.0%
1131200	571000	MEETINGS AND TRAVEL EXP	0	0	0	300	N/A
1131200	573000	DUES & SUBSCRIPTIONS	180	180	300	200	-33.3%
EXPENSES			\$180	\$180	\$400	\$600	50.0%
TOTAL	FINANCE COMMITTEE		\$180	\$180	\$400	\$600	50.0%
132 RESERVE FUND							
1132200 RESERVE FUND							
1132200	579000	RESERVE FUND (BUDGET)	\$150,000	\$150,000	\$150,000	\$150,000	0.0%
RESERVE FUND			\$150,000	\$150,000	\$150,000	\$150,000	0.0%
TOTAL	RESERVE FUND		\$150,000	\$150,000	\$150,000	\$150,000	0.0%

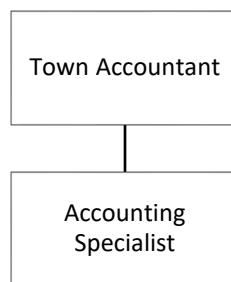
DESCRIPTION			2021 ACTUAL	2022 ACTUAL	2023 ORIG BUD	2024 PROPOSED	PCT CHANGE
151 LEGAL SERVICES							
1151200 LEGAL - EXPENSES							
1151200	531000	CONTRACTED PROF SERVICES	\$91,934	\$54,357	\$75,000	\$75,000	0.0%
1151200	576100	LEGAL - SETTLEMENTS	0	0	0	0	N/A
EXPENSES			\$91,934	\$54,357	\$75,000	\$75,000	0.0%
TOTAL	LEGAL SERVICES		\$91,934	\$54,357	\$75,000	\$75,000	0.0%
176 APPEALS BOARD							
1176200 APPEALS BD - EXPENSES							
1176200	542000	OFFICE SUPPLIES	\$92	\$92	\$100	\$100	0.0%
1176200	542500	SUPPLIES COMPUTER	0	0	50	50	0.0%
EXPENSES			\$92	\$92	\$150	\$150	0.0%
TOTAL	APPEALS BOARD		\$92	\$92	\$150	\$150	0.0%
191 HISTORIC TOWN HOUSE							
1191200 HISTORIC TOWN HOUSE - EXP							
1191200	521000	ELECTRICITY	\$0	\$0	\$0	\$0	N/A
1191200	523000	WATER SERVICE	0	0	0	0	N/A
1191200	524000	R & M/BUILDINGS & GROUNDS	0	0	0	0	N/A
1191200	542000	OFFICE SUPPLIES	248	507	0	0	N/A
EXPENSES			\$248	\$507	\$0	\$0	N/A
TOTAL	HISTORIC TOWN HOUSE		\$248	\$507	\$0	\$0	N/A
192 PUBLIC BUILDINGS & PROPERTIES							
1192200 PUBLIC BUILDINGS & PROPERTIES - EXP							
1192200	521000	ELECTRICITY	\$18,934	\$20,732	\$27,000	\$27,000	0.0%
1192200	521300	HEATING FUEL	6,299	9,974	17,500	17,500	0.0%
1192200	523000	WATER SERVICE	1,991	3,473	4,500	4,500	0.0%
1192200	524000	R & M/BUILDINGS & GROUNDS	2,296	399	6,300	6,300	0.0%
1192200	525000	R & M/OFFICE EQUIPMENT	652	2,121	1,500	1,500	0.0%
1192200	525500	R & M/EQUIPMENT	0	4,572	0	0	N/A
1192200	527100	POSTAL EQUIPMENT RENTAL	0	0	2,500	2,500	0.0%
1192200	529100	RUBBISH REMOVAL	2,374	2,374	2,500	3,125	25.0%
1192200	531000	OTHER CONTRACTED SERVICES	702	6,250	24,000	24,000	0.0%
1192200	534100	TELEPHONE	27,791	23,768	21,000	21,000	0.0%
1192200	542000	OFFICE SUPPLIES	501	1,329	3,000	3,000	0.0%
1192200	542100	CENTRAL COPIER SUPPLIES	4,594	1,948	5,000	5,000	0.0%
1192200	543000	SUPPLIES BLDG/EQP MAINT SUPPL	0	0	900	900	0.0%
1192200	543100	GROUNDSKEEPING SUPPLIES	779	434	900	900	0.0%
1192200	545000	CUSTODIAL SUPPLIES	4,973	2,039	4,000	4,000	0.0%
1192200	548500	VEHICLE GASOLINE	0	0	0	0	N/A
1192200	580000	CAPITAL OUTLAY	0	0	0	0	N/A
EXPENSES			\$71,885	\$79,414	\$120,600	\$121,225	0.5%
TOTAL	PUBLIC BUILDINGS & PROPERTIES		\$71,885	\$79,414	\$120,600	\$121,225	0.5%

DESCRIPTION			2021 ACTUAL	2022 ACTUAL	2023 ORIG BUD	2024 PROPOSED	PCT CHANGE
195 TOWN REPORTS							
1195200 TOWN REPORTS - EXPENSES							
1195200	534300	PRINTING	\$0	\$0	\$800	\$800	0.0%
EXPENSES			\$0	\$0	\$800	\$800	0.0%
TOTAL	TOWN REPORTS		\$0	\$0	\$800	\$800	0.0%
198 CABLE TV ADVISORY CMT							
1198200 CABLE TV ADVISORY - EXPENSES							
1198200	531000	CONTRACTED PROF SERVICES	\$8,432	\$6,969	\$8,000	\$8,000	0.0%
CABLE TV ADVISORY - EX			\$8,432	\$6,969	\$8,000	\$8,000	0.0%
TOTAL	CABLE TV ADVISORY CMT		\$8,432	\$6,969	\$8,000	\$8,000	0.0%
199 OTHER GENERAL GOVERNMENT							
1199200 OTHER GEN GOVT - EXPENSES							
1199200	523000	WATER USAGE CHARGES	\$0	\$0	\$0	\$0	N/A
1199200	531800	CNTRCTD SRVCS/SECRETARIAL	8,453	2,325	0	0	N/A
1199200	534200	POSTAGE	1,771	217	0	0	N/A
1199200	542900	DEPT GENERAL SUPPLIES	24	0	0	0	N/A
1199200	548500	VEHICLE GASOLINE	5,901	5,582	0	0	N/A
	578000	PRIOR YEAR EXPENSE	0	0	0	0	N/A
EXPENSES			\$16,149	\$8,124	\$0	\$0	N/A
TOTAL	OTHER GENERAL GOVERNMENT		\$16,149	\$8,124	\$0	\$0	N/A
660 HISTORIC LIBRARY							
1660200 HISTORIC LIBRARY - EXPENSES							
1660200	521000	ELECTRICITY	\$2,545	\$1,276	\$0	\$0	N/A
1660200	521300	HEATING FUEL	1,940	2,479	0	0	N/A
1660200	523000	WATER SERVICE	1,919	2,702	0	0	N/A
1660200	524000	R & M/BUILDINGS & GROUNDS	72	0	0	0	N/A
1660200	531000	CONTRACTED SERVICES	152	0	0	0	N/A
EXPENSES			\$6,629	\$6,457	\$0	\$0	N/A
TOTAL	HISTORIC LIBRARY		\$6,629	\$6,457	\$0	\$0	N/A
691 HISTORICAL COMMISSION							
1691200 HISTORICAL COMM - EXPENSES							
1691200	531000	CONTRACTED SERVICES	\$0	\$27	\$50	\$50	0.0%
1691200	534200	POSTAGE	0	0	10	10	0.0%
1691200	542000	OFFICE SUPPLIES	339	364	340	340	0.0%
1691200	573000	DUES & SUBSCRIPTIONS	0	100	100	100	0.0%
EXPENSES			\$339	\$491	\$500	\$500	0.0%
TOTAL	HISTORICAL COMMISSION		\$339	\$491	\$500	\$500	0.0%

Mission Statement: The Accounting Department is responsible for maintaining the financial records of the Town of Lakeville in conformance with all local, state, and federal statutes, regulations, and other mandates, as well as adherence to Generally Accepted Accounting Principles (GAAP) and sound internal control procedures as prescribed by Generally Accepted Governmental Auditing Standards (GAGAS).

Department Description: The Accounting Department is responsible for maintaining and administering a fund accounting system that provides accurate, complete, and timely information pertaining to all financial activities of Town departments, agencies, commissions, and authorities. This includes adequate internal controls over Town expenditures, including the examination of all payrolls and vendor invoices to make sure they are correct and properly recorded. The Accounting Department is also the custodian of all Town contracts and generates warrants for all approved disbursements. The department is staffed by one part-time Town Accountant and one full-time Accounting Specialist.

Organizational Chart



FY 2024 Proposed Budget Summary

	2021 ACTUAL	2022 ACTUAL	2023 ORIGINAL	2024 PROPOSED	PCT CHANGE
Expenditures	\$138,185	\$139,498	\$145,640	\$148,991	2.3%
Position Distribution					
Full-Time	1	1	1	1	
Part-Time	1	1	1	1	

FY 2024 Budget Analysis: The FY 2024 proposed budget includes funding for compensation increases required by collective bargaining agreements and planned cost of living increases for non-union personnel.

FY 2022/2023 Accomplishments

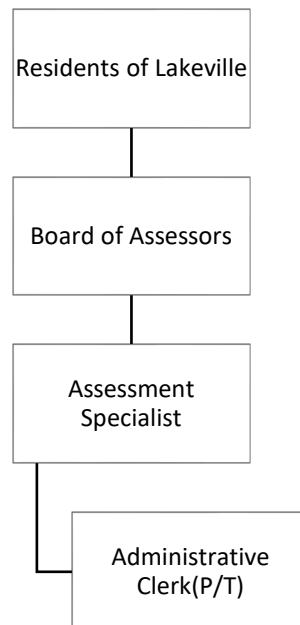
- Combined Balance Sheet as of 06/30/2022 submitted to DOR/DLS.
- FY2022 Schedule A Report filed (Revenues, Expenditures, and Changes to Equity).
- Certification of Free Cash and Retained Earnings, available as of July 1, 2022.
- Issuance of annual audited financials for fiscal year ended June 30, 2022.

DESCRIPTION			2021 ACTUAL	2022 ACTUAL	2023 ORIG BUD	2024 PROPOSED	PCT CHANGE
135 TOWN ACCOUNTANT							
1135100 ACCOUNTING - SALARIES							
1135100	511000	TOWN ACCOUNTANT SALARY	\$0	\$0	\$0	\$0	N/A
1135100	511500	HRLY ACCTG SPECIALIST	54,544	55,630	56,715	58,753	3.6%
1135100	513000	HRLY WAGES OVERTIME	0	0	1,000	1,000	0.0%
1135100	514000	LONGEVITY	0	0	0	0	N/A
1135100	514200	HRLY WAGES LONGEVITY	2,726	2,780	3,970	4,113	3.6%
SALARIES			\$57,270	\$58,410	\$61,685	\$63,866	3.5%
1135200 ACCOUNTING - EXPENSES							
1135200	530100	AUDITING/ACTUARIAL SERVICES	\$0	\$0	\$0	\$0	N/A
1135200	530400	FINANCIAL SERVICES	79,681	79,380	80,230	81,500	1.6%
1135200	530700	COMPUTER SERVICES	0	0	0	0	N/A
1135200	531200	TRAINING/EDUCATION PROGRAMS	0	0	1,000	1,000	0.0%
1135200	534200	POSTAGE	4	2	25	20	-20.0%
1135200	534300	PRINTING & BINDING	0	0	500	480	-4.0%
1135200	542000	OFFICE SUPPLIES	1,230	1,706	1,750	1,750	0.0%
1135200	571000	IN-STATE TRAVEL	0	0	200	200	0.0%
1135200	573000	DUES & SUBSCRIPTIONS	0	0	250	175	-30.0%
EXPENSES			\$80,915	\$81,088	\$83,955	\$85,125	1.4%
TOTAL	TOWN ACCOUNTANT		\$138,185	\$139,498	\$145,640	\$148,991	2.3%

Mission Statement: The Assessor's Office is mandated by the Massachusetts legislature via the Department of Revenue to determine the value of all real and personal property located within the Town of Lakeville for taxation purposes and to reassess said values annually based on the current market and property sales.

Department Description: The Assessor's Office handles all abatement and exemption requests, and addresses Appellate Tax Board filings contesting valuations. The office staff and on-the-road inspector record and research all real property transfers, and inspect approximately 800 properties annually, in addition to all new personal property accounts. The valuation methodologies and valuations must meet Department of Revenue standards annually for certification, classification, and setting the annual tax rates.

Organizational Chart



FY 2024 Proposed Budget Summary

	2021 ACTUAL	2022 ACTUAL	2023 ORIGINAL	2024 PROPOSED	PCT CHANGE
Expenditures	\$187,291	\$194,363	\$200,840	\$208,558	3.8%
Position Distribution					
Full-Time	1	1	1	1	
Part-Time	4	4	4	4	

FY 2024 Budget Analysis: Assessment services in the Town of Lakeville are provided by a combination of in-house staff and contractual services. The FY 2024 proposed budget includes funding for compensation increases required by collective bargaining agreements and planned cost of living increases for non-union personnel.

FY 2022/2023 Accomplishments

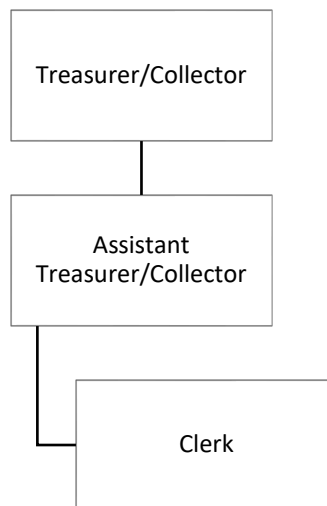
- The Lakeville Assessors' Office continues to serve the Town by carrying out its statutory mandate - to equitably assess all properties, ensuring that each property owner pays no more or less than their fair share of property taxes required to fund the Town's budget.
 - This responsibility manifests itself in a long list of activities that include maintaining the town's property database, inspecting new structures subject to taxation, conducting annual revaluations, and responding to taxpayer assessment appeals.
 - The office's track record over the past years has been outstanding and is largely due to a progressive Board of Assessors, dedicated staff, and the implementation of assessment practices that have resulted in a decline in tax appeals. It is the Board's desire to continue down the path of reliably carrying out its work.

DESCRIPTION			2021 ACTUAL	2022 ACTUAL	2023 ORIG BUD	2024 PROPOSED	PCT CHANGE
141 BOARD OF ASSESSORS							
1141100 ASSESSING - SALARIES							
1141100	510100	ELECTED OFFICIAL - CHAIR	\$2,000	\$2,000	\$2,000	\$2,000	0.0%
1141100	510200	ELECTED OFFICIAL - 2ND MBR	1,500	1,500	1,500	1,500	0.0%
1141100	510300	ELECTED OFFICIAL - 3RD MBR	1,500	1,500	1,500	1,500	0.0%
1141100	511100	ASSESSMENT SPECIALIST	56,646	57,705	58,798	58,753	-0.1%
1141100	511500	HRLY WAGES CLERK	18,134	18,494	23,126	23,732	2.6%
1141100	514100	HRLY WAGES LONGEVITY	3,962	4,038	4,116	4,113	-0.1%
1141100	515200	EDUCATION STIPEND	0	0	0	0	N/A
SALARIES			\$83,743	\$85,237	\$91,040	\$91,598	0.6%
1141200 ASSESSORS - EXPENSES							
1141200	521000	ELECTRICITY	\$0	\$0	\$0	\$0	N/A
1141200	521300	HEATING FUEL	0	0	0	0	N/A
1141200	523000	WATER SERVICE	0	0	0	0	N/A
1141200	524000	R & M/BUILDINGS & GROUNDS	0	0	0	0	N/A
1141200	524500	R & M/VEHICLES	108	147	250	250	0.0%
1141200	525000	R & M/OFFICE EQUIPMENT	0	0	200	200	0.0%
1141200	530000	PROFESSIONAL & REVAL SERVICES	4,739	6,275	4,000	5,000	25.0%
1141200	530200	CONTRACTED ASSESSMENT SERVICE	76,000	78,083	79,950	82,110	2.7%
1141200	530700	COMPUTER & GIS SERVICES	11,520	17,099	14,000	17,500	25.0%
1141200	530800	VAL MT UPGRADE/MAP UPGRDS	8,600	5,300	7,500	8,000	6.7%
1141200	531200	TRAINING/EDUCATION PROGRAMS	0	0	500	500	0.0%
1141200	534200	POSTAGE	732	657	700	700	0.0%
1141200	534300	PRINTING	0	0	0	0	N/A
1141200	542000	OFFICE SUPPLIES	1,273	1,163	1,200	1,200	0.0%
1141200	542500	SUPPLIES COMPUTER	0	0	250	250	0.0%
1141200	548000	SUPPLIES MOTOR VEHICLES	0	0	0	0	N/A
1141200	548500	VEHICLE GASOLINE	221	264	500	500	0.0%
1141200	571000	IN-STATE TRAVEL	0	0	250	250	0.0%
1141200	573000	DUES & SUBSCRIPTIONS	355	137	500	500	0.0%
EXPENSES			\$103,548	\$109,125	\$109,800	\$116,960	6.5%
TOTAL	BOARD OF ASSESSORS		\$187,291	\$194,363	\$200,840	\$208,558	3.8%

Mission Statement: The mission of the Town Treasurer-Collector is to serve, in accordance with Massachusetts General Law, as custodian of all town assets; to maintain the public trust by ensuring that all funds in the care and custody of the office are responsibly and effectively managed; and to provide friendly, efficient service to every customer doing business with the Town of Lakeville.

Department Description: The Treasurer's Office is responsible for addressing constituent questions and requests; collecting payments; recording daily departmental receipts; managing tax title and bankruptcy; payment of all funds initiated by the town; debt service; research and preparation of municipal lien certificates; computation and payment of federal and state tax liabilities; and collection of delinquent town accounts. In addition, the Treasurer is responsible for all short and long term borrowing as well as investing the Town's funds in accordance with the guidelines imposed by Chapter 44, Section 55 of Massachusetts General Laws. The department is staffed by the Town Treasurer/Collector, Assistant Treasurer/Collector and one clerk.

Organizational Chart



FY 2024 Proposed Budget Summary

	2021 ACTUAL	2022 ACTUAL	2023 ORIGINAL	2024 PROPOSED	PCT CHANGE
Expenditures	\$242,077	\$244,004	\$242,756	\$250,476	3.2%
Position Distribution					
Full-Time	3	3	3	3	
Part-Time	0	0	0	0	

FY 2024 Budget Analysis: The FY 2024 proposed budget includes funding for compensation increases required by collective bargaining agreements and planned cost of living increases for non-union personnel. The Treasurer's expense budget includes an increase in in-state travel to accommodate anticipated conferences and trainings.

FY 2022/2023 Accomplishments

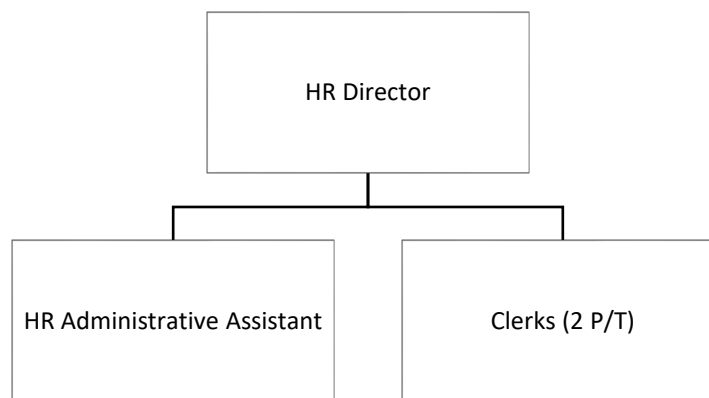
- Secured 0% financing through the Massachusetts Clean Water Trust for septic loans issued to residents by the Board of Health.
- Reclaimed and secured property owned by the Town but inhabited illegally, to be prepared for auction and returned to the Town's tax roll.
- Increased real estate and personal property tax collections by \$1.6 million dollar from the prior fiscal year.

DESCRIPTION			2021 ACTUAL	2022 ACTUAL	2023 ORIG BUD	2024 PROPOSED	PCT CHANGE
145 TREASURER/COLLECTOR							
1145100 TREAS/COLL - SALARIES							
1145100	511000	TREASURER-COLLECTOR SALARY	\$28,490	\$60,154	\$87,550	\$90,177	3.0%
1145100	511100	ASST TREAS/COLL SALARY	53,297	57,843	58,653	62,575	6.7%
1145100	511200	HRLY WAGES PRL & PRSNL	0	0	0	0	N/A
1145100	511500	HRLY WAGES CLERK	45,833	37,396	42,303	42,224	-0.2%
1145100	513000	HRLY WAGES OVERTIME	0	0	500	500	0.0%
1145100	514000	ELECT OFF LONGEVITY	5,401	0	0	0	N/A
1145100	514100	SALARY LONGEVITY	0	0	0	0	N/A
1145100	514200	HRLY WAGES LONGEVITY	2,291	2,726	0	0	N/A
1145100	515200	EDUCATION STIPEND	500	250	0	0	N/A
1145100	515700	VACATION BUYBACK	0	0	0	0	N/A
SALARIES			\$135,811	\$158,369	\$189,006	\$195,476	3.4%
1145200 TREAS/COLL - EXPENSES							
1145200	530300	BANKING SERVICES	\$4,269	\$5,737	\$4,000	\$4,000	0.0%
1145200	530400	FINANCIAL SERVICES	59,373	25,160	0	0	N/A
1145200	530700	COMPUTER SERVICES	7,202	3,359	6,000	6,000	0.0%
1145200	531200	TRAINING/EDUCATION PROGRAMS	40	175	1,500	1,500	0.0%
1145200	531800	TAX TITLE FORECLOSURES	10,480	16,455	15,000	16,000	6.7%
1145200	534200	POSTAGE	16,771	19,884	16,000	16,000	0.0%
1145200	534300	PRINTING	7,069	11,296	7,100	7,100	0.0%
1145200	534400	ADVERTISING	0	0	300	300	0.0%
1145200	542000	OFFICE & PROF SUPPLIES	985	2,986	2,500	2,500	0.0%
1145200	571000	IN-STATE TRAVEL	26	533	1,250	1,500	20.0%
1145200	573000	DUES & SUBSCRIPTIONS	50	50	100	100	0.0%
EXPENSES			\$106,266	\$85,635	\$53,750	\$55,000	2.3%
TOTAL	TREASURER/COLLECTOR		\$242,077	\$244,004	\$242,756	\$250,476	3.2%

Mission Statement: The Human Resources Department is committed to providing the best services possible to employees, retirees and citizens of Lakeville; to apply best practices in all areas of Human Resource management and, in doing so; improving the lives of Town employees and retirees. The Human Resources Department is also committed to assisting Town leadership in running the Town as efficiently and effectively as possible.

Department Description: The Human Resource Department is responsible for a wide variety of people related tasks including but not limited to: developing effective recruitment and training programs, designing and administering employee benefits, employee evaluation and progressive discipline, legal compliance and the creation of employment related policies and procedures. In order to provide the best service possible, the Human Resources Department must stay informed of regulatory changes as well as current industry best practices. The Department is staffed by the Director of Human Resources and a HR Administrative Assistant. The Department also manages two part-time floaters within Town Hall.

Organizational Chart



FY 2024 Proposed Budget Summary

	2021 ACTUAL	2022 ACTUAL	2023 ORIGINAL	2024 PROPOSED	PCT CHANGE
Expenditures	\$163,977	\$173,021	\$243,460	\$223,584	-8.2%
Position Distribution					
Full-Time	2	2	2	2	
Part-Time	1	1	2	2	

FY 2024 Budget Analysis: The FY 2024 proposed budget includes funding for compensation increases required by collective bargaining agreements and planned cost of living increases for non-union personnel. The largest reduction in the expense budget come from savings in payroll services, contractual services and postage.

FY 2022/2023 Accomplishments

- Completed the process of changing the health insurance premium split for newer employees.
- Implemented a new Flexible Spending Plan and Health Insurance HSA Plan.
- Implemented a new payroll and HRIS system as well as an employee self service portal.

DESCRIPTION			2021 ACTUAL	2022 ACTUAL	2023 ORIG BUD	2024 PROPOSED	PCT CHANGE
152 HUMAN RESOURCES & PAYROLL							
1152100 HUMAN RESOURCES - SALARIES							
1152100	511200	HR DIRECTOR	\$74,675	\$83,094	\$89,610	\$92,298	3.0%
1152100	511300	HR ADMIN ASSISTANT	52,956	43,317	54,309	51,161	-5.8%
1122100	512000	HRLY WAGES PART TIME	19,298	22,146	41,901	44,665	6.6%
SALARIES			\$146,929	\$148,557	\$185,820	\$188,124	1.2%
1152200 HUMAN RESOURCES - EXPENSES							
1152200	530700	PAYROLL SERVICES	\$6,205	\$6,095	\$15,000	\$12,000	-20.0%
1152200	531000	CONTRACT SERVICES	6,109	7,988	35,000	10,000	-71.4%
1152200	531200	TRAINING/EDUCATION PROGRAMS	50	718	1,200	3,000	150.0%
1152200	534200	POSTAGE	395	274	750	350	-53.3%
1152200	534300	PRINTING	0	0	0	0	N/A
1152200	534400	ADVERTISING	2,405	7,277	3,000	7,500	150.0%
1152200	542000	OFFICE SUPPLIES	1,346	1,220	1,500	1,400	-6.7%
1152200	571000	IN-STATE TRAVEL	11	0	200	200	0.0%
1152200	573000	DUES & SUBSCRIPTIONS	527	892	990	1,010	2.0%
EXPENSES			\$17,048	\$24,465	\$57,640	\$35,460	-38.5%
TOTAL	HUMAN RESOURCES & PAYROLL		\$163,977	\$173,021	\$243,460	\$223,584	-8.2%

The Town of Lakeville has a contracted IT provider which supports all core business needs through the development, use, and support of new technologies and information systems; identifies emerging technologies and trends to improve employee productivity and reduce operating costs; provides ongoing evaluation, recommendation, acquisition, installation, training and support for all computer-related needs and software used by the Town. Their contractors' primary responsibilities incorporate the Town's data and communications network infrastructures and in ensuring the security of the Town's information and data processes.

FY 2024 Proposed Budget Summary

	2021 ACTUAL	2022 ACTUAL	2023 ORIGINAL	2024 PROPOSED	PCT CHANGE
Expenditures	\$349,964	\$326,640	\$424,638	\$428,990	1.0%
Position Distribution					
Full-Time	1	0	0	0	
Part-Time	0	0	0	0	

FY 2024 Budget Analysis: The FY 2024 proposed budget includes minor adjustments in maintenance agreements, other professional and technical services, and back up network storage enabling the department line to stay mostly flat from the prior year.

DESCRIPTION			2021 ACTUAL	2022 ACTUAL	2023 ORIG BUD	2024 PROPOSED	PCT CHANGE
155 INFORMATION SYSTEMS							
1155100 TECHNOLOGY - SALARIES							
1155100	511000	IT DIRECTOR SALARY	\$51,603	\$0	\$0	\$0	N/A
SALARIES			\$51,603	\$0	\$0	\$0	N/A
1155200 TECHNOLOGY - EXPENSES							
1155200	530700	MAINTENANCE AGREEMENTS	\$119,043	\$83,928	\$117,705	\$114,075	-3.1%
1155200	531000	CONTRACT SERVICES	88,171	134,401	168,380	165,000	-2.0%
1155200	531800	OTHER PROFESSIONAL & TECH SVC	30,318	650	5,000	4,350	-13.0%
1155200	531900	SOFTWARE LICENSING	12,963	54,629	56,505	64,065	13.4%
1155200	534100	INTERNET SERVICES - TMLP	41,124	41,362	40,764	43,000	5.5%
1155200	539000	BACK-UP STORAGE FOR NETWORK	0	0	4,284	4,000	-6.6%
1155200	542500	TECHNOLOGY SUPPLIES	5,769	4,737	4,000	4,000	0.0%
1155200	570000	MISCELLANEOUS EXPENSES	0	95	10,000	10,000	0.0%
1155200	587100	IT EQUIPMENT REPLACEMENT	973	6,837	18,000	20,500	13.9%
EXPENSES			\$298,361	\$326,640	\$424,638	\$428,990	1.0%
TOTAL	INFORMATION SYSTEMS		\$349,964	\$326,640	\$424,638	\$428,990	1.0%

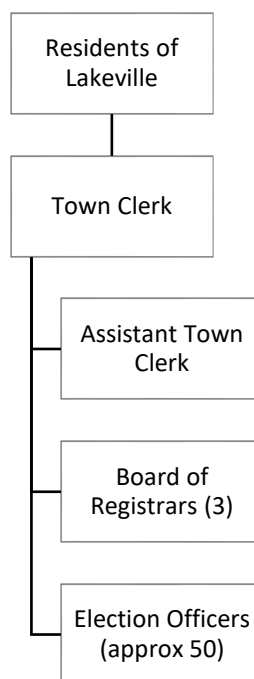
Mission Statement: The Lakeville Town Clerk's Office is committed to providing competent, courteous, and efficient service to all residents and non-residents alike, striving to work efficiently and cooperatively with all departments, boards and committees and keeping the integrity of the office.

Department Description: The Lakeville Town Clerk is an elected position that serves the residents of Lakeville as the official custodian and record keeper of Town Meeting records and vital records dating from 1853 to the present. The department is made up of the Town Clerk, Assistant Town Clerk, Board of Registrars and 50 election poll workers.

The responsibilities of the Office of the Town Clerk include:

- Serving as the Chief Election Official, recording official, registrar of vital records (births, deaths, and marriages), and super public records officer for the Town of Lakeville.
- Issuing state licenses and permits, including marriage licenses, business licenses (DBA's) and renewals, dog licenses, fuel storage licenses, raffle/bazaar permits, and requests for public documents.
- Providing oversight of the Town's polling location and conducting elections and election related activity including: voter registration and absentee/vote by mail ballots, preparation of ballots, voting equipment and voter lists, certification of nomination papers and initiative petitions and reporting official election results to the Secretary of State of the Commonwealth of Massachusetts. The Town Clerk also works closely with the U.S. Election Assistance Commission on overseas and military voting.
- Serving as the municipal agent of the decennial census and is responsible for the re-precincting/re-districting process for the Town.
- Recording and certifying all official actions of the Town including town meeting legislation and appropriations, Planning and Zoning Board decisions and is the keeper of the Town Seal.
- Submitting bylaws and zoning ordinances to the Attorney General for approval and administering the oath of office and maintaining appointments and resignations of all Town Officials.
- Bearing the responsibility of ensuring compliance with the State Open Meeting Law and Conflict of Interest Law by posting all public meetings of government entities.

Organizational Chart



FY 2024 Proposed Budget Summary

	2021 ACTUAL	2022 ACTUAL	2023 ORIGINAL	2024 PROPOSED	PCT CHANGE
Expenditures					
(161) Town Clerk	\$146,934	\$135,909	\$162,978	\$169,900	4.2%
(162) Elections	\$24,518	\$14,048	\$28,200	\$28,700	1.8%
(163) Registration	\$12,017	\$11,016	\$19,000	\$19,400	2.1%
Position Distribution					
Full-Time	2	2	2	2	
Part-Time	0	0	0	0	

FY 2024 Budget Analysis: The FY 2024 proposed budget includes funding for compensation increases required by collective bargaining agreements and planned cost of living increases for non-union personnel.

FY 2022/2023 Accomplishments

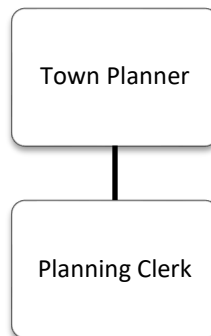
- Successfully implemented Poll Pads for check-in process at Elections and Town Meetings. The Poll Pad has replaced the outdated and inefficient paper model that is often the cause of long lines at the polls and inefficient election record keeping. The introduction of Poll Pads has also improved accuracy, and reduced preparation time and storage requirements.
- Continue to provide an access to vital records and an outstanding level of service to the public despite the office being understaff, especially during election cycles and throughout the ongoing COVID-19 pandemic.
 - Effectively cross trained staff floater in order to compensate for the increase demand for services, conferences, zoom classes by Secretary of State, sick and vacation leaves and emergency purposes.
- Enhanced the process of all Boards and Committees' minutes be cross checked with agendas and uploaded to the website by a staff floater, providing greater transparency to the general public.
- Successfully worked with Town Boards and Committees as well as Departments to ensure that the Conflict-of-Interest law is implemented yearly and in full compliance.
- Our entire Team joined together to develop a highly effective Mission Statement which incorporated the Town Values Statement that guide our decision-making process.

DESCRIPTION			2021 ACTUAL	2022 ACTUAL	2023 ORIG BUD	2024 PROPOSED	PCT CHANGE
161 TOWN CLERK							
1161100 TOWN CLERK - SALARIES							
1161100	511000	TOWN CLERK SALARY	\$69,507	\$74,071	\$73,741	\$75,953	3.0%
1161100	511100	ASST TOWN CLERK SALARY	60,145	46,648	62,575	67,030	7.1%
1161100	511500	HRLY WAGES CLERICAL	0	0	0	0	N/A
1161100	512000	HRLY WAGES TEMPORARY	0	0	5,500	5,500	0.0%
1161100	513000	HRLY WAGES OVERTIME	0	0	0	0	N/A
1161100	514000	TOWN CLERK LONGEVITY	4,865	5,012	5,162	5,317	3.0%
1161100	515200	EDUCATION STIPEND	900	450	0	0	N/A
1161100	515500	CERTIFICATION STIPEND	1,000	2,000	2,000	2,000	0.0%
SALARIES			\$136,418	\$128,181	\$148,978	\$155,800	4.6%
1161200 TOWN CLERK - EXPENSES							
1161200	531000	OTHER CONTRACTED SERVICES	\$0	\$0	\$2,100	\$2,100	0.0%
1161200	531200	TRAINING/EDUCATION PROGRAMS	3,965	1,376	3,000	3,000	0.0%
1161200	534300	PRINTING	1,863	1,244	3,000	3,000	0.0%
1161200	542000	OFFICE SUPPLIES	3,303	2,062	2,000	2,000	0.0%
1161200	571000	IN-STATE TRAVEL	0	421	400	500	25.0%
1161200	572000	OUT-OF-STATE TRAVEL	0	0	400	400	0.0%
1161200	573000	DUES & SUBSCRIPTIONS	1,385	2,625	3,100	3,100	0.0%
EXPENSES			\$10,516	\$7,728	\$14,000	\$14,100	0.7%
TOTAL	TOWN CLERK		\$146,934	\$135,909	\$162,978	\$169,900	4.2%
162 ELECTIONS							
1162200 ELECTIONS - EXPENSES							
1162200	525500	R & M/VOTING EQUIPMENT	\$1,000	\$1,200	\$2,600	\$3,000	15.4%
1162200	530000	ELECTION OFFICERS	12,163	4,417	12,000	12,000	0.0%
1162200	531000	OTHER CONTRACTED SERVICES	0	0	0	0	N/A
1162200	531200	TRAINING/EDUCATION PROGRAMS	1,976	70	2,500	2,500	0.0%
1162200	534200	POSTAGE	50	102	100	200	100.0%
1162200	534300	PRINTING	4,540	4,627	8,000	8,000	0.0%
1162200	542000	OFFICE SUPPLIES	1,157	508	1,000	1,000	0.0%
1162200	542900	SUPPLIES OTHER	3,632	3,124	2,000	2,000	0.0%
EXPENSES			\$24,518	\$14,048	\$28,200	\$28,700	1.8%
TOTAL	ELECTIONS		\$24,518	\$14,048	\$28,200	\$28,700	1.8%
163 REGISTRATION							
1163200 REGISTRATION - EXPENSES							
1163200	530000	REGISTRATION OFFICERS	\$533	\$628	\$1,600	\$1,600	0.0%
1163200	531000	CONTRACTED PROF SERVICES	0	0	0	0	N/A
1163200	534200	POSTAGE	5,020	4,629	11,000	11,000	0.0%
1163200	534300	PRINTING	4,272	4,577	4,200	4,600	9.5%
1163200	542000	OFFICE SUPPLIES	2,192	1,182	2,000	2,000	0.0%
1163200	571000	IN-STATE TRAVEL	0	0	200	200	0.0%
EXPENSES			\$12,017	\$11,016	\$19,000	\$19,400	2.1%
TOTAL	REGISTRATION		\$12,017	\$11,016	\$19,000	\$19,400	2.1%

Mission Statement: The Planning Department is responsible for providing leadership and facilitating the production and implementation of plans to shape the future of Lakeville. The Planning Department is also responsible for the coordination and orderly review of development proposals submitted to the Town. This includes balancing future growth with maintaining and preserving Lakeville's semi-rural character, animal habitats, resource areas, and natural beauty.

Department Description: The Planning Department works to accomplish the goals of the Town's ten year master plan which includes, among other things: supporting the local economy while exploring additional opportunities to create new business and economic development in appropriate areas; continuing to support the current and future maintenance and creation of open space and recreation areas while working to enhance accessibility and connectivity; pursuing additional sidewalks and bike facilities to allow for alternative transportation options; and providing a variety of housing options that meet the need of the entire community. The department is staffed by the Town Planner and a full-time clerk and works in partnership with the Town's Planning Board.

Department Organizational Chart



FY 2024 Proposed Budget Summary

	2021 ACTUAL	2022 ACTUAL	2023 ORIGINAL	2024 PROPOSED	PCT CHANGE
Expenditures	\$107	\$201	\$134,230	\$140,794	4.9%
Position Distribution					
Full-Time	0	0	0	2	
Part-Time	0	0	0	0	

FY 2024 Budget Analysis: The FY 2024 proposed budget includes funding for compensation increases required by collective bargaining agreements and planned cost of living increases for non-union personnel.

FY 2022/2023 Accomplishments

- Rewrote the Site Plan Review by-law which passed at Annual Town Meeting.
- Rewrote the sign by-law which passed at Annual Town Meeting.
- Worked with the Problem Properties Working Group to pass several articles at Fall Town Meeting including:
 - An article to restrict the issuance of junk dealer licenses to properties in commercially zoned areas only.
 - An article amending the general by-law for Junk, Old Metals or Second Hand Articles to include language mandating junk dealers show commercial activity as a requirement for license renewal.

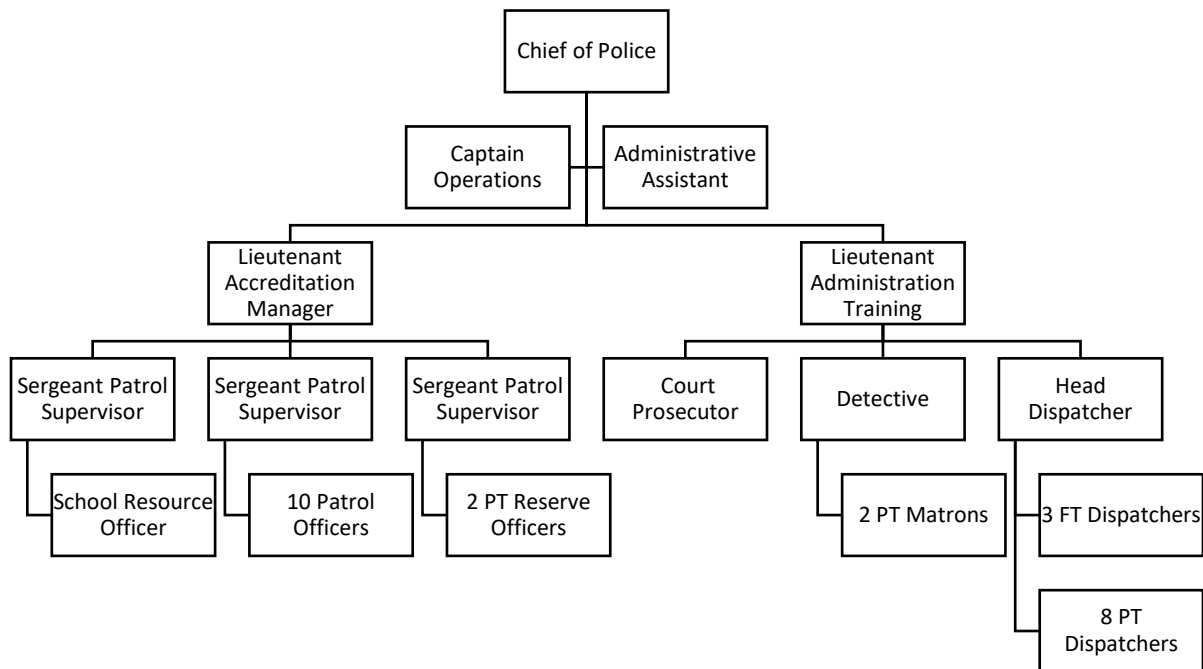
DESCRIPTION			2021 ACTUAL	2022 ACTUAL	2023 ORIG BUD	2024 PROPOSED	PCT CHANGE
175 PLANNING							
1175100 PLANNING - SALARIES							
1175100	511100	TOWN PLANNER	\$0	\$0	\$84,460	\$86,994	3.0%
1175100	511600	HRLY WAGES - CLERK	0	0	46,270	49,400	6.8%
1175100	515200	EDUCATION STIPEND	0	0	0	900	N/A
SALARIES			\$0	\$0	\$130,730	\$137,294	5.0%
1175200 PLANNING - EXPENSES							
1175200	531200	TRAINING/EDUCATION PROGRAMS	\$0	\$0	\$1,000	\$1,000	0.0%
1175200	542000	OFFICE SUPPLIES	0	94	1,250	1,250	0.0%
1175200	571000	IN-STATE TRAVEL	0	0	750	750	0.0%
1175200	573000	DUES & SUBSCRIPTIONS	107	107	500	500	0.0%
EXPENSES			\$107	\$201	\$3,500	\$3,500	0.0%
TOTAL	PLANNING		\$107	\$201	\$134,230	\$140,794	4.9%

Public Safety

Mission Statement: The mission of the Lakeville Police Department is to serve the community with a sense of courage, dedication, compassion, and integrity. We will deliver professional police services efficiently and effectively. We, as a Department, will work to make a difference every day through positive interaction with the community.

Department Description: The Lakeville Police Department, established in 1949, has 20 full-time sworn police officers, 4 full-time police/fire dispatchers, one full-time administrative assistant, and 12 part-time support personnel. The 20 sworn personnel are comprised of a Chief of Police, a Captain, two Lieutenants, three Sergeants, and thirteen Patrolmen. Police Officers patrol the Town in traditional sector style policing, which allows them to separate the town geographically into north and south sectors in order to deter crime, reduce response times, and provide adequate patrol coverage to the Town of Lakeville and its residents.

Organizational Chart



FY 2024 Proposed Budget Summary

Expenditures	2021 ACTUAL	2022 ACTUAL	2023 ORIGINAL	2024 PROPOSED	PCT CHANGE
(210) Police	\$2,148,390	\$2,237,607	\$2,445,950	\$2,575,924	5.3%
(215) Communications	\$0	\$0	\$0	\$0	N/A
Position Distribution					
Full-Time	24	24	25	25	
Part-Time	11	11	11	12	

FY 2024 Budget Analysis: The FY 2024 proposed budget includes funding for compensation increases and planned cost of living increases for non-union personnel. This budget also includes increases for sergeant adjustments and dispatch night differentials as well as a placeholder for collective bargaining increases. Expense budgets throughout this document include adjustments to heating fuel, electricity, rubbish removal and vehicle gasoline to reflect fluctuating utility costs.

FY 2022/2023 Accomplishments

- In January, the Lakeville Police Department launched its news blog, allowing the department to quickly push out important public safety information, alerts, news releases, and community policing events with ease over its social media platforms (Facebook, Instagram, and Twitter).
- On March 21, 2022, the Lakeville Police Department implemented a broad use body worn camera program. Since this time, the cameras have proven successful, capturing evidence which aids in the prosecution of criminals, while solidifying public trust. The Lakeville Police Department applied for, and received funding for the cameras through the Edward Byrne Memorial Grant. The program is 100% grant funded.
- Community policing remains an important program. The philosophy of partnering with the community is a proven method in crime reduction and the building of public trust. On October 5, 2022, officers of the police department met community members at Dukin Donuts during a community policing program known as Coffee with a Cop. This program allows citizens an opportunity to speak with police officers over a cup of coffee to discuss any topic. Continued community policing plans, including plans for a Citizen Police Academy, are in the works for 2023.

DESCRIPTION			2021 ACTUAL	2022 ACTUAL	2023 ORIG BUD	2024 PROPOSED	PCT CHANGE
210 POLICE DEPARTMENT							
1210100 POLICE - SALARIES							
1210100	511000	POLICE CHIEF SALARY	\$130,000	\$139,904	\$145,000	\$149,350	3.0%
1210100	511150	CNTRCT WAGES CAPTAIN	82,036	83,477	84,947	84,947	0.0%
1210100	511100	CNTRCT WAGES LIEUTENANT	154,071	156,653	159,893	159,893	0.0%
1210100	511200	CNTRCT WAGES SERGEANTS	215,556	220,150	224,840	234,616	4.3%
1210100	511300	CNTRCT WAGES PATROLMEN	661,400	659,770	792,064	812,549	2.6%
1210100	511500	HRLY WAGES ADMIN ASST	55,541	57,128	58,842	58,757	-0.1%
1210100	511600	HRLY WAGES, HD DISPATCHER	39,278	42,659	55,401	55,332	-0.1%
1210100	511700	HRLY WAGES DISPATCHERS	117,284	108,220	150,201	146,891	-2.2%
1210100	511900	HRLY WAGES MATRON	159	0	1,500	1,500	0.0%
1210100	512000	HRLY WAGES/RESERVE OFF	5,565	4,016	11,000	11,000	0.0%
1210100	512100	HRLY WAGES CUSTODIAN	0	0	0	0	N/A
1210100	512200	HRLY WAGES PT DISPATCHER	36,252	34,771	30,000	30,000	0.0%
1210100	513000	CNTRCT WAGES OVERTIME	137,519	161,910	138,000	138,000	0.0%
1210100	513100	HRLY POL SICKPAY COVERAGE	17,110	15,240	15,000	15,000	0.0%
1210100	513200	COURT OVERTIME	11,932	11,443	28,000	28,000	0.0%
1210100	513300	WAGES TRAINING COVERAGE	21,703	43,186	22,000	22,000	0.0%
1210100	513500	HRLY WAGES DISPATCHER OT	18,438	42,828	16,000	16,000	0.0%
1210100	513600	WAGES DISP SICK COVERAGE	4,653	4,032	5,000	5,000	0.0%
1210100	513700	ADMIN ASST, OVERTIME	0	0	0	0	N/A
1210100	513900	TOWN DETAILS	0	0	1,500	1,500	0.0%
1210100	514000	CNTRCT WAGES LONGEVITY	21,652	22,339	25,348	25,348	0.0%
1210100	514100	HRLY WAGES LONGEVITY DISP	1,569	1,614	1,614	1,660	2.9%
1210100	514200	HRLY LONGEVITY ADMIN ASST	3,888	3,999	3,999	4,113	2.9%
1210100	514500	CNTRCT SHIFT DIFFERENTIAL	21,938	22,894	24,000	24,000	0.0%
1210100	514600	CNTRT SRO DIFFERENTIAL	0	0	3,259	3,259	0.0%
1210100	514700	DISP SHIFT DIFFERENTIAL	0	0	0	7,200	N/A
1210100	515000	CNTRCT WAGES HOLIDAY	58,036	53,414	71,920	76,312	6.1%
1210100	515100	HRLY WAGES DISP HOLIDAY	8,747	9,018	10,708	10,847	1.3%
1210100	515300	CNTRCT WAGES CAREER INCENT	98,224	100,500	105,451	111,835	6.1%
1210100	515500	CNTRCT EMT CERTIFICATION	400	400	800	800	0.0%
1210100	515700	CHIEF VACATION BUYBACK	5,000	5,192	5,193	5,745	10.6%
1210100	515800	CNTRCT UNUSED SICK BONUS	4,000	3,200	5,600	5,600	0.0%
1210100	515900	OTHER CONTRACTUAL	0	0	0	0	N/A
1210100	519000	CONTRACT CLOTHING ALLWNC	22,923	21,799	24,000	24,000	0.0%
1210100	519100	CNTRCT CLTHNG ALLWNC/DISP	1,000	1,539	3,600	3,600	0.0%
1210100	519200	HRLY RSRVE CLOTHING ALLOW	752	1,129	2,000	2,000	0.0%
1210100	579000	COMPENSATION RESERVE	0	0	0	75,000	N/A
SALARIES			\$1,956,627	\$2,032,424	\$2,226,680	\$2,351,654	5.6%
1210200 POLICE - EXPENSES							
1210200	521000	ELECTRICITY	\$30,298	\$31,418	\$34,000	\$34,000	0.0%
1210200	521300	HEATING FUEL	2,026	2,941	3,000	3,000	0.0%
1210200	523000	WATER SERVICE	5,838	3,659	8,000	8,000	0.0%
1210200	524000	R & M/BUILDINGS & GROUNDS	4,636	5,506	5,000	5,000	0.0%
1210200	524500	R & M/VEHICLES	1,370	733	4,000	4,000	0.0%
1210200	525000	R & M/OFFICE EQUIPMENT	0	1,528	1,000	1,000	0.0%
1210200	525500	R & M/ARMS/RADIO & AUXIL	842	1,011	1,000	1,000	0.0%
1210200	529100	RUBBISH REMOVAL	1,474	1,665	1,700	1,700	0.0%
1210200	531000	PROF CONTRACTED SERVICES	24,501	34,910	30,000	30,000	0.0%
1210200	531200	EDUCATION & TRAINING	10,627	5,597	10,000	10,000	0.0%

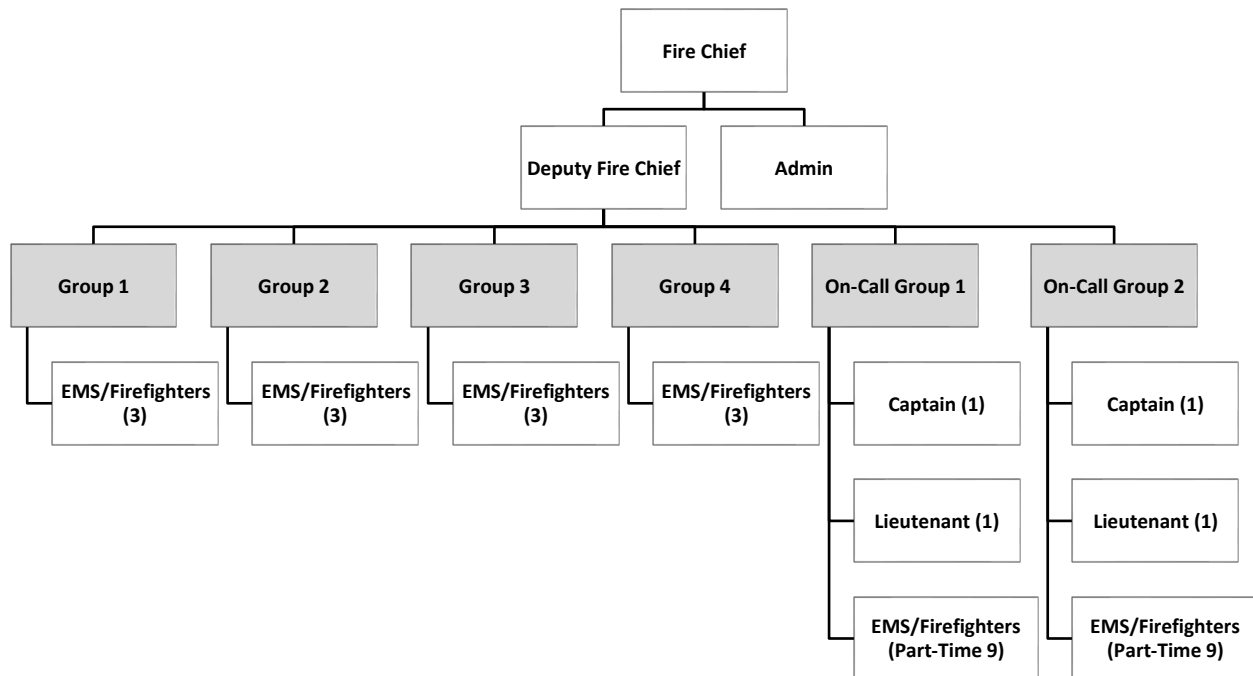
DESCRIPTION		2021 ACTUAL	2022 ACTUAL	2023 ORIG BUD	2024 PROPOSED	PCT CHANGE
1210200	531500 CNTRCTD PROF LAW SRVCS	0	0	0	0	N/A
1210200	534000 TELETYPE EXPENSE	730	1,352	1,000	1,000	0.0%
1210200	534100 TELEPHONE	8,515	6,770	9,000	9,000	0.0%
1210200	534200 POSTAGE	594	414	650	650	0.0%
1210200	534300 PRINTING	303	52	2,000	2,000	0.0%
1210200	534500 INTERNET-CABLE SERVICES	1,069	1,122	1,120	1,120	0.0%
1210200	538000 LAUNDRY SERVICES	324	358	300	300	0.0%
1210200	542000 OFFICE SUPPLIES	3,915	6,263	7,000	7,000	0.0%
1210200	542500 SUPPLIES COMPUTER	2,751	0	500	500	0.0%
1210200	545000 CUSTODIAL SUPPLIES	1,510	3,916	4,000	4,000	0.0%
1210200	548000 SUPPLIES MOTOR VEHICLES	14,156	11,368	14,500	14,500	0.0%
1210200	548500 VEHICLE GASOLINE	33,810	51,387	50,000	55,000	10.0%
1210200	549000 SUPPLIES - WATER	179	1,102	500	500	0.0%
1210200	549500 PRISONER SUPPLIES	874	656	500	500	0.0%
1210200	558000 OTHER PUBLIC SAFETY SUPPLIES	240	0	1,500	1,500	0.0%
1210200	558100 SUPPLIES BULLETS & AMMO	34,305	20,982	16,500	16,500	0.0%
1210200	571000 IN-STATE TRAVEL	22	211	500	500	0.0%
1210200	572000 OUT-OF-STATE TRAVEL	0	1,550	4,000	4,000	0.0%
1210200	573000 DUES & SUBSCRIPTIONS	6,854	8,713	8,000	8,000	0.0%
EXPENSES		\$191,763	\$205,183	\$219,270	\$224,270	2.3%
TOTAL	POLICE DEPARTMENT	\$2,148,390	\$2,237,607	\$2,445,950	\$2,575,924	5.3%
215 COMMUNICATIONS						
1215100	COMMUNICATIONS - WAGES					
1215100	511600 HRLY WAGES, HD DISPATCHER	\$0	\$0	\$0	\$0	N/A
1215100	511700 HRLY WAGES DISPATCHERS	0	0	0	0	N/A
1215100	512200 HRLY WAGES PT DISPATCHERS	0	0	0	0	N/A
1215100	513500 DISPATCHER OVERTIME	0	0	0	0	N/A
1215100	513600 DISPTACHER SICK COVERAGE	0	0	0	0	N/A
1215100	514100 HRLY DISPATCHER LONGEVITY	0	0	0	0	N/A
1215100	515100 DISPATCHER HOLIDAY PAY	0	0	0	0	N/A
1215100	519100 DISPATCH CLOTHING ALLOWANC	0	0	0	0	N/A
SALARIES		\$0	\$0	\$0	\$0	N/A
TOTAL	COMMUNICATIONS	\$0	\$0	\$0	\$0	N/A

Mission Statement: The mission of the Lakeville Fire Department is the protection of lives and property through the delivery of emergency medical services, fire protection, and rescue operations.

Vision Statement: Lakeville Fire Department endeavors to create an all-hazard response force, committed to providing ever improving service to the residents of and visitors to the Town of Lakeville. The Lakeville Fire Department shall be dedicated to the delivery of a professional, responsive, and compassionate response to any and all requests for assistance. The promotion and maintenance of practices and policies designed to maximize the safety of responders and constituents shall be paramount. Fire Department members shall serve the Lakeville Fire Department mission and vision through the maintenance and promotion of an environment of inclusiveness, respect, and professionalism. All department operations and conduct shall promote institutional advancement and improvement through collaborative and coordinated efforts.

Department Description: The Lakeville Fire Department (LFD) is led by the Fire Chief and supported by one Deputy Fire Chief. The Department is comprised of two divisions, full-time and on-call. The full-time division includes four lieutenants and eight firefighters. The on-call division is composed of two captains, two lieutenants, and eighteen firefighters. The Department is supported by an administrative assistant. In addition to emergency response and management, the Department is responsible for life safety and fire prevention education within the community as well as investigations, inspections and the issuance of all permits.

Organizational Chart



FY 2024 Proposed Budget Summary

Expenditures	2021 ACTUAL	2022 ACTUAL	2023 ORIGINAL	2024 PROPOSED	PCT CHANGE
(220) Fire	\$1,496,631	\$1,734,538	\$1,579,495	\$1,668,550	5.6%
(291) Emergency Management	\$4,714	\$7,856	\$7,980	\$7,980	0.0%
Position Distribution					
Full-Time	13	15	15	15	
Part-Time	18	15	22	22	

FY 2024 Budget Analysis: The FY 2024 proposed budget includes funding for compensation increases required by collective bargaining agreements and planned cost of living increases for non-union personnel. The salaries budget also includes increases to the Deputy Chief's base salary as well as educational attainment and increased funding for emergency overtime.

FY 2022/2023 Accomplishments

- The Department managed a record call volume in FY 2022/2023.
- Reduction of employee turnover from 125% (5-year average) to 25% in FY 2023.
- Completed 1,058 fire prevention activities, a new department record.
- Migrated to a new records management system, creating efficiency and improved data analysis capability.
- Generated new revenue that exceeded growth of operational budget (4th consecutive year).

DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ORIG BUD	2024 PROPOSED	PCT CHANGE
220 FIRE DEPARTMENT					
1220100 FIRE - SALARIES					
1220100 511000 FIRE CHIEF SALARY	\$110,043	\$117,268	\$116,745	\$120,250	3.0%
1220100 511100 DEPUTY CHIEF SALARY	74,591	79,021	80,965	87,778	8.4%
1220100 511200 CNTRCT WAGES CAPTAIN	0	0	66,233	0	-100.0%
1220100 511300 CNTRCT WAGES LIEUTENANTS	297,898	283,931	186,727	256,528	37.4%
1220100 511400 CNTRCT WAGES FIREFIGHTERS	244,067	305,511	420,042	438,357	4.4%
1220100 511450 BACK WAGES	0	173,959	0	0	N/A
1220100 511500 FT HRLY WAGES ADMIN ASST	52,263	57,128	58,842	60,840	3.4%
1220100 512100 HRLY WAGES CLMN/EMERGENCY	40,547	35,982	45,000	45,000	0.0%
1220100 512200 HRLY WAGES CLMN DRLLS/EMT	8,542	10,197	12,000	12,000	0.0%
1220100 512300 CALL SHIFT COVERAGE	1,561	2,983	2,500	2,500	0.0%
1220100 513000 CNTCRT WAGES OT/EMERGENCY	117,733	73,383	100,000	110,000	10.0%
1220100 513100 SICK/PRSNL COVERAGE	29,215	49,082	32,700	32,700	0.0%
1220100 513200 CNTRCT HOL VAC & LV COVRG	73,770	73,217	105,000	105,000	0.0%
1220100 513300 HRLY WAGES FFGHTRS DRILL	9,017	14,899	12,000	12,000	0.0%
1220100 513400 PROJ AND ASSIGNED OT	1,817	1,096	0	0	N/A
1220100 513500 TEMPORARY EMERGENCY COVERA	102,132	84,210	10,000	10,000	0.0%
1220100 513600 OT-SHIFT COVERAGE INJURIES	24,197	54,897	0	0	N/A
1220100 513700 ADMIN ASST, OVERTIME	0	0	0	0	N/A
1220100 514000 APP OFF LONGEVITY D CHIEF	4,939	0	0	0	N/A
1220100 514100 CNTRCT WAGES LONGEVITY	0	0	0	0	N/A
1220100 514200 CALL HRLY WAGES LONGEVITY	0	675	750	750	0.0%
1220100 515100 APP OFF D CH EDUCATION	8,951	9,483	9,716	30,213	211.0%
1220100 515200 HRLY FT FF EDUCATION	17,905	11,988	7,477	9,500	27.1%
1220100 515300 APP OFF D CH EMT INCENTIVE	5,772	9,519	9,235	10,641	15.2%
1220100 515350 CNTRCT COM PARAMEDIC STIPEND	0	1,550	2,018	2,018	0.0%
1220100 515400 CNTRCT TRAINING INCENTIVE	2,600	1,900	3,200	3,200	0.0%
1220100 515500 CNTRCT SPCLZTN PAY ART-22	80,763	86,484	110,760	127,690	15.3%
1220100 515600 TRAINING/QUARTERMASTER STIPE	0	0	0	4,000	N/A
1220100 515700 CNTRCT WAGES VAC BUYBACK	48,254	29,415	0	0	N/A
1220100 515800 CNTRCT WAGES SICK BUYBACK	0	0	0	0	N/A
1220100 515900 UNUSED SICK BONUS	4,400	2,800	6,000	6,000	0.0%
1220100 519000 APP OFF CLOTHING ALLOWANCE	1,732	2,309	2,000	2,000	0.0%
1220100 519100 CONTRACT CLOTHING ALLOWANCE	9,194	12,584	13,000	13,000	0.0%
1220100 519200 CALLMEN CLOTHING ALLOW	2,050	2,345	2,500	2,500	0.0%
1220100 519500 MEDICAL & PHYSICAL TRNG	4,855	6,790	6,000	6,000	0.0%
SALARIES	\$1,378,808	\$1,594,606	\$1,421,410	\$1,510,465	6.3%
1220200 FIRE - EXPENSES					
1220200 524000 R & M/BUILDINGS & GROUNDS	\$885	\$542	\$750	\$750	0.0%
1220200 524500 R & M/VEHICLES	32,586	17,859	30,000	30,000	0.0%
1220200 525500 R & M/EQUIPMENT	1,726	2,111	3,500	3,500	0.0%
1220200 531000 OTHER CONTRACTED SERVICES	13,998	22,865	14,000	14,000	0.0%
1220200 531200 TRAINING/EDUCATION PROGRAMS	3,831	11,449	12,000	12,000	0.0%
1220200 531500 LEGAL SERVICES	0	0	0	0	N/A
1220200 534100 TELEPHONE	3,511	3,624	3,600	3,600	0.0%
1220200 534200 POSTAGE	115	124	135	135	0.0%
1220200 534300 PRINTING	100	0	50	50	0.0%
1220200 542000 OFFICE SUPPLIES	992	397	1,000	1,000	0.0%
1220200 545000 CUSTODIAL SUPPLIES	803	807	750	750	0.0%
1220200 548000 SUPPLIES MOTOR VEHICLES	6,739	10,313	9,000	9,000	0.0%

DESCRIPTION		2021 ACTUAL	2022 ACTUAL	2023 ORIG BUD	2024 PROPOSED	PCT CHANGE
1220200	548500 VEHICLE GASOLINE	19,094	35,237	20,000	20,000	0.0%
1220200	549000 FOOD SERVICE SUPPLIES	0	100	300	300	0.0%
1220200	558300 PROTECTIVE EQUIPMENT	0	18	25,000	25,000	0.0%
1220200	558600 SUPPLIES FIRE EQUIPMENT	9,799	7,337	10,000	10,000	0.0%
1220200	558700 EMS SUPPLIES	19,374	20,465	20,000	20,000	0.0%
1220200	571000 IN-STATE TRAVEL	60	757	1,000	1,000	0.0%
1220200	572000 OUT-OF-STATE TRAVEL	0	1,703	4,000	4,000	0.0%
1220200	573000 DUES & SUBSCRIPTIONS	4,211	4,226	3,000	3,000	0.0%
EXPENSES		\$117,823	\$139,933	\$158,085	\$158,085	0.0%
1220300	FIRE - CAPITAL					
	580000 CAPITAL OUTLAY	\$0	\$0	\$0	\$0	N/A
TOTAL	FIRE DEPARTMENT	\$1,496,631	\$1,734,538	\$1,579,495	\$1,668,550	5.6%
291 EMERGENCY MANAGEMENT						
1291100	EMERGENCY MANAGEMENT - SAL					
1291100	515500 EMA DIRECTOR STIPEND	\$2,500	\$2,500	\$2,500	\$2,500	0.0%
SALARIES		\$2,500	\$2,500	\$2,500	\$2,500	0.0%
1291200	EMERGENCY MANAGEMENT - EXP					
1291200	534100 TELEPHONE	\$0	\$0	\$480	\$480	0.0%
1291200	542000 OFFICE SUPPLIES	169	31	100	100	0.0%
1291200	544000 SUPPLIES EMA EQUIPMENT	2,045	5,325	4,900	4,900	0.0%
EXPENSES		\$2,214	\$5,356	\$5,480	\$5,480	0.0%
TOTAL	EMERGENCY MANAGEMENT	\$4,714	\$7,856	\$7,980	\$7,980	0.0%

Mission Statement: With a principal focus of increasing the delivery of services to the Town of Lakeville, the Department of Inspectional Services & Permitting was established by Special Legislation in 2017 and is currently comprised of the Building Department, Board of Health and Conservation.

It is the mission of the Building Department to protect the public's safety and welfare by insuring that all construction, reconstruction, alterations, repairs, occupancy, moving and demolition of buildings and/or structures conform to the requirements of the Building, Mechanical, Electrical, Plumbing and Gas Codes of the Commonwealth, and the Town of Lakeville Zoning By-Laws.

The Board of Health's mission is to preserve and protect the health and wellness of the community and perform the core functions of public health assessment, assurance and surveillance.

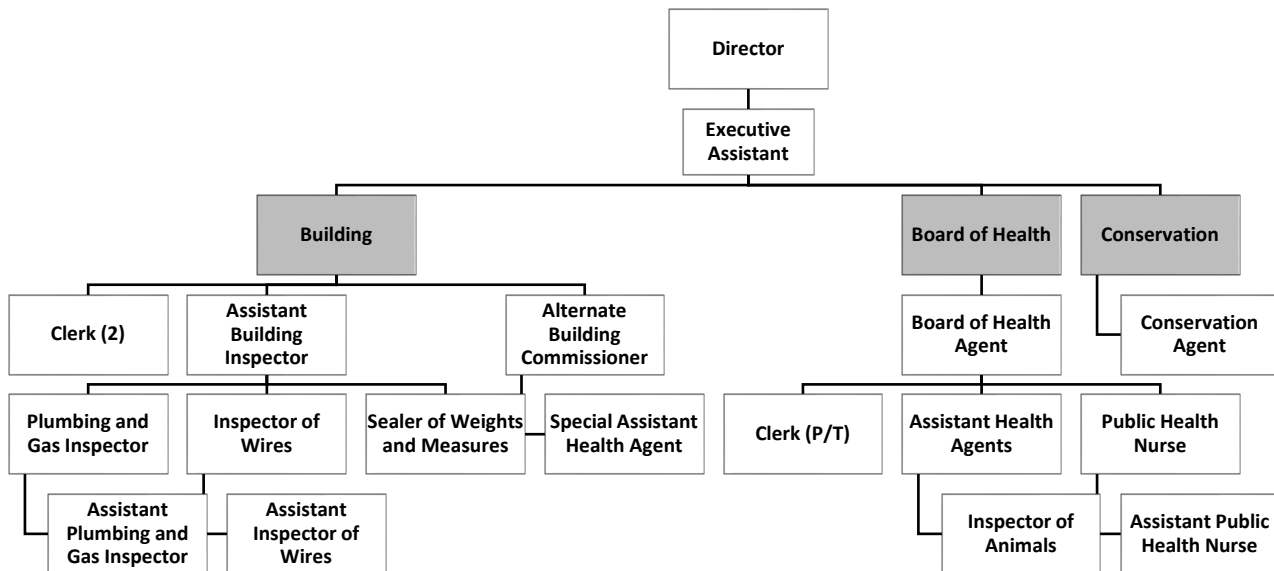
The mission of Conservation is to protect the natural resources of the Town by reviewing and regulating projects located in or near resource areas as defined by the Wetland Protection Act (WPA).

Department Description: The Building Department consists of the Building Commissioner, an Executive Assistant, one full-time and one part time Clerk, and various per diem inspectors including: Building, Plumbing, Gas, Electrical, Sealer of Weights and Measures and Special Assistant Health Agent. The Building Department is responsible for zoning enforcement, plan review, permitting and inspections for new construction and/or alterations to any structure within the Town of Lakeville.

The Board of Health operates under the policy direction of an elected three-member Board. The staff includes a full-time Health Agent, a part-time Clerk as well as a per-diem Public Health Nurse, Assistant Public Health Nurse, two Assistant Health Inspectors, and an Animal Inspector. The Board of Health meets twice monthly and administers and coordinates public health programs and services, enforces state and local public health regulations and sanitary codes, including local regulations.

Conservation has a part-time Agent who works approximately 18 hours per week and operates under the policy direction of an appointed, five-member Commission, who meets monthly. They review proposed projects located in or near resource areas and then issues permits regulating and conditioning the work while ensuring the interests of the Wetlands Protection Act (WPA).

Organizational Chart



FY 2024 Proposed Budget Summary

Expenditures	2021 ACTUAL	2022 ACTUAL	2023 ORIGINAL	2024 PROPOSED	PCT CHANGE
(171) Conservation Commission	\$18,522	\$17,354	\$33,011	\$33,787	2.4%
(241) Inspectional Services	\$259,075	\$264,203	\$266,969	\$274,062	2.7%
(242-247) Part-Time Inspector	\$84,318	\$87,040	\$83,300	\$83,600	0.4%
(510) Board of Health	\$107,874	\$117,408	\$123,809	\$130,079	5.1%
(522) Board of Health/Visiting Nurse	\$4,000	\$5,493	\$5,000	\$5,000	0.0%
Position Distribution					
Full-Time	6	6	4	4	
Part-Time	5	5	3	3	
Per-Diem	13	13	13	13	

FY 2024 Budget Analysis: The FY 2024 proposed budget includes funding for compensation increases required by collective bargaining agreements and planned cost of living increases for non-union personnel. This budget also reflects the removal of the Facilities budget from Inspectional Services to its own independent budget.

FY 2022/2023 Accomplishments

- In FY 2022 the Inspectional Services Department conducted 2,938 inspections, issued 1,634 permits and collected nearly \$500,000 in revenue.
- Reorganized the facilities function and hired a director to oversee facilities staff and manage projects (as well as their respective budgets) on town properties.
- Despite staffing shortages and turn over in the first half of FY 2023, the department continued to provide excellent maintenance of town buildings and staff support upon request.
- The Board of Health, along with the invaluable expertise/advice from the Health Agent and Public Health Nurse, continues to keep the workplace safe and residents informed during the COVID-19 pandemic by adhering to guidelines, providing sound guidance and helping wherever they are needed.
- The Conservation Agent successfully managed numerous projects within the Commission's jurisdiction to ensure compliance with the Wetlands Protection Act (WPA).

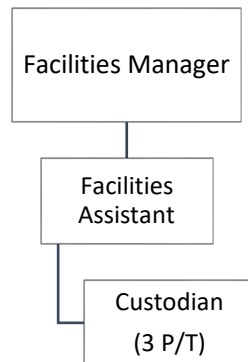
DESCRIPTION			2021 ACTUAL	2022 ACTUAL	2023 ORIG BUD	2024 PROPOSED	PCT CHANGE
171 CONSERVATION COMMISSION							
1171100 CONSERVATION - SALARIES							
1171100	511100	PT HRLY CNSVTN AGENT	\$17,672	\$16,323	\$29,911	\$30,687	2.6%
SALARIES			\$17,672	\$16,323	\$29,911	\$30,687	2.6%
1171200 CONSERVATION - EXPENSES							
1171200	531200	TRAINING/EDUCATION PROGRAMS	\$0	\$190	\$1,000	\$1,000	0.0%
1171200	534200	POSTAGE	0	0	100	100	0.0%
1171200	534300	PRINTING	0	0	100	100	0.0%
1171200	534400	ADVERTISING	0	0	0	0	N/A
1171200	542000	OFFICE SUPPLIES	278	254	600	600	0.0%
1171200	571000	IN-STATE TRAVEL	0	0	300	300	0.0%
1171200	573000	DUES & SUBSCRIPTIONS	573	588	1,000	1,000	0.0%
EXPENSES			\$851	\$1,032	\$3,100	\$3,100	0.0%
TOTAL	CONSERVATION COMMISSION		\$18,522	\$17,354	\$33,011	\$33,787	2.4%
241 INSPECTIONAL SERVICES							
1241100 INSPECTION - SALARIES							
1241100	511000	BUILDING COMM SALARY	\$100,786	\$107,403	\$106,924	\$110,132	3.0%
1241100	511100	ASSISTANT INSPECTOR	1,720	1,040	10,000	10,000	0.0%
1241100	511500	HRLY WAGES ADMINISTRATIVE ASST	59,798	55,649	68,876	71,631	4.0%
1241100	511600	HRLY WAGES - CLERKS	85,169	89,367	67,669	69,699	3.0%
1241100	513000	HRLY WAGES OVERTIME	0	0	2,000	2,000	0.0%
1241100	514000	HRLY WAGES LONGEVITY	4,186	765	0	0	N/A
1241100	515200	EDUCATION STIPEND	1,800	2,250	2,700	1,800	-33.3%
1241100	515700	VACATION BUYBACK	0	0	0	0	N/A
1241100	519400	CNTRCT AUTO ALLOWANCE	4,800	4,800	4,800	4,800	0.0%
SALARIES			\$258,258	\$261,275	\$262,969	\$270,062	2.7%
1241200 INSPECTION - EXPENSES							
1241200	531200	TRAINING/EDUCATION PROGRAMS	\$0	\$0	\$1,000	\$1,000	0.0%
1241200	534200	POSTAGE	4	6	100	100	0.0%
1241200	534300	PRINTING	0	0	300	300	0.0%
1241200	542000	OFFICE SUPPLIES	743	2,852	2,500	2,500	0.0%
1241200	571000	IN-STATE TRAVEL	0	0	0	0	N/A
1241200	573000	DUES & SUBSCRIPTIONS	70	70	100	100	0.0%
EXPENSES			\$817	\$2,928	\$4,000	\$4,000	0.0%
TOTAL	INSPECTIONAL SERVICES		\$259,075	\$264,203	\$266,969	\$274,062	2.7%
242-247 PART-TIME INSPECTORS							
1242200	531000	GAS INSPECTOR - EXPENSES	\$15,680	\$16,800	\$15,000	\$15,000	0.0%
1243200	531000	PLUMBING INSP - EXPENSES	18,560	18,160	19,000	19,000	0.0%
1244200	531000	SEALER OF WEIGHTS & MEASURES	3,500	4,000	6,000	6,300	5.0%
1245200	531000	ELECTRICAL INSP - EXPENSES	41,080	39,860	34,000	34,000	0.0%
1246200	531000	ANIMAL INSP - EXPENSES	3,938	6,300	6,300	6,300	0.0%
1247200	531000	HEALTH INSP - EXPENSES	1,560	1,920	3,000	3,000	0.0%
EXPENSES			\$84,318	\$87,040	\$83,300	\$83,600	0.4%
TOTAL	PART-TIME INSPECTORS		\$84,318	\$87,040	\$83,300	\$83,600	0.4%

DESCRIPTION			2021 ACTUAL	2022 ACTUAL	2023 ORIG BUD	2024 PROPOSED	PCT CHANGE
510 BOARD OF HEALTH							
1510100 BOARD OF HEALTH - SALARIES							
1510100	510100	ELECTED OFFICIAL - CHAIR	\$2,000	\$2,000	\$2,000	\$2,000	0.0%
1510100	510200	ELECTED OFFICIAL - 2ND MBR	1,500	1,500	1,500	1,500	0.0%
1510100	510300	ELECTED OFFICIAL - 3RD MBR	1,500	1,500	1,500	1,500	0.0%
1510100	511000	HEALTH AGENT SALARY	73,458	77,502	82,000	84,460	3.0%
1510100	511500	HRLY WAGES ADMIN ASSISTANT	0	0	0	0	N/A
1510100	512000	HRLY PT ASST H INPSECTOR	6,615	9,065	5,000	5,000	0.0%
1510100	512500	HRLY WAGES CLERK PART TIME	19,481	19,882	21,909	22,569	3.0%
1510100	514000	APP OFF LONGEVITY	0	0	0	0	N/A
1510100	514100	HRLY WAGES LONGEVITY	0	0	0	0	N/A
1510100	515200	EDUCATION STIPEND	900	900	900	0	-100.0%
1510100	519000	NON CLOTHING ALLOWANCE	0	0	0	0	N/A
SALARIES			\$105,454	\$112,350	\$114,809	\$117,029	1.9%
1510200 BOARD OF HEALTH - EXPENSES							
1510200	524500	R & M/VEHICLES	\$17	\$0	\$500	\$500	0.0%
1510200	530900	CNTCD PRF SRVCS/LGL&RABBS	193	875	1,500	6,000	300.0%
1510200	531200	TRAINING/EDUCATION PROGRAMS	0	780	2,000	2,000	0.0%
1510200	534200	POSTAGE	328	418	500	500	0.0%
1510200	534300	PRINTING	89	133	300	300	0.0%
1510200	534400	ADVERTISING	0	184	500	500	0.0%
1510200	542000	OFFICE SUPPLIES	1,082	1,430	2,000	2,000	0.0%
1510200	542500	SUPPLIES COMPUTER	0	0	0	0	N/A
1510200	548000	SUPPLIES MOTOR VEHICLES	97	455	250	250	0.0%
1510200	548500	VEHICLE GASOLINE	405	533	750	750	0.0%
1510200	571000	IN-STATE TRAVEL	0	0	450	0	-100.0%
1510200	573000	DUES & SUBSCRIPTIONS	210	250	250	250	0.0%
EXPENSES			\$2,420	\$5,058	\$9,000	\$13,050	45.0%
TOTAL	BOARD OF HEALTH		\$107,874	\$117,408	\$123,809	\$130,079	5.1%
522 BOH/VISITING NURSE							
1522200 VISITING NURSE - EXPENSES							
1522200	531000	CONTRACTED PROF SERVICES	\$4,000	\$5,493	\$5,000	\$5,000	0.0%
EXPENSES			\$4,000	\$5,493	\$5,000	\$5,000	0.0%
TOTAL	BOH/VISITING NURSE		\$4,000	\$5,493	\$5,000	\$5,000	0.0%

Mission Statement: The mission of the Facilities Department is to efficiently manage, repair and maintain the Town's facilities and associated grounds, ensuring that they meet code, health and safety standards.

Department Description: The Facilities Department has one full-time Facilities Manager, one full-time Facilities Assistant and three part-time Custodian-Groundskeepers. In addition to handling the maintenance and repairs of Town buildings, this Department handles the coordination of access, estimates, scheduling and performance of all contractors associated with facilities maintenance and improvements.

Organizational Chart



FY 2024 Proposed Budget Summary

Expenditures	2021 ACTUAL	2022 ACTUAL	2023 ORIGINAL	2024 PROPOSED	PCT CHANGE
(193) Facilities	\$173,539	\$173,926	\$283,199	\$317,506	12.1%
Position Distribution					
Full-Time	1	1	2	2	
Part-Time	2	2	3	3	

FY 2024 Budget Analysis: The Town added a facilities manager in mid- FY2023 which is funded for the entire year in FY 2024. The FY 2024 proposed budget also includes funding for compensation increases required by collective bargaining agreements and planned cost of living increases for non-union personnel.

FY 2022/2023 Accomplishments

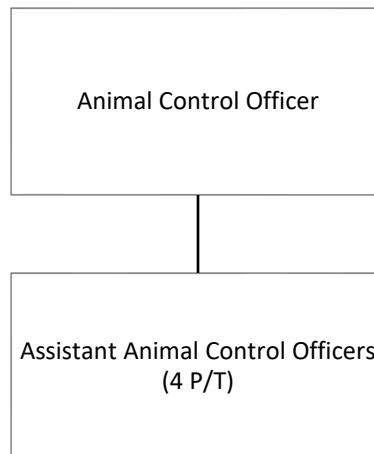
- The Town hired a new facilities manager and began to tackle to backlog of accumulated projects in FY 2023.
- In an effort to better maintain municipal buildings and move capital projects forward, the function of facilities management was separated from Inspectional Services in FY 2023.
- The Facilities Department has already taken the lead on several building projects including the Fire Station renovation; Park Commission capital projects; Historic Library ramp; and a preliminary evaluations of all municipal buildings.

DESCRIPTION			2021 ACTUAL	2022 ACTUAL	2023 ORIG BUD	2024 PROPOSED	PCT CHANGE
193 FACILITIES MAINTENANCE							
1193100 FACILITIES - SALARIES							
1193100	511000	FACILITIES DIRECTOR SALARY	\$0	\$0	\$50,000	\$80,340	60.7%
1193100	511100	FACILITIES F-T WAGES	52,931	55,603	61,710	58,753	-4.8%
1193100	512000	FACILITIES P-T WAGES	42,546	21,320	53,163	56,425	6.1%
1193100	513000	FACILITIES - OVERTIME	2,444	11,810	3,500	3,500	0.0%
1193100	514000	FACILITIES - LONGEVITY	1,588	1,668	1,701	1,763	3.6%
1193100	515700	VACATION BUYBACK	0	0	0	0	N/A
1193100	519000	FACILITIES - CLOTHING ALLOWANCE	400	400	400	400	0.0%
1193100	519400	AUTO ALLOWANCE	2,760	2,760	2,725	6,325	132.1%
SALARIES			\$102,668	\$93,561	\$173,199	\$207,506	19.8%
1193200 FACILITIES - EXPENSES							
1193200	524000	FACILITY REPAIRS & MAINTENANCE	\$0	\$1,145	\$80,000	\$90,000	12.5%
1193200	524000	FACILITIES MAINT - TOWN HALL	22,156	10,186	0	0	N/A
1193200	524000	BUILDING MAINT - HIST TOWN HO	2,083	1,738	0	0	N/A
1193200	524000	BUILDING MAINT - CONSERVATION	111	675	0	0	N/A
1193200	524000	FACILITIES MAINT - POLICE STA	2,066	23,935	0	0	N/A
1193200	524000	FACILITIES MAINT - FIRE STATION	1,230	8,571	0	0	N/A
1193200	524000	FACILITIES MAINT - ANML SHELTR	0	1,748	0	0	N/A
1193200	524000	FACILITIES MAINT - HWY GARAGE	9,468	13,435	0	0	N/A
1193200	524000	FACILITIES MAINT - SENIOR CENTE	2,593	3,318	0	0	N/A
1193200	524000	FACILITIES MAINT - LIBRARY	10,824	1,563	0	0	N/A
1193200	524000	FACILITIES MAINT - HISTORIC LIB	11,048	3,642	0	0	N/A
1193200	524000	FACILITIES MAINT - PARK	9,291	9,635	0	0	N/A
1193200	524000	FACILITIES MAINT - TRANSFER STA	0	773	0	0	N/A
1193200	529500	OTHER CONTRACTED SERVICES	0	0	30,000	20,000	-33.3%
1193200	548500	VEHICLE GASOLINE	0	0	0	0	N/A
EXPENSES			\$70,871	\$80,365	\$110,000	\$110,000	0.0%
TOTAL	FACILITIES MAINTENANCE		\$173,539	\$173,926	\$283,199	\$317,506	12.1%

Mission Statement: It is the mission of Lakeville Animal Control to provide care and shelter for stray and unwanted animals and to rehome those animals into forever homes. The Lakeville Animal Shelter serves as the only regional municipal animal shelter in southeastern Massachusetts, and maintains contractual agreements with eleven surrounding towns to board stray and surrendered animals.

Department Description: Lakeville Animal Control provides a number of essential town services including responding to wildlife as well as stray calls 24 hours a day, 7 days a week. The department also operates a shelter and provides care to stray, surrendered and lost animals from Lakeville and eleven surrounded communities. The department is staffed by one full-time Animal Control Officer and four part-time officers.

Organizational Chart



FY 2024 Proposed Budget Summary

	2021 ACTUAL	2022 ACTUAL	2023 ORIGINAL	2024 PROPOSED	PCT CHANGE
Expenditures	\$117,200	\$126,912	\$131,445	\$135,476	3.1%
Position Distribution					
Full-Time	1	1	1	1	
Part-Time	4	4	4	4	

FY 2024 Budget Analysis: The FY 2024 proposed budget includes funding for compensation increases required by collective bargaining agreements and planned cost of living increases for non-union personnel. Expense budgets throughout this document include adjustments to heating fuel, electricity, rubbish removal and vehicle gasoline to reflect fluctuating utility costs.

FY 2022/2023 Accomplishments

- Sheltered and provided care for 163 dogs in calendar year 2022.
- Collected over \$36,350 in donations to the Lakeville Animal Shelter in FY2023 to date.
- Continued to participate in the MA Department of Agricultural Resources' municipal partnership program for the spay/neuter of stray and surrendered animals.

DESCRIPTION		2021 ACTUAL	2022 ACTUAL	2023 ORIG BUD	2024 PROPOSED	PCT CHANGE
292 DOG OFFICER						
1292100 ANIMAL CONTROL - SALARIES						
1292100	511000 ANIMAL CONTROL OFFICER SAL	\$72,100	\$76,834	\$76,491	\$78,786	3.0%
1292100	511100 CALLBACK STIPENDS - ACO	24,600	27,700	30,000	30,750	2.5%
1292100	511500 LONGEVITY - ACO	5,047	5,198	5,354	5,515	3.0%
1292100	515700 VACATION BUYBACK - ACO	0	0	0	0	N/A
1292100	519000 NON CONTRCL CLTHG ALLOW	84	0	150	150	0.0%
SALARIES		\$101,832	\$109,732	\$111,995	\$115,201	2.9%
1292200 ANIMAL CONTROL - EXPENSES						
1292200	521000 ELECTRICITY	\$1,497	\$1,837	\$1,650	\$1,900	15.2%
1292200	521300 HEATING FUEL	2,621	3,086	3,250	3,500	7.7%
1292200	524000 R & M/BUILDINGS & GROUNDS	1,620	1,481	1,500	1,600	6.7%
1292200	524500 R & M/VEHICLES	673	554	400	400	0.0%
1292200	529100 RUBBISH REMOVAL	1,496	1,496	1,600	2,000	25.0%
1292200	531000 OTHER CONTRACTED SERVICES	1,677	1,622	2,000	2,000	0.0%
1292200	531200 TRAINING/EDUCATION PROGRAMS	0	0	500	500	0.0%
1292200	534100 TELEPHONE	1,891	1,684	2,500	2,250	-10.0%
1292200	534200 POSTAGE	37	139	100	100	0.0%
1292200	534300 PRINTING	98	226	150	225	50.0%
1292200	542000 OFFICE SUPPLIES	715	593	750	700	-6.7%
1292200	545000 CUSTODIAL SUPPLIES	999	1,393	2,000	1,600	-20.0%
1292200	548000 SUPPLIES MOTOR VEHICLES	67	415	500	500	0.0%
1292200	548500 VEHICLE GASOLINE	1,633	2,525	2,250	2,750	22.2%
1292200	558400 DOG & CAT FOOD	345	129	300	250	-16.7%
1292200	571000 MEETINGS & TRAVEL EXPENSES	0	0	0	0	N/A
EXPENSES		\$15,368	\$17,180	\$19,450	\$20,275	4.2%
TOTAL	DOG OFFICER	\$117,200	\$126,912	\$131,445	\$135,476	3.1%

Education

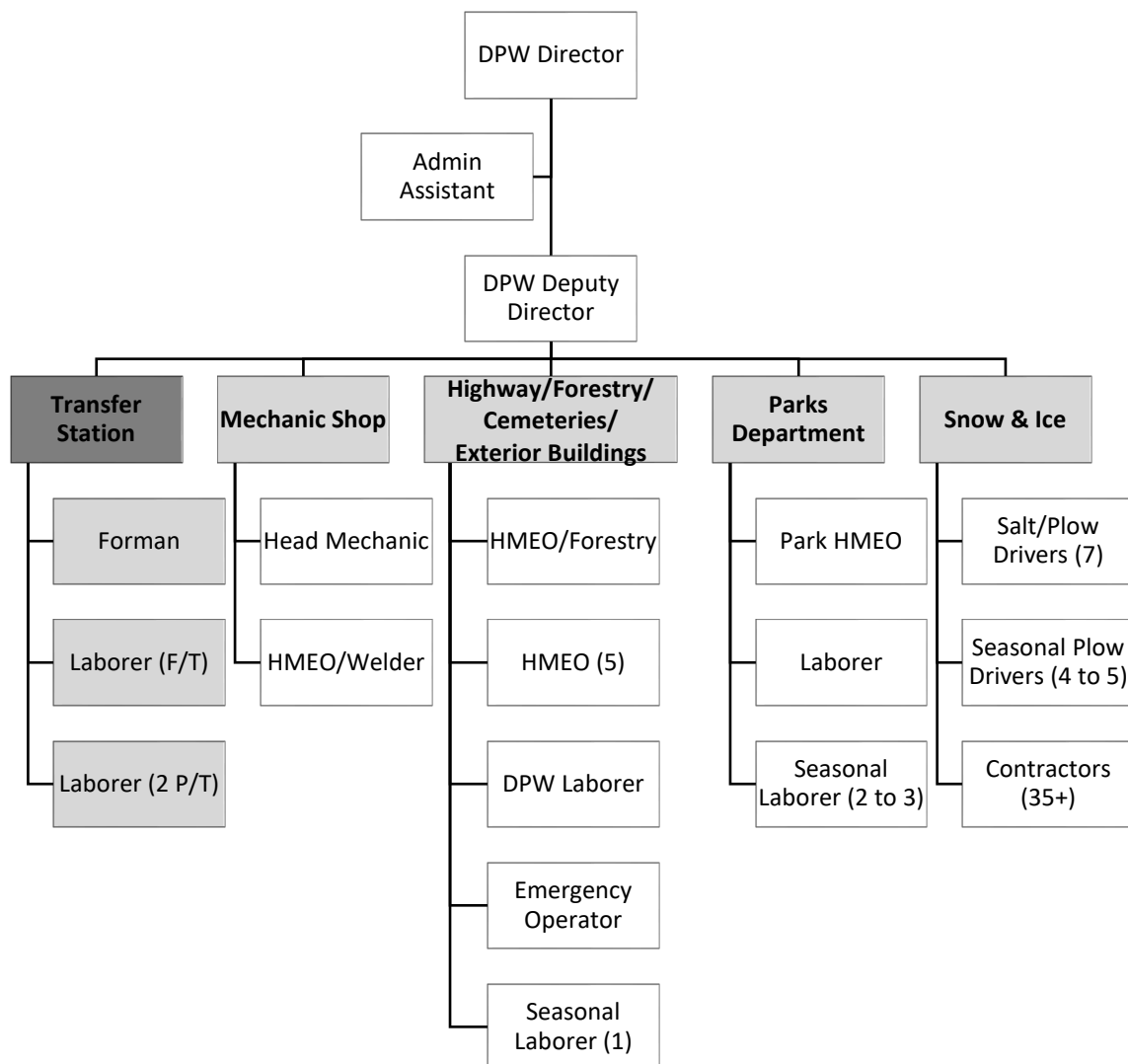
DESCRIPTION		2021 ACTUAL	2022 ACTUAL	2023 ORIG BUD	2024 PROPOSED	PCT CHANGE
300 EDUCATION						
1300100 F-L SCHOOL COMMITTEE-STIPENDS						
1300100	510100 ELECTED OFFICIAL - STIPEND	\$6,500	\$6,500	\$6,500	\$6,500	0.0%
	F-L SCHOOL COMMITTEE-S	\$6,500	\$6,500	\$6,500	\$6,500	0.0%
TOTAL	EDUCATION	\$6,500	\$6,500	\$6,500	\$6,500	0.0%
320 FREETOWN-LAKEVILLE REGIONAL SCHOOL DISTRICT						
1320200 FREETOWN-LAKEVILLE RSD						
1320200	532000 FREETOWN-LAKEVILLE RSD /	\$15,319,922	\$15,758,683	\$16,295,504	\$16,721,380	2.6%
	FREETOWN-LAKEVILLE RSD	\$15,319,922	\$15,758,683	\$16,295,504	\$16,721,380	2.6%
TOTAL	F-L REGIONAL SCHOOL DISTRICT	\$15,319,922	\$15,758,683	\$16,295,504	\$16,721,380	2.6%
350 OLD COLONY VOCATIONAL						
1350200 OLD COLONY VOCATIONAL						
1350200	532000 OLD COLONY RVTHS ASSMN'	\$1,988,835	\$2,210,455	\$2,494,913	\$2,595,000	4.0%
	OLD COLONY VOCATIONAL	\$1,988,835	\$2,210,455	\$2,494,913	\$2,595,000	4.0%
TOTAL	OLD COLONY VOCATIONAL	\$1,988,835	\$2,210,455	\$2,494,913	\$2,595,000	4.0%
360 BRISTOL COUNTY AGRICULTURAL						
1360200 BRISTOL AGRICULTURAL						
1360200	532000 BRISTOL AGRICULTURAL TUI'	\$265,948	\$277,073	\$388,765	\$397,675	2.3%
1360200	532100 NORFOLK AGRICULTURAL TL	0	0	0	82,250	N/A
	BRISTOL AGRICULTURAL	\$265,948	\$277,073	\$388,765	\$479,925	23.4%
TOTAL	BRISTOL COUNTY AGR	\$265,948	\$277,073	\$388,765	\$479,925	23.4%
TOTAL - EDUCATION		\$17,581,205	\$18,252,710	\$19,185,682	\$19,802,805	3.2%

Public Works

Mission Statement: The mission of the Department of Public Works is to improve the quality of life for the people of Lakeville by ensuring a safe and healthy environment in which to live, work and enjoy Lakeville open spaces. The department is dedicated to providing the residents of Lakeville with responsive customer service and serves as the single point of contact for all maintenance related to the Town's public rights-of-way and publicly owned open spaces.

Department Description: The Department of Public Works is responsible for the maintenance of all cemeteries and public roadways (including street sweeping cutting of brush, mowing cul-de-sacs, road repair and snow plowing) within the Town of Lakeville as well as all of the properties under the supervision of the Park Commission. In addition, the DPW provides maintenance and repair services for the town's vehicle fleet. The department is staffed by a DPW director, a Deputy Director, an administrative assistant, mechanic, eight equipment operators, and four part-time laborers who serve in a number of capacities across four division.

Organizational Chart



FY 2024 Proposed Budget Summary

	2021 ACTUAL	2022 ACTUAL	2023 ORIGINAL	2024 PROPOSED	PCT CHANGE
Expenditures					
(420) Highway	\$762,919	\$882,956	\$1,066,447	\$1,102,548	3.4%
(423) Snow and Ice	\$186,670	\$206,857	\$135,000	\$135,000	0.0%
(424) Street Lighting	\$15,597	\$21,134	\$25,000	\$25,000	0.0%
(491) Cemeteries	\$10,394	\$16,298	\$15,000	\$15,000	0.0%
Position Distribution					
Full-Time	11	12	13	13	
Part-Time	4	3	2	2	

FY 2024 Budget Analysis: The FY 2024 proposed budget includes funding for compensation increases required by collective bargaining agreements and planned cost of living increases for non-union personnel. Expense budgets throughout this document include adjustments to heating fuel, electricity, rubbish removal and vehicle gasoline to reflect fluctuating utility costs. The salaries budget also includes an increase to the administrative assistant salary to reflect her expanded workload.

FY 2022/2023 Accomplishments

- Completed a number of significant resurfacing projects including, Pierce Ave., Montgomery St., and Long Pond Rd.
- Received two National Asphalt Paving Association (NAPA) awards Quality in Construction for Clear Pond Rd. and Bedford St. resurfacing projects.

DESCRIPTION		2021 ACTUAL	2022 ACTUAL	2023 ORIG BUD	2024 PROPOSED	PCT CHANGE
420 HIGHWAY DEPARTMENT						
1420100 HIGHWAY - SALARIES						
1420100	511000 DPW DIRECTOR SALARY	\$81,600	\$92,286	\$91,875	\$94,630	3.0%
1420100	511100 HRLY WAGES FOREMAN	60,739	62,942	64,018	67,441	5.3%
1420100	511200 HRLY WAGES TR DR & OPRTR	284,583	298,537	456,510	477,077	4.5%
1420100	511300 HRLY WAGES MECHANIC	62,960	63,986	65,062	68,280	4.9%
1420100	511500 HRLY WAGES - CLERK	29,859	32,424	34,026	36,000	5.8%
1420100	512000 HRLY WAGES PT LABORERS	38,073	55,304	34,839	35,523	2.0%
1420100	513000 HRLY WAGES OVERTIME	7,052	5,802	14,500	14,500	0.0%
1420100	513900 HWY - POLICE DETAILS	16,881	30,962	25,000	25,000	0.0%
1420100	514000 HRLY WAGES LONGEVITY	2,559	2,714	2,767	2,847	2.9%
1420100	515200 EDUCATION STIPEND	500	750	500	500	0.0%
1420100	515700 VACATION BUYBACK	0	0	0	0	N/A
1420100	519000 CONTRACT CLOTHING ALLOWANCE	5,528	8,225	7,500	7,900	5.3%
1420100	519100 NON CONT'L CLOTHING	2,152	1,264	1,500	1,500	0.0%
SALARIES		\$592,486	\$655,195	\$798,097	\$831,198	4.1%
1420200 HIGHWAY - EXPENSES						
1420200	521000 ELECTRICITY	\$6,307	\$5,681	\$7,500	\$7,500	0.0%
1420200	521300 HEATING FUEL	0	0	600	600	0.0%
1420200	523000 WATER SERVICE	229	195	400	400	0.0%
1420200	524000 R & M/BUILDINGS	1,063	8,197	15,000	15,000	0.0%
1420200	524100 GROUNDS MAINT SERVICES	0	3,459	12,000	12,000	0.0%
1420200	524500 R & M/VEHICLES	9,217	27,247	7,500	7,500	0.0%
1420200	525500 R & M/EQUIPMENT	0	1,560	300	300	0.0%
1420200	531000 OTHER CONTRACTED SERVICES	1,559	10,058	10,000	10,000	0.0%
1420200	531200 TRAINING/EDUCATION PROGRAMS	350	655	2,750	2,750	0.0%
1420200	534100 TELEPHONE	4,480	4,911	4,500	4,500	0.0%
1420200	534200 POSTAGE	157	188	150	150	0.0%
1420200	538000 LAUNDRY SERVICES	1,996	2,809	2,250	2,250	0.0%
1420200	538500 ROADWAY MAINTENANCE	29,885	0	40,000	40,000	0.0%
1420200	538510 LINEPAINTING	12,101	22,967	20,000	20,000	0.0%
1420200	538550 CATCHBASIN CLEANING	12,010	15,028	17,000	17,000	0.0%
1420200	539000 OTHER CONTRACTUAL - LICENSES	1,476	965	1,500	1,500	0.0%
1420200	542000 OFFICE SUPPLIES	2,261	2,001	4,000	4,000	0.0%
1420200	543100 GROUNDSKEEPING SUPPLIES	54	0	450	450	0.0%
1420200	545000 CUSTODIAL SUPPLIES	627	206	650	650	0.0%
1420200	548500 VEHICLE GASOLINE/DIESEL	26,962	41,412	32,000	35,000	9.4%
1420200	553000 PUBLIC WORKS MATERIALS	11,711	32,976	35,000	35,000	0.0%
1420200	553100 SUPPLIES/MACHINERY	43,434	42,663	50,000	50,000	0.0%
1420200	569500 REGIONAL SERVICES	4,100	4,100	4,100	4,100	0.0%
1420200	571000 IN-STATE TRAVEL	4	0	200	200	0.0%
1420200	573000 DUES & SUBSCRIPTIONS	450	484	500	500	0.0%
EXPENSES		\$170,433	\$227,761	\$268,350	\$271,350	1.1%
TOTAL	HIGHWAY DEPARTMENT	\$762,919	\$882,956	\$1,066,447	\$1,102,548	3.4%
423 SNOW & ICE						
1423100 SNOW & ICE - SALARIES						
1423100	511200 HRLY WAGES OTHER S & I	\$29,851	\$39,376	\$32,500	\$32,500	0.0%
1423100	515500 HRLY WAGES OTH STIPEND	2,390	2,492	2,500	2,500	0.0%
SALARIES		\$32,241	\$41,868	\$35,000	\$35,000	0.0%

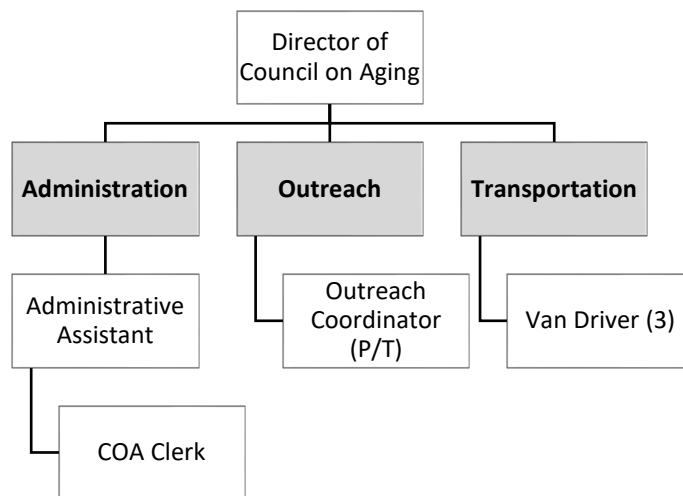
DESCRIPTION		2021 ACTUAL	2022 ACTUAL	2023 ORIG BUD	2024 PROPOSED	PCT CHANGE
1423200 SNOW & ICE - EXPENSES						
1423200	524500 R & M/VEHICLES & CONTRACT	\$21,282	\$13,263	\$20,000	\$20,000	0.0%
1423200	531000 OTHER CONTRACTED SERVICES	64,341	64,895	45,000	45,000	0.0%
1423200	553500 SUPPLIES SALT & SAND	68,806	86,831	35,000	35,000	0.0%
EXPENSES		\$154,429	\$164,989	\$100,000	\$100,000	0.0%
TOTAL	SNOW & ICE	\$186,670	\$206,857	\$135,000	\$135,000	0.0%
424 STREET LIGHTING						
1424200 STREET LIGHTING - EXPENSES						
1424200	521000 ELECTRICITY	\$14,430	\$14,416	\$20,000	\$20,000	0.0%
1424200	524000 R & M/BUILDINGS & GROUNDS	1,167	6,719	5,000	5,000	0.0%
EXPENSES		\$15,597	\$21,134	\$25,000	\$25,000	0.0%
TOTAL	STREET LIGHTING	\$15,597	\$21,134	\$25,000	\$25,000	0.0%
491 CEMETERIES						
1491200 CEMETERY - EXPENSES						
1491200	524000 R & M/GROUNDS	\$0	\$9,900	\$4,000	\$6,000	50.0%
1491200	531000 OTHER CONTRACTED SERVICES	10,024	5,851	9,500	8,000	-15.8%
1491200	534200 POSTAGE	31	11	100	100	0.0%
1491200	542900 SUPPLIES OTHER	339	536	1,400	900	-35.7%
EXPENSES		\$10,394	\$16,298	\$15,000	\$15,000	0.0%
TOTAL	CEMETERIES	\$10,394	\$16,298	\$15,000	\$15,000	0.0%

Human Services

Mission Statement: The Council on Aging was established for the purpose of coordinating and carrying out programs designed to identify and meet the physical, mental and emotional needs of Lakeville residents 60 and older. Once identified, it is our responsibility to inform and help our elders and the community gain the understanding of these available services. We do this while promoting independence and providing a safe, friendly environment. Funding to meet these needs is provided by the Town and through various grants and donations. The Lakeville Senior Center provides various volunteer opportunities, numerous activities and a caring, welcoming setting to socialize and enjoy others company. We are your home away from home.

Department Description: The Lakeville Council on Aging was created by a unanimous vote at Town Meeting on June 26, 1972 and is supported by local, state, and federal funds, as well as grants and donations. The Council consists of Nine board members and two alternate members. The department is staffed by the Director, an administrative assistant and clerk, one part-time outreach coordinator, three part-time van drivers, and 2 volunteer SHINE Councilors, in addition to a multitude of various volunteers. The Lakeville COA connects seniors with resources including: transportation, nutrition needs, exercise programs, socialization, durable medical equipment, educational programming, information & referrals and other vital services. The COA plans and facilitates educational programming, day/overnight trips, transports seniors to appointments, adult day health programs, food shopping and other destinations in the area and offers volunteer out-of-town medical rides, blood pressure and hearing clinics, Meals on Wheels delivery, weekly congregate meals and outreach/advocacy services.

Organizational Chart



FY 2024 Proposed Budget Summary

	2021 ACTUAL	2022 ACTUAL	2023 ORIGINAL	2024 PROPOSED	PCT CHANGE
Expenditures	\$203,650	\$221,320	\$245,114	\$245,351	0.1%
Position Distribution					
Full-Time	3	3	3	3	
Part-Time	3	3	3	3	

FY 2024 Budget Analysis: The FY 2024 proposed budget includes funding for compensation increases required by collective bargaining agreements and planned cost of living increases for non-union personnel. Expense budgets throughout this document include adjustments to heating fuel, electricity, rubbish removal and vehicle gasoline to reflect fluctuating utility costs.

FY 2022/2023 Accomplishments

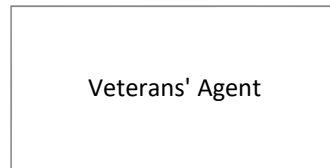
- 2022/2023 brought significant staffing changes to the Council on Aging including the transition of a new director and administrative assistant. The department is currently in the process of hiring a full time Clerk, which will complete the turnover of every full-time employee in the department in the last fiscal year.
- Continuing to help navigate seniors through vaccinations/COVID testing, food needs, fuel and Snap benefits assistance, etc.
- Returned to pre-COVID outreach and activity levels, including educational, social, and entertainment programming as well as expanding access to the Senior Center beyond the physical building including: the department's ongoing monthly newsletter, advertising through the town website, Facebook page, LakeCam and now the Nemasket Week newspaper. Also "Welcome to Town Government", a video tour of Lakeville town departments, was launched in early FY 2023 and the Lakeville COA episode aired in September 2022.
- Applied for and was awarded the Title III Grant Funding from Old Colony Planning Council, and are able to continue providing Nutrition Simplified classes each month for a year, free of charge.
 - Applied for five Lakeville Cultural Council Grants and was awarded all five. These will provide free educational programming and entertainment for Lakeville Seniors.
 - Applied for and was granted the SIG (Service Incentive Grant) through the Massachusetts Executive Office of Elder Affairs, for our Outreach Worker in FY 2023.
- Became a Meals on Wheels Distribution Site; which required training of more volunteers to assemble meals, drinks and desserts for 52 daily consumers to be ready for pick up by volunteer drivers at 9:45am every morning.

DESCRIPTION			2021 ACTUAL	2022 ACTUAL	2023 ORIG BUD	2024 PROPOSED	PCT CHANGE
541 COUNCIL ON AGING							
1541100 COUNCIL ON AGING - SALARIES							
1541100	511000	COA DIRECTOR SALARY	\$60,770	\$68,251	\$66,593	\$68,591	3.0%
1541100	511400	HRLY WAGES ADMIN ASSISTANT	0	4,735	53,244	55,162	3.6%
1541100	511500	HRLY WAGES F-T CLERK	87,571	87,377	47,669	40,914	-14.2%
1541100	512000	HRLY WAGES PART TIME	0	1,860	0	0	N/A
1541100	512100	HRLY WAGES OUTREACH	540	9	14,368	14,368	0.0%
1541100	512200	HRLY WAGES VAN DRIVER	30,161	28,723	32,240	33,456	3.8%
1541100	513000	OVERTIME	0	277	0	0	N/A
1541100	515200	EDUCATION STIPEND	0	0	0	0	N/A
SALARIES			\$179,042	\$191,232	\$214,114	\$212,491	-0.8%
1541200 COUNCIL ON AGING - EXPENSES							
1541200	521000	ELECTRICITY	\$5,845	\$7,230	\$6,700	\$6,700	0.0%
1541200	521300	HEATING FUEL	4,801	5,254	6,500	6,500	0.0%
1541200	523000	WATER SERVICE	195	286	450	450	0.0%
1541200	524000	R & M/BUILDINGS & GROUNDS	2,388	2,362	2,500	2,500	0.0%
1541200	525000	R & M/OFFICE EQUIPMENT	163	263	500	500	0.0%
1541200	529100	RUBBISH REMOVAL	960	960	1,000	1,260	26.0%
1541200	531000	OTHER CONTRACTED SERVICES	814	609	500	500	0.0%
1541200	531200	TRAINING/EDUCATION PROGRAMS	187	736	700	700	0.0%
1541200	534100	TELEPHONE	283	249	300	300	0.0%
1541200	534200	POSTAGE	76	155	250	250	0.0%
1541200	534300	PRINTING	1,417	253	1,000	750	-25.0%
1541200	542000	OFFICE SUPPLIES	1,373	2,209	1,500	1,750	16.7%
1541200	542500	SUPPLIES COMPUTER	757	935	500	500	0.0%
1541200	544500	COUNCIL ACTIVITY SUPPLIES	270	785	500	550	10.0%
1541200	545000	CUSTODIAL SUPPLIES	1,385	1,432	1,600	1,600	0.0%
1541200	548500	VEHICLE GASOLINE	2,309	4,365	5,000	6,600	32.0%
1541200	549000	FOOD SERVICE SUPPLIES	1,201	1,791	1,200	1,200	0.0%
1541200	571000	IN-STATE TRAVEL	61	80	200	150	-25.0%
1541200	573000	DUES & SUBSCRIPTIONS	125	136	100	100	0.0%
EXPENSES			\$24,609	\$30,088	\$31,000	\$32,860	6.0%
TOTAL	COUNCIL ON AGING		\$203,650	\$221,320	\$245,114	\$245,351	0.1%

Mission Statement: The mission of the Department of Veterans' Services is to advocate for all Lakeville Veterans and to assist veterans and their dependents with the coordination of benefits from the state and federal government.

Department Description: The Veterans' Agent is responsible for administering the financial aid program under M.G.L. Chapter 115 as well as helping clients apply for all benefits to which they may be entitled, including compensation, pension, G.I. Bill benefits and widow's pension. The department is staffed by one part-time Veteran's Agent.

Organizational Chart



FY 2024 Proposed Budget Summary

	2021 ACTUAL	2022 ACTUAL	2023 ORIGINAL	2024 PROPOSED	PCT CHANGE
Expenditures	\$136,977	\$146,584	\$178,609	\$181,131	1.4%
Position Distribution					
Full-Time	0	0	0	0	
Part-Time	1	1	1	1	

FY 2024 Budget Analysis: The FY 2024 proposed budget includes funding for compensation increases required by collective bargaining agreements and planned cost of living increases for non-union personnel. Veterans' benefits include a placeholder pending release of the state budget.

FY 2022/2023 Accomplishments

- Continued working with the new "ON BASE" system for state claims.
- The local veteran's agent is responsible for administering the Commonwealth of Massachusetts' financial aid program, which makes payments to 216 unique veterans and beneficiaries in the Town of Lakeville, at a combined value of \$300,558 every month.

DESCRIPTION		2021 ACTUAL	2022 ACTUAL	2023 ORIG BUD	2024 PROPOSED	PCT CHANGE
543 VETERANS SERVICES						
1543100 VETERANS - SALARIES						
1543100	511000 VETERANS AGENT SALARY	\$19,128	\$19,144	\$19,719	\$20,311	3.0%
	SALARIES	\$19,128	\$19,144	\$19,719	\$20,311	3.0%
1543200 VETERANS - EXPENSES						
1543200	525000 R & M/OFFICE EQUIPMENT	\$0	\$0	\$40	\$0	-100.0%
1543200	531000 OTHER CONTRACTED SERVICES	0	0	100	0	-100.0%
1543200	531200 TRAINING/EDUCATION PROGRAMS	8	33	400	150	-62.5%
1543200	531800 CONTRACTED CLERICAL SRVCS	0	0	250	0	-100.0%
1543200	534200 POSTAGE	0	8	50	40	-20.0%
1543200	534300 PRINTING	0	0	50	0	-100.0%
1543200	534400 ADVERTISING	0	0	100	0	-100.0%
1543200	542000 OFFICE SUPPLIES	321	245	450	300	-33.3%
1543200	542500 SUPPLIES COMPUTER	0	0	150	0	-100.0%
1543200	542900 SUPPLIES OTHER	0	523	250	250	0.0%
1543200	571000 IN-STATE TRAVEL	7	453	225	250	11.1%
1543200	573000 DUES & SUBSCRIPTIONS	43	43	75	80	6.7%
1543200	577100 VET'S BEN/ORDINARY & MEDICAL	89,803	100,160	117,000	120,000	2.6%
1543200	577200 VET'S BEN/FUEL	27,669	25,976	39,750	39,750	0.0%
	EXPENSES	\$117,849	\$127,440	\$158,890	\$160,820	1.2%
TOTAL	VETERANS SERVICES	\$136,977	\$146,584	\$178,609	\$181,131	1.4%

Culture and Recreation

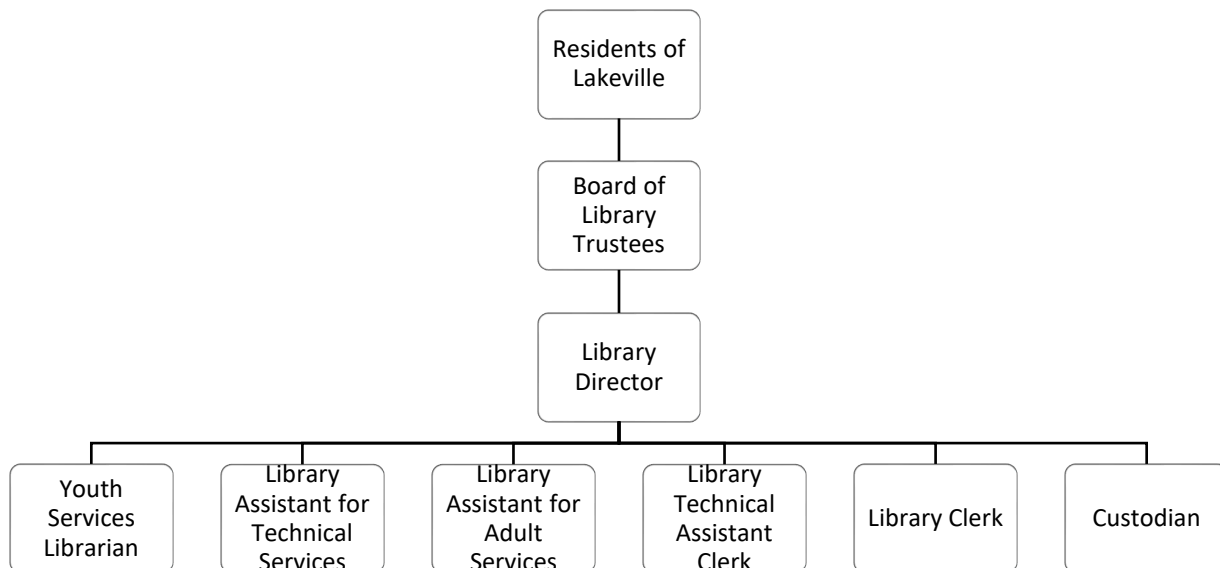
Mission Statement: The mission of the Lakeville Public Library is to act as a community center, offering free educational, informational, cultural, and recreational library services to all individuals in the community.

Department Description: The Lakeville Public Library is governed by an elected board consisting of three Trustees and managed by a certified Library Director, a full-time professional Youth Services Librarian, two full-time Library Assistants, one full-time Library Technical Assistant Clerk, 3 part-time Library Clerks and a part-time Custodian. The library is currently open 42 hours per week, including 3 evenings and on Saturdays.

The Library's collection consists of fiction and non-fiction titles for children, young adults and adults. In addition to books, videos, audiobooks, music CDs, newspapers and magazines, the Library provides access to online digital resources and research databases, as well as personal assistance at no cost. Free access to the Internet and productivity software is available through public access computers. Patrons may also take advantage of the Library's free Wi-Fi and printing, copying and faxing are available to the public for a small fee. When not being used for library programming, meeting rooms may be reserved by municipal boards, community groups and other non-profit organizations that need a place to gather. Quiet study rooms are available to small groups and students working on school projects. The Great Ponds Gallery offers exhibit space for local artists to display their works to the community.

The Library also provides a friendly environment that serves as a community meeting place in which curiosity, free inquiry and lifelong learning are encouraged. The Library provides programs for community members of all ages throughout the year. Free children's programs, such as Storyhour, support emerging literacy and foster a love of books. Our Summer Reading program encourages children to read during the summer, reinforcing the skills gained during the school year. Adult programming includes book discussions, local author talks as well as other varied presenters throughout the year who share their expertise or experience in an area that is of interest to the general public. Library programming is not funded by the appropriated budget from the Town, but is made possible by the generosity of the Friends of the Lakeville Library or supported by local, state or federal grants and/or gift funds.

Organizational Chart



FY 2024 Proposed Budget Summary

	2021 ACTUAL	2022 ACTUAL	2023 ORIGINAL	2024 PROPOSED	PCT CHANGE
Expenditures	\$372,420	\$373,567	\$400,328	\$409,276	2.2%
Position Distribution					
Full-Time	5	5	5	5	
Part-Time	4	4	4	4	

FY 2024 Budget Analysis: The FY 2024 proposed budget includes funding for compensation increases required by collective bargaining agreements and planned cost of living increases for non-union personnel. Expense budgets throughout this document include adjustments to heating fuel, electricity, rubbish removal and vehicle gasoline to reflect fluctuating utility costs.

FY 2022/2023 Accomplishments

- The Lakeville Public Library partnered with the Massachusetts Board of Library Commissioners (MBLC) to pilot lending Mobile Hotspots to the community. These Hotspots provide on-the-go Wi-Fi access for up to 10 devices, anywhere in the U.S. with T-Mobile cellular coverage. This grant funded program supported the Massachusetts Board of Library Commissioners' goal to Advance Equitable Access to Resources by promoting "excellent connectivity and technology infrastructure, training, and support frameworks to equitably meet the needs of library users in Massachusetts" and the Institute of Museum and Library Services' American Rescue Plan Act Objective 1.1 to advance digital inclusion. Although the pilot program has ended, the Lakeville Library will continue to offer these Mobile Hotspots to patrons through local grant funds. Hotspots may be borrowed for 1 week by cardholders who are at least 18 years old and in good standing with the library.
- Staff completed an inventory of the Local History Collection. Work is on-going towards re-classifying and organizing the collection by subject, using the Dewey Decimal System. Once the project is complete, we will be better able to promote this collection, highlighting the resources available to the local community throughout the year.
- In partnership with the SAILS Library Network, the Lakeville Public Library hosted a successful virtual legislative breakfast for our region in March of 2022. The purpose of the event was to bring together library supporters and state legislators to discuss issues affecting libraries and advocate for increased funding for the State Aid to Libraries Program. This year's event not only had the greatest turnout of legislators in attendance from our area (over 76% represented), but helped to realize the largest state aid awards that certified libraries have received since the program began over 100 years ago. Legislators and the governor responded to years of efforts by the library community with a 23% increase in FY2023.

DESCRIPTION		2021 ACTUAL	2022 ACTUAL	2023 ORIG BUD	2024 PROPOSED	PCT CHANGE
610 LIBRARY						
1610100 LIBRARY - SALARIES						
1610100	511000 LIBRARY DIRECTOR SALARY	\$71,576	\$76,275	\$75,935	\$78,212	3.0%
1610100	511100 HRLY WAGES YOUTH LIB	54,505	55,937	56,967	59,254	4.0%
1610100	512000 HRLY WAGES ASST & CLERKS	113,410	117,627	129,459	138,617	7.1%
1610100	512500 HRLY WAGES CUSTODIAN	10,575	9,575	13,186	14,235	8.0%
1610100	514100 LONGEVITY YOUTH LIB	2,726	2,780	2,836	2,950	4.0%
1610100	514200 HRLY WAGES LONGEVITY	7,541	1,912	1,925	2,113	9.8%
1610100	515200 EDUCATION STIPEND	3,950	3,950	3,950	3,950	0.0%
1610100	515700 VACATION BUYBACK	6,561	0	0	0	N/A
SALARIES		\$270,843	\$268,057	\$284,258	\$299,331	5.3%
1610200 LIBRARY - EXPENSES						
1610200	521000 ELECTRICITY	\$14,905	\$15,396	\$18,000	\$17,500	-2.8%
1610200	521300 HEATING FUEL	5,843	7,959	7,500	8,750	16.7%
1610200	523000 WATER SERVICE	6,609	540	750	750	0.0%
1610200	524000 R & M/BUILDINGS & GROUNDS	4,692	4,240	10,500	4,800	-54.3%
1610200	525000 R & M/OFFICE EQUIPMENT	2,879	2,593	2,965	2,600	-12.3%
1610200	529100 RUBBISH REMOVAL	960	960	960	1,100	14.6%
1610200	531000 OTHER CONTRACTED SERVICES	4,311	4,468	5,000	5,000	0.0%
1610200	534100 TELEPHONE	290	289	325	325	0.0%
1610200	534200 POSTAGE	220	0	220	220	0.0%
1610200	542000 OFFICE SUPPLIES	1,499	1,500	1,500	1,450	-3.3%
1610200	542500 SUPPLIES COMPUTER	0	0	0	0	N/A
1610200	545000 CUSTODIAL SUPPLIES	1,480	1,096	1,500	1,250	-16.7%
1610200	551000 BOOKS	35,039	38,927	40,000	40,000	0.0%
1610200	551100 AUDIO	2,187	3,496	3,200	3,200	0.0%
1610200	551200 VIDEO	1,347	3,497	3,200	3,200	0.0%
1610200	551300 PERIODICAL SUBSCRIPTIONS	2,296	2,280	2,250	2,300	2.2%
1610200	573000 DUES & SUBSCRIPTIONS	17,020	18,269	18,200	17,500	-3.8%
EXPENSES		\$101,577	\$105,511	\$116,070	\$109,945	-5.3%
TOTAL	LIBRARY	\$372,420	\$373,567	\$400,328	\$409,276	2.2%

Debt Service

Debt Service

FY 2024 Proposed Budget

DESCRIPTION				2021 ACTUAL	2022 ACTUAL	2023 ORIG BUD	2024 PROPOSED	PCT CHANGE
710 RETIREMENT OF DEBT								
1710200 DEBT SERVICE - PRINCIPAL								
1710200	591000	700	PRINC - MWPAT	\$5,525	\$0	\$0	\$0	N/A
1710200	591000	701	PRINC - SRF SEWER	7,967	8,128	8,293	8,460	2.0%
1710200	591000	702	PRINC - SCHOOL ROOF	0	0	0	0	N/A
1710200	591000	706	PRINC - BETTYS NECK LAND	60,000	60,000	0	0	N/A
1710200	591000	707	PRINC - HOWLAND RD LAND	0	0	0	0	N/A
1710200	591000	708	PRINC - TAMARACK LAND	5,000	5,000	0	0	N/A
1710200	591000	709	PRINC - SENIOR CENTER	35,000	35,000	0	0	N/A
1710200	591000	710	PRINC - LIBRARY BLDG	110,000	110,000	105,000	100,000	-4.8%
1710200	591000	711	PRINC - POLICE STATION	440,000	440,000	440,000	440,000	0.0%
1710200	591000	712	PRINC - SEPTIC LOAN PROGRAM	0	0	0	38,833	N/A
1710200	595000	812	PYDWN - AMBULANCE 15-14	0	0	0	0	N/A
1710200	595000	814	PYDWN - TW CAMP REPAVEMENT	35,000	0	0	0	N/A
1710200	595000	816	PYDWN-FIRE PUMPER	110,000	110,000	0	0	N/A
1710200	595000	819	PYDWN - AMBULANCE 17-14	50,000	100,000	0	0	N/A
1710200	595000	820	PYDWN-POLICE STATION CONSTR	0	0	85,000	100,000	17.6%
1710200	595000	821	PYDWN - SEPTIC LOAN PROGRAM	0	40,000	40,000	0	-100.0%
1710200	595000	822	PYDWN-ROUTE 79 RECONSTRUCTION	0	0	50,000	50,000	0.0%
1710200	595000	823	PYDWN - AMBULANCE 22-4	0	0	100,000	100,000	0.0%
1710200	595000	824	PYDWN - AES FEASIBILITY WINDOWS/DOOF	0	0	0	40,000	N/A
PRINCIPAL				\$858,492	\$908,128	\$828,293	\$877,293	5.9%
TOTAL	RETIREMENT OF DEBT			\$858,492	\$908,128	\$828,293	\$877,293	5.9%
751 LONG TERM DEBT INTEREST								
1751200 DEBT SERVICE - LT INTEREST								
1751200	591500	701	INT - SRF (150,000)	\$926	\$765	\$646	\$434	-32.8%
1751200	591500	702	INT - SCHOOL ROOF	0	0	0	0	N/A
1751200	591500	706	INT - BETTYS NECK LAND	1,800	600	0	0	N/A
1751200	591500	707	INT - HOWLAND RD LAND	0	0	0	0	N/A
1751200	591500	708	INT - TAMARACK LAND	150	50	0	0	N/A
1751200	591500	709	INT - SENIOR CENTER	1,050	350	0	0	N/A
1751200	591500	710	INT - LIBRARY BLDG	9,200	6,863	4,313	1,500	-65.2%
1751200	591500	711	INT - POLICE STATION	264,000	242,000	220,000	198,000	-10.0%
1751200	591500	712	INT - SEPTIC LOAN PROGRAM	0	0	0	20,854	N/A
L-T INTEREST				\$277,126	\$250,628	\$224,959	\$220,788	-1.9%

Debt Service

FY 2024 Proposed Budget

TOTAL	LONG TERM DEBT INTEREST			\$277,126	\$250,628	\$224,959	\$220,788	-1.9%
752 SHORT TERM DEBT INTEREST								
1752200 DEBT SERVICE - ST INTEREST								
1752200	592500	812	ST INT - AMBULANCE 15-14	\$0	\$0	\$0	\$0	N/A
1752200	592500	814	ST INT - TW CAMP REPAVEMENT	710	0	0	0	N/A
1752200	592500	816	ST INT - FIRE PUMPER	3,043	932	0	0	N/A
1752200	592500	819	ST INT - AMBULANCE 17-14	4,463	848	0	0	N/A
1752200	592500	820	ST INT-POLICE STATION CONSTR	6,250	1,386	3,850	13,403	248.1%
1752200	592500	821	ST INT-SEPTIC LOAN PROGRAM	7,920	8,427	10,000	0	-100.0%
1752200	592500	822	ST INT-ROUTE 79 RECONSTRUCTION	0	1,800	5,000	20,104	302.1%
1752200	592500	823	ST INT - AMBULANCE 22-4	0	0	3,500	11,169	219.1%
1752200	592500	824	ST INT - AES FEASIBILITY WINDOWS/DOORS	0	0	0	1,787	N/A
1752200	592500	825	ST INT - AES WINDOWS/DOORS	0	0	0	98,475	N/A
S-T INTEREST				\$22,386	\$13,393	\$22,350	\$144,938	548.5%
TOTAL	SHORT TERM DEBT INTEREST			\$22,386	\$13,393	\$22,350	\$144,938	548.5%
TOTAL - DEBT SERVICE				\$1,158,004	\$1,172,148	\$1,075,602	\$1,243,019	15.6%

Debt Service Table

FY 2024 Proposed Budget

DEBT SERVICE PLAN		2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 PROPOSED
Within Tax Levy Limit:					
	Sewer - CWMP	\$8,893	\$8,893	\$8,939	\$8,894
	School Roof				
	Howland Road Land				
	Tamarack Land	5,150	5,050	-	
	TWC Repavement	35,710	-	-	
	Ambulance	54,463	100,848	103,500	111,169
	Fire Pumper	113,043	110,932	-	
	Highway Facility (TBD)				
	AES Windows/Doors (net of MSBA 53.53%)				140,262
		\$217,259	\$225,723	\$112,439	\$260,325
Excluded Debt:					
	F-L RSD MS/HS and GRAMS	\$298,607	\$281,159	\$285,691	\$161,380
	Bettys Neck Land	61,800	60,600	-	-
	Senior Center	36,050	35,350	-	-
	Library	119,200	116,862	109,313	101,500
	Police Station	710,250	683,386	748,850	751,403
	Route 79 Improvements		1,800	55,000	70,104
		\$1,225,907	\$1,179,157	\$1,198,854	\$1,084,387
Other Debt:					
	MWPAT - Septic	\$5,525	-	-	-
	Septic Loan Program	7,920	48,427	50,000	59,687
		\$13,445	\$48,427	\$50,000	\$59,687
	TOTAL DEBT SERVICE	\$1,456,611	\$1,453,307	\$1,361,293	\$1,404,399

Fixed Costs

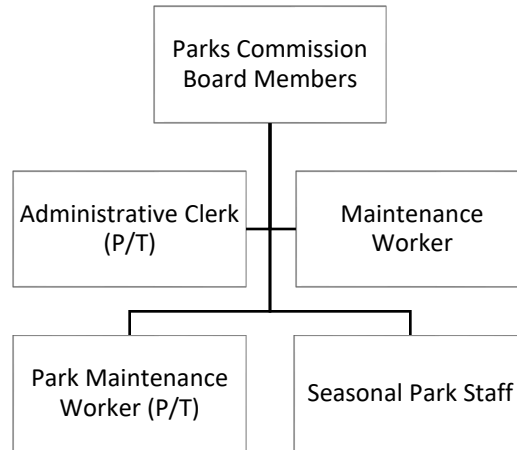
DESCRIPTION		2021 ACTUAL	2022 ACTUAL	2023 ORIG BUD	2024 PROPOSED	PCT CHANGE
911 CONTRIBUTORY PENSIONS						
1911200 PENSIONS						
1911200	518000 PLYMOUTH COUNTY CRS ASSMN	\$1,134,278	\$1,277,423	\$1,377,667	\$1,500,803	8.9%
PENSIONS		\$1,134,278	\$1,277,423	\$1,377,667	\$1,500,803	8.9%
TOTAL	CONTRIBUTORY PENSIONS	\$1,134,278	\$1,277,423	\$1,377,667	\$1,500,803	8.9%
913 UNEMPLOYMENT COMPENSATION						
1913200 UNEMPLOYMENT COMPENSATION						
1913200	518600 TOWN UNEMPLOYMENT	\$16,373	\$1,110	\$10,000	\$5,000	-50.0%
		\$16,373	\$1,110	\$10,000	\$5,000	-50.0%
TOTAL	UNEMPLOYMENT COMPENSATION	\$16,373	\$1,110	\$10,000	\$5,000	-50.0%
914 EMPLOYEE GROUP INSURANCE						
1914200 EMPLOYEE GROUP INSURANCE						
1914200	516000 MEDICARE TAX TOWN SHARE	\$85,957	\$93,566	\$90,465	\$107,500	18.8%
1914200	516100 BCBS TWN RET4050923R	271,113	227,752	222,600	220,000	-1.2%
1914200	516200 BCBS SCH RET 4050924R	63,410	51,705	65,731	40,000	-39.1%
1914200	516300 BCBS TWN 4050923	942,125	842,162	1,046,288	971,373	-7.2%
1914200	516400 BCBS TWN MDX 502353052R	169,084	204,975	226,882	225,623	-0.6%
1914200	516500 BCBS PPO BLUE CARE ELECT	10,869	25,483	11,521	80,000	594.4%
1914200	516600 BS TWN RET 4052185R PPO	10,869	0	11,521	0	-100.0%
1914200	516700 BS SCH RET 4052185R PPO	21,738	21,303	23,042	23,371	1.4%
1914200	516800 BS SCH RET MDX 502353052	149,515	153,365	164,053	161,659	-1.5%
1914200	516900 HP TWN RET 577250003	0	0	0	0	N/A
1914200	517000 HP SCH RET 577250003	0	0	0	0	N/A
1914200	517100 HP TWN 577250003	0	0	0	0	N/A
1914200	517200 HP T R ENH 65 431600001	0	0	0	0	N/A
1914200	517300 HP S R ENH 65 431600001	0	0	0	0	N/A
1914200	517400 PY PRORATION SCHOOL RETIREE	0	0	0	0	N/A
1914200	517500 GROUP LIFE INSURANCE TOWN	5,310	5,407	6,039	5,500	-8.9%
1914200	517900 HEALTH INSURANCE REBATES	134,879	162,060	175,000	185,000	5.7%
1914200	518800 WELLNESS PROGRAMS	2,625	3,500	7,500	6,500	-13.3%
1914200	518900 OTHER CONTRACTUAL	0	7,750	8,500	8,500	0.0%
EMPLOYEE GROUP INS		\$1,867,494	\$1,799,027	\$2,059,142	\$2,035,026	-1.2%
TOTAL	EMPLOYEE GROUP INSURANCE	\$1,867,494	\$1,799,027	\$2,059,142	\$2,035,026	-1.2%
945 PROPERTY/ LIABILITY INSURANCE						
1945200 RISK MANAGEMENT						
1945200	518500 WORKERS' COMPENSATION	\$75,404	\$75,492	\$86,800	\$92,000	6.0%
1945200	574000 PROPERTY & LIAB INSURANCE	188,105	188,052	205,975	218,350	6.0%
RISK MANAGEMENT		\$263,509	\$263,544	\$292,775	\$310,350	6.0%
TOTAL	PROPERTY/ LIABILITY INSURANCE	\$263,509	\$263,544	\$292,775	\$310,350	6.0%
TOTALS - EMPLOYEE BENEFITS & INSURANCE		\$3,281,654	\$3,341,105	\$3,739,584	\$3,851,179	3.0%

Enterprise Funds

Mission Statement: The Park Commission is dedicated to preserving and improving both the quality and accessibility of our open spaces and natural environment; as well as promoting healthy activities and programs in our safe, well-maintained parks and public spaces.

Department Description: The Park Commission is a five-member elected Board of residents who volunteer their time to manage the operation of Ted Williams Camp, John Paun Park, Shaw Park, Dickran Diran Square, and Clear Pond Park. The Commission is supported by one part-time clerk as well as a number of seasonal employees who staff Clear Pond Park from Memorial Day to Labor Day.

Organizational Chart



FY 2024 Proposed Budget Summary

	2021 ACTUAL	2022 ACTUAL	2023 ORIGINAL	2024 PROPOSED	PCT CHANGE
Expenditures	\$136,743	\$164,215	\$214,220	\$225,889	5.4%
Position Distribution					
Full-Time	1	1	1	1	
Part-Time	2	2	2	2	

FY 2024 Budget Analysis: The FY 2024 proposed budget includes funding for compensation increases required by collective bargaining agreements and planned cost of living increases for non-union personnel. Expense budgets throughout this document include adjustments to heating fuel, electricity, rubbish removal and vehicle gasoline to reflect fluctuating utility costs. The Park Commission capital budget also includes \$15,000 in retained earnings to support facility improvements.

FY 2022/2023 Accomplishments

- Appointed two new members to the Lakeville Parks Commission, filling the two vacant seats.
- Hired a new part-time clerk to assist in the day to day administrative tasks of the Commission.
- Formalized a capital plan for the parks system.
- Successfully opened Clear Pond Park for the summer months to Lakeville residents only.

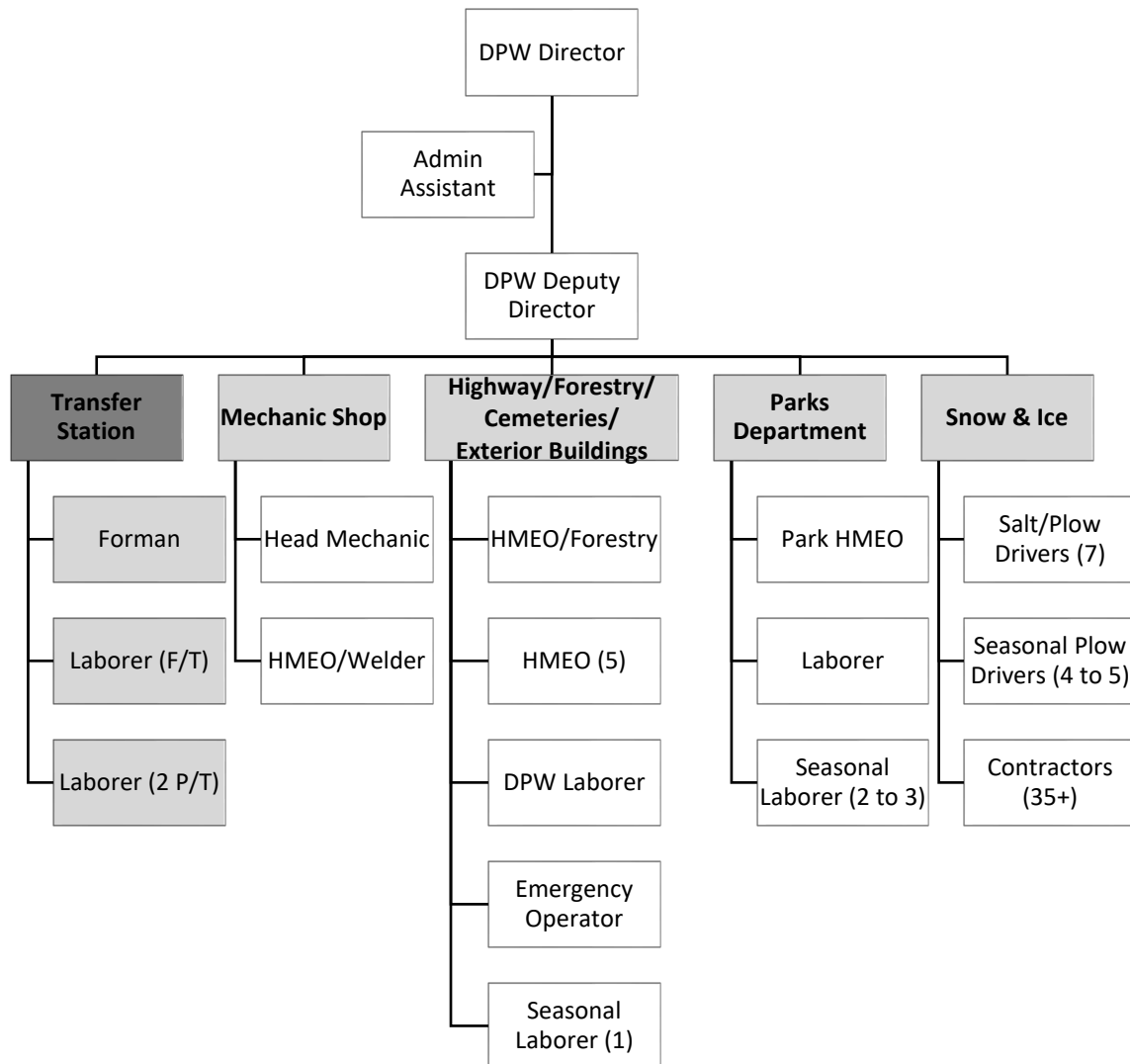
DESCRIPTION				2021 ACTUAL	2022 ACTUAL	2023 ORIG BUD	2024 PROPOSED	PCT CHANGE
630 PARK DEPARTMENT								
60630100 PARK - PERSONAL SERVICES								
60630100	512000	HRLY WAGES, MAINTENANCE		\$9,837	\$5,380	\$12,500	\$7,500	-40.0%
60630100	512100	HRLY WAGES, HWY STAFF		41,235	43,325	45,290	49,504	9.3%
60630100	512200	HRLY WAGES, GUARDS		171	9,943	19,500	31,000	59.0%
60630100	512300	HRLY WAGES, AUX STAFF		521	13,171	15,000	17,000	13.3%
60630100	512500	HRLY WAGES C POND DIRECTOR		0	7,167	8,000	8,400	5.0%
60630100	512600	HRLY WAGES CLERK PT		9,508	8,192	11,250	11,250	0.0%
60630100	512700	HRLY WAGES, LODGE MAINT		0	0	0	0	N/A
60630100	516000	FICA/MEDICARE TAX		781	1,167	1,650	1,700	3.0%
60630100	516500	EMPLOYEE BENEFITS/GROUP INS		0	0	6,650	5,150	-22.6%
60630100	518000	EMPLOYEE RETIREMENT ASSMT		3,150	3,250	3,400	3,500	2.9%
60630100	518500	WORKERS' COMPENSATION		1,595	2,365	2,125	2,275	7.1%
SALARIES				\$66,797	\$93,960	\$125,365	\$137,279	9.5%
60630200 PARK - EXPENSES								
60630200	521000	ELECTRICITY		\$10,473	\$11,480	\$12,500	\$12,000	-4.0%
60630200	521300	HEATING FUELS		4,950	6,711	5,500	7,050	28.2%
60630200	523000	WATER SERVICE		490	2,063	1,200	2,100	75.0%
60630200	524000	R & M/BUILDINGS & GROUNDS		4,194	4,073	5,000	4,100	-18.0%
60630200	524500	R & M/VEHICLES		376	372	400	375	-6.3%
60630200	525500	R & M/EQUIPMENT		1,228	516	1,500	800	-46.7%
60630200	529100	RUBBISH REMOVAL		1,471	1,980	3,000	2,750	-8.3%
60630200	529500	CLEANING SVC - LOON POND LODG		0	0	0	0	N/A
60630200	530000	MGMT SRVCS - LOON POND LODG		9,559	165	0	0	N/A
60630200	531000	OTHER CONTRACTED SERVICES		2,389	2,830	3,500	2,800	-20.0%
60630200	534100	TELEPHONE		676	611	400	600	50.0%
60630200	534200	POSTAGE		0	1	50	25	-50.0%
60630200	534300	PRINTING		0	70	100	100	0.0%
60630200	534400	ADVERTISING		0	0	0	150	N/A
60630200	540000	SUPPLIES		2,704	2,372	750	2,000	166.7%
60630200	542000	OFFICE SUPPLIES		247	133	400	250	-37.5%
60630200	543100	GROUNDSKEEPING SUPPLIES		18,003	16,377	16,000	17,250	7.8%
60630200	543600	SUPPLIES SMALL TOOLS		19	486	500	500	0.0%
60630200	544000	EQUIPMENT		1,675	2,500	2,000	3,160	58.0%
60630200	544500	PARK ACTIVITIES/EVENTS		0	311	0	500	N/A
60630200	545000	CUSTODIAL SUPPLIES		83	600	1,550	700	-54.8%
60630200	548000	SUPPLIES MOTOR VEHICLES		0	132	0	100	N/A
60630200	548500	VEHICLE GASOLINE		1,361	3,786	2,000	3,500	75.0%
60630200	549000	FOOD SERVICE SUPPLIES		0	2,033	1,750	4,500	157.1%
60630200	570000	OTHER USES		0	0	100	50	-50.0%
60630200	571000	IN-STATE TRAVEL		0	0	0	0	N/A
60630200	573000	DUES & SUBSCRIPTIONS		50	100	100	100	0.0%
60630200	574000	PROPERTY & LIABILITY INSURANCE		0	3,226	3,226	3,000	-7.0%
60630200	578000	PRIOR YEAR UNPAID BILLS		0	0	0	0	N/A
60630200	579500	INDIRECT CHARGES		7,149	7,329	7,329	5,150	-29.7%
EXPENSES				\$67,096	\$70,255	\$68,855	\$73,610	6.9%
60630300 PARK - CAPITAL								
60630300	580000	FACILITY IMPROVEMENTS		\$2,850	\$0	\$20,000	\$15,000	-25.0%
CAPITAL				\$2,850	\$0	\$20,000	\$15,000	-25.0%
TOTAL	PARK ENTERPRISE FUND			\$136,743	\$164,215	\$214,220	\$225,889	5.4%

ACCOUNT #	DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ORIG BUD	FY2024 PROPOSED
REVENUE					
Park Enterprise:					
60-630-4300-4321	SEASON PASSES	\$0	\$9,610	\$8,000	\$8,000
60-630-4300-4322	CONCESSION STAND CLR POND	0	2,390	5,000	6,780
60-630-4300-4323	SWIM LESSONS	0	315	750	1,700
60-630-4300-4324	GROUP OUTING FEES CP	0	375	1,500	375
60-630-4300-4325	GATE FEES	0	5,762	8,000	7,800
60-630-4300-4326	CP FAMILY ACTIVITY FEES	0	0	0	75
60-630-4300-4327	GROUP OUTING FEES TWC	0	770	1,000	4,800
60-630-4300-4328	CAMPING RALLY GROUPS	0	0	0	0
60-630-4360-4360	OTHER FIELD RENTALS	26,765	34,496	24,000	38,000
60-630-4360-4361	HALL RENTAL TWC	2,295	46,990	65,000	52,000
60-630-4360-4362	BAR RENTAL	402	12,523	20,000	15,350
60-630-4360-4363	RENTAL STUDIO	4,456	6,290	5,750	6,500
60-630-4370-4371	FIELD ELECTRIC	0	0	3,000	1,000
60-630-4370-4372	FOOD SERVICES L P LODGE	1,041	33,285	30,000	45,000
60-630-4840-4800	BOTTLE REVENUE	6,653	7,003	5,000	5,000
60-630-4820-4820	EARNINGS ON INVESTMENTS	388	324	220	509
60-630-4840-4830	FUND RAISER/GIFT REVENUE	0	0	0	0
60-630-4840-4850	MISCELLANEOUS RECEIPTS	0	3,100	0	500
60-630-4840-4950	OTHER SOURCE/ RETAINED EARNINGS	106,964	0	20,000	15,000
60-990-4970-4971	TRANSFERS FROM GENERAL FUND	50,000	0	17,500	17,500
TOTAL	PARK ENTERPRISE REVENUE	\$198,965	\$163,233	\$214,720	\$225,889

Mission Statement: The Town of Lakeville is committed to providing the people of Lakeville with a clean, well-managed and efficiently operated Transfer Station at which to dispose of municipal solid waste and recyclable materials.

Department Description: The Lakeville Transfer Station is operated as an enterprise fund within the Department of Public Works. The facility is managed by the DPW director and one foreman. The Transfer Station offers a wide variety of recycling options, a swap shop program, and hosts a yearly Household Hazardous Waste Day for residents. The facility is maintained by one foreman, one laborer, and two part-time laborers.

Organizational Chart



FY 2024 Proposed Budget Summary

	2021 ACTUAL	2022 ACTUAL	2023 ORIGINAL	2024 PROPOSED	PCT CHANGE
Expenditures	\$377,763	\$394,960	\$409,524	\$445,631	8.8%
Position Distribution					
Full-Time	2	2	2	2	
Part-Time	2	2	2	2	

FY 2024 Budget Analysis: The FY 2024 proposed budget includes funding for compensation increases required by collective bargaining agreements and planned cost of living increases for non-union personnel. Expense budgets throughout this document include adjustments to heating fuel, electricity, rubbish removal and vehicle gasoline to reflect fluctuating utility costs. The Transfer Station expense budget also includes an increase in bulky waste disposal.

FY 2022/2023 Accomplishments

- Received an SMRP (Sustainable Materials Recovery Program) Grant through the Massachusetts Department of Environmental Protection.
- Held a successful Household Hazardous Waste Day.
- Completed an LED lighting project.

DESCRIPTION			2021 ACTUAL	2022 ACTUAL	2023 ORIG BUD	2024 PROPOSED	PCT CHANGE
430 SOLID WASTE							
65430100 LNDFFL - PERSONAL SERVICES							
65430100	511100	HRLY WAGES, EQUIP OPERATORS	\$54,309	\$55,120	\$56,376	\$57,984	2.9%
65430100	511500	HRLY WAGES, CLERK	19,906	21,598	22,684	24,000	5.8%
65430100	512000	HRLY WAGES, LABORER	57,462	64,258	73,942	78,925	6.7%
65430100	513000	HRLY WAGES, OVERTIME	7,453	1,908	3,500	3,500	0.0%
65430100	514000	HRLY WAGES, LONGEVITY	0	0	0	0	N/A
65430100	516000	MEDICARE TAX	1,632	1,532	2,275	2,375	4.4%
65430100	516500	EMPLOYEE GROUP BENEFITS	31,570	24,589	33,450	32,150	-3.9%
65430100	517500	LIFE INSURANCE	0	0	55	55	0.0%
65430100	518000	EMPLOYEE RETIREMENT ASSMT	6,325	5,775	6,125	6,450	5.3%
65430100	518500	WORKERS COMPENSATION	5,125	12,650	5,400	9,000	66.7%
65430100	519100	CONTRACT CLOTHING ALLOWANCE	0	0	1,800	1,800	0.0%
65430100	519200	NON-CONTRACT CLOTHING ALLOW	149	0	400	400	0.0%
SALARIES			\$183,932	\$187,429	\$206,007	\$216,639	5.2%
65430200 LNDFFL - EXPENSES							
65430200	521000	ELECTRIC	\$3,861	\$3,757	\$5,000	\$5,000	0.0%
65430200	521100	GAS	0	0	300	300	0.0%
65430200	521300	OIL HEAT	1,931	2,228	2,750	2,750	0.0%
65430200	523000	WATER	238	264	350	350	0.0%
65430200	524000	R & M/BUILDINGS & GROUNDS	433	0	2,000	2,000	0.0%
65430200	524500	R & M/VEHICLES	195	4,339	6,500	6,500	0.0%
65430200	525000	R & M/OFFICE EQUIPMENT	0	0	100	100	0.0%
65430200	525500	R & M/EQUIPMENT	1,382	0	2,000	2,000	0.0%
65430200	529100	MUNICIPAL SOLID WASTE SERVICE	49,370	48,578	49,500	49,500	0.0%
65430200	529200	MONITORING SERVICES	11,080	4,769	14,000	14,000	0.0%
65430200	529500	CNTRD/BULKY WASTE DISPOSAL	70,232	79,723	55,000	70,000	27.3%
65430200	529700	HAZARDOUS WASTE DISPOSAL	0	0	0	7,500	N/A
65430200	531000	OTHER CONTRACTED SERVICES	25,097	25,109	25,000	25,000	0.0%
65430200	534100	TELEPHONE	789	990	1,200	1,200	0.0%
65430200	534200	POSTAGE	0	0	50	50	0.0%
65430200	534300	PRINTING	14,917	16,388	14,917	14,917	0.0%
65430200	538000	LAUNDRY SERVICES	16	0	0	0	N/A
65430200	542000	OFFICE & PROF SUPPLIES	641	448	350	350	0.0%
65430200	542900	SUPPLIES	318	34	800	800	0.0%
65430200	544500	RETAIL BAG SUPPLIES	0	0	1,500	1,500	0.0%
65430200	548000	SUPPLIES MOTOR VEHICLES	3,706	288	4,000	4,000	0.0%
65430200	548500	VEHICLE DIESEL	4,824	8,360	5,500	8,000	45.5%
65430200	571000	IN-STATE TRAVEL	0	0	100	100	0.0%
65430200	574000	PROPERTY & LIABILITY INS	0	1,874	2,000	3,825	91.3%
65430200	579500	INDIRECT COSTS	4,800	10,381	10,600	9,250	-12.7%
EXPENSES			\$193,831	\$207,531	\$203,517	\$228,992	12.5%
65430300 LNDFFL - CAPITAL							
65430300	580000	CAPITAL OUTLAY	\$0	\$0	\$0	\$0	N/A
	591000	DEBT SERVICE - PRINCIPAL	0	0	0	0	N/A
	591500	DEBT SERVICE - INTEREST	0	0	0	0	N/A
	595000	DEBT SERVICE - PAYDOWNS	0	0	0	0	N/A
CAPITAL			\$0	\$0	\$0	\$0	N/A
TOTAL	LANDFILL ENTERPRISE FUND		\$377,763	\$394,960	\$409,524	\$445,631	8.8%

ACCOUNT #	DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ORIG BUD	FY2024 PROPOSED
REVENUE					
Landfill Enterprise:					
65-430-4200-4221	RESIDENTIAL PERMITS/STKRS	\$95,780	\$93,290	\$90,000	\$95,000
65-430-4200-4222	TRASH BAGS & TAGS	154,817	138,618	132,000	137,500
65-430-4200-4223	C & D MATERIALS	81,342	80,325	64,681	72,000
65-430-4200-4224	TIRES	1,175	1,020	750	1,000
65-430-4200-4225	RECYCLABLES	23,342	40,871	22,500	31,000
65-430-4200-4226	BRUSH	5,075	4,840	4,000	4,500
65-430-4600-4680	STATE GRANT REVENUE	4,200	4,200	0	0
65-430-4820-4820	EARNINGS ON INVESTMENTS	981	709	593	2,131
65-430-4840-4850	MISCELLANEOUS RECEIPTS	0	28	0	0
65-430-4840-	TRANSFER FROM RETAINED EARNINGS	0	0	0	0
65-990-4970-4971	TRANSFERS FROM GENERAL FUND	100,000	95,000	95,000	102,500
65-990-4970-4973	TRANSFERS FROM CAPITAL PROJECTS	0	0	0	0
TOTAL	LANDFILL ENTERPRISE REVENUE	\$466,712	\$458,902	\$409,524	\$445,631

Capital Improvement Plan

DESCRIPTION	FY2024	FY2025	FY2026	FY2027	FY2028
SELECT BOARD					
(2) Design/Construct - Fire Station Technology Improvements	\$1,000,000 \$0	\$15,000,000 \$100,000	\$100,000	\$125,000	\$125,000
FACILITIES					
(1) Security Improvements	\$41,000				
(2) Peach Barn Weatherization/Stabilization Library Roof replacement Library Heating System replacement	\$75,000	\$250,000		\$100,000	
POLICE					
Cruisers replacement w/equip Unmarked replacement w/equip Firearms replacement	\$120,000	\$120,000	\$120,000 \$50,000	\$120,000	\$120,000
FIRE-EMA					
(-) Ladder Truck (lease-purchase)	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000
(1) Thermal Imaging/Firefighter Tracking	\$25,000				
(1) Pump Operations Equipment/Valves Ambulance replacement Engine replacement	\$20,000	\$375,000		\$750,000	\$400,000
PUBLIC WORKS					
Roadway Improvements Front End Loader w/equipment Replace Sander & Body Work Storage Shed w/staging & electrical 4x4 Pickup Truck w/equipment 1 Riding & 1 Zero turn Mowers w/eqp Bud Permit Material Removal 1 Ton Dump Truck w/equip Pave DPW Lot & Install Drainage Sidewalk Plow w/equipment Cab & Chassis w/Dump & Salt Equipment (2) DPW Facility Improvements (placeholder)	\$375,000 \$35,045 \$60,000 \$70,000 (TBD)	\$375,000 \$25,000 \$25,000 \$75,000 \$200,000	\$400,000 \$25,000 \$75,000 \$150,000	\$400,000 \$70,000 \$25,000	\$425,000 \$25,000 \$75,000 \$150,000
SOLID WASTE/TRANSFER STATION					
Crackseal & sealcoat parking lot Rolloff Truck w/equipment		\$200,000			
CEMETERIES					
Historic Posts (54) - Thompson Cemetery		\$50,000			
COUNCIL ON AGING					
(2) Addition to Senior Center	\$60,000	\$500,000			
PARK					
Jon Paun Park Building Demolition Replace Clear Pond Park Guard Shack TWC Skatepark Improvements Clear Pond Bathhouse Repairs to Snack Bar Clear Pond Basketball Courts Clear Pond Playground Equipment	\$25,000	\$30,000	\$20,000	\$30,000	\$50,000
TOTALS	\$2,081,045	\$17,500,000	\$1,115,000	\$1,795,000	\$1,545,000

(1) May 2023 Special Town Meeting

(2) November 2023 Special Town Meeting

DESCRIPTION	FY2024	FY2025	FY2026	FY2027	FY2028
Borrowing	\$1,000,000	\$15,375,000	\$0	\$750,000	\$400,000
Free Cash	910,045	1,095,000	1,070,000	990,000	1,070,000
Retained Earnings	25,000	230,000	20,000	30,000	50,000
Debt/Capital Stabilization	0	250,000	0	0	
Other/Old Capital	105,000	500,000	0	0	
Overlay Surplus	41,000	50,000	25,000	25,000	25,000
	\$2,081,045	\$17,500,000	\$1,115,000	\$1,795,000	\$1,545,000

* NOTE: does not include Education requests

DESCRIPTION	AMOUNT
Total FY 2023 Free Cash	\$2,125,559
<u>Proposed Allocations</u>	
Prior Year Bills	\$11,975
Capital Projects (Fall 2022 Town Meeting)	250,000
Snow and Ice Budget Contingency	100,000
FY2024 Capital Plan	660,045
Ladder Truck lease payment #1	175,000
General Stabilization (per Fiscal Policy)	250,000
<u>OPEB Trust</u>	<u>310,000</u>
Total Proposed Allocations:	\$1,757,020

