

TOWN OF WORTHINGTON
FISCAL YEAR 2024
BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J
			FY2021 ATM Adopted C.S. Senate WM	FY2022 ADOPTED Thru STM 10/30/21	FY2023 ADOPTED Thru STM 11/29/22	FY2024 ATM PROPOSED House Ways & Means Cherry Sheets				FY24/FY23
			PER TAX RECAP	PER TAX RECAP	PER TAX RECAP					
			I. REVENUES and AVAILABLE FUNDS							
			A. TAXATION:							
			1. FY2024 Levy Limit Base	2,945,205.00	3,069,614.00	3,200,387.00	3,364,016.00			163,629.00
			2. FY2023 Amended Growth							
			3. (line 1 + line 2) x 2.5%	73,630.00	76,740.00	80,010.00	80,283.00			
			4. FY2024 New Growth	50,779.00	54,033.00	83,619.00	45,095.00			3 Yr Avg 20,21 & 22
			5. FY2024 Override							
			6. FY2024 Debt /Capital Exclusion							
			a. Fire Pumper Truck	34,237.00	33,489.00	32,742.00	31,995.00			(747.00)
			b. Capital Projects Bonded Principal and Interest	56,858.00	55,884.00	55,340.00	55,206.00			(134.00)
			TOTAL REVENUE: TAXATION	3,160,709.00	3,289,760.00	3,452,098.00	3,576,595.00			124,497.00
			NON-TAXATION REVENUE and AVAILABLE FUNDS							
			B. ESTIMATED RECEIPTS:							
			1. State Aid Cherry Sheet (House Ways & Means)	728,276.00	704,582.00	739,683.00	849,833.00			110,150.00
			2. Local Receipts Not Allocated	163,100.00	163,100.00	245,000.00	245,000.00			
			C. AVAILABLE FUNDS:							
			Free Cash Appropriated to General Stabilization Fund	394,269.00	451,937.00	445,419.00	355,252.00			
			Free Cash Appropriated							
			Free Cash Appropriated To Reduce Tax Rate							
			General Stabilization Fund Appropriated	78,937.00	219,219.00	257,001.00	412,444.00			
			Conwell Stabilization Fund Appropriated	5,978.00	96,000.00	214,000.00				
			Rolland North Cemetery Trust	0.00	0.00					
			Voiced Appropriation	30,830.00	21,017.00					
			Other Available Funds			11,000.00	100,000.00			
			Chapter "90" Available Funds	233,918.00	233,607.00	233,060.00	232,578.81			
			TOTAL: Non-Tax Revenue	1,635,308.00	1,889,462.00	2,145,163.00	2,195,107.81			
			TOTAL REVENUE and AVAILABLE FUNDS							
			4,796,017.00	5,179,222.00	5,597,261.00	5,771,702.81				
			II. EXPENDITURES							
			A. APPROPRIATIONS:							
			1. Gross Appropriations from Town Meetings	4,127,665.26	4,657,620.23	5,015,609.31	5,271,413.83			
			B. OTHER AMOUNTS TO BE RAISED:							
			1. Tax Title/Debt and Interest							
			2. Overlay/Revenue/Offset Deficits							
			3. Cherry Sheet Offsets	125,469.00	89,767.00	85,476.00	64,590.00			(20,886.00)
			4. Snow & Ice Deficit c.44,s31d							
			5. Other		475.00					
			6. State and County Charges	2,948.00	3,680.00	3,962.00	5,009.00			1,047.00
			7. School Choice Assmt.	191,367.00	193,129.00	202,285.00	189,957.00			(12,328.00)
			8. Charter School Assmt.				26,236.00			26,236.00
			9. Multi-Year Repayment Comcast			49,656.00	49,656.00			0.00
			10. Overlay	22,196.24	22,760.11	23,175.30	23,175.00			(0.30)
			TOTAL: OTHER AMOUNTS TO BE RAISED	341,980.24	309,811.11	364,554.30	358,623.00			(5,931.30)
			TOTAL EXPENDITURES:							
			4,469,645.50	4,967,431.34	5,380,163.61	5,630,036.83				
			RECONCILIATION							
			TOTAL REVENUE and AVAILABLE FUNDS:	4,796,017.00	5,179,222.00	5,597,261.00	5,771,702.81			
			TOTAL EXPENDITURES:	4,469,645.50	4,967,431.34	5,380,163.61	5,630,036.83			
			EXCESS CAPACITY or (DEFICIT):	326,371.50	211,790.66	217,097.39	141,665.98			(75,431.41)
			TOTAL TAXABLE VALUE	172,720,140.00	191,893,350.00	216,968,519.00	216,968,519.00			FY23 Values
			TAX LEVY	2,834,337.50	3,077,969.34	3,235,000.61	3,434,929.02			199,928.41
			TAX RATE	16.41	16.04	14.91	15.83			0.92
			Average Single Family Value	246,534.00	272,693.00	307,806.00	307,806.00			0.00
			Average Single Family Tax Bill	4,045.62	4,374.00	4,589.39	4,872.57			6.17 %
			Variance From Prior Year	(192.81)	328.38	215.39	283.18			

**TOWN OF WORTHINGTON
FINANCE COMMITTEE
FY2024 APPROPRIATION WORKSHEET**

A	B	C	D	E	F	G
2						
3			FY2021	FY2022	FY2023	FY2024
4			TOTAL	TOTAL	TOTAL	ATM
5			APPROPRIATED	APPROPRIATED	APPROPRIATED	PROPOSED
6			Thru ATM	Thru STM 10/30/21	Thru STM 11/29/22	
7			PER RECAP	PER RECAP	PER RECAP	
8	ARTICLE					
9	NUMBER	Appropriation				
10						
11	7	Selectmen's Salaries	6,361.00	6,449.00	6,831.00	9,500.00
12	7	Board of Health Salaries	5,613.00	5,691.00	6,027.00	6,396.00
13	7	Moderator's Salary	100.00	100.00	100.00	100.00
14	7	Town Clerk's Salary	10,606.00	10,754.00	11,388.00	18,000.00
15	7	Assessor's Salaries	25,712.00	26,073.00	27,610.00	36,887.00
16	7	Tree Warden Salary	2,073.00	2,102.00	2,226.00	2,400.00
17	8	Selectmen's Expense	3,500.00	3,500.00	3,500.00	3,500.00
18	8	Classified Advertising	2,000.00	2,000.00	2,500.00	2,500.00
19	8	Assessor's Expense	1,750.00	1,750.00	1,750.00	1,750.00
20	8	Assessor's Software Support	8,500.00	8,500.00	8,800.00	6,800.00
21	8	Tax Map Maintenance	1,600.00	1,800.00	1,800.00	1,800.00
22	8	On Line Tax Maps	2,400.00	2,400.00	2,400.00	3,000.00
23	8	Revaluation Expense	3,900.00	19,950.00	4,300.00	4,700.00
24	8	Town Clerk Expense	700.00	700.00	1,600.00	1,650.00
25	8	Election Expense	3,979.00	585.00	3,144.00	2,175.00
26	8	Board of Registrar's Expense	50.00	50.00	50.00	50.00
27	8	Tree Warden Expense	13,000.00	20,000.00	20,000.00	20,000.00
28	8	Tax Collector's Salary	17,938.00	18,562.00	20,043.00	21,690.00
29	8	Assistant Tax Collector/Treasurer Salary	8,170.00	8,449.00	9,127.00	9,880.00
30	8	Tax Collector's Expense	4,100.00	4,100.00	4,100.00	4,100.00
31	8	Tax Collector Software Contract	5,349.00	5,349.00	5,349.00	8,300.00
32	8	Town Accountant Services Account	30,000.00	30,600.00	31,200.00	31,800.00
33	8	Accounting Software Support	3,858.00	4,051.00	4,254.00	4,467.00
34	8	Treasurer Salary	17,938.00	18,562.00	20,043.00	21,690.00
35	8	Treasurer Expense	4,500.00	4,500.00	4,500.00	4,500.00
36	8	Treasurer Software Support	1,376.00	1,445.00	1,518.00	1,593.00
37	8	Town Payroll Service	3,000.00	3,500.00	4,000.00	4,000.00
38	8	Administrative Secretary Salary	54,725.00	56,534.00	61,048.00	66,082.00
39	8	Asst. Administrative Secretary	3,900.00	3,970.00	4,204.00	4,528.00
40	8	Recording Secretary	8,000.00	8,000.00	8,000.00	8,000.00
41	8	Board of Appeals Expense	500.00	600.00	600.00	600.00
42	8	Conservation Commission Expense	600.00	600.00	600.00	900.00
43	8	Town Office Maintenance & Supplies	3,200.00	3,200.00	3,500.00	3,750.00
44	8	Town Hall Maintenance	4,500.00	4,500.00	4,500.00	4,500.00
45	8	Town Hall Custodian	2,748.00	4,680.00		
46	8	Town Hall Custodial Services			3,420.00	3,420.00
47	8	Town Telephone Expense	10,000.00	16,500.00	20,000.00	22,000.00
48	8	Heating Expense Town Buildings	23,000.00	24,000.00	26,000.00	24,000.00
49	8	War Memorial and Public Buildings and Flags	250.00	0.00	300.00	300.00
50	8	R. H. Conwell Bulding Expense	125,277.00	127,248.00	134,596.00	144,677.00
51	8	IT/Computer Replenishment Plan	4,000.00	4,000.00	4,000.00	4,000.00
52	8	Computer Maintance Supplies	700.00	1,500.00	2,000.00	2,000.00
53	8	Computer Maintance Labor	3,200.00	3,200.00	3,200.00	3,200.00
54	8	Town Web Site	1,000.00	1,000.00	1,000.00	1,000.00
55	8	Web Master				2,000.00
56	8	Planning Board Expense	300.00	300.00	300.00	500.00
57	8	Pioneer Valley Planning Commission	196.00	201.00	213.00	218.00
58	8	Parks & Recreation Expense	1,800.00	1,800.00	3,800.00	3,800.00
59	8	Founder's Day	0.00	0.00	0.00	4,000.00
60	8	Finance Committee Expense	140.00	140.00	140.00	140.00
61	8	Annual Audit Expense	12,500.00	12,500.00	12,500.00	12,500.00
62	8	Town Reports	1,250.00	1,250.00	1,250.00	1,250.00
63	8	Law Account Expense	15,000.00	15,000.00	15,000.00	15,000.00
64	8	Tax Taking--Collector	1,200.00	1,200.00	1,200.00	1,200.00
65	8	Tax Title Foreclosure--Treasurer	2,500.00	2,500.00	2,500.00	2,185.00
66	8	Tax Foreclosure Maintenance Expense	2,000.00	2,000.00	2,000.00	2,000.00
67	8	Council on Aging	10,000.00	10,000.00	12,000.00	12,000.00
68	8	COA Building Lease	10,700.00	9,500.00	9,500.00	9,785.00

**TOWN OF WORTHINGTON
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FY2024 APPROPRIATION WORKSHEET**

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2						
3			FY2021	FY2022	FY2023	FY2024
4			TOTAL	TOTAL	TOTAL	ATM
5			APPROPRIATED	APPROPRIATED	APPROPRIATED	PROPOSED
6			Thru ATM	Thru STM 10/30/21	Thru STM 11/29/22	
7			PER RECAP	PER RECAP	PER RECAP	
8	ARTICLE					
9	NUMBER	Appropriation				
69	8	Historical Commission Expense	250.00	250.00	250.00	250.00
70	9	Worthington Library Operating	20,837.00	21,879.00	22,900.00	24,045.00
71	10	Maintenance of Cemeteries		15,450.00	16,395.00	18,500.00
72	10	Cemetery Commission Expense		500.00	500.00	500.00
73	10	Grave Openings	3,400.00	3,400.00	3,400.00	3,400.00
74		Center Cemetery Maintenance	4,212.00	0.00	0.00	0.00
75		North Cemetery Maintenance	8,116.00	0.00	0.00	0.00
76		Ringville Cemetery Maintenance	3,795.00	0.00	0.00	0.00
77		Historical Cemetery Maintenance	877.00	0.00	0.00	0.00
78	12	Emergency Management Salary	997.00	1,011.00	1,071.00	1,136.00
79	12	Emergency Management Expense	600.00	600.00	600.00	600.00
80	12	CivicReady Code Red	1,144.00	1,178.00	1,213.00	1,368.00
81	12	Animal Control Officer's Salary	1,637.00	1,660.00	1,758.00	1,865.00
82	12	Animal Control Officer's Expense	300.00	300.00	300.00	300.00
83	12	Hilltown Community Ambulance Assoc.	29,785.54	30,469.14	31,169.84	44,434.87
84	12	Constable's Salary	100.00	100.00	100.00	100.00
85	12	Animal Inspector's Salary	683.00	693.00	734.00	779.00
86	12	Building Commissioner Salary	18,476.00	19,213.00	20,748.00	22,452.00
87	12	Building Inspector Alternate	203.00	0.00	0.00	0.00
88	12	Building Inspector Expense	1,375.00	1,578.00	2,000.00	2,500.00
89	12	Plumbing Inspector's Salary	1,483.00	1,504.00	1,593.00	1,690.00
90	12	Plumbing Inspector Expense	400.00	400.00	400.00	400.00
91	12	Wiring Inspector's Salary	3,352.00	3,399.00	3,600.00	3,820.00
92	12	Wiring Inspector's Expense	120.00	120.00	120.00	120.00
93	12	Asst. Wiring Inspector's Expense	300.00	300.00	300.00	300.00
94	12	Gas Inspector's Salary	1,166.00	1,182.00	1,252.00	1,328.00
95	12	Board of Health Agent Compensation	3,900.00	3,900.00	3,900.00	5,500.00
96	12	Board of Health Expense	200.00	200.00	200.00	200.00
97	12	Central Hampshire Veteran's Services	5,573.00	5,775.00	5,904.00	6,134.00
98	12	Veterans Aid	25,000.00	15,000.00	15,000.00	12,000.00
99	12	Disposal Works	55,000.00	55,000.00	65,000.00	62,000.00
100	12	Disposal Attendent	11,256.00	11,642.00	12,577.00	13,344.00
101	12	HRMC	6,129.00	6,362.00	7,093.00	6,869.00
102	12	Street Lights	840.00	1,000.00	1,200.00	1,200.00
103	14	Fire Chief's Salary	5,608.00	5,801.00	6,265.00	6,779.00
104	14	Fire Dept. Wages Clerical	5,049.00	5,223.00	5,638.00	6,103.00
105	14	Fire Dept. Call Compensation	13,000.00	13,000.00	15,000.00	15,000.00
106	14	Fire Dept. Code Insp Compensation	1,500.00	1,500.00	1,500.00	1,500.00
107	14	Fire Dept. Grant Writer	1,234.00	1,234.00	1,325.00	1,406.00
108	14	Fire Dept. Operating Expense	22,800.00	23,000.00	25,000.00	27,000.00
109	14	Fire Dept. Fuel	2,500.00	2,500.00	2,500.00	2,500.00
110	11	Hampshire County Retirement	200,228.00	232,366.00	240,140.00	302,287.00
111	11	Worker's Compensation	9,518.00	10,518.00	11,000.00	12,000.00
112	11	Unemployment Compensation	1,500.00	3,000.00	3,500.00	3,500.00
113	11	Group Insurance	234,829.00	285,357.00	296,015.00	305,486.00
114	11	Medicare	20,500.00	23,000.00	24,000.00	24,000.00
115	11	Insurance and Bonds	45,000.00	50,000.00	52,450.00	57,000.00
116	15	Fire Pumper Truck 2014	34,237.00	33,489.00	32,742.00	31,994.50
117	17	Police Wages	22,800.00	56,052.00	59,359.00	62,400.00
118	17	Police Wages Clerical	10,097.00	10,446.00	11,276.00	12,205.00
119	17	Police Chief Salary	36,400.00	72,800.00	78,655.00	85,120.00
120	17	Police Dept. Expense	18,745.00	18,745.00	19,815.00	21,025.00
121	17	IMC Software Yearly Maint.	950.00	950.00	858.00	888.00
122	17	Regional Lockup Assmt	1,098.00	1,098.00	0.00	0.00
123	17	CJIS Yearly Maintenance			750.00	750.00
124	18	Superintendent's Salary	72,530.00	75,046.00	81,037.00	87,672.00
125	18	Highway Dept. Wages	148,040.00	153,155.00	165,370.00	178,942.00
126	18	Highway Wages Clerical	5,049.00	5,223.00	5,638.00	6,103.00
127	18	Superintendent's Additional Winter Compensation	2,479.00	2,479.00	2,500.00	2,500.00

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FY2024 APPROPRIATION WORKSHEET**

A	B	C	D	E	F	G
2						
3			FY2021	FY2022	FY2023	FY2024
4			TOTAL	TOTAL	TOTAL	ATM
5			APPROPRIATED	APPROPRIATED	APPROPRIATED	PROPOSED
6			Thru ATM	Thru STM 10/30/21	Thru STM 11/29/22	
7			PER RECAP	PER RECAP	PER RECAP	
8	ARTICLE					
9	NUMBER	Appropriation				
128	18	Winter Highway Overtime/Wages	11,853.00	11,853.00	11,850.00	11,850.00
129	18	Winter Highway Maintenance	110,000.00	110,000.00	110,000.00	110,000.00
130	18	Garage Maintenance	14,000.00	14,000.00	14,000.00	14,000.00
131	18	Extraordinary Garage Maintenance				6,000.00
132	18	General Highway Maintenance	50,000.00	50,000.00	50,000.00	50,000.00
133	18	Machinery Maintenance	30,000.00	30,000.00	40,000.00	40,000.00
134	18	Extraordinary Machinery Maintenance				5,000.00
135	18	Road Sweeping	6,000.00	6,500.00	6,500.00	6,500.00
136	18	Town Mowing	9,200.00	12,000.00	12,000.00	12,000.00
137	18	FRCOG Group Purchasing	2,750.00	2,750.00	2,750.00	3,250.00
138	18	Highway / Police Fuel	27,000.00	30,000.00	30,000.00	33,500.00
139	18	Superintendent's Expense	1,600.00	1,500.00	1,500.00	1,500.00
140	18	Secondary Road Improvements	60,000.00	60,000.00	60,000.00	60,000.00
141	20	Reserve Fund	10,000.00	10,000.00	10,000.00	10,000.00
142		Interest on Loans	0.00	0.00	0.00	0.00
143		Prior Year Bills	1,398.68	0.00	0.00	0.00
144						
145		Sub Total Town Operating:	1,952,258.22	2,156,095.14	2,257,741.84	2,447,658.37
146						
147	7	Bonded Capital Projects	56,858.00	55,884.00	55,340.00	55,206.00
148	7	MSBA Payback	21,288.00	21,288.00	21,288.00	21,288.00
149		Sub Total Gateway District:	78,146.00	77,172.00	76,628.00	76,494.00
150						
151		Town Elementary School	813,741.04	906,815.69	921,133.47	1,020,634.65
152		Out of District Tuition & Transportation	65,000.00	35,058.00	49,000.00	71,000.00
154		SPED Summer School	11,700.00	11,700.00	15,000.00	4,200.00
155		Town Secondary	275,834.00	258,182.40	286,875.00	275,829.00
156		Pre School Revolving	0.00	0.00	0.00	0.00
157						
158	3	Sub Total Town School:	1,166,275.04	1,211,756.09	1,272,008.47	1,371,663.65
159						
160	6	Vocational Education	187,054.00	190,817.00	248,751.00	286,323.00
161						
162		Sub Total All Schools:	1,431,475.04	1,479,745.09	1,597,387.47	1,734,480.65
163						
164		TOTAL TOWN OPERATING:	3,383,733.26	3,635,840.23	3,855,129.31	4,182,139.02
165						
166	22	Stabilization Fund from Free Cash	394,269.00	451,937.00	445,419.00	355,252.00
167	21	Chapter "90"	233,918.00	233,607.00	233,060.00	232,578.81
168						
169		Fire Dept. Capital:				
170		Radios	0.00	0.00	9,000.00	
171						
172		Sub Total Fire Dept. Capital:	0.00	0.00	9,000.00	0.00
173						
174		Highway Dept. Capital:				
175		Backhoe		0.00	120,000.00	
176	19	10 Wheel Dump Truck			0.00	378,000.00
177		Loader		135,350.00		
178		Over GuardRail Mower		60,000.00		
179		New Pick-Up Truck	57,546.00			
180						
181		Sub Total Highway Capital:	57,546.00	195,350.00	120,000.00	378,000.00
182						
183		Police Dept. Capital				
184		New Cruiser F150 with cab and slide out			47,243.00	
185		Protective Vests (2)		2,200.00		
186		Speed Signs W/Solar Mounts (2)		5,819.00		

**TOWN OF WORTHINGTON
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FY2024 APPROPRIATION WORKSHEET**

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8	ARTICLE					
9	NUMBER	Appropriation				
187		Seat & Cage	1,348.00			
188		PC for new cruiser	6,330.00			
189		Workstation Chief's Desk	1,600.00			
190		Two Radar Gun	2,577.00			
191						
192		Sub Total Police Dept. Capital	11,855.00	8,019.00	47,243.00	0.00
193						
194		Rte 143 ROW			78,000.00	
195	23	Septic Systems Repairs				100,000.00
196	13	New Trash Compactor				23,444.00
197		Conwell Shed Repair				
198		Live Tree				
199		Grill			200.00	
200		Bench			1,285.00	
201		ADA Table			1,273.00	
202		RH Conwell Renovations			225,000.00	
203		RH Conwell Roof Repairs		96,000.00		
204		Town Hall Painting Front		3,500.00		
205		Town Hall Repairs		1,140.00		
206		Transfer Station Platform		1,710.00		
207		Collins Employee Handbook/ Comp Study		9,500.00		
208		Town Hall Painting South Side	4,700.00			
209		UMAS Conversion SoftRight	2,336.00			
210		UMAS Conversion Kinsherf	2,500.00			
211		Conwell Bldg Vacuum Cleaner	484.00			
212		Conwell Bldg Wet/Dry Vac & Supplies	632.00			
213		Conwell Bldg Floor Scrubber	3,886.00			
214		Conwell Bldg Floor Machine & Supplies	976.00			
215		Conwell Stabilization From VOCED	30,830.00	21,017.00		
216						
217		SUB TOTAL MISC NON-OPERATING:	46,344.00	132,867.00	305,758.00	123,444.00
218						
219		SUB TOTAL NON-OPERATING:	743,932.00	1,021,780.00	1,160,480.00	1,089,274.81
220						
221		TOTAL APPROPRIATIONS:	4,127,665.26	4,657,620.23	5,015,609.31	5,271,413.83
222						Less Article 16
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