

EXHIBIT A	FY 23	FY 24	FY 24	Change from	Explanation of Change, full detail shown in budget
MAY 2, 2023 ANNUAL TOWN MEETING WARRANT	BUDGET	Requested	Recommended	FY 23	book on website www.tyngsboroughma.gov
REVENUE PROJECTION					
Prior Year Levy Limit - Property Taxes	30,583,271	\$31,647,925	\$31,647,925	\$1,064,654	
2 1/2 % Increase	764,582	\$791,198	\$791,198	\$26,616	
New Growth (1)	300,072	\$350,000	\$350,000	\$49,928	
TOTAL LEVY LIMIT	31,647,925	\$32,789,123	\$32,789,123	\$1,141,198	
Debt Exclusions (Prior)	348,003	\$335,200	\$335,200	-\$12,803	
Debt Exclusions for Middle School		\$255,834	\$255,834		
TOTAL MAXIMUM LEVY LIMIT	31,995,928	\$33,380,157	\$33,380,157	\$1,128,395	
				\$0	
LOCAL RECEIPTS	3.66%			\$0	
Motor Vehicle Excise	2,050,000	\$2,200,000	\$2,200,000	\$150,000	
Other Excise (Hotel/Motel & Meals)	310,000	\$259,080	\$260,000	-\$50,000	
Pen & Int on Tax & Exc	200,000	\$122,400	\$200,000	\$0	
Payments in Lieu of Taxes	30,000	\$56,100	\$56,100	\$26,100	
Other Charges for Services				\$0	
Fees	90,000	\$162,180	\$100,000	\$10,000	
Cannabis Excise	150,000	\$250,000	\$275,000	\$125,000	Addl. \$450k direct deposit to Road Stabilization
Cannabis Impact Fee	600,000	\$0	\$0	-\$600,000	
Rentals (Billboard Lease Agreement)	124,825	\$127,946	\$127,946	\$3,121	
Dept. Revenue Libraries	2,000	\$2,000	\$2,000	\$0	
Dept. Revenue Cemeteries	10,000	\$10,200	\$10,200	\$200	
Other Dept. Revenue	80,000	\$350,000	\$350,000	\$270,000	
Licenses and Permits	600,000	\$775,000	\$775,000	\$175,000	
Fines & Forfeits	20,000	\$45,000	\$45,000	\$25,000	
Investment Income	100,000	\$125,000	\$125,000	\$25,000	
Medicaid Reimbursement	121,000	\$225,000	\$225,000	\$104,000	
Miscellaneous Recurring (SRO)	210,000	\$202,000	\$202,000	-\$8,000	
Miscellaneous Non-Recurring	30,000	\$30,000	\$30,000	\$0	
TOTAL LOCAL RECEIPTS	4,727,825	\$4,941,906	\$4,983,246	\$255,421	
				\$0	
STATE AID (8)				\$0	
Cherry Sheet Receipts	9,561,322	\$9,640,685	\$9,640,685	\$79,363	
Assessments - SPECIAL EDUCATION		\$0	\$0	\$0	
Assessments - SCHOOL CHOICE SENDING	-191,971	-\$190,927	-\$190,927	\$1,044	
Assessments - CHARTER SCHOOL	-1,617,521	-\$1,766,400	-\$1,766,400	-\$148,879	
Assessments - SPECIAL EDUCATION		-\$5,867	-\$5,867	-\$5,867	
Assessments - AIR POLLUTION DISTRICTS	-3,912	-\$4,100	-\$4,100	-\$188	
Assessments - RMV NON-RENEWAL SURCHAR	-6,960	-\$7,760	-\$7,760	-\$800	
Assessments - MBTA		\$0	\$0	\$0	
Assessments - REGIONAL TRANSIT	-90,016	-\$92,266	-\$92,266	-\$2,250	
NET STATE AID	7,650,942	\$7,573,365	\$7,573,365	-\$77,577	
	-0.6%	-0.6%	-0.6%	\$0	
RESERVE FOR ABATEMENT (10)				\$0	
				\$0	
TOTAL PROP TAX, OVERLAY, LOCAL RCPTS	\$ 44,383,813	\$45,895,427	\$45,936,767	\$1,552,954	
YOY Change	3.2%	3.3%	4.1%	\$0	
				\$0	
OTHER AVAILABLE SOURCES				\$0	
Free Cash to supplement CIP	\$ -			\$0	
Transfer from Bulky Materials Revolving to sup	\$ 30,000	\$60,000	\$60,000	\$30,000	
From Special Ed Stabilization to School Dept.				\$0	
From Capital Asset Stab to Pay Debt Service				\$0	
FEMA Grant Close				\$0	
Overlay Surplus to Fund CIP				\$0	
Free Cash to Fund FINCOM Reserve		\$50,000	\$50,000	\$50,000	
Billboard Stabilization Fund				\$0	
Wetland Protection Fund				\$0	
Sewer Ent. Fund (Indirect cost due to town)				\$0	
Sewer Ent. Fund (Employee benefits reimb. + l	\$ 184,096	\$195,000	\$194,350	\$10,254	
School Rev Fund (Employee benefits reimb.)	\$ 26,934	\$27,000	\$27,000	\$66	
Ambulance Ent. Fund (Indirect & benefits reir	\$ 63,055	\$65,000	\$65,929	\$2,875	
PEG (Budget offset)	\$ 215,479	\$158,612	\$158,612	-\$56,867	
PEG (Employee benefits)				\$0	

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Unfunded Pension Liability					\$0
School Resource Officer (Included in Misc					\$0
Stab for Debt (Lakeview roof)					\$0
Stab for Debt (GLVTHS)					\$0
TOTAL OTHER AVAILABLE SOURCES	\$ 519,564	\$555,612	\$555,891	\$36,327	
					\$0
TOTAL REVENUE & OTHER REVENUE	\$ 44,903,377	\$46,451,039	\$46,492,658	\$1,526,033	\$0
					\$0
Annual % Increase: Total Revenue & Other Re	3.40%	3.3%			
RESERVES (9)					
General Stabilization Fund	885,000				\$885,000
Capital Stabilization Fund		\$200,000	\$200,000		\$0
Compensated Absences	0				\$0
Debt & Debt Assessment					\$0
Billboard Stabilization	0				\$0
Road Stabilization	200,000				\$200,000
Free Cash to fund Reserve Fund					\$0
Special Education Stabilization	104,974		\$100,000		\$104,974
TOTAL RESERVES	989,974				\$1,189,974
Percent of Operating Budget	2.22%				2.67%
EXPENDITURE PROJECTION					
(114) MODERATOR					
(001) SALARIES & WAGES	\$ 500	\$500	\$500		\$0
(114) MODERATOR Total	\$ 500	\$500	\$500		\$0
					\$0
(122) SELECTMEN					
(001) SALARIES & WAGES (STIPEND)	\$ 8,000	\$8,000	\$8,000		\$0
(007) EXPENSES	\$ 27,500	\$27,500	\$27,500		\$0
(122) SELECTMEN Total	\$ 35,500	\$35,500	\$35,500		\$0
					\$0
(123) TOWN ADMINISTRATOR					
(001) SALARIES & WAGES	\$ 321,210	\$334,726	\$334,726	\$13,516	
(007) EXPENSES	\$ 9,000	\$9,000	\$9,000		\$0
(123) TOWN ADMINISTRATOR Total	\$ 330,210	\$343,726	\$343,726	\$13,516	
					\$0
(131) FINANCE & ADVISORY COMMITTEE					
(007) EXPENSES	\$ 825	\$825	\$825		\$0
(131) FINANCE & ADVISORY COMMITTEE Total	\$ 825	\$825	\$825		\$0
					\$0
(132) RESERVE FUND					
(007) EXPENSES	\$ 50,000	\$50,000	\$50,000		\$0
(132) RESERVE FUND Total	\$ 50,000	\$50,000	\$50,000		\$0
					\$0
(135) TOWN ACCOUNTANT					
(001) SALARIES & WAGES	\$ 148,926	\$157,251	\$157,251	\$8,325	Union contractual increase
(007) EXPENSES	\$ 3,750	\$2,750	\$1,750	-\$2,000	
(135) TOWN ACCOUNTANT Total	\$ 152,676	\$ 160,001	\$ 159,001	\$6,325	
					\$0
(136) MUNICIPAL AUDIT					
(002) CONTRACT SERVICES	\$ 38,000	\$38,000	\$38,000		\$0
(002) CONTRACT SERVICES-ACTUARIAL VAL	\$ 8,700	\$0	\$0	-\$8,700	Required every 2 years
(136) MUNICIPAL AUDIT Total	\$ 46,700	\$ 38,000	\$ 38,000	-\$8,700	
					\$0
(141) ASSESSORS DEPARTMENT					
(001) SALARIES & WAGES	\$ 145,549	\$152,334	\$152,334	\$6,785	Union contractual increase
(007) EXPENSES	\$ 28,000	\$30,750	\$28,170	\$170	
(141) ASSESSORS DEPARTMENT Total	\$ 173,549	\$ 183,084	\$ 180,504	\$6,955	
					\$0
(142) REVALUATION					
(007) EXPENSES	\$ 24,500	\$24,500	\$24,500		\$0
(142) REVALUATION Total	\$ 24,500	\$ 24,500	\$ 24,500		\$0
					\$0

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(145) TREASURER'S DEPARTMENT				\$0	
(001) SALARIES & WAGES	\$ 174,195	\$ 202,476	\$ 202,476	\$28,281	Collector Budget moved into combined T/C Budget
(007) EXPENSES	\$ 34,200	\$ 61,300	\$ 60,300	\$26,100	
(007) EXPENSES-TAX LIEN				\$0	
(145) TREASURER'S DEPARTMENT Total	\$ 208,395	\$ 263,776	\$ 262,776	\$54,381	
				\$0	
(146) COLLECTOR'S DEPARTMENT				\$0	
(001) SALARIES & WAGES	\$ 28,557			-\$28,557	
(007) EXPENSES	\$ 38,150			-\$38,150	
(007) EXPENSES-TAX LIEN				\$0	
(146) COLLECTOR'S DEPARTMENT Total	\$ 66,707	\$ -	\$ -	-\$66,707	
				\$0	
(151) LEGAL				\$0	
(002) CONTRACT SERVICES	\$ 49,500	\$ 49,500	\$ 49,500	\$0	
(007) EXPENSES				\$0	
(151) LEGAL Total	\$ 49,500	\$ 49,500	\$ 49,500	\$0	
				\$0	
(152) PERSONNEL				\$0	
(001) SALARIES & WAGES	\$ 71,750	\$84,042	\$73,451	\$1,701	5hr/wk increase not funded
(007) EXPENSES	\$ 5,000	\$6,100	\$6,100	\$1,100	\$1k increase in advertising/recruitment
(152) PERSONNEL Total	\$ 76,750	\$ 90,142	\$ 79,551	\$2,801	
				\$0	
(159) OTHER LEGAL SERVICES				\$0	
(002) CONTRACT SERVICES	\$ 64,000	\$ 64,000	\$ 64,000	\$0	
(007) EXPENSES				\$0	
(159) OTHER LEGAL SERVICES Total	\$ 64,000	\$ 64,000	\$ 64,000	\$0	
				\$0	
(160) TOWN CLERK				\$0	
(001) SALARIES & WAGES	\$ 104,693	\$106,787	\$106,787	\$2,094	
(007) EXPENSES	\$ 1,770	\$1,770	\$1,770	\$0	
(008) CAPITAL				\$0	
(160) TOWN CLERK Total	\$ 106,463	\$ 108,557	\$ 108,557	\$2,094	
				\$0	
(162) ELECTIONS & REGISTRATIONS				\$0	
(001) SALARIES & WAGES	\$ 20,000	\$21,858	\$21,858	\$1,858	Two elections – Town Election and Presidential
(007) EXPENSES	\$ 25,000	\$20,550	\$20,550	-\$4,450	Reduced based on number of elections
(162) ELECTIONS & REGISTRATIONS Total	\$ 45,000	\$ 42,408	\$ 42,408	-\$2,592	
				\$0	
(169) LICENSING				\$0	
(007) EXPENSES	\$ 450	\$450	\$450	\$0	
(169) LICENSING Total	\$ 450	\$ 450	\$ 450	\$0	
				\$0	
(171) CONSERVATION COMMISSION				\$0	
(001) SALARIES & WAGES	\$ 67,587	\$67,925	\$67,925	\$338	
(007) EXPENSES	\$ 7,550	\$11,200	\$9,700	\$2,150	\$1k increases in open space mgmt and training
(171) CONSERVATION COMMISSION Total	\$ 75,137	\$ 79,125	\$ 77,625	\$2,488	
				\$0	
(175) PLANNING BOARD				\$0	
(001) SALARIES & WAGES	\$ 124,484	\$137,231	\$137,231	\$12,747	Clerical Moved to PB from ZBA + Cons
(007) EXPENSES	\$ 12,400	\$13,955	\$11,375	-\$1,025	
(175) PLANNING BOARD Total	\$ 136,884	\$ 151,186	\$ 148,606	\$11,722	
				\$0	
(176) ZONING BOARD OF APPEALS				\$0	
(001) SALARIES & WAGES				\$0	
(007) EXPENSES	\$ 1,350	\$1,350	\$1,350	\$0	
(176) ZONING BOARD OF APPEALS Total	\$ 1,350	\$ 1,350	\$ 1,350	\$0	
				\$0	
(179) STORM WATER				\$0	
(001) SALARIES & WAGES	\$ 7,500	\$12,500	\$7,500	\$0	Reduced \$5,000 in intern hours
(007) EXPENSES	\$ 59,200	\$67,400	\$59,200	\$0	Can utilize Stormwater Stabilization to offset budget
(179) STORM WATER Total	\$ 66,700	\$ 79,900	\$ 66,700	\$0	
				\$0	
(192) PUBLIC BUILDINGS & PROPERTY				\$0	

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(001) SALARIES & WAGES	\$ 5,000	\$ 5,000	\$ -	-\$5,000	Host salary will come from revolving account
(007) EXPENSES	\$ 177,500	\$ 177,500	\$ 177,500	\$0	
(192) PUBLIC BUILDINGS & PROPERTY Total	\$ 182,500	\$ 182,500	\$ 177,500	-\$5,000	
				\$0	
(193) INFORMATION TECHNOLOGY				\$0	
(001) SALARIES & WAGES	\$ 129,866	\$144,480	\$132,480	\$2,614	Increase in hrs for Tech Specialist not approved
(007) EXPENSES	\$ 193,059	\$196,268	\$196,268	\$3,209	
(193) INFORMATION TECHNOLOGY Total	\$ 322,925	\$ 340,748	\$ 328,748	\$5,823	
				\$0	
(195) TOWN REPORTS				\$0	
(007) EXPENSES	\$ 900	\$ 900	\$ 900	\$0	
(195) TOWN REPORTS Total	\$ 900	\$ 900	\$ 900	\$0	
				\$0	
(199) MEDIA & TECHNOLOGY				\$0	
(001) SALARIES & WAGES	\$ 123,415	\$ 114,166	\$ 114,166	-\$9,249	Increase in hrs for Tech Specialist not approved
(007) EXPENSES	\$ 92,061	\$ 44,446	\$ 44,446	-\$47,615	Reduction due to new equipment installed in FY23
(199) MEDIA & TECHNOLOGY Total	\$ 215,476	\$ 158,612	\$ 158,612	-\$56,864	
				\$0	
(210) POLICE DEPARTMENT				\$0	
(001) SALARIES & WAGES	\$ 2,541,616	\$2,753,980	\$2,689,101	\$147,485	Union Contractual Salary Increases
(007) EXPENSES	\$ 345,476	\$415,792	\$348,792	\$3,316	
(210) POLICE DEPARTMENT Total	\$ 2,887,092	\$ 3,169,772	\$ 3,037,893	\$150,801	
				\$0	
(211) POLICE STATION				\$0	
(001) SALARIES & WAGES	\$ 30,401			-\$30,401	
(007) EXPENSES	\$ 38,300	\$66,370	\$50,170	\$11,870	
(211) POLICE STATION Total	\$ 68,701	\$ 66,370	\$ 50,170	-\$18,531	
				\$0	
(215) COMMUNICATIONS CENTER				\$0	
(001) SALARIES & WAGES	\$ 525,779	\$549,494	\$549,494	\$23,715	
(007) EXPENSES	\$ 64,750	\$67,250	\$67,250	\$2,500	
(215) COMMUNICATIONS CENTER Total	\$ 590,529	\$ 616,744	\$ 616,744	\$26,215	
				\$0	
(216) SRO PROGRAM				\$0	
(001) SALARIES & WAGES	\$ 255,309	\$282,183	\$282,183	\$26,874	
(007) EXPENSES	\$ 16,060	\$16,060	\$16,060	\$0	
(216) SRO DEPARTMENT Total	\$ 271,369	\$ 298,243	\$ 298,243	\$26,874	
				\$0	
(220) FIRE DEPARTMENT				\$0	
(001) SALARIES & WAGES-PERMANENT	\$ 1,049,487	\$1,119,216	\$1,078,053	\$28,566	
(001) SALARIES & WAGES-CALL FIRE				\$0	
(007) EXPENSES	\$ 195,500	\$212,495	\$212,495	\$16,995	
(220) FIRE DEPARTMENT Total	\$ 1,244,987	\$ 1,331,711	\$ 1,290,548	\$45,561	
				\$0	
(241) BUILDING INSPECTION				\$0	
(001) SALARIES & WAGES	\$ 136,083	\$141,950	\$141,950	\$5,867	
(007) EXPENSES	\$ 23,000	\$22,900	\$22,900	-\$100	
(241) BUILDING INSPECTION Total	\$ 159,083	\$ 164,850	\$ 164,850	\$5,767	
				\$0	
(242) GAS INSPECTION				\$0	
(001) SALARIES & WAGES	\$ 32,145	\$32,738	\$32,738	\$593	
(007) EXPENSES				\$0	
(242) GAS INSPECTION Total	\$ 32,145	\$ 32,738	\$ 32,738	\$593	
				\$0	
(245) ELECTRICAL INSPECTION				\$0	
(001) SALARIES & WAGES	\$ 32,145	\$32,738	\$32,738	\$593	
(007) EXPENSES				\$0	
(243) ELECTRICAL INSPECTION Total	\$ 32,145	\$ 32,738	\$ 32,738	\$593	
				\$0	
(291) EMERGENCY MANAGEMENT				\$0	
(001) SALARIES & WAGES	\$ 1,500	\$ 3,000	\$ 3,000	\$1,500	
(007) EXPENSES	\$ 800	\$ 800	\$ 800	\$0	
(291) EMERGENCY MANAGEMENT Total	\$ 2,300	\$ 3,800	\$ 3,800	\$1,500	

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				\$0	
(292) ANIMAL CONTROL				\$0	
(001) SALARIES & WAGES	\$ 30,000	\$31,500	\$31,500	\$1,500	Contracted service through IMA with Chelmsford
(007) EXPENSES	\$ 500	\$500	\$500	\$0	
(292) ANIMAL CONTROL Total	\$ 30,500	\$ 32,000	\$ 32,000	\$1,500	
				\$0	
(294) FORESTRY				\$0	
(002) CONTRACT SERVICES	\$ 5,500	\$5,500	\$5,500	\$0	
(007) EXPENSES	\$ 4,500	\$4,500	\$4,500	\$0	
(294) FORESTRY Total	\$ 10,000	\$ 10,000	\$ 10,000	\$0	
				\$0	
(300) SCHOOL DEPARTMENT				\$0	
(001) SALARIES & WAGES	\$ 22,243,900	\$22,844,485	\$22,844,485	\$600,585	
(007) EXPENSES		\$0	\$0	\$0	
(008) CAPITAL		\$0	\$0	\$0	
(300) SCHOOL DEPARTMENT Total	\$ 22,243,900	\$22,847,010	\$22,847,010	\$603,110	
				\$0	
(301) REGIONAL SCHOOL				\$0	
(007) GREATER LOWELL	\$ 1,479,438	\$ 1,660,912	\$ 1,660,912	\$181,474	Assessment
(007) ESSEX NORTH TECH				\$0	
(301) REGIONAL SCHOOL Total	\$ 1,479,438	\$ 1,660,912	\$ 1,660,912	\$181,474	
				\$0	
(410) ENGINEERING				\$0	
(001) SALARIES & WAGES	\$ 107,121	\$111,896	\$111,896	\$4,775	
(007) EXPENSES	\$ 257,600	\$ 257,600	\$ 257,600	\$0	
(410) ENGINEERING Total	\$ 364,721	\$ 369,496	\$ 369,496	\$4,775	
				\$0	
(421) HIGHWAY & STREETS				\$0	
(001) SALARIES & WAGES	\$ 29,095	\$30,313	\$30,313	\$1,218	
(007) EXPENSES	\$ 28,650	\$31,150	\$31,150	\$2,500	
(421) HIGHWAY & STREETS Total	\$ 57,745	\$ 61,463	\$ 61,463	\$3,718	
				\$0	
(422) HIGHWAY & STREETS CONSTRUCTION				\$0	
(001) SALARIES & WAGES	\$ 668,908	\$682,772	\$682,772	\$13,864	
(007) EXPENSES	\$ 153,000	\$162,000	\$162,000	\$9,000	
(422) HIGHWAY & STREETS CONSTRUCTION T	\$ 821,908	\$ 844,772	\$ 844,772	\$22,864	
				\$0	
(423) SNOW & ICE				\$0	
(001) SALARIES & WAGES	\$ 37,500	\$37,500	\$37,500	\$0	
(007) EXPENSES	\$ 212,500	\$212,500	\$212,500	\$0	
(423) SNOW & ICE Total	\$ 250,000	\$ 250,000	\$ 250,000	\$0	
				\$0	
(424) STREET LIGHTING				\$0	
(007) EXPENSES	\$ 20,000	\$20,000	\$20,000	\$0	
(424) STREET LIGHTING Total	\$ 20,000	\$ 20,000	\$ 20,000	\$0	
				\$0	
(425) VEHICLE MAINTENANCE				\$0	
(007) EXPENSES	\$ 109,000	\$109,000	\$109,000	\$0	
(425) VEHICLE MAINTENANCE Total	\$ 109,000	\$ 109,000	\$ 109,000	\$0	
				\$0	
(430) WASTE COLLECTION & DISPOSAL				\$0	
(001) SALARIES & WAGES	\$ 500	\$500	\$500	\$0	
(007) EXPENSES	\$ 1,105,441	\$1,294,300	\$1,294,300	\$188,859	Contractual Increase
(430) WASTE COLLECTION & DISPOSAL Total	\$ 1,105,941	\$ 1,294,800	\$ 1,294,800	\$188,859	
				\$0	
(491) CEMETERY				\$0	
(001) SALARIES & WAGES	\$ 26,806	\$27,500	\$27,500	\$694	
(007) EXPENSES	\$ 12,150	\$12,150	\$12,150	\$0	
(491) CEMETERY Total	\$ 38,956	\$ 39,650	\$ 39,650	\$694	
				\$0	
(510) HEALTH DEPARTMENT				\$0	
(001) SALARIES & WAGES	\$ 110,268	\$123,573	\$123,573	\$13,305	
(007) EXPENSES	\$ 39,750	\$39,750	\$39,750	\$0	

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(510) HEALTH DEPARTMENT Total	\$ 150,018	\$ 163,323	\$ 163,323	\$13,305	
				\$0	
(520) OTHER CLINICAL SERVICES				\$0	
(007) EXPENSES	\$ 200	\$200	\$200	\$0	
(520) OTHER CLINICAL SERVICES Total	\$ 200	\$ 200	\$ 200	\$0	
				\$0	
(541) COUNCIL ON AGING				\$0	
(001) SALARIES & WAGES	\$ 134,999	\$142,381	\$142,381	\$7,382	
(007) EXPENSES	\$ 24,100	\$24,100	\$24,100	\$0	
(541) COUNCIL ON AGING Total	\$ 159,099	\$ 166,481	\$ 166,481	\$7,382	
				\$0	
(543) VETERANS' DEPARTMENT				\$0	
(001) SALARIES & WAGES	\$ 80,300	\$84,773	\$84,773	\$4,473	
(007) VETERANS BENEFITS	\$ 170,000	\$155,000	\$155,000	-\$15,000	
(007) EXPENSES	\$ 4,350	\$4,350	\$4,350	\$0	
(543) VETERANS' DEPARTMENT Total	\$ 254,650	\$ 244,123	\$ 244,123	-\$10,527	
				\$0	
(610) LIBRARY DEPARTMENT				\$0	
(001) SALARIES & WAGES	\$ 332,381	\$362,027	\$362,027	\$29,646	Restores remaining Asst. Director salary
(007) EXPENSES	\$ 109,342	\$113,813	\$113,813	\$4,471	
(610) LIBRARY DEPARTMENT Total	\$ 441,723	\$ 475,840	\$ 475,840	\$34,117	
				\$0	
(630) RECREATION				\$0	
(001) SALARIES & WAGES	\$ 77,256	\$81,598	\$81,598	\$4,342	
(007) EXPENSES	\$ 121,652	\$127,977	\$127,977	\$6,325	
(007) EXPENSES - BICENTENNIAL FIELDS				\$0	
(630) RECREATION Total	\$ 198,908	\$ 209,575	\$ 209,575	\$10,667	
				\$0	
(691) HISTORIC COMMISSION				\$0	
(007) EXPENSES	\$ 900	\$900	\$900	\$0	
(691) HISTORIC COMMISSION Total	\$ 900	\$ 900	\$ 900	\$0	
				\$0	
(692) MEMORIAL DAY COMMITTEE				\$0	
(007) EXPENSES	\$ 900	\$900	\$900	\$0	
(692) MEMORIAL DAY COMMITTEE Total	\$ 900	\$ 900	\$ 900	\$0	
				\$0	
(710) DEBT Princ				\$0	
DEBT-(LT - NON-EXEMPT)	\$ 532,000	\$ 505,000	\$ 505,000	-\$27,000	
DEBT -(LT - EXEMPT)	\$ 315,000	\$ 315,000	\$ 315,000	\$0	
DEBT SWAP - SEWER PHASE 1 GF SUBSIDY	\$ 28,532	\$ 23,329	\$ 23,329	-\$5,203	
DEBT SWAP - SEWER PHASE 2 GF SUBSIDY	\$ 15,829	\$ 54,463	\$ 54,463	\$38,634	
SHORT TERM BORROWING				\$0	
Middle School GF Offset		\$ -	\$ -		
(710) DEBT Total	\$ 891,361	\$ 897,792	\$ 897,792	\$6,431	
				\$0	
(751) DEBT INT				\$0	
INT-(LT - NON-EXEMPT)	\$ 120,000	\$ 92,250	\$ 92,250	-\$27,750	
INT-(LT - EXEMPT)	\$ 19,591	\$ 20,000	\$ 20,200	\$609	
DEBT SWAP - SEWER PHASE 1 GF SUBSIDY	\$ 5,432	\$ 10,906	\$ 10,906	\$5,474	
DEBT SWAP - SEWER PHASE 2 GF SUBSIDY		\$ 59,553	\$ 59,553		
SHORT TERM BORROWING	\$ 14,322	\$ 6,000	\$ 6,000	-\$8,322	
(751) DEBT INT Total	\$ 159,345	\$ 188,709	\$ 188,909	\$29,564	
				\$0	
(820) CHERRY SHEET OFFSETS (RESERVE FOR DIRECT EXP)				\$0	
(007) EXPENSES	\$ 249,909	\$ 290,950	\$ 290,950	\$41,041	
(820) CHERRY OFFSETS Total	\$ 249,909	\$ 290,950	\$ 290,950	\$41,041	
				\$0	
(752) SHORT TERM DEBT INT				\$0	
DEBT INT-(ST NOTES - NON-EXEMPT)				\$0	
INT-(ST - EXEMPT (Middle School))		\$255,834	\$255,834		
DEBT INT ON TAX REFUNDS				\$0	
(752) SHORT TERM DEBT INT Total	\$ -	\$ 255,834	\$ 255,834	\$255,834	
				\$0	

EXHIBIT A	FY 23	FY 24	FY 24	Change from	Explanation of Change, full detail shown in budget
MAY 2, 2023 ANNUAL TOWN MEETING WARRANT	BUDGET	Requested	Recommended	FY 23	book on website www.tyngsboroughma.gov
(840) OTHER INTERGOVERNMENTAL					\$0
(007) EXPENSES - NMCOG ASSESSMENT	\$ 3,895	\$ 4,322	\$ 4,322		\$427
(840) OTHER INTERGOVERNMENTAL Total	\$ 3,895	\$ 4,322	\$ 4,322		\$427
					\$0
(900) TRANSFERS					\$0
(007) EXPENSES - TRNSFR FROM GF					\$0
(900) TRANSFERS Total					\$0
					\$0
(910) EMPLOYEE BENEFITS					\$0
(007) EXPENSES - COUNTY RETIREMENT	\$ 2,609,918	\$2,802,097	\$2,802,097		\$192,179
(007) EXPENSES - WORKER'S COMP	\$ 187,495	\$200,620	\$200,620		\$13,125
(007) EXPENSES - UNEMPLOYMENT	\$ 50,000	\$25,000	\$25,000		-\$25,000
(007) EXPENSES - HEALTH INSURANCE	\$ 4,177,500	\$4,177,500	\$4,177,500		\$0
(007) EXPENSES - LIFE INSURANCE	\$ 2,900	\$2,900	\$2,900		\$0
(007) EXPENSES - SS & FICA	\$ 340,000	\$397,500	\$397,500		\$57,500
(910) EMPLOYEE BENEFITS Total	\$ 7,367,813	\$ 7,605,617	\$ 7,605,617		\$237,804
					\$0
(940) OTHER UNCLASSIFIED					\$0
(007) EXPENSES - PROPERTY & LIABILITY	\$ 309,950	\$315,064	\$315,064		\$5,114
(007) EXPENSES - FIRE	\$ 44,600	\$65,278	\$65,278		\$20,678
(007) EXPENSES - POLICE ACCIDENT	\$ 82,500	\$90,884	\$90,884		\$8,384
(007) EXPENSES - INSURANCE DEDUCTIBLES					\$0
(940) OTHER UNCLASSIFIED Total	\$ 437,050	\$ 471,226	\$ 471,226		\$34,176
					\$0
TOTAL GENERAL FUND	\$ 44,569,828	\$ 46,681,151	\$ 46,442,658		\$1,872,830
					\$0
General Government	\$ 2,433,597	\$ 2,449,290	\$ 2,399,839		-\$33,758
Public Safety	\$ 5,328,851	\$ 5,758,966	\$ 5,569,724		\$240,873
Tyngsborough Public School	\$ 22,243,900	\$ 22,847,010	\$ 22,847,010		\$603,110
Other Regional School Assessments	\$ 1,479,438	\$ 1,660,912	\$ 1,660,912		\$181,474
Public Works	\$ 2,768,271	\$ 2,989,181	\$ 2,989,181		\$220,910
Health & Human Services	\$ 563,967	\$ 574,127	\$ 574,127		\$10,160
Culture & Recreation	\$ 642,431	\$ 687,215	\$ 687,215		\$44,784
Debt Service	\$ 1,050,706	\$ 1,342,335	\$ 1,342,535		\$291,829
Health & Life Insurance	\$ 4,180,400	\$ 4,180,400	\$ 4,180,400		\$0
Pension Assessment	\$ 2,609,918	\$ 2,802,097	\$ 2,802,097		\$192,179
Workers Comp, Payroll Taxes & Unemployment	\$ 577,495	\$ 623,120	\$ 623,120		\$45,625
General Insurance	\$ 437,050	\$ 471,226	\$ 471,226		\$34,176
Cherry Sheet Offsets (School Choice & Library)	\$ 249,909	\$ 290,950	\$ 290,950		\$41,041
Transfer to CIP or Stabilization					\$0
Other	\$ 3,895	\$ 4,322	\$ 4,322		\$427
Total	\$ 44,569,828	\$ 46,681,151	\$ 46,442,658		\$1,872,830
					\$0
TOTAL REVENUE & AVAILABLE SOURCES	\$ 44,903,377	\$ 46,451,039	\$ 46,492,658		\$1,589,281
YOY Change	4.10%	4.40%	4.20%		\$0
					\$0
EXCESS LEVY PER ACTUAL / BUDGET	\$ 333,549	\$ (230,112)	\$ 50,000		-\$283,549