

TOWN OF DUNSTABLE

RECOMMENDED
FY25 OPERATING BUDGET



APRIL 2024

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Section 1: Introductory Information





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April 29, 2024

Dear Residents of Dunstable:

Enclosed please find the FY2025 operating budget for the Town of Dunstable.

FY2025 Budget Process

This budget year, the Town started the budget development process earlier than in prior years to better align local budget decisions with the budget processes in the Town of Groton and the Groton Dunstable Regional School District. Our first Town Administrator's Town-School Budget Working Group meeting took place in August and, we continued to participate in a budget working group between the Towns of Dunstable, Groton and the School District to develop our respective budgets and strategies to fund them.

The Advisory Board has also held several meetings to review and develop the FY25 budget. A joint meeting of the Select Board, Advisory Board, and Groton Dunstable Regional School Committee also took place allowing all three stakeholders an opportunity to present on the financial condition of the member communities and the School District.

Through these meetings, a thorough review of the Town's finances, multi-year projections and assessment of needs were conducted, and comparisons with comparable communities were performed.

As part of our working group meetings, we coordinated and worked collaboratively with the Town of Groton to schedule Special Elections in each community on April 2 to consider a request for a general fund override to fund the Towns' operating budget. The Town of Dunstable requested a 3-year general fund override to fund both the Groton Dunstable Regional School District Assessment as requested by the GDRSD School Committee and municipal operations based on FY2025 budget requests and projections in FY2026 and FY2027.

The general fund override request was slightly under \$2.1 million which was defeated at the ballot by 128 votes – 648 to 520. A total of 1174 residents turned out to vote or 47% of registered voters.

As a result of the override failing, and deficit projections in FY2026 and FY2027, budget reductions have been recommended in FY2025.

FY2025 Budget Modifications

When preparing for the impacts of the override failing, Dunstable presented 3 budget options and scenarios. They were as follows:

- Entire deficit covered by the Town or School
- Proportionally assign new available revenue 65% to the School District and 35% to the Town
- Proportionally assign the bottom-line deficit 65% to the School District and 35% to the Town

After reviewing and considering the options, and also reviewing projected deficits for fiscal years 2026 and 2027, the Town is recommending a conservative budget approach with a reduction to the Groton Dunstable School District Assessment from \$8,582,256 which was the assessment number requested as part of the override, to \$7,962,156. This amounts to a \$620,100 reduction in the Town of Dunstable's assessment from the District.

The Town has also made reductions on the municipal side of the budget in the amount of \$118,145. These reductions from the original FY2025 budget request include spending cuts in the Town Administrator, Police Department, Library, and Highway Departments.

In addition to these spending cuts, the Town experienced savings due to budget numbers coming in better than anticipated. Employee health insurance, general liability insurance, and the Greater Lowell Technical High School Assessment all were less than projections, saving the Town a total of \$78,133.

These decisions, together, have resulted in a balanced FY2025 budget.

FY2024 Budget Review

In FY2024, as you know, the Town of Dunstable was forced to make difficult budgetary decisions due to the failure of a general fund override in the amount of \$301,162. As a result of the override failing, reductions were made in the following manner:

- Police Department: Staffing, Supply, and Equipment Reductions
\$84,874 was reduced in the Police Department budget resulting in the reduction of 1 police officer position. This cut caused less police coverage on the overnight shift from 2 to 1 officer, Monday through Friday. When receiving multiple calls for emergency response, an increased reliance on mutual aid is needed which has caused longer response times in some instances.
- Fire Department: Staffing, Supply, and Equipment Reductions

\$52,824 was reduced in the Fire Department budget. Because of this cut, the Department reduced the per diem firefighter schedule from 2 to 1 firefighter, 8 AM to 4 PM, 7 days per week causing an increased reliance on on-call firefighters and mutual aid at the beginning of the fiscal year. Fortunately, a generous donor stepped up and agreed to donate the dollar amount needed for the Town to maintain staffing at FY23 levels.

- Highway Department: Additional Staffing and Expenses

\$73,464 was reduced from the proposed Highway Department budget. Without the addition of the new Highway Laborer position, the Department continues to have 1 employee work alone much of the time, restricting the type of work that can be performed. Communication improvements and required stormwater maintenance were also cut.

- Parks, Selectmen, Treasurer/Collector Department: Staffing, Landscaping, and Professional Development Reductions

A total of \$15,000 was reduced in the Parks Department, Selectmen Department, and Treasurer/Collector Department. The Parks Department experienced a reduction in requested landscaping and irrigation maintenance funding, the Selectmen Department reduced professional development and training, and Treasurer/Collector has less funding than requested for staffing support.

In addition to these spending reductions, the Town was also forced to utilize \$95,000 in additional free cash revenues to balance the budget, draining its free cash balance to \$66,138. Due to the reductions described above, in FY25 the restoration of both the police officer and per diem firefighter positions were included in the override operating budget. This final recommended budget without the override is able to fund the per diem firefighter position but the second overnight police officer is not funded.

FY25 Budget Revenues

The FY25 operating budget plans for level funded local receipts and state aid revenues. Given the current financial environment at the state level with revenues lagging behind FY24 initial projections, the Town reduced initial projections based on prior year increases to level funded state aid. In local receipts, which is largely motor vehicle excise tax revenue in Dunstable, the Town has projected level funded revenues, as well.

The FY25 budget also continues the Town's past practice of utilizing its free cash to balance its operating budget. The FY25 operating budget relies on a total of \$358,724 or slightly over 58% of the Town's certified free cash balance. Over the last 5 years, the Town's reliance on free cash to balance its operating budget has increased significantly. Since free cash is the result of the spending and collection activity within any given fiscal year, relying on it in this way can be unsustainable because there is no guarantee the free cash used to balance this year's budget will be available for next year's budget expenses. It also suggests that the Town has a structural budget deficit using one-time revenues to fund ongoing operating expenses, especially since the free cash being used to balance the budget has progressively increased from FY19 to FY24.

Since the Massachusetts Department of Revenue's Division of Local Services considers free cash a nonrecurring revenue source and recommends that free cash should be restricted to paying one-time expenditures such as capital projects, the Town has reduced its reliance on free cash to balance the FY25 budget by \$215,619. Over the course of the following 2 years, in FY26 and FY27, the Town intends to continue to phase out its reliance on free cash to fund operating costs, \$100,000 annually.

The recommended FY25 budget relies on the following:

- The statutory 2.5% increase on the Town's tax levy and projected new growth of \$110,000 which combine to generate approximately 3.5% increase in tax revenues to fund municipal and school services.
- Local receipts remain at FY24 levels and state aid is using the latest House budget figures at \$384,676.
- Decrease in free cash from operating budget revenue from \$574,343 to \$358,724.
- \$318,070 in taxes to fund previously approved excluded debt payments.

FY25 Budget Expenditures

On the expenditure side, general expenses are largely level-funded with some exceptions based on projected need and actual costs:

- Health insurance budget increased by 2.2%,
- Pension assessment is increasing by 6%.
- Liability insurance increased by less than 1%.
- The Groton Dunstable Regional School District budget assessment increased by 2.8%.
- Total municipal operations budget is decreasing by .16%; municipal operations and debt expenses are decreasing by .32%.
- Total municipal salaries are increasing by 2%.
- Debt service expenses are based on FY25 debt schedule. Except for the last payment of the salt shed project in FY25, all other debt service is debt excluded which means that it is outside of the normal 2.5% levy limitations as voted and approved by the Town residents.

More detail on the increases and decreases of the municipal operations side of the budget are as follows:

General Government

- A \$500 increase in the Town Administrator's training line item.
- A \$3,627 increase in the Select Board's Northern Middlesex Council of Governments (NMCOG) line item to cover the cost of membership dues of NMCOG and their Stormwater Collaborative.

- Slightly over a \$16,000 increase in the Town Accountant salaries budget due to an adjustment in allocating the Assistant Town Accountant's salary to properly reflect the work the position performs.
- A \$6,000 decrease in Assessor salaries budget related to the adjustment in allocating the Assistant Town Accountant's salary as mentioned above.
- Slightly over a \$32,000 decrease in the Treasurer/Collector budget due to the regionalization of the Treasurer/Collector position with the Town of Pepperell.
- Close to a \$15,000 decrease in the Town Clerk's budget due to the regionalization of the Town Clerk position with the Town of Pepperell.

Public Safety

- A \$23,263 increase in the Police salaries budget due to contractual increases.
- A \$56,735 reduction in expenses due to savings the Town will experience in FY25 due to regionalizing the Town's emergency communications center with the Patriot Regional Emergency Communications Center in Pepperell.
- A \$48,830 increase in the Fire salaries budget due to the restoration of the second per diem firefighter position during the day shift, 7 days a week.

Human Services

- Close to a \$1,100 increase in the Board of Health expense budget due to increases in the assessments to the Nashoba Associated Boards of Health.
- A \$1,000 reduction in the Council on Aging budget being offset by a combination of grant monies, free meals from AGESPAN, and donations.

Library, Parks and Recreation

- A \$2,271 increase in library expenses to cover the costs of energy, water, and the transition to a new Library Director. The overall budget is reduced by approximately 2%.
- An increase of close to \$7,300 in the Information Technology budget to cover the cost of a new services management contract.

Insurance and Assessments

- The Town's retirement assessment increased by \$21,761.
- The Town's health insurance increased by \$8,501.
- The Town's general liability insurance increased by \$508.

FY25-FY27 Budget Forecast

As part of the budget development process, the Town has forecasted revenues and expenditures for FY26 and FY27 based on the Town Administrator's recommended FY25 operating budget. The forecast for these 2 years are based on the following assumptions for expenditures:

- Salaries: 2% increases year over year
- General expenses: 1% increases year over year
- Contract services: 3% increases year over year
- Energy: 3% increases year over year
- Utilities: 3% increases year over year
- Repairs and maintenance of buildings, vehicles and equipment: 3% increases year over year
- Dues and memberships: 2% increases year over year
- Nashoba Associated Boards of Health: 7% increases year over year
- Nurse Assessment: 6% increases year over year

For the Groton Dunstable Regional School District, the spending projections in FY26 and FY27 are based on budget growth numbers provided to the Town by the District. For FY26, the School District projects their budget assessment to the Town of Dunstable will increase by 7.57% and, in FY27, it will increase by 8.86%.

For revenues, the FY26 and FY27 projections are consistent with growth projections in FY25:

- The statutory 2.5% increase on the Town's tax levy and projected new growth of \$110,000.
- Local receipts remain at estimated FY24 levels and state aid assumes a 2% increase year over year.
- Decrease in free cash from operating budget revenue by \$100,000 annually.
- Excluded taxes raised based on previously approved excluded debt payments.

Based on the assumptions above, the general fund deficits in each of these years are in the amount of \$510,474 and \$1,083,010 respectively.

Conclusion

The Town of Dunstable operates with a small, dedicated, mostly part-time municipal staff. In FY24, the Town has taken steps to mitigate future budget increases by considering the regionalization of services when opportunities present themselves. Just this year, the Town has regionalized the Treasurer/Collector position, Town Clerk position, and the Emergency Communications Center to save money and enhance services. Throughout the year, we are consistently evaluating how we deliver services to residents and evaluating operations, and seeking out ways to make improvements and find efficiencies when opportunities arise.

Nonetheless, the Town faces multi-year financial challenges caused by price increases on most products and services, cost of living salary increases, inflationary pressures on items such as electricity and utilities, and significant increases in education, all of which have repeatedly exceeded 2.5%.

For FY25, the Town and Groton Dunstable Regional School District are forced to make budget reductions to balance. The Groton Dunstable Regional School District, in particular, is being forced to make substantial staffing and other spending reductions in order to balance its budget. Looking forward, these difficult decisions now will improve the financial outlook in future years. However, it's important to acknowledge that even with these reductions, with the assessment growth projections from the GDRSD for FY26 and FY27, the Town's budget is still projected to be in significant deficit.

The Town's comprehensive financial forecast demonstrates a long-term funding gap between projected revenues and expenditures. Even with the Town maintaining low staffing ratios, debt levels, and capital costs, each year these types of difficult decisions will continue to be required to reduce department budget requests to meet town needs, based on available revenues.

I look forward to working with you in the coming weeks and months to finalize the Town's FY25 operating budget.

Best Regards,

A handwritten signature in cursive script that reads "Jason Silva". The signature is written in black ink on a white background.

Jason Silva
Town Administrator

BUDGET PROCESS

This year's budget process has differed from prior years.

On August 1, 2023, the Town Administrator sent a letter to the Superintendent of the Groton Dunstable Regional School District requesting the District's participation in a Town-School Budget Working Group.

The purpose of the working group was the following:

- Begin budget discussions early in the year and establish a regular, open line of communication between the Town and School District.
- Assist in the coordination of budget preparation between the Town Administrator, School Administration, Select Board, Advisory Board, School Committee.
- Review and build a greater understanding of the overall financial condition of the Town.
- Seek to build consensus on budget approach and funding.

The makeup of the working group included the Chair of the Select Board, Chair of the Advisory Board, Dunstable Representatives on the Groton Dunstable Regional School Committee, Superintendent of Schools and Director of Finance and Operations, and Town Administrator.

Two meetings of the budget working group took place where we reviewed and discussed budget forecasts for FY25 to better understand the financial condition of the Town and School District early in the new fiscal year. Given the FY24 budget process and failed request for an override, Town leaders anticipated another challenging budget year. The Town Administrator was also invited to participate in the Groton Town Manager's Tri Comm Meetings in parallel with Dunstable's meetings, gaining insights into the Town of Groton's budgetary challenges and their strategies to address them.

During this process, the Town Administrator worked with the Select Board and Advisory Board to provide an updated financial forecast and Capital Improvement Plan and worked with individual municipal departments to finalize departmental budgets.

The Dunstable Town-School Budget Working Group merged with the Town of Groton and the School District, having one working group among all three budget stakeholders, helping to ensure we are working together collaboratively and understand the perspectives of all involved.

Through the budget process, numerous meetings of the Select Board, Advisory Board, and Groton Dunstable Regional School Committee have taken place.

Ultimately, this process resulted in a general fund override request to the voters of Dunstable on April 2 which failed at the ballot. As a result, the Town of Dunstable’s Select Board, Advisory Board, and Town Administrator with the Groton Dunstable Regional School District Administration and School Committee, worked to reduce budget spending to balance our respective budgets to present to Annual Town Meeting.

The chart below outlines the FY2025 budget process:

FY25 BUDGET MEETINGS

July 1, 2023	Fiscal year 2024 begins
July 26, 2023	Capital Planning meeting with departments and committees
August 1, 2023	Letter to School Superintendent creating Town-School Budget Working Group sent by Town Administrator
August 14, 2023	Groton Town Manager's Tri Comm Budget Meeting
August 16, 2023	Advisory Board Meeting
August 22, 2023	Draft Capital Improvement Plan distributed to departments and committees
September 1, 2023	Capital Improvement Plan finalized
September 6, 2023	Town-School Budget Working Group Meeting
September 7, 2023	Distributed Financial Forecast to Town-School Budget Working Group, Select and Advisory Boards
September 8, 2023	Capital Improvement Plan shared with Capital Planning Committee for review and feedback
September 11, 2023	Groton Town Manager's Tri Comm Budget Meeting
September 11, 2023	FY25 Departmental Budget Worksheets sent to departments and committees
September 20, 2023	Joint Meeting of the Select and Advisory Boards
October 2, 2023	FY25 Department Budget Worksheets due
October 3, 2023	Town-School Budget Working Group Meeting
October 17, 2023	Accounting and Water Department budget review meetings with Town Administrator
October 18, 2023	Planning, Conservation and Assessing Department budget review meetings with Town Administrator
October 23, 2023	Highway and Police Department budget review meetings with Town Administrator
October 24, 2023	Library and Recreation Department budget review meetings with Town Administrator
October 25, 2023	Joint Meeting of the Select Board, Advisory Board, and Groton Dunstable Regional School Committee

November 1, 2023	Advisory Board Meeting
November 1, 2023	Fire Department budget review meeting with Town Administrator
November 28, 2023	Joint Budget Working Group Meeting with Dunstable, Groton, and School District representatives
December 6, 2023	Advisory Board Meeting
December 11, 2023	Meeting with Chair of Capital Planning Committee to review FY25 capital review process
December 18, 2023	Joint Budget Working Group Meeting with Dunstable, Groton, and School District representatives
December 21, 2023	Town Administrator finalizes draft FY25 operating budget recommendations
December 26, 2023	Town Administrator's FY25 operating budget recommendations sent to Advisory and Select Boards
January 3, 2024	Advisory Board Meeting
January 9, 2024	Select Board Meeting
February 5, 2024	Capital Planning Committee
February 12, 2024	Joint Meeting with Dunstable Select and Advisory Board, Groton Select Board and Finance Committee, and GDRSD School Committee with State Legislative Delegation
February 20, 2024	Select Board Meeting
February 27, 2024	Dunstable FY25 Budget Forum
February 29, 2024	Coffee and Conversation about the FY25 Operating Budget with Town Leaders
March 6, 2024	Groton FY25 Budget Forum
March 19, 2024	Public Hearing of the Advisory Board
March 26, 2024	Special Town Meeting
April 2, 2024	Special Town Election
April 9, 2024	Joint Meeting of the Advisory and Select Board
April 16, 2024	Joint Meeting of the Advisory and Select Board
April 23, 2024	Select Board Meeting
April 25, 2024	Advisory Board Meeting



Section 2: Financial Overview



REVENUE

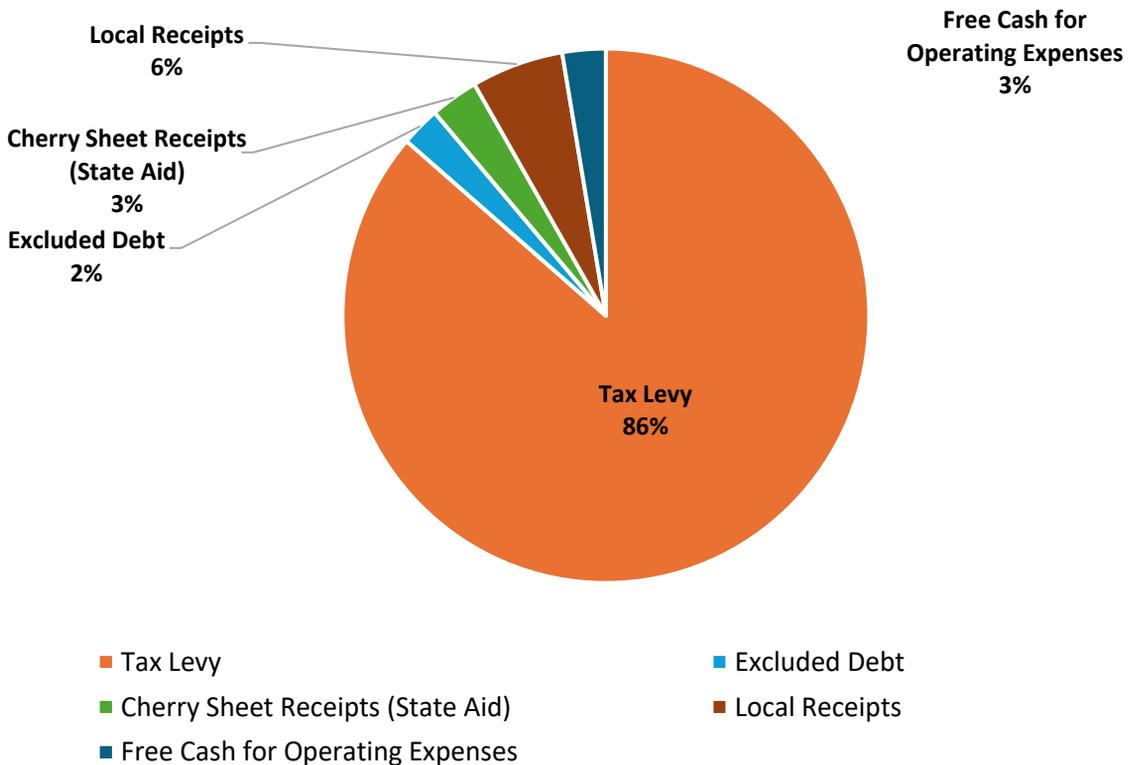
	FY24	FY25	\$ Change	% Change
Tax Levy	\$10,685,152	\$11,062,281	\$377,129	3.53%
2 1/2 % Allowed Increase	\$267,129	\$276,557	\$9,428	3.53%
New & Amended Growth	\$110,000	\$110,000	\$0	0.00%
Excluded Debt	\$326,394	\$318,070	-\$8,324	-2.55%
Cherry Sheet Receipts (State Aid)	\$379,303	\$384,676	\$5,373	1.42%
Local Receipts	\$749,632	\$750,000	\$368	0.05%
Free Cash for Operating Expenses	\$574,343	\$358,724	-\$215,619	-37.54%
Total Revenue	\$13,091,953	\$13,260,308	\$168,355	1.29%

EXPENDITURES

	FY24	FY25	\$ Change	% Change
General Government	\$660,102	\$631,255	-\$28,847	-4.37%
Public Safety	\$1,665,647	\$1,687,507	\$21,860	1.31%
Schools	\$8,292,773	\$8,356,152	\$63,379	0.76%
Public Works	\$911,976	\$895,811	-\$16,165	-1.77%
Human Services	\$78,382	\$79,328	\$946	1.21%
Library & Recreation	\$307,171	\$310,494	\$3,323	1.08%
Town Debt Service	\$187,693	\$179,627	-\$8,066	-4.30%
Insurance & Assesments	\$955,886	\$967,574	\$11,688	1.22%
Other (Overlay, Capital and State Fees)	\$32,323	\$152,560	\$120,237	371.99%
Total Expenditures	\$13,091,953	\$13,260,308	\$168,355	1.29%
VARIANCE	\$0	\$0	\$0	0.00%

REVENUE SUPPORTING THE FY25 OPERATING BUDGET

The Town of Dunstable receives revenue from a limited number of resources. In order to project revenues in FY25, and in future fiscal years, the Town uses a conservative analysis based on historic trends, current and predicted economic conditions, and other major outside factors which may affect Town finances. To fund the FY25 operating budget, the Town relies on 4 funding sources: real estate taxes (tax levy and excluded debt), local receipts, state aid, and free cash. A breakdown of revenues supporting the FY25 operating budget is below.



REVENUE	FY24	FY25	\$ Change	% Change
Tax Levy	\$10,685,152	\$11,062,281	\$377,129	3.53%
2 1/2 % Allowed Increase	\$267,129	\$276,557	\$9,428	3.53%
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Local Receipts	\$749,632	\$750,000	\$368	0.05%
Free Cash for Operating Expenses	\$574,343	\$358,724	-\$215,619	-37.54%
Total Revenue	\$13,091,953	\$13,260,308	\$168,355	1.29%

Overview of Property Taxes

In FY25, property taxes comprise a total of 86% of revenues supporting the operating budget. When including excluded debt, that number rises to 88% of total revenues. This makes property tax revenue the most significant revenue source for the Town by a substantial margin. The second largest revenue source after property taxes is local receipts at 6% of total revenues. This is not unique to Dunstable, this is the case for many Towns, however, Dunstable relies on property taxes to a larger extent than most other comparable communities.

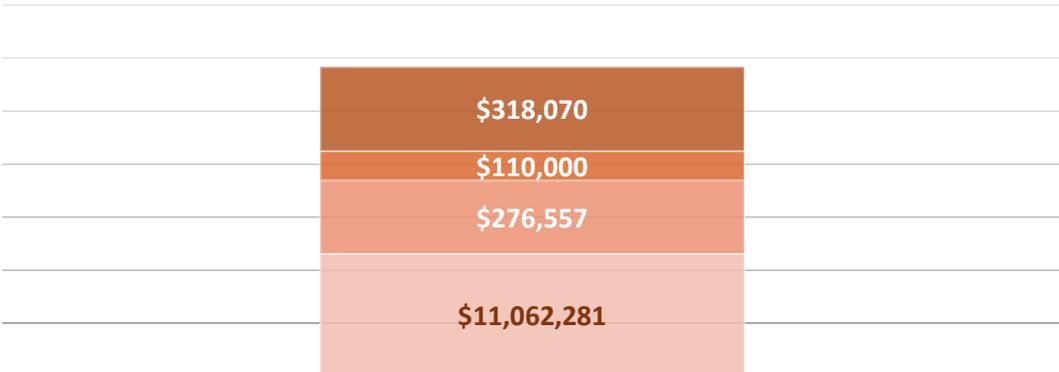
Proposition 2 1/2

Under Proposition 2 1/2, Massachusetts General Law constrains the annual growth of the tax levy to 2 1/2%, plus new growth. New growth is new development in the Town or improvements to properties that result in an increased assessed value. New growth does not include increased value due to revaluation of properties.

Property Tax Levy

	FY24	FY25	\$ Change	% Change
Tax Levy	\$10,685,152	\$11,062,281	\$377,129	3.53%
2 1/2 % Allowed Increase	\$267,129	\$276,557	\$9,428	3.53%
New & Amended Growth	\$110,000	\$110,000	\$0	0.00%
Excluded Debt	\$326,394	\$318,070	-\$8,324	-2.55%
Total	\$11,388,675	\$11,766,908	\$378,233	3.32%

FY25 Tax Levy



- Tax Levy
- 2 1/2 % Allowed Increase
- New & Amended Growth
- Excluded Debt

State Aid

State aid is a relatively minor portion of the overall revenues of the Town, totaling roughly 3% of Town revenues. The Town has used the FY2025 House Local Aid Proposal as the basis for the FY25 Budget.

FY2025 Preliminary Cherry Sheet Estimates

PROGRAM	FY2024 Cherry Sheet Estimate	FY2025 Governor's Local Aid Proposal	FY2025 House Local Aid Proposal
Unrestricted Gen Gov't Aid	\$294,031	\$302,852	\$296,971
Exemp: VBS and Elderly	\$6,722	\$5,648	\$5,648
State Owned Land	\$74,738	\$75,095	\$74,799
Public Libraries	\$7,196	\$7,258	\$7,258
Total Estimated Receipts:	382,687	390,853	\$384,676
PROGRAM	FY2024 Cherry Sheet Estimate	FY2025 Governor's Local Aid Proposal	FY2025 House Local Aid Proposal
Air Pollution Districts	\$1,203	\$1,233	\$1,236
RMV Non-Renewal Surcharge	\$1,120	\$1,980	\$1,980
Total All Estimated Charges:	2,323	3,213	\$3,216
Net	\$380,364	\$387,640	\$381,460

Local Receipts

Local receipts are revenue that is generated locally, such as motor vehicle excise tax, penalties and interest, charges, permits, licenses, and fees. The majority of the Town's local receipts are generated through motor vehicle excise tax revenue. Annually, Dunstable generates between \$700,000 and \$750,000. For FY25, the Town has estimated local receipts at \$750,000.

FY19	FY20	FY21	FY22	FY23	FY24	FY25
740,000	720,000	742,622	700,000	748,267	749,632	750,000

Free Cash

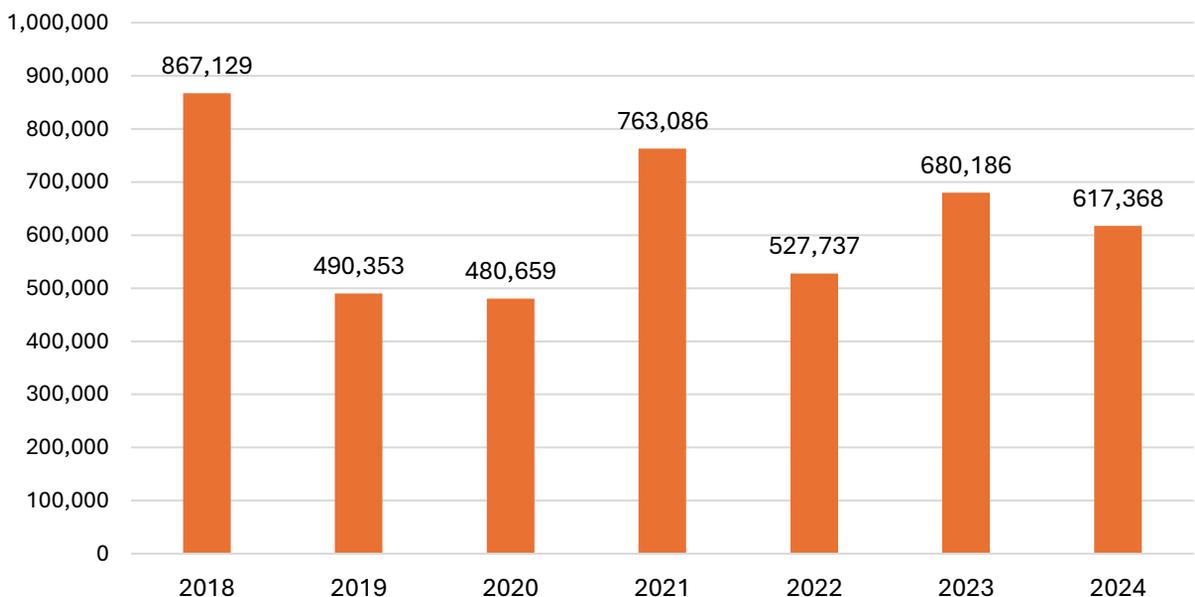
The FY25 budget also continues the Town's past practice of utilizing its free cash to balance its operating budget. The FY25 operating budget relies on a total of \$358,724 or slightly over 58% of the Town's certified free cash balance. Over the last 5 years, the Town's reliance on free cash to balance its operating budget has increased significantly.

Since free cash is the result of the spending and collection activity within any given fiscal year, relying on it in this way can be unsustainable because there is no guarantee the free cash used to balance this year’s budget will be available for next year’s budget expenses. It also suggests that the Town has a structural budget deficit using one-time revenues to fund ongoing operating expenses, especially since the free cash being used to balance the budget has progressively increased from FY19 to FY24.

Since the Massachusetts Department of Revenue’s Division of Local Services considers free cash a nonrecurring revenue source and recommends that free cash should be restricted to paying one-time expenditures such as capital projects, the Town has reduced its reliance on free cash to balance the FY25 budget by \$215,619. Over the course of the next years, in FY26 and FY27, the Town intends to continue to phase out its reliance on free cash to fund operating costs, \$100,000 annually.

	2018	2019	2020	2021	2022	2023	2024
Free Cash Certification and Available to Appropriate	867,129	490,353	480,659	763,086	527,737	680,186	617,368
Free Cash for Operating Expenses	133,967	179,842	252,320	459,343	479,343	574,343	358,724
Free Cash for ATM Articles	251,912	166,592	135,609	145,450	29,724	39,705	
Free Cash for GDRSD	284,330	119,618	78,830	64,202			
Balance Remaining	196,920	24,301	13,900	94,091	18,670	66,138	258,644

Certified Free Cash



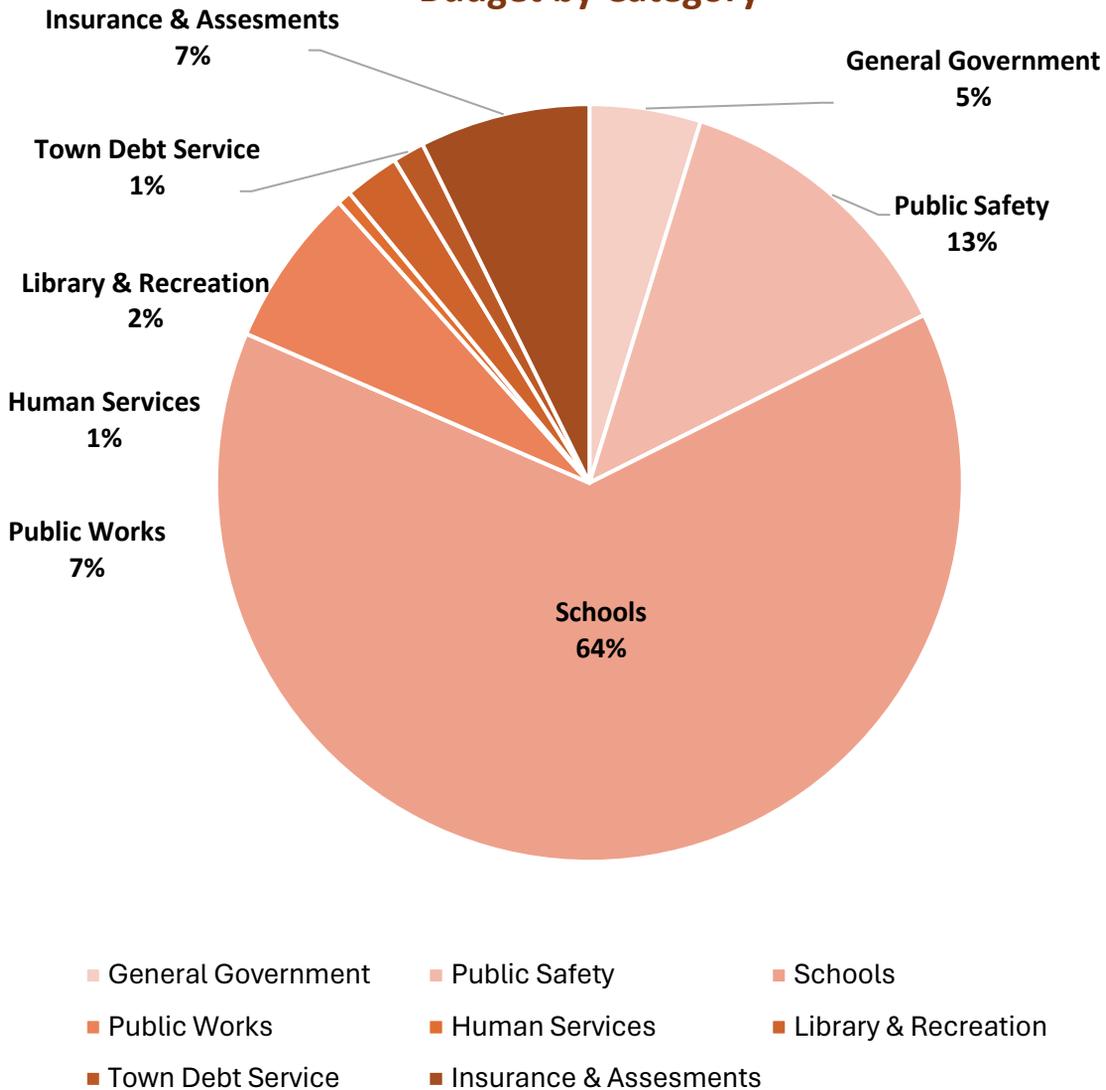
Free Cash used to balance the budget



EXPENDITURE OVERVIEW

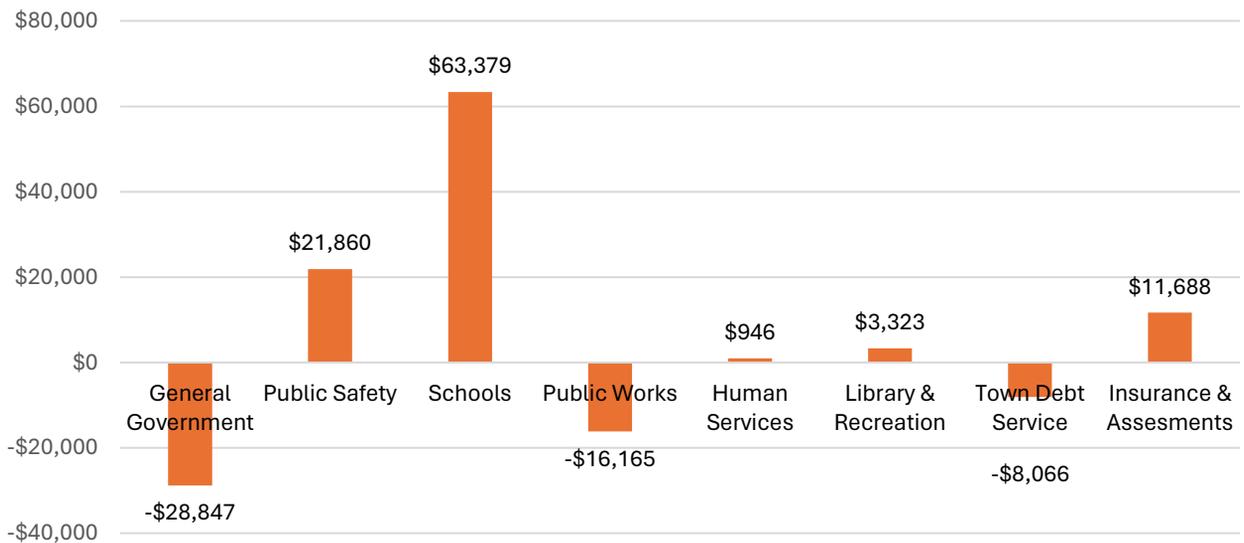
Budget Category	FY24	FY25	\$ Change	% Change
General Government	660,102	\$631,255	-\$28,847	-4.37%
Public Safety	1,665,647	\$1,687,507	\$21,860	1.31%
Schools	8,292,773	\$8,356,152	\$63,379	0.76%
Public Works	911,976	\$895,811	-\$16,165	-1.77%
Human Services	78,382	\$79,328	\$946	1.21%
Library & Recreation	307,171	\$310,494	\$3,323	1.08%
Town Debt Service	187,693	\$179,627	-\$8,066	-4.30%
Insurance & Assessments	955,886	\$967,574	\$11,688	1.22%
Total Town Expenditures	13,059,629	\$13,107,748	\$48,118	0.37%

Budget by Category



Budget Category	FY25 Budget
General Government	-\$28,847
Public Safety	\$21,860
Schools	\$63,379
Public Works	-\$16,165
Human Services	\$946
Library & Recreation	\$3,323
Town Debt Service	-\$8,066
Insurance & Assessments	\$11,688
Total Town Budget	\$48,118

Budget Changes by Category



FY25 Budget Expenditures and FY26 - FY27 Forecasted Expenditures by Budget Category

Budget Category	FY25 Budget	FY26 Estimated	FY27 Estimated
General Government	\$631,255	\$648,212	\$662,802
Public Safety	\$1,687,507	\$1,722,204	\$1,757,657
Schools	\$8,356,152	\$9,069,226	\$9,832,696
Public Works	\$895,811	\$908,872	\$922,251
Human Services	\$79,328	\$81,457	\$83,682
Library & Recreation	\$310,494	\$316,259	\$322,712
Town Debt Service	\$179,627	\$161,971	\$162,056
Insurance & Assessments	\$967,574	\$1,015,953	\$1,066,750
Total Town Budget	\$13,107,748	\$13,924,154	\$14,810,608

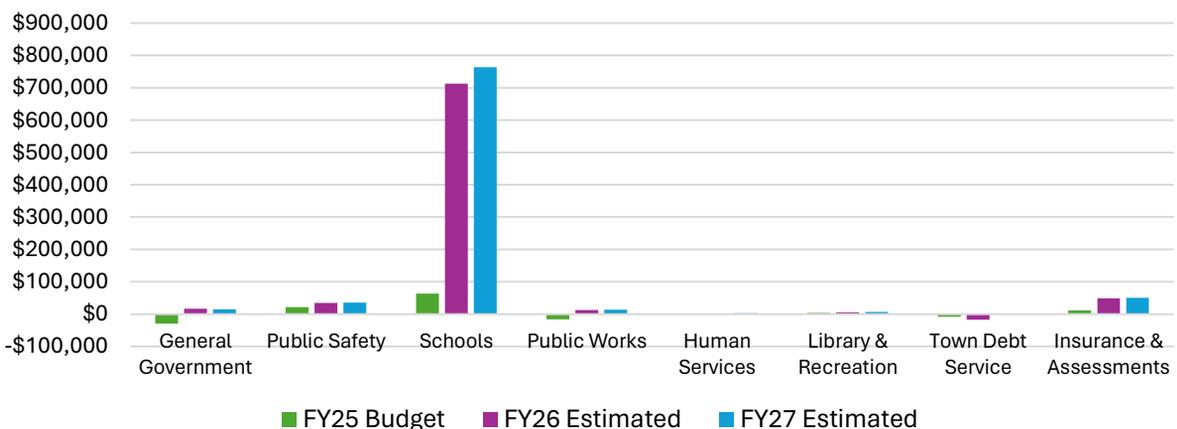
FY25 Expenditure Increases and FY26 – FY27 Forecasted Increases by Budget Category

The tables below show the FY25 budget percent and dollar increases and estimates for FY26 - FY27:

Budget Category	FY25 Budget	FY26 Estimated	FY27 Estimated
General Government	-\$28,847	\$16,957	\$14,590
Public Safety	\$21,860	\$34,697	\$35,453
Schools	\$63,379	\$713,074	\$763,470
Public Works	-\$16,165	\$13,061	\$13,379
Human Services	\$946	\$2,129	\$2,225
Library & Recreation	\$3,323	\$5,765	\$6,453
Town Debt Service	-\$8,066	-\$17,656	\$85
Insurance & Assessments	\$11,688	\$48,379	\$50,798
Total Town Budget	\$48,118	\$816,406	\$886,454

	Dpt Requests	Recommended	Estimated	Estimated
	FY25	FY25	FY26	FY27
Municipal Salaries	12.60%	2.05%	2.07%	1.95%
Municipal Operations	6.31%	-4.73%	1.92%	1.98%
Insurance & Assessments	6.01%	1.22%	5.00%	5.00%
Municipal Operations - TOTAL	9.34%	-0.16%	2.65%	2.62%
Municipal Debt & Interest	-4.30%	-4.30%	-9.83%	0.05%
Town Operations & Debt - TOTAL	8.80%	-0.32%	2.17%	2.53%
Schools - Operations	13.80%	0.83%	8.65%	8.57%
Schools - Debt & Interest	-0.90%	-2.66%	2.73%	0.00%
Schools Operations & Debt - TOTAL	13.51%	0.76%	8.53%	8.42%
Total Budget for the Fiscal Year	11.79%	0.37%	6.23%	6.37%

Increases by Budget Category FY25 - FY27

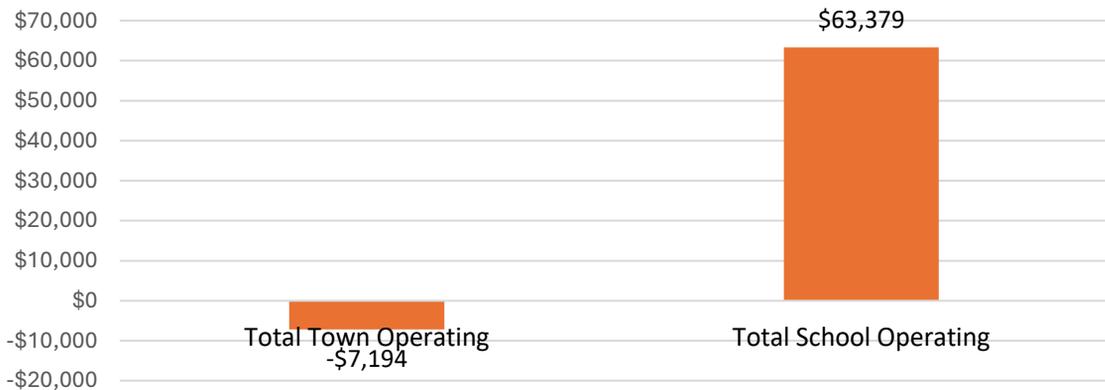


Town Budget Increases and Regional School Districts Assessments Increases

Total expenditures for municipal operations are being reduced by \$7,194 year over year for FY25. This amounts to a .16% decrease in spending. The total increase in assessments for the Regional Schools (Groton Dunstable Regional School District and Greater Lowell Technical High School) are increasing by \$63,379 or by .76%.

	FY25 Increase	FY25 Percent Increase
Total Town Operating	-\$7,194	-0.16%
Total School Operating	\$63,379	0.76%

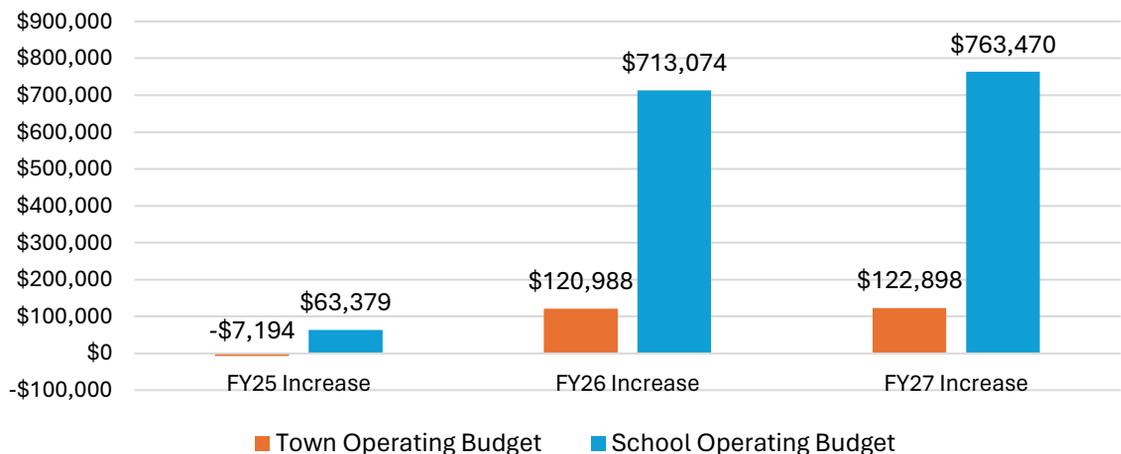
FY25 Town versus School Increase



In FY25, the total budget increase, incorporating Town debt service, is \$48,118; operating costs are increasing by \$56,185. Forecasted operating increases in FY26 and FY27, along with FY25 budget increases are below:

	FY25 Increase	FY26 Est. Increase	FY27 Est. Increase
Town Operating Budget	-\$7,194	\$120,988	\$122,898
School Operating Budget	\$63,379	\$713,074	\$763,470

Town and School Increases FY25-FY27



FY25 BUDGET SUMMARY

	Act/Bud	Actual	Actual	Budget	Dpt. Requests	Recommended	Increase/	Percent
	FY21	FY22Recap	FY23Recap	FY24	FY25	FY25	Decrease	Increase
REVENUE								
Prior Year Levy Limit	9,137,869	9,682,432	10,300,200	10,685,152	11,062,281	11,062,281	377,129	3.53%
2 1/2 % Allowed Increase	228,447	244,241	258,152	267,129	276,557	276,557	9,428	3.53%
New & Amended Growth	316,116	248,527	126,800	110,000	110,000	110,000	0	0.00%
Prop 2 1/2 Override								
FY22 Override - Police Department		125,000		0		0		
Levy Limit	9,682,432	10,300,200	10,685,152	11,062,281	11,448,838	11,448,838	386,557	3.49%
Excluded Debt	489,288	365,120	475,253	326,394	318,070	318,070	-8,324	-2.55%
Capital Expenditure Exclusion			188,974				0	
Maximum Allowable Levy	10,171,720	10,665,320	11,349,379	11,388,675	11,766,908	11,766,908	378,233	3.32%
Cherry Sheet Receipts (State Aid)								
Cherry Sheet Receipts (State Aid)	324,456	327,260	355,129	379,303	379,303	384,676	5,373	1.42%
Local Receipts	742,622	700,000	748,267	749,632	750,000	750,000	368	0.05%
Transfer Stabilization							0	
Free Cash for Operating Expenses	252,320	459,343	479,343	574,343	474,343	358,724	-215,619	-37.54%
Free Cash for Town Articles	135,609	145,450	29,724				0	
Free Cash for GDRSD Capital	78,830	64,202					0	
Community Preservation	619,667	502,708	433,000	460,000	460,000	460,000	0	0.00%
							0	
Other Revenue	10,000	44,820	12,397				0	
Water Enterprise	128,400	181,500	190,199	222,410	210,755	210,755	-11,655	-5.24%
Overlay Surplus (Abatements)							0	
Est. Receipts & Other Rev.	2,291,904	2,425,283	2,248,059	2,385,688	2,274,401	2,164,155	-221,533	-9.29%
Total Available Revenue	12,463,624	13,090,603	13,597,438	13,774,363	14,041,309	13,931,063	156,700	1.14%
Excess Levy Capacity	178,227	146,745	74,014				0	
Trash Revolving Account	120,000	120,000	120,000	144,000	144,000	144,000	0	0.00%
Total Amount to be Appropriated	12,405,397	13,063,858	13,643,424	13,918,363	14,185,309	14,075,063	156,700	1.13%
Ties to the Recap	12,285,397	12,949,350					0	
Total new money for operating	568,856	442,768	386,558	402,668	386,925	392,298	-10,370	-2.58%
Starting Free Cash Balance				640,481				
Available Free Cash Balance				66,138				
EXPENSES								
	Budget	Actual	Actual	Budget	Dpt. Requests	Recommended	Increase/	Percent
	FY21	FY22Recap	FY23Recap	FY24	FY25	FY25	Decrease	Increase
General Government	599,191	623,116	652,088	660,102	633,755	631,255	-28,847	-4.37%
Public Safety	1,476,233	1,629,610	1,783,046	1,665,647	1,963,808	1,687,507	21,860	1.31%
Schools	7,085,766	7,507,314	7,878,821	8,292,773	9,413,241	8,356,152	63,379	0.76%
Public Works	799,657	822,074	903,406	911,976	989,239	895,811	-16,165	-1.77%
Human Services	81,833	77,937	80,058	78,382	79,328	79,328	946	1.21%
Library & Recreation	284,587	289,636	296,850	307,171	327,242	310,494	3,323	1.08%
Town Debt Service	275,675	99,300	269,563	187,693	179,627	179,627	-8,066	-4.30%
Insurance & Assessments	750,124	832,920	941,434	955,886	1,013,329	967,574	11,688	1.22%
Total Town Budget	11,353,066	11,881,907	12,805,266	13,059,629	14,599,569	13,107,748	48,118	0.37%
Total Town Operating	3,991,625	4,275,293	4,656,882	4,579,163	5,006,701	4,571,969	-7,194	-0.16%
Total School Operating	6,838,290	7,307,786	7,878,821	8,292,773	9,413,241	8,356,152	63,379	0.76%
Total Debt(Town)	523,151	298,828	269,563	187,693	179,627	179,627	-8,066	-4.30%
Overlay - Abatements/Exemptions	29,100	138,107	29,368	30,000	30,000	30,000	0	0.00%
Cherry Sheet Charges	3,188	3,200	3,848	2,323	2,323	3,216	893	38.44%
Water Enterprise	128,400	181,500	190,199	222,410	210,755	210,755	-11,655	-5.24%
Curbside Trash Pickup Expenses	120,000	120,000	120,000	144,000	144,000	144,000	0	0.00%
Town Warrant Articles Only	135,609	145,450	29,724			119,344	119,344	
Other		90,986	32,019				0	
Community Preservation	619,667	502,708	433,000	460,000	460,000	460,000	0	0.00%
Total Expenses	12,389,030	13,063,859	13,643,424	13,918,362	15,446,647	14,075,063	156,700	1.13%
Surplus/(Deficit)	16,367	(0)	0	0	(1,261,339)	(0)	0	-100.00%

FY25 DEPARTMENTAL BUDGET SUMMARIES

Department/Account		Voted FY21	Voted FY22	Voted FY23	Voted FY24	Dept. Requests FY25	Recommended FY25
GENERAL GOVERNMENT							
Town Administrator							
	Administrator Salary	77,812	93,636	93,636	129,700	135,700	135,700
	Assistant Administrator Salary	62,424	63,672	64,945.44	45,900.00	46,996.00	46,996.00
	Communication						
	Office Supplies	400	400	400	400	400	400.00
	Dues & Subscriptions	880	880	880	880	880	880.00
	Training & Meetings	2,000	2,000	2,000	2,000	5,000	2,500.00
	350th Celebration			20,000			
	SALARIES	140,236	157,308	158,581	175,600	182,696	182,696
	EXPENSES	3,280	3,280	23,280	3,280	6,280	3,780
	Total	143,516	160,588	181,861	178,880	188,976	186,476
Selectmen							
	Salaries						
	Energy						
	Professional and Tech	330	330	330	330	330	330
	Special Legal	6,000	6,000	6,000	6,000	6,000	6,000
	Communication	1,200	1,200	1,200	1,200	1,200	1,200
	Office Supplies Expense	300	300	300	300	300	300
	In-State Travel	100	100	100	100	100	100
	Dues and Membership	900	900	900	900	1,500	1,500
	No. Midd. Council of Govt	5,800	5,800	1,144	1,173	4,800	4,800
	SALARIES	-	-	-	-	-	-
	EXPENSES	14,630	14,630	9,974	10,003	14,230	14,230
	Total	14,630	14,630	9,974	10,003	14,230	14,230
Fincom							
	Dues and Memberships	150	150	150	150	150	150
	Reserve Account	30,000	30,000	30,000	30,000	30,000	30,000
	Total	30,150	30,150	30,150	30,150	30,150	30,150
Accountant							
	Accountant Salary	20,000	30,000				
	Assistant Accountant Salary	11,185	11,408	11,618	12,289	28,311	28,311.00
	Accountant Services			30,600	36,000	36,000	36,000.000
	Annual Audit	15,000	16,000	16,000	21,000	16,000	16,000.00
	Professional Tech	6,000	6,000	6,000	6,000	6,000	6,000.000
	Office Supplies	750	750	750	750	750	750.00
	In-State Travel	850	850	850	850	850	850.00
	Dues and Membership	100	100	100	100	100	100.00
	SALARIES	31,185	41,408	11,618	12,289	28,311	28,311
	EXPENSES	22,700	23,700	54,300	64,700	59,700	59,700
	Total	53,885	65,108	65,918	76,989	88,011	88,011
Assessors							
	Salaries	-	-				
	Principle Assessor Salary	31,074	31,695	32,455	34,171	34,991	34,991.00
	Associate Assessor Salary	17,181	17,522	17,870	18,519	12,628	12,628.00
	Professional and Technical	10,180	13,780	11,380	9,000	8,000	8,000.000
	Prof & Tech Prop Review Assessment	12,000	12,000	12,000	10,000	9,000	9,000.000
	Communication	125	125	125	125	125	125.00
	Office Supplies	900	900	900	900	900	900.00
	In-State Travel	700	700	700	700	500	500.00
	Dues and Memberships	150	150	150	150	150	150.00
	SALARIES	48,255	49,217	50,325	52,690	47,619	47,619
	EXPENSES	24,055	27,655	25,255	20,875	18,675	18,675
	Total	72,310	76,872	75,580	73,565	66,294	66,294
Treasurer							
	Treasurer-Collector	71,614	73,031	58,754.04	65,850.00	30,999.00	30,999.00
	Treasurer/Collector Certification			2,000			
	Professional and Technical	15,230	15,230	15,920	16,200	18,700	18,700.000
	Communication	5,800	5,800	5,800	6,500	6,500	6,500.00
	Office Supplies	1,550	1,550	2,050	2,050	2,050	2,050.00

Town Hall								
	Clerical Wages							
	Part Time Wages							
	Janitor/Recycler Wages	5,650	5,762	5,877	5,267	5,394	5,394.00	
	Hall Energy	12,000	12,000	12,000	14,000	15,000	15,000.00	
	Non- Energy Utilities	5,120	5,120	5,120	8,000	8,500	8,500.00	
	Repairs and Maint.	9,000	9,120	9,420	9,420	9,420	9,420.00	
	Property Related Services	4,500	4,600	8,000	8,000	9,000	9,000.00	
	Professional and Tech	1,000	1,000	1,000	1,000	1,000	1,000	
	Communication	4,750	4,750	5,000	5,000	5,000	5,000	
	Office Supplies	2,500	2,500	2,500	2,000	2,000	2,000	
	Bldg Repair & Maintenance Supplies							
	Custodial Housekeeping Supplies	530	530	530	530	530	530	
		SALARIES	5,650	5,762	5,877	5,267	5,394	5,394
		EXPENSES	39,400	39,620	43,570	47,950	50,450	50,450
	Total	45,050	45,382	49,447	53,217	55,844	55,844	
Town Reports								
	Communication	325	325	325	325	325	325.00	
	Other Services	2,700	2,700	2,700	2,700	2,700	2,700.00	
	Total	3,025	3,025	3,025	3,025	3,025	3,025	
Town Engineer								
	Engineering Services	10,000	10,000	10,000	10,000	10,000	10,000	
	Total				\$ 10,000		\$ 10,000	
	TOTAL GENERAL GOVERNMENT	599,191	623,116	652,087.86	660,101.80	633,755.00	631,255.00	
	SALARIES	374,268	402,173	380,010.86	395,978.80	364,605.00	364,605.00	
	EXPENSES	224,923	220,943	272,077.00	264,123.00	269,150.00	266,650.00	
		\$ 599,191	\$ 623,116	652,087.86	660,101.80	633,755.00	631,255.00	

PUBLIC SAFETY

Police Department							
Chief Salary	123,665	128,558	131,335	133,931	136,595	136,595.00	
Wages	803,833	928,934	918,604	890,220	992,216	\$ 910,819	
Energy	9,000	9,000	9,000	10,800	12,960	12,000.00	
Maint and Repair Service	3,000	3,000	3,000	3,000	3,000	3,000.00	
Cruiser Repairs and Maint.	8,000	8,000	10,000	10,000	10,000	10,000.00	
Radio Repair & Maintain Service	8,250	8,250	8,250	9,450	15,450	15,450.00	
Property Related Services	3,000	4,500	5,000	7,000	7,000	7,000.00	
Professional & Tech (Training)	11,000	11,000	11,000	13,000	15,000	14,000.00	
Tuition Reimbursement	2,700	2,700	2,700	2,700	2,700	2,700.00	
Police Radio Communication/School Resource Officer	83,000	86,000	98,000	106,700	124,300	41,765.00	
Communication (Phone)	3,500	3,500	4,000	4,000	4,000	4,000	
Lockup	3,000	3,000	3,000	2,500	2,500	2,500	
Office Supplies	3,500	3,500	3,500	3,500	3,500	3,500	
Cruiser Supplies	29,000	29,000	29,000	29,000	29,000	29,000	
Other Supplies	22,400	22,400	24,000	24,000	24,000	24,000	
Dues and Memberships	12,900	12,900	13,500	13,500	13,500	13,500	
Cruiser Cap Lease	42,000	42,000	48,000	-	-	-	
	SALARIES	927,498	1,057,492	1,049,939	1,024,151	1,128,811	
	EXPENSES	244,250	248,750	271,950	239,150	266,910	
Total		1,171,748	1,306,242	1,321,889	1,263,301	1,395,721	
						1,229,829	
Fire Department							
Chief Salary	85,800	87,516	96,512	61,202	62,667	62,667.00	
Wages Full Time (2) - New Line Item			104,000	59,256	203,839	106,080.00	
Overtime			7,000	7,140	7,283	7,283.00	
Weekend 8-4 Scheduled Coverage (in station)			34,944				
Call Wages for Vacation/Holiday/Sick Coverage			3,750				
Call-In Wages	52,000	54,949	40,000	80,268	81,874	81,874.00	
Wages, training	11,160	11,322	12,600	12,852	13,109	13,109.00	
Station Coverage		10,950					
Energy	3,500	3,000	3,000	5,000	7,000	6,000.00	
Water			1,000	2,000	3,000	3,000.00	
Repairs and Maint Expense	15,000	15,000	15,000	15,000	15,000	15,000.00	
Professional & Tech Services	4,500	2,000	2,000	2,000	2,000	2,000.00	
Computer Repairs & Software Licenses		4,400	4,400	4,400	4,400	4,400.00	
Communications	7,000	9,000	9,000	12,000	12,000	12,000.00	
Office Supplies	800	1,000	1,000	1,500	1,500	1,500.00	
Building Repairs and Maint	3,000	5,500	5,500	6,000	6,000	6,000.00	
Vehicular Supplies	7,000	5,000	5,000	10,000	12,000	11,000.00	
Firefighting Supplies	6,000	6,000	6,000	6,000	6,000	6,000.00	
Custodial		500	500	750	900	750.00	
Training				500	1,000	1,000.00	
EMS Equipment & Supplies		1,000	1,000	5,000	7,000	6,000.00	
Uniforms		500	500	500	500	500.00	
Dues and Memberships	1,800	2,300	2,300	2,300	2,300	2,300.00	
Personal Protective Equipment & Supp.		1,500	1,500	1,500	6,000	1,500	
Rehab supplies							
Fire Department Equipment Replacement	13,000	10,000	10,000	12,000	12,000	12,000.00	
Annual Testing					5,000	-	
Medical for new Hires	4,000	1,500	1,500	1,500	1,500	1,500.00	
	SALARIES	148,960	164,737	298,806	220,718	368,772	
	EXPENSES	65,600	68,200	69,200	87,950	105,100	
Total		214,560	232,937	368,006	308,668	473,872	
		\$ 214,560	\$ 232,937	\$ 368,006	\$ 308,668	\$ 473,872	
						\$ 363,463	
Inspectors							
Building Inspector Salary	25,290	25,796	26,316	26,843	27,380	27,380.00	
Building Inspector Part-time Wages	5,000	5,000	5,000	5,000	5,000	5,000.00	
Gas Inspector Salary	4,000	4,000	4,000	4,000	4,000	4,000	
Plumbing Inspector Salary	4,000	4,000	4,000	4,000	4,000	4,000	
Electrical Inspector Salary	12,000	12,000	12,000	12,000	12,000	12,000	
Dog Officer Salary	11,000	11,000	11,000	11,000	11,000	11,000	
Building Inspector Expense	1,500	1,500	1,500	1,500	1,500	1,500	
Dog Officer Expense	2,000	2,000	2,000	2,000	2,000	2,000	
	SALARIES	61,290	61,796	62,316	62,843	63,380	
	EXPENSES	3,500	3,500	3,500	3,500	3,500	
Total		64,790	65,296	65,816	66,343	66,880	
Emergency Management							
Communications	1,500	1,500	1,500	1,500	1,500	1,500	
Other Supplies	250	250	250	250	250	250	
New Equipment	1,000	1,000	1,000	1,000	1,000	1,000	
In-State Travel	150	150	150	150	150	150	
Total		2,900	2,900	2,900	2,900	2,900	

Tree Warden						
Other Property Service	22,000	22,000	22,000	22,000	22,000	22,000
Police Details			2,200	2,200	2,200	2,200
Public Works Supplies	85	85	85	85	85	85
Dues and Memberships	150	150	150	150	150	150
Total	\$ 22,235	\$ 22,235	\$ 24,435	\$ 24,435	\$ 24,435	\$ 24,435
	\$ 1,476,233	\$ 1,629,610	\$ 1,783,046	\$ 1,665,647	\$ 1,963,808	\$ 1,687,507
TOTAL PUBLIC SAFETY	1,476,233	1,629,610	1,783,046	1,665,647	1,963,808	1,687,507
SALARIES	1,137,748	1,284,025	1,411,061	1,307,712	1,560,963	1,381,807
EXPENSES	338,485	345,585	371,985	357,935	402,845	305,700

PUBLIC WORKS

Highway Department							
Salary	209,163	214,171	292,214	287,761	353,052	295,944.00	
Part-Time Wages	6,500	6,500	6,500	6,500	6,500	6,500.00	
Clerical Wages	18,481	18,850	19,911	20,434	21,036	21,035.00	
Overtime	8,000	8,000	8,000	8,000	8,000	8,000.00	
Clothing	2,700	2,700	3,800	3,600	3,600	3,600.00	
Energy	6,895	7,033	7,174	7,174	7,174	7,174	
Repairs and Maint Service	43,637	44,947	44,947	44,947	49,000	49,000.00	
Paving Service	67,500	67,000	67,000	67,000	67,000	45,500	
Brush, Signs, Line Paint	29,369	29,369	35,000	35,000	35,000	30,000	
Repairs and Maintain Building	5,000	10,000	10,000	10,000	10,000	10,000	
Leases and Rentals	15,600	15,600	10,000	10,000	12,500	10,000	
Mach. Professional and Tech	3,090	3,200	3,200	3,200	3,200	3,200	
Communication	5,463	5,463	6,000	6,000	3,000	3,000.00	
Supplies	902	902	902	902	900	900.00	
Machinery Vehicular Supplies	37,500	37,500	37,500	37,500	37,500	37,500	
Machinery Public Works Supplies	8,626	8,799	8,973	8,973	8,973	8,973	
Basin Cleaning and Sweeping - MS4		5,000	5,000	10,000	10,000	10,000	
Dues and Memberships	1,000	1,000	1,000	1,000	1,000	500.00	
	SALARIES	242,144	247,521	326,625	322,695	388,588	331,479
	EXPENSES	227,282	238,513	240,496	245,296	248,847	219,347
Total		469,426	486,034	567,121	567,991	637,435	550,826
Snow Removal							
Wages	56,175	56,175	56,175	56,175	57,300	56,175	
Repair and Maintenance Services	5,583	5,583	5,583	5,583	5,583	5,583	
Plowing Outside Plow Companies	25,583	25,583	25,583	25,583	30,277	25,583	
Professional and Technical							
Vehicular Supplies	6,090	6,090	6,090	6,090	6,090	6,090	
Supplies Sand & Salt	192,454	192,454	192,454	192,454	192,454	192,454	
	SALARIES	56,175	56,175	56,175	56,175	57,300	56,175
	EXPENSES	229,710	229,710	229,710	229,710	234,404	229,710
Total		285,885	285,885	285,885	285,885	291,704	285,885
Street Lights							
Energy	11,500	10,000	10,000	10,000	12,000	11,000.00	
Transfer Station							
Wages	-	-	-	-	-	-	
Landfill Expense	5,000	12,000	12,000	15,000	15,000	15,000	
Curbside trash pickup							
Professional and Technical	5,430	5,500	5,500	5,500	5,500	5,500	
Other Services				2,000	2,000	2,000	
Other Supply	2,000	2,000	2,000				
Rentals and Leases							
	SALARIES	-	-	-	-	-	-
	EXPENSES	12,430	19,500	19,500	22,500	22,500	22,500
Total		12,430	19,500	19,500	22,500	22,500	22,500
Cemetery							
Wages	11,966	12,205	12,450	15,000	15,000	15,000	
Non-Energy Utilities(Water)	1,250	1,250	1,250	3,000	3,000	3,000	
Repairs and Maint Services	3,000	3,000	3,000	3,000	3,000	3,000	
Other Property Related Services	600	600	600	1,000	1,000	1,000	
Build and Equip Repair Supplies	1,000	1,000	1,000	1,000	1,000	1,000	
Grounds keeping Supplies	1,500	1,500	1,500	1,500	1,500	1,500	
Other Supplies	1,100	1,100	1,100	1,100	1,100	1,100	
	SALARIES	11,966	12,205	12,450	15,000	15,000	15,000
	EXPENSES	8,450	8,450	8,450	10,600	10,600	10,600
Total		20,416	20,655	20,900	25,600	25,600	25,600
		\$ 799,657	\$ 822,074	\$ 903,406	\$ 911,976	\$ 989,239	\$ 895,811
	TOTAL PUBLIC WORKS	799,657	822,074	903,406	911,976	989,239	895,811
	SALARIES	310,285	315,901	395,250	393,870	460,888	402,654
	EXPENSES	489,372	506,173	508,156	518,106	528,351	493,157

DEBT AND INTEREST

Long Term Principal							
	Long Term Principal	\$ 249,000	\$ 89,000	\$ 235,407	\$ 139,744	\$ 137,878	\$ 137,878
Long Term Interest							
	Long Term Interest	23,375	7,000	30,856	44,175	37,975	37,974.70
Temporary Loan Interest							
	Temporary Loan Interest	3,300	3,300	3,300	3,774	3,774	3,774.00
TOTAL DEBT & INTEREST		275,675	99,300	269,563	187,693	179,627	179,627

INSURANCE AND ASSESSMENTS

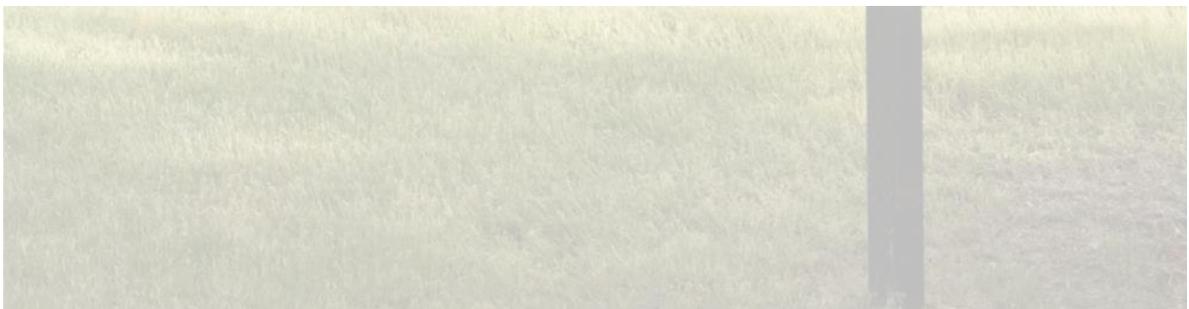
County Retirement							
	County Retirement System	293,124	367,320	389,434	365,094	386,855	386,855
Group Health Insurance - 914							
	Group Health Insurance	307,000	305,000	379,000	386,428	426,428	394,929
Unemployment Account							
	Unemployment				20,000		
FICA Town Share							
	Medicare Town Share	30,000	33,100	36,000	36,720	37,638	37,638
Bldg./Vehicle Liab. Ins./Workers Compensation, Etc							
	Bldg./Vehicle Liab. Ins.	120,000	127,500	137,000	147,644	162,408	148,152
TOTAL INSURANCE & ASSESSMENTS		750,124	832,920	941,434	955,886	1,013,329	967,574

BUDGET TOTALS

	Total Budget	11,353,066	11,881,907	12,805,266	13,059,629	14,599,569	13,107,748
		\$ 11,353,066	\$ 11,881,907	\$ 12,805,266	\$ 13,059,629	\$ 14,599,569	\$ 13,107,748
	Municipal Salaries	1,965,528	2,147,993	2,335,373	2,250,054	2,533,556	2,296,166
	Municipal Operations	1,275,973	1,294,380	1,380,075	1,373,224	1,459,816	1,308,229
	Insurance & Assessments	750,124	832,920	941,434	955,886	1,013,329	967,574
	Municipal Operations - TOTAL	3,991,625	4,275,293	4,656,882	4,579,163	5,006,701	4,571,969
	Municipal Debt & Interest	275,675	99,300	269,563	187,693	179,627	179,627
	Town Operations & Debt - TOTAL	4,267,300	4,374,593	4,926,445	4,766,856	5,186,328	4,751,596
	Schools - Operations	6,838,290	7,307,786	7,711,938	8,130,742	9,252,662	8,198,426
	Schools - Debt & Interest	247,476	199,528	166,883	162,031	160,579	157,726
	Schools Operations & Debt - TOTAL	7,085,766	7,507,314	7,878,821	8,292,773	9,413,241	8,356,152
	Total Budget for the Fiscal Year	11,353,066	11,881,907	12,805,266	13,059,629	14,599,569	13,107,748



Section 3: Departmental Budget Detail



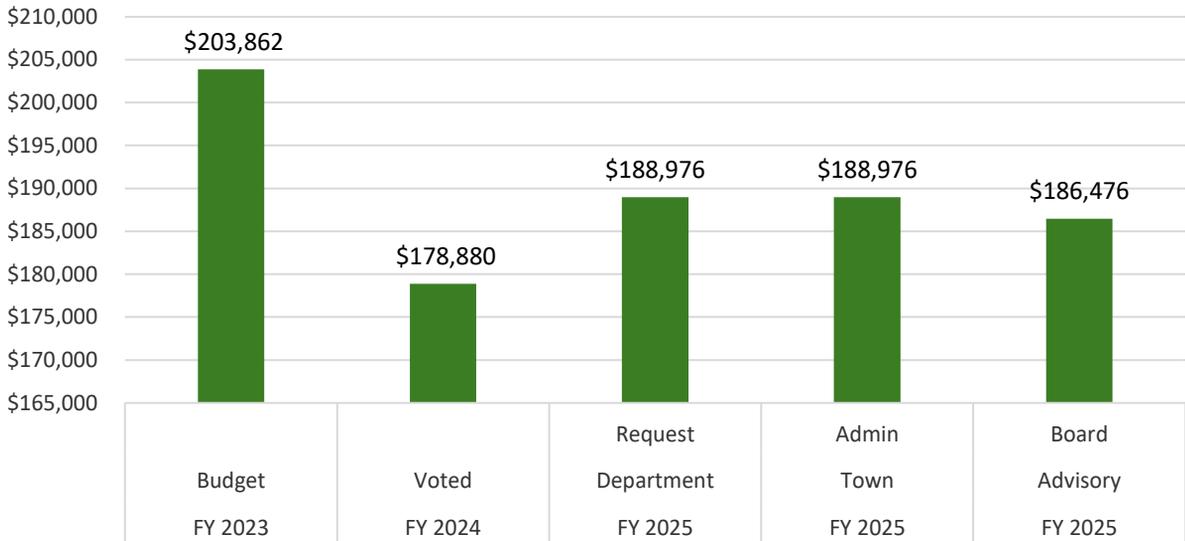


GENERAL GOVERNMENT

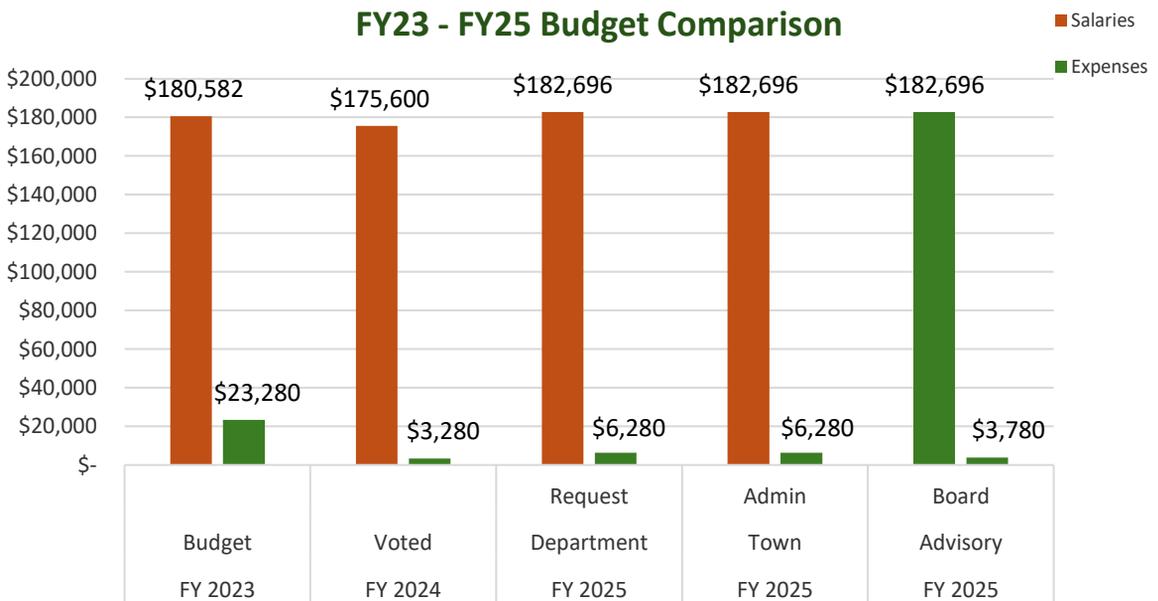
TOWN ADMINISTRATOR

Line	Department/Description	FY 2023 Budget	FY 2024 Voted	FY 2025 Department Request	FY 2025 Town Admin	FY 2025 Advisory Board	Percent Change
TOWN ADMINISTRATOR							
1030	Salaries	\$ 180,582	\$ 175,600	\$182,696	\$182,696	\$182,696	4.04%
1032	Expenses	\$ 23,280	\$ 3,280	\$6,280	\$6,280	\$3,780	15.24%
DEPARTMENTAL TOTAL		\$ 203,862	\$ 178,880	\$188,976	\$188,976	\$186,476	5.64%

Total Department Spending



FY23 - FY25 Budget Comparison



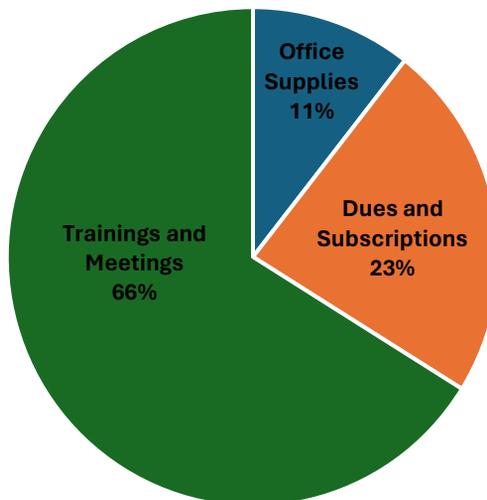
Salaries

FISCAL YEAR 2023							FISCAL YEAR 2024							
Last Name	First Name	Position	Pay Grade	Rate	Hours	Annual Salary 7/1/2023	Proposed Rate Increase	Hours	Proposed Increase 7/1/2024	Final Base Rate	Other Pay	Salary Increase	Final Salary	Projected Salary Fiscal 2024
Wages														
Silva	Jason	Town Administrator		\$57.69	40	\$129,700	\$ 63.46	40		\$132,000	\$3,700	\$6,000	\$135,700	\$135,700
Fayne	Sue	Exec. Asst.		\$29.42	30	\$45,900	\$30.01	30		\$46,996		\$1,096	\$46,996	\$46,996
Total Wages						\$175,600								\$182,696
Budget						\$175,600								\$182,696

Expenses

Line Item	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025	FY 2025
	Budget	Voted	Department Request	Town Admin Recommendation	Advisory Board	Variance	Percent Change
Office Supplies	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ -	0.00%
Dues and Subscriptions	\$ 880.00	\$ 880.00	\$ 880.00	\$ 880.00	\$ 880.00	\$ -	0.00%
Trainings and Meetings	\$ 2,000.00	\$ 2,000.00	\$ 5,000.00	\$ 5,000.00	\$ 2,500.00	\$ 500.00	25.00%
Town Admin 350th Celebration	\$ 20,000.00	\$ -				\$ -	
TOTAL FUNDS REQUESTED	\$ 23,280.00	\$ 3,280.00	\$ 6,280.00	\$ 6,280.00	\$ 3,780.00	\$ 500.00	15.24%

Town Administrator Expenses



■ Office Supplies

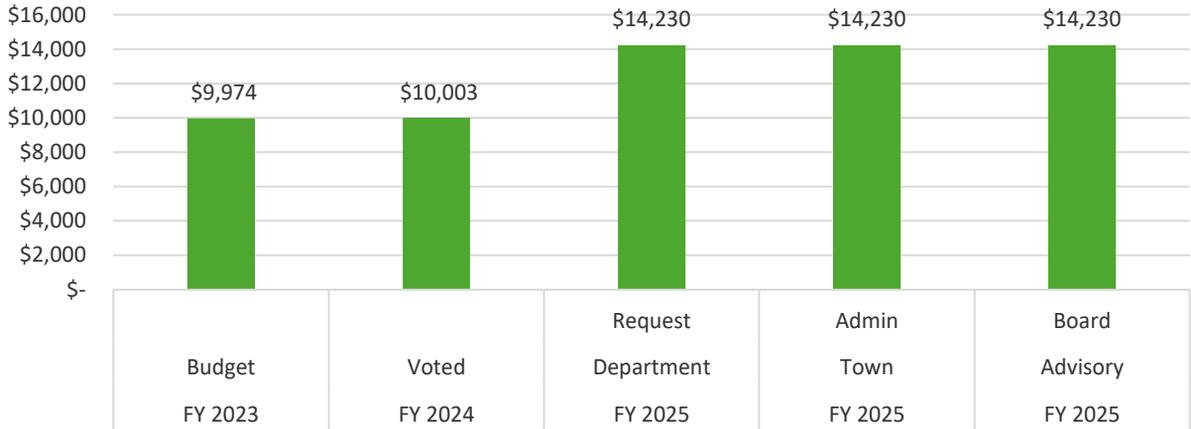
■ Dues and Subscriptions

■ Trainings and Meetings

SELECT BOARD

Line	Department/Description	FY 2023 Budget	FY 2024 Voted	FY 2025 Department Request	FY 2025 Town Admin	FY 2025 Advisory Board	Percent Change
SELECT BOARD							
1022	Expenses	\$ 9,974	\$ 10,003	\$14,230	\$14,230	\$14,230	42.26%
DEPARTMENTAL TOTAL		\$ 9,974	\$ 10,003	\$14,230	\$14,230	\$14,230	42.26%

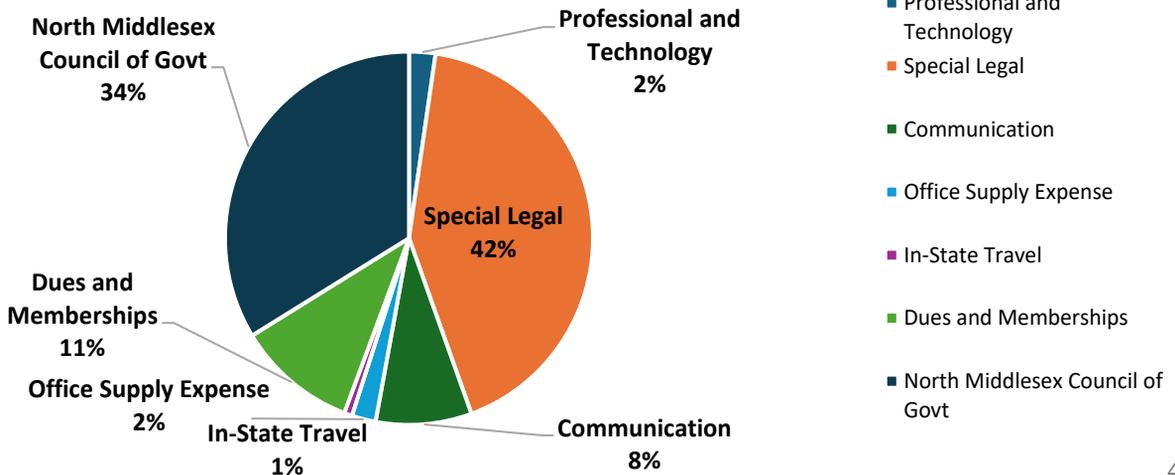
Total Department Budget



Expenses

Line Item	FY 2023 Budget	FY 2024 Voted	FY 2025 Department Request	FY 2025 Town Admin Recommendation	FY 2025 Advisory Board	FY 2025 Variance	FY 2025 Percent Change	Line Item Detail Description
Professional and Technology	\$ 330.00	\$ 330.00	\$ 330.00	\$ 330.00	\$ 330.00	\$ -	0.00%	
Special Legal	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ -	0.00%	
Communication	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ -	0.00%	
Office Supply Expense	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ -	0.00%	
In-State Travel	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ -	0.00%	
Dues and Memberships	\$ 900.00	\$ 900.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 600.00	66.67%	Membership dues to NMCOG and MMA
North Middlesex Council of Govt	\$ 1,144.00	\$ 1,173.00	\$ 4,800.00	\$ 4,800.00	\$ 4,800.00	\$ 3,627.00	319.58%	This is the actual cost of membership dues for the NMCOG Stormwater Collaborative
TOTAL FUNDS REQUESTED	\$ 9,974.00	\$ 10,003.00	\$14,230.00	\$14,230.00	\$14,230.00	\$ 4,227.00	42.67%	

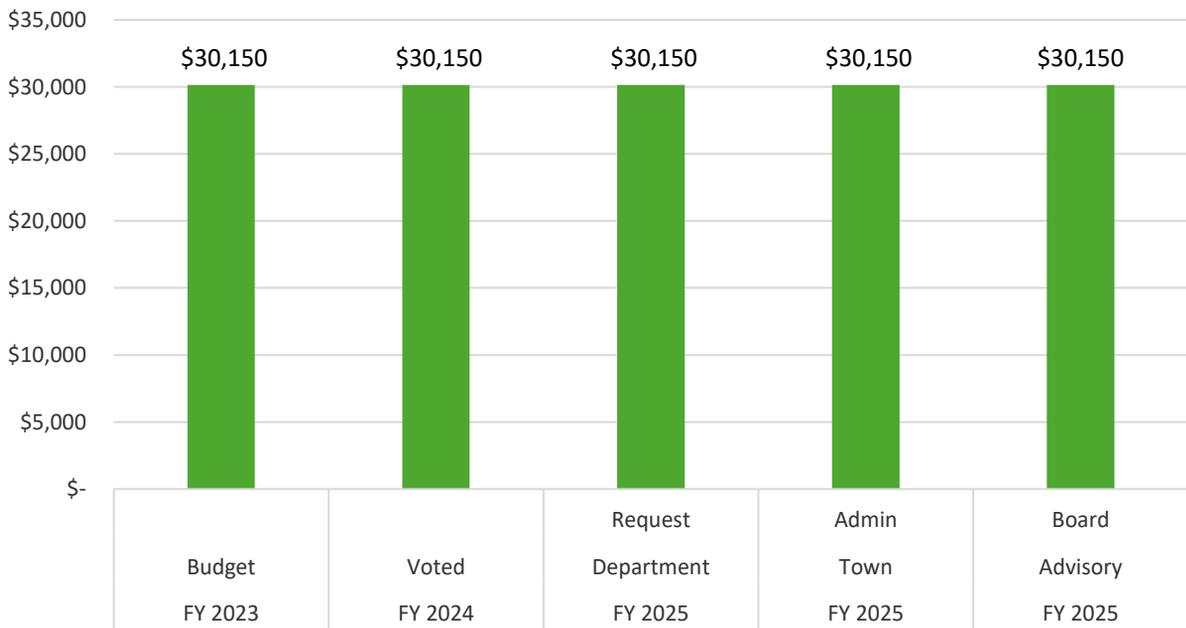
Select Board Expenses



FINANCE COMMITTEE

Line	Department/Description	FY 2023 Budget	FY 2024 Voted	FY 2025 Department Request	FY 2025 Town Admin	FY 2025 Advisory Board	Percent Change
FINANCE COMMITTEE							
1040	Expenses	\$ 150	\$ 150	\$150.00	\$ 150	\$150	0.00%
1041	Reserve Fund	\$ 30,000	\$ 30,000	\$30,000.00	\$30,000	\$30,000	0.00%
DEPARTMENTAL TOTAL		\$ 30,150	\$ 30,150	\$ 30,150	\$ 30,150	\$30,150	0.00%

Total Department Budget



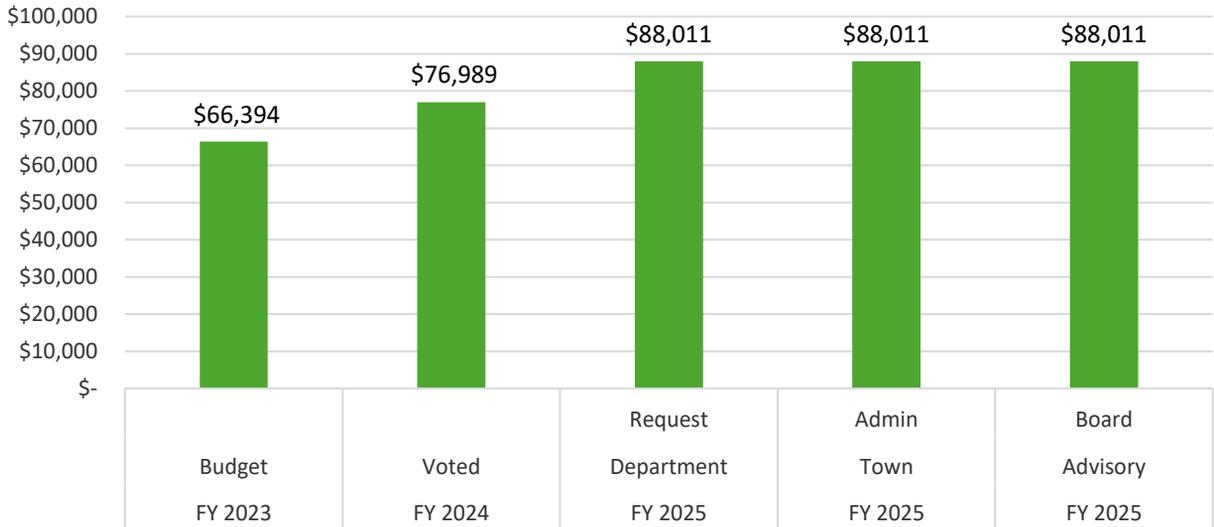
Expenses

Line Item	FY 2023 Budget	FY 2024 Voted	FY 2025 Department Request	FY 2025 Town Admin Recommendation	FY 2025 Advisory Board	FY 2025 Variance	FY 2025 Percent Change
Dues & Memberships	\$ 150.00	\$150	\$150	\$150	\$150	\$0.00	0.00%
Reserve Fund	\$30,000.00	\$30,000	\$30,000	\$30,000	\$30,000	\$0.00	0.00%
TOTAL FUNDS REQUESTED	\$30,150.00	\$30,150	\$30,150.00	\$ 30,150.00	\$30,150.00	\$0.00	0.00%

TOWN ACCOUNTANT

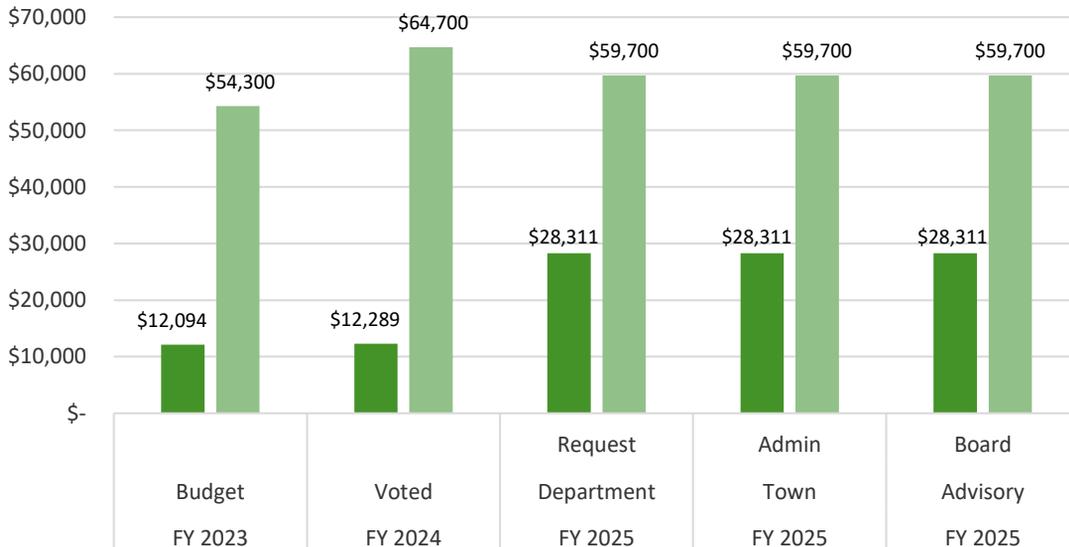
Line	Department/Description	FY 2023 Budget	FY 2024 Voted	FY 2025 Department Request	FY 2025 Town Admin	FY 2025 Advisory Board	Percent Change	Explanation of Change
TOWN ACCOUNTANT								
1051	Wages	\$ 12,094	\$ 12,289	\$28,311	\$28,311	\$28,311	130.38%	adjustment to salary allocation to properly reflect work time spent on Accounting responsibilities
1052	Expenses	\$ 54,300	\$ 64,700	\$59,700	\$59,700	\$59,700	-7.73%	
DEPARTMENTAL TOTAL		\$ 66,394	\$ 76,989	\$88,011	\$88,011	\$88,011	14.32%	

Total Department Budget



FY23 - FY25 Budget Comparison

■ Wages ■ Expenses



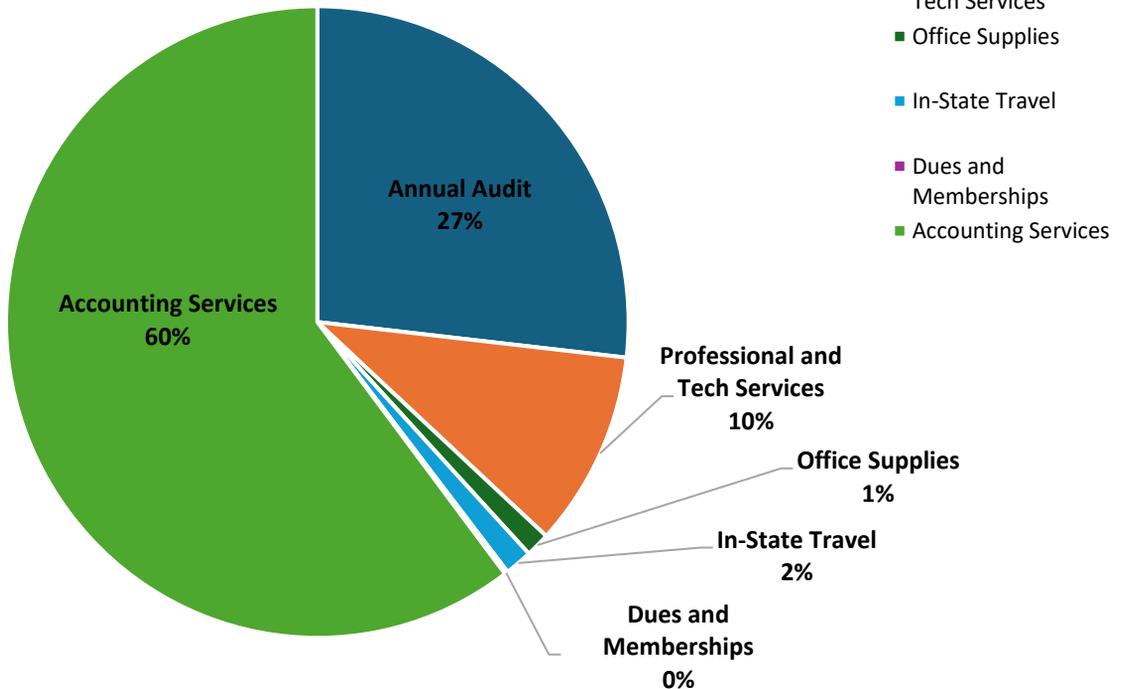
Salaries

FISCAL YEAR 2024							FISCAL YEAR 2025							
Last Name	First Name	Position	Pay Grade	Rate	Hours	Annual Salary 7/1/2023	Proposed Rate Increase	Hours	Proposed Increase 7/1/2024	Final Base Rate	Other Pay	Salary Increase	Final Salary	Projected Salary Fiscal 2025
Wages														
Bresnick	Susan	Asst. Town Acct.		\$29.54	8	\$ 12,288.64	\$30.13	18	\$ 28,310.15	\$30.13		\$16,021.51	\$ 28,310.15	\$ 28,310.15
Total Wages						\$ 12,288.64								\$ 28,310.15
Budget						\$ 12,289.00								\$ 28,311.00

Expenses

Line Item	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025	FY 2025	FY 2025	Line Item Detail Description
	Budget	Voted	Department Request	Town Admin Recommendation	Advisory Board	Variance	Percent Change		
Annual Audit	\$ 16,000.00	\$ 21,000.00	\$ 16,000.00	\$ 16,000.00	\$ 16,000.00	(5,000.00)	-23.81%	No need for ARPA spending audit, doesn't meet spending threshold	
Professional and Tech Services	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	0.00	0.00%		
Office Supplies	\$ 750.00	\$ 750.00	\$ 750.00	\$ 750.00	\$ 750.00	0.00	0.00%		
In-State Travel	\$ 850.00	\$ 850.00	\$ 850.00	\$ 850.00	\$ 850.00	0.00	0.00%		
Dues and Memberships	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	0.00	0.00%		
Accounting Services	\$ 30,600.00	\$ 36,000.00	\$ 36,000.00	\$ 36,000.00	\$ 36,000.00	0.00	0.00%		
TOTAL FUNDS REQUESTED	\$ 54,300.00	\$ 64,700.00	\$59,700.00	\$59,700.00	\$59,700.00	(5,000.00)	-7.73%		

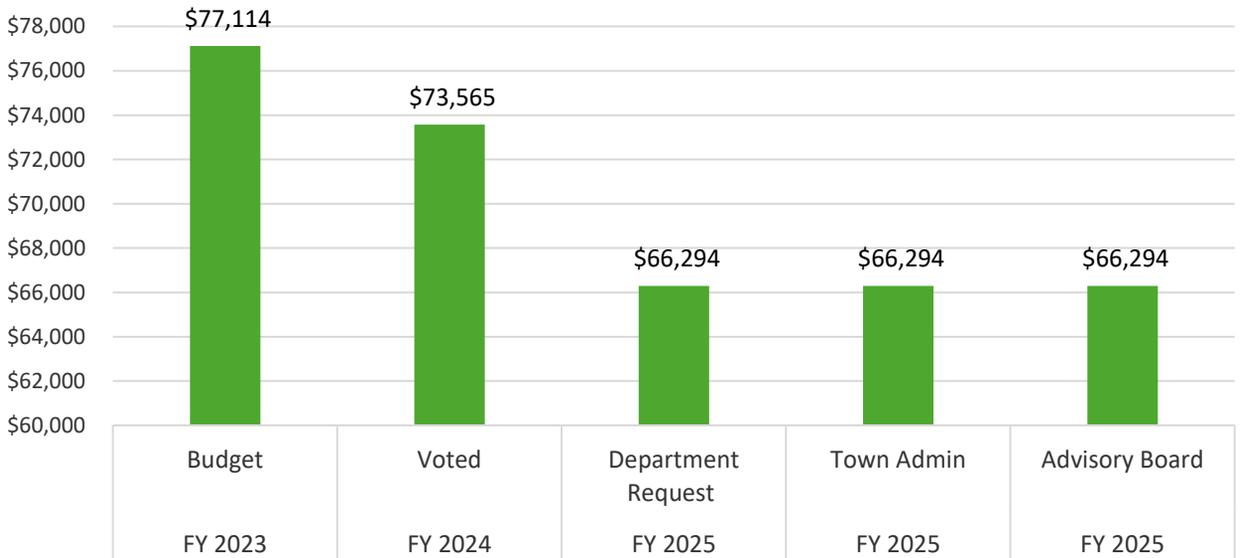
Accounting Expenses



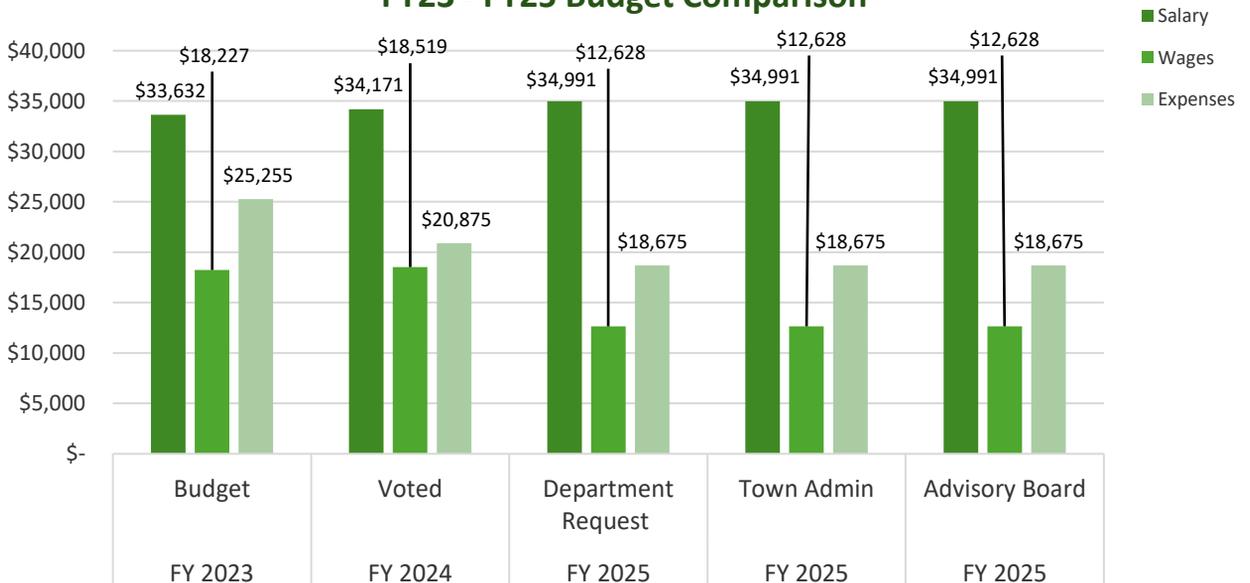
ASSESSOR

Line	Department/Description	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	Percent Change	Explanation of Change
		Budget	Voted	Department Request	Town Admin	Advisory Board		
ASSESSOR								
1060	Salaries	\$ 33,632	\$ 34,171	\$ 34,991	\$ 34,991	\$ 34,991	2.40%	
1061	Wages	\$ 18,227	\$ 18,519	\$ 12,628	\$ 12,628	\$ 12,628	-31.81%	adjustment of salary allocation to properly reflect work time spent on Assessing responsibilities
1062	Expenses	\$ 25,255	\$ 20,875	\$ 18,675	\$ 18,675	\$ 18,675	-10.54%	
Department Total		\$ 77,114	\$ 73,565	\$ 66,294	\$ 66,294	\$ 66,294	-9.88%	

Total Department Budget



FY23 - FY25 Budget Comparison



Salaries

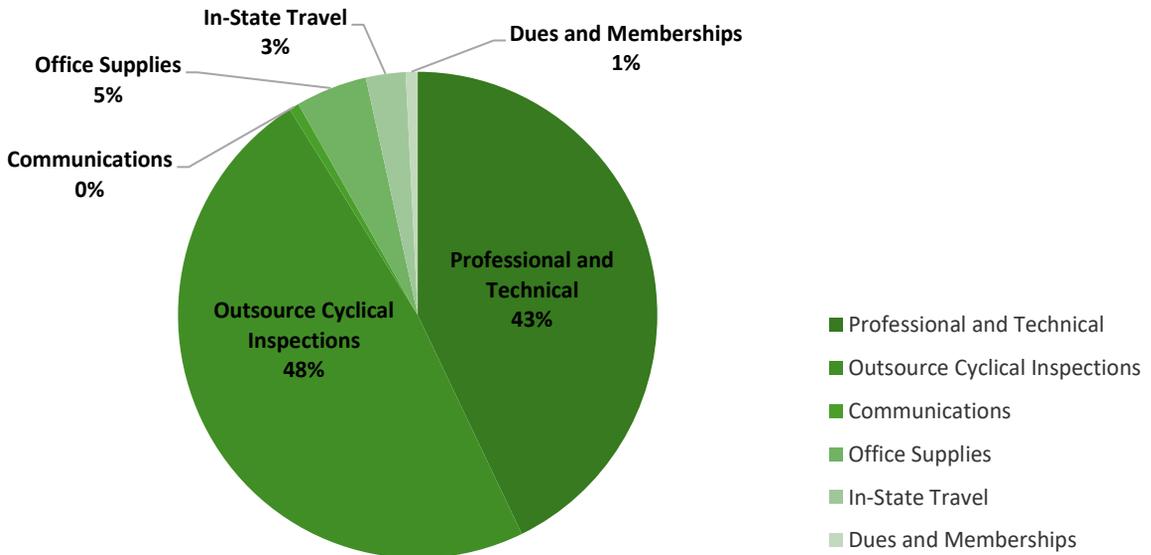
Fiscal Year 2024							Proposed	Fiscal Year 2025			Final				
Last Name	First Name	Position	Pay Grade	Rate	Hours	Annual Salary 7/1/2023	Increase Rate	Hours	Proposed Increase 7/1/2024	Base Rate	Other Pay	Salary Increase	Final Salary	Projected Salary FY 2025	
Salaries															
Tidman	Vicki	Principal Assessor		\$54.76	12	\$34,170.24	\$ 55.86	12	\$ 34,990.70	\$55.86		\$ 820.46	\$34,990.70	\$ 34,990.70	
Assessor Salaries															
TOTAL SALARIES							Totals							\$34,170.24	\$ 34,991.00

Fiscal Year 2024							Rate	Hours	Proposed Increase 7/1/2024	Base Rate	Other Pay	Salary Increase	Final Salary	Projected Salary Fiscal 2025	
Wages															
Bresnick	Susan	Assessor Associate		\$24.56	14.5	\$18,518.24	\$ 25.05	9.5	\$ 2,141.78	\$25.05		\$ (5,890.74)	\$ 2,141.78	\$ 2,141.78	
Bresnick	Susan	Assessor Associate					\$25.55	9.5	\$ 10,485.72	\$25.55			\$10,485.72	\$ 10,485.72	
														\$18,518.24	\$ 12,628.00
Total Wages														\$52,688.48	\$ 47,619.00
Budget														\$52,690.00	\$ 47,619.00

Expenses

				FY 2025	FY 2025			FY 2025
Line Item	FY 2023 Budget	FY 2024 Voted	Department Request	Town Admin Recommendation	FY 2025 Advisory Board	FY 2025 Variance		Percent Change
Professional and Technical	\$ 11,380.00	\$ 9,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ (1,000.00)		-11.11%
Outsource Cyclical Inspections	\$ 12,000.00	\$ 10,000.00	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00	\$ (1,000.00)		-10.00%
Communications	\$ 125.00	\$ 125.00	\$ 125.00	\$ 125.00	\$ 125.00	\$ -		0.00%
Office Supplies	\$ 900.00	\$ 900.00	\$ 900.00	\$ 900.00	\$ 900.00	\$ -		0.00%
In-State Travel	\$ 700.00	\$ 700.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ (200.00)		-28.57%
Dues and Memberships	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00	\$ -		0.00%
TOTAL FUNDS REQUESTED	\$25,255	\$20,875	\$18,675	\$18,675	\$18,675	(\$2,200)		-10.54%

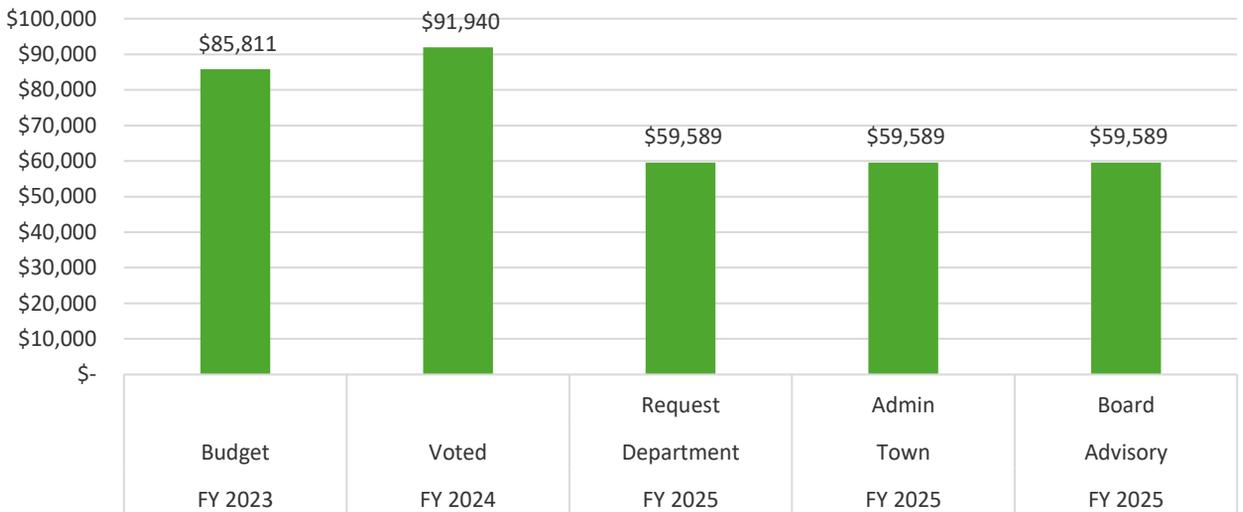
Assessor Expenses



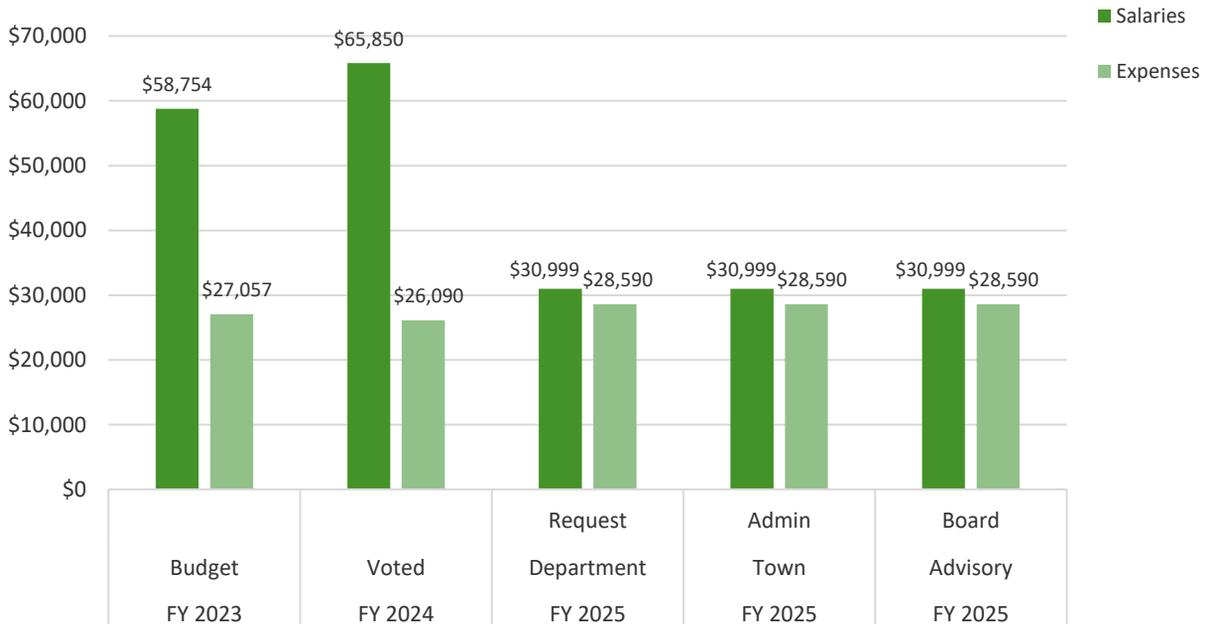
TREASURER COLLECTOR

Line	Department/Description	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	Percent Change	Explanation of Change
		Budget	Voted	Department Request	Town Admin	Advisory Board		
TREASURER COLLECTOR								
1120	Salaries	\$58,754	\$65,850	\$30,999	\$30,999	\$30,999	-52.92%	regionalization of Treasurer/Collector position
1122	Expenses	\$27,057	\$26,090	\$28,590	\$28,590	\$28,590	9.58%	
DEPARTMENTAL TOTAL		\$ 85,811	\$ 91,940	\$ 59,589	\$ 59,589	\$ 59,589	-35.19%	

Total Department Budget



FY23 - FY25 Budget Comparison



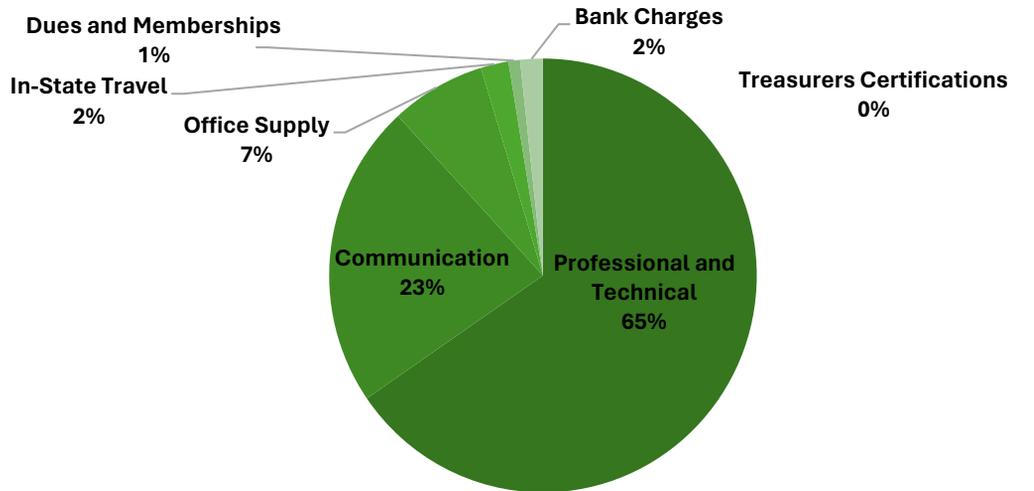
Salaries

FISCAL YEAR 2024						FISCAL YEAR 2024							
Last Name	First Name	Position	Rate	Hours	Annual Salary 7/1/2023	Proposed Rate Increase	Hours	Proposed Increase 7/1/2024	Final Base Rate	Other Pay	Salary Increase	Final Salary	Projected Salary Fiscal 2024
Salaries													
Andrew Wall		Treasurer/Collector	\$46.70	10	\$ 24,377.40		10					\$ -	\$ 5,000.00
TOTAL SALARIES					\$ 24,377.40						(less health insurance)		\$ 5,000.00
FISCAL YEAR 2024						FISCAL YEAR 2025							
Last Name	First Name	Position	Rate	Hours	Annual Salary 7/1/2023	Rate	Hours	Proposed Increase 7/1/2024	Final Base Rate	Other Pay	Salary Increase	Final Salary	Projected Salary Fiscal 2024
Wages													
Ricardelli	Bonnie	Assistant Treasurer/Collector				\$ 40.00	10	\$ 20,880.00	\$ 40.00			\$ 20,880.00	\$ 20,880.00
		Assistant	\$19.23	5	\$ 5,000.00	\$ 19.61	5	\$ 5,118.21	\$ 19.61		\$ 118.21	\$ 5,118.21	\$ 5,118.21
Total Wages					\$ 5,000.00								\$ 25,998.21
Total Salaries and Wages Budget					\$ 29,377.40								\$ 30,998.21
					\$ 29,377.40								\$ 30,999.00

Expenses

Line Item	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025	FY 2025	FY 2025	Description
	Budget	Voted	Request	Town Admin Recommendation	Advisory Board	Variance	Percent Change		
Professional and Technical	\$ 15,920.00	\$ 16,200.00	\$ 18,700.00	\$ 18,700.00	\$ 18,700.00	\$ 2,500.00	15.43%	additional professional/technical during Treasurer/Collector transition, as necessary	
Communication	\$ 5,800.00	\$ 6,500.00	\$ 6,500.00	\$ 6,500.00	\$ 6,500.00	\$ -	0.00%		
Office Supply	\$ 2,050.00	\$ 2,050.00	\$ 2,050.00	\$ 2,050.00	\$ 2,050.00	\$ -	0.00%		
In-State Travel	\$ 547.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ -	0.00%		
Dues and Memberships	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ -	0.00%		
Bank Charges	\$ 490.00	\$ 490.00	\$ 490.00	\$ 490.00	\$ 490.00	\$ -	0.00%		
Treasurers Certifications	\$ 2,000.00	\$ -	\$ -	\$ -	\$ -	\$ -			
TOTAL FUNDS REQUESTED	\$ 27,057.00	\$ 26,090.00	\$ 28,590.00	\$ 28,590.00	\$ 28,590.00	\$ 2,500.00	9.58%		

Treasurer Collector Expenses

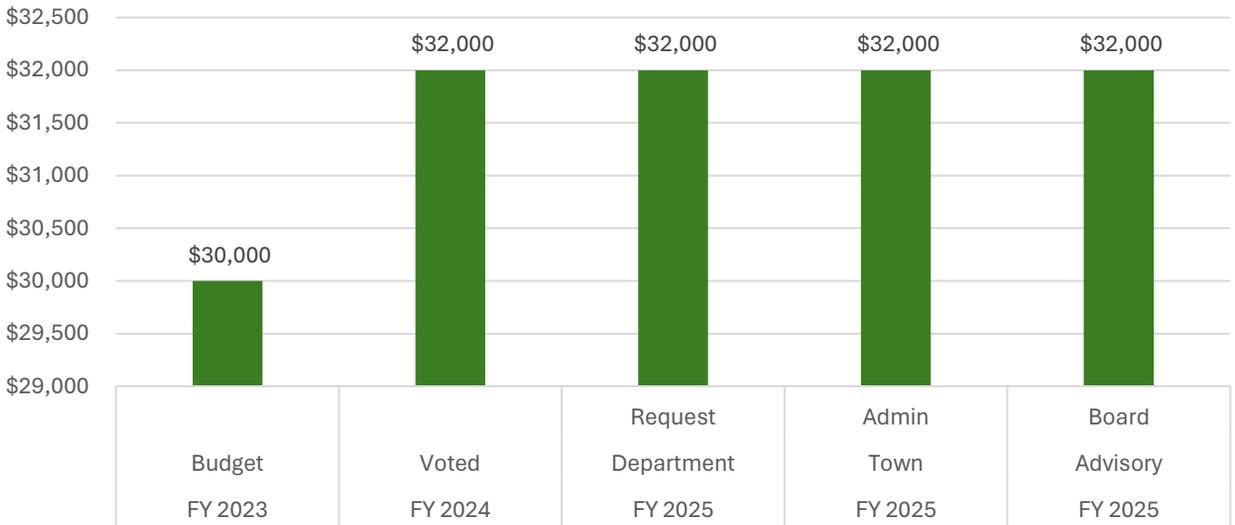


- Professional and Technical
- Communication
- Office Supply
- In-State Travel
- Dues and Memberships
- Bank Charges
- Treasurers Certifications

TOWN COUNSEL

Line	Department/Description	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	Percent Change
		Budget	Voted	Department Request	Town Admin	Advisory Board	
TOWN COUNSEL							
1080	Expenses	\$ 30,000	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000	0.00%
DEPARTMENTAL TOTAL		\$ 30,000	\$ 32,000	32,000	32,000	32,000	0.00%

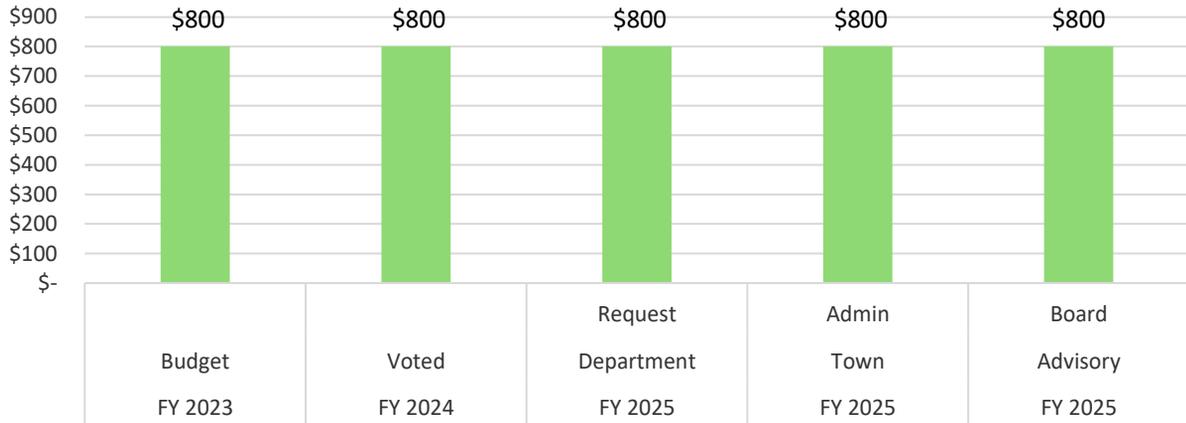
Town Counsel Total Budget



DOG PROGRAM

Line	Department/Description	FY 2023 Budget	FY 2024 Voted	FY 2025 Department Request	FY 2025 Town Admin	FY 2025 Advisory Board	Percent Change
DOG PROGRAM							
1361	Expenses	\$ 800	\$ 800	\$ 800	\$ 800	800	0.00%
DEPARTMENTAL TOTAL		\$ 800	\$ 800	\$ 800	\$ 800	800	0.00%

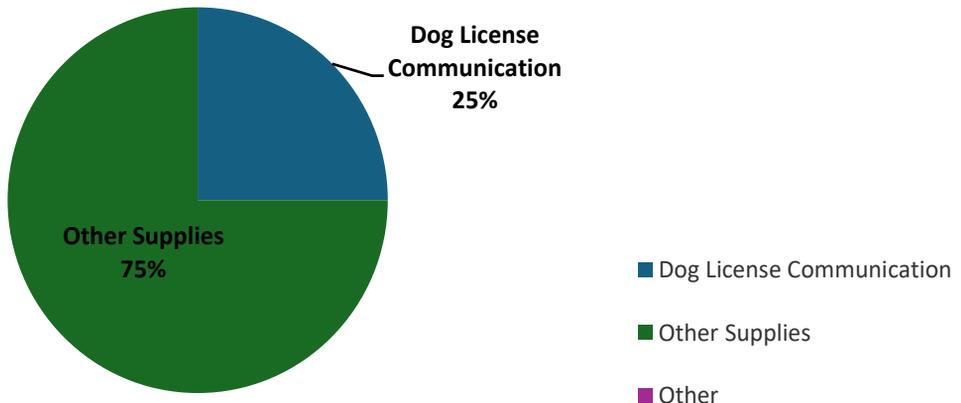
Total Department Budget



Expenses

Line Item	FY 2023 Budget	FY 2024 Voted	FY 2025 Department Request	FY 2025 Town Admin Recommendation	FY 2025 Advisory Board	FY 2025 Variance	FY 2025 Percent Change
Dog License Communication	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	0.00	0.00%
Other Supplies	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	0.00	0.00%
Other						0.00	
TOTAL FUNDS REQUESTED	\$ 800.00	\$ 800.00	\$ 800.00	\$800.00	800	0.00	0.00%

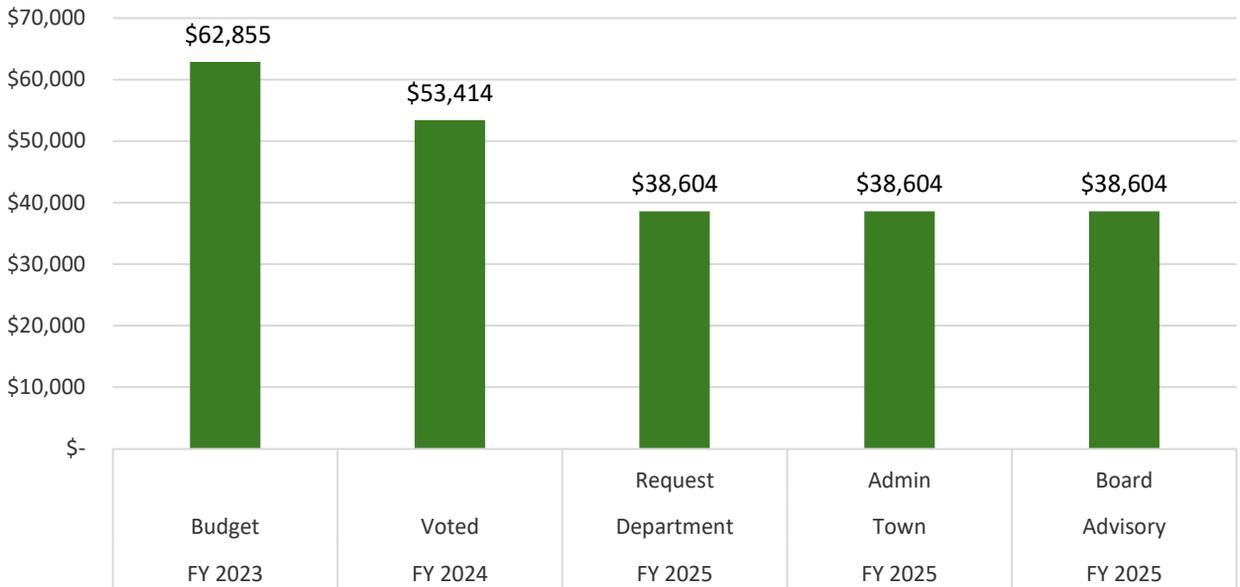
Dog Program Expenses



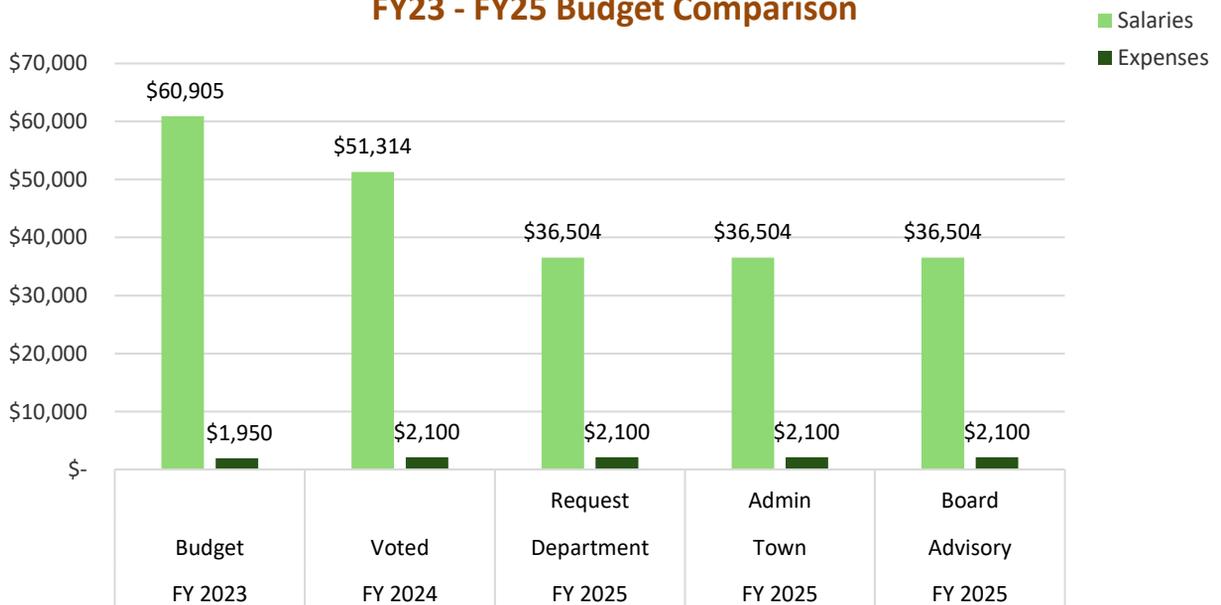
TOWN CLERK

Line	Department/Description	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	Percent Change	Explanation of Change
		Budget	Voted	Department Request	Town Admin	Advisory Board		
TOWN CLERK								
1130	Salaries	\$ 60,905	\$51,314	\$36,504	\$36,504	\$36,504	-28.86%	regionalization of the Town Clerk position
1132	Expenses	\$ 1,950	\$2,100	\$2,100	\$2,100	\$2,100	0.00%	
DEPARTMENTAL TOTAL		\$ 62,855	\$53,414	\$38,604	\$38,604	\$38,604	-27.73%	

Total Department Budget



FY23 - FY25 Budget Comparison



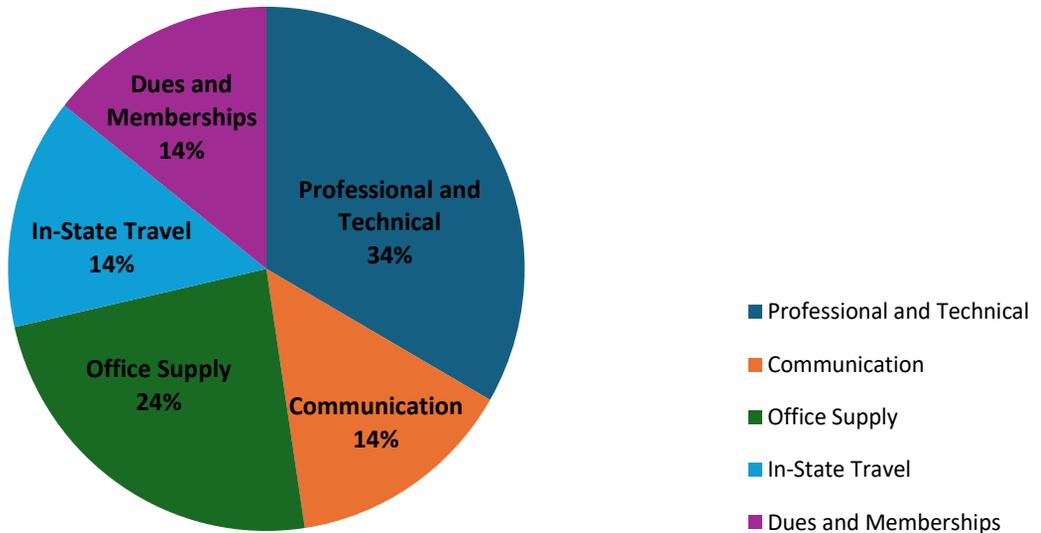
Salaries

FISCAL YEAR 2024							FISCAL YEAR 2025							
Last Name	First Name	Position	Pay Grade	Rate	Hours	Annual Salary 7/1/2023	Proposed Rate Increase	Hours	Proposed Increase 7/1/2024	Final Base Rate	Other Pay	Salary Increase	Final Salary	Projected Salary Fiscal 2025
Salaries														
Dumo	Brynn	Town Clerk		\$39.14	20	\$ 40,705.60	\$ 39.92	10	\$ 20,838.24	\$ 39.92			\$ 20,838.24	\$ 20,838.24
TOTAL SALARIES						\$ 40,705.60								\$ 20,838.24
Wages														
Fayne	Sue	Assistant		\$20.40	10	\$ 10,608.00	\$ 30.01	10	\$ 15,665.22				\$ 15,665.22	\$ 15,665.22
TOTAL WAGES						10,608.00								\$ 15,665.22
Total Salaries and Wages						\$ 51,313.60								\$ 36,503.46
Budget						\$ 51,314.00								\$ 36,504.00

Expenses

Line Item	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025	FY 2025
	Budget	Voted	Department Request	Town Admin Recommendation	Advisory Board	Variance	Percent Change
Professional and Technical	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$0.00	0.00%
Communication	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$0.00	0.00%
Office Supply	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$0.00	0.00%
In-State Travel	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$0.00	0.00%
Dues and Memberships	\$ 150.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$0.00	0.00%
Other						\$0.00	
TOTAL FUNDS REQUESTED	\$ 1,950.00	\$ 2,100.00	\$2,100.00	\$2,100.00	\$2,100.00	\$0.00	0.00%

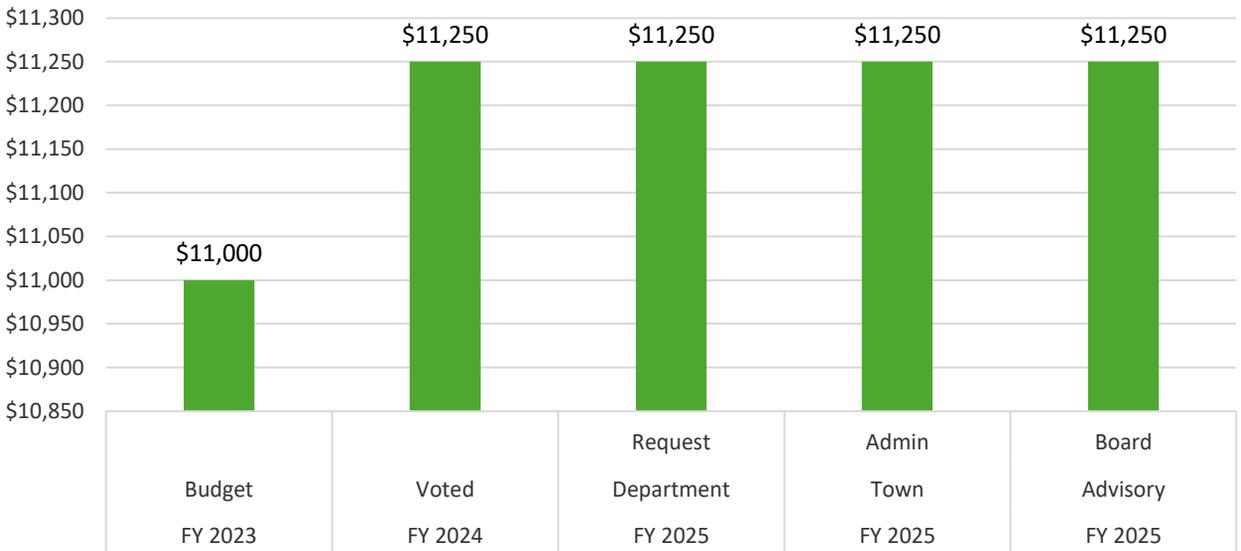
Town Clerk Expenses



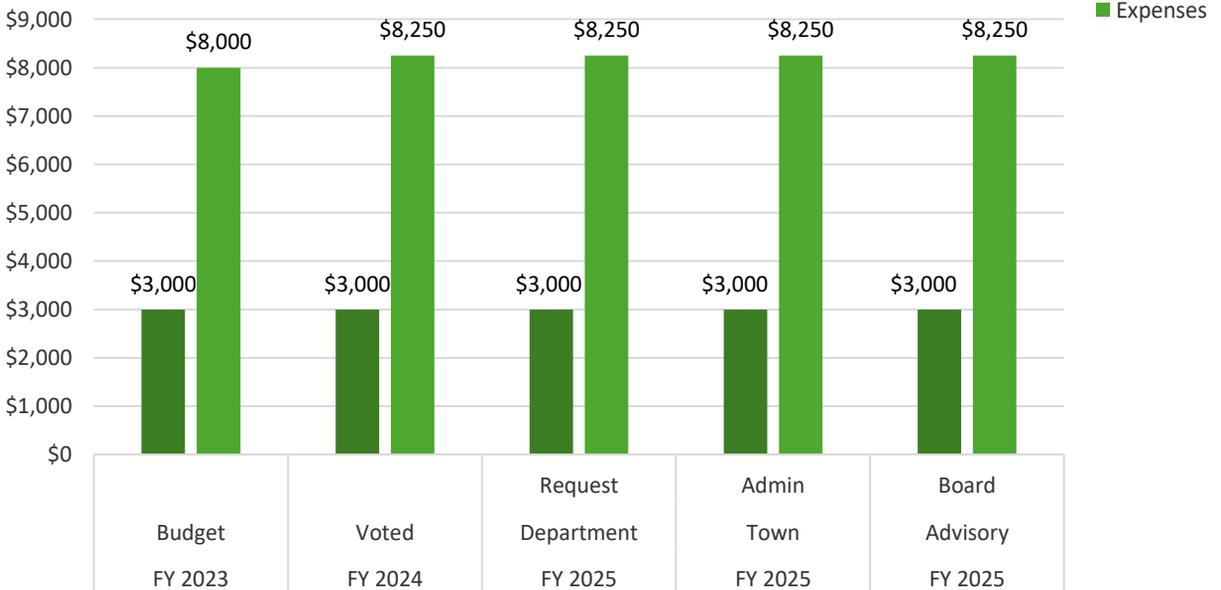
ELECTIONS

Line	Department/Description	FY 2023 Budget	FY 2024 Voted	FY 2025 Department Request	FY 2025 Town Admin	FY 2025 Advisory Board	Percent Change
ELECTIONS AND BOARD OF REGISTRARS							
1140	Wages	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	0.00%
1141	Expenses	\$8,000	\$8,250	\$8,250	\$8,250	\$8,250	0.00%
DEPARTMENTAL TOTAL		\$11,000	\$11,250	\$11,250	\$11,250	\$11,250	0.00%

Total Department Budget



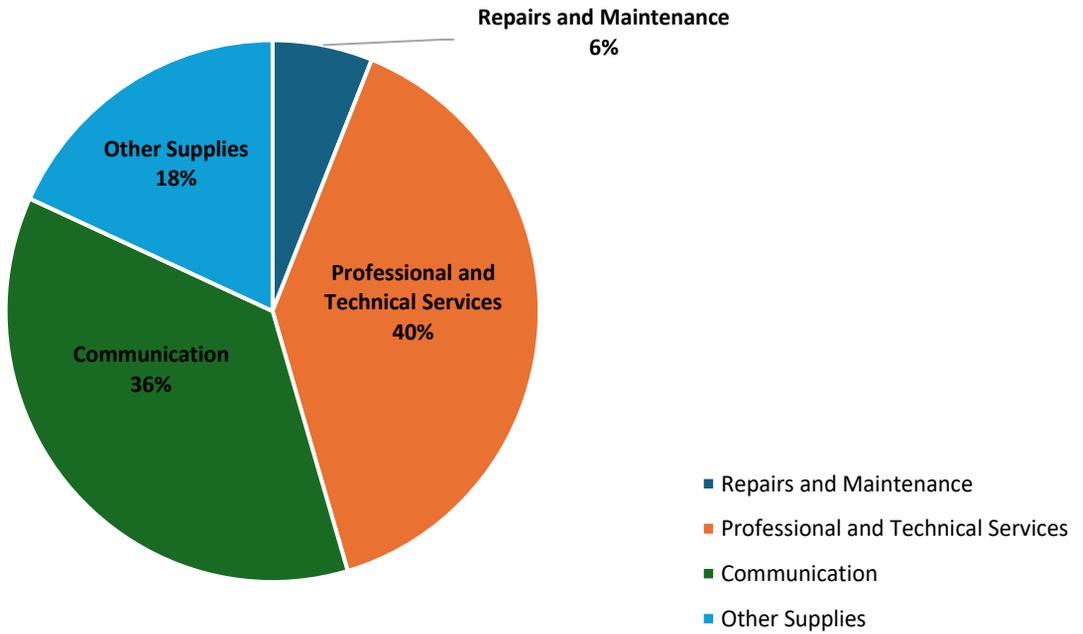
FY23 - FY25 Budget Comparison



Expenses

Line Item	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025	FY 2025
	Budget	Voted	Department Request	Town Admin Recommendation	Advisory Board	Variance	Percent Change
Repairs and Maintenance	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 0.00	0.00%
Professional and Technical Services	\$ 3,000.00	\$ 3,250.00	\$ 3,250.00	\$ 3,250.00	\$ 3,250.00	\$ 0.00	0.00%
Communication	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 0.00	0.00%
Other Supplies	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 0.00	0.00%
TOTAL FUNDS REQUESTED	\$ 8,000.00	\$ 8,250.00	\$ 8,250.00	\$8,250.00	\$8,250.00	\$0.00	0.00%

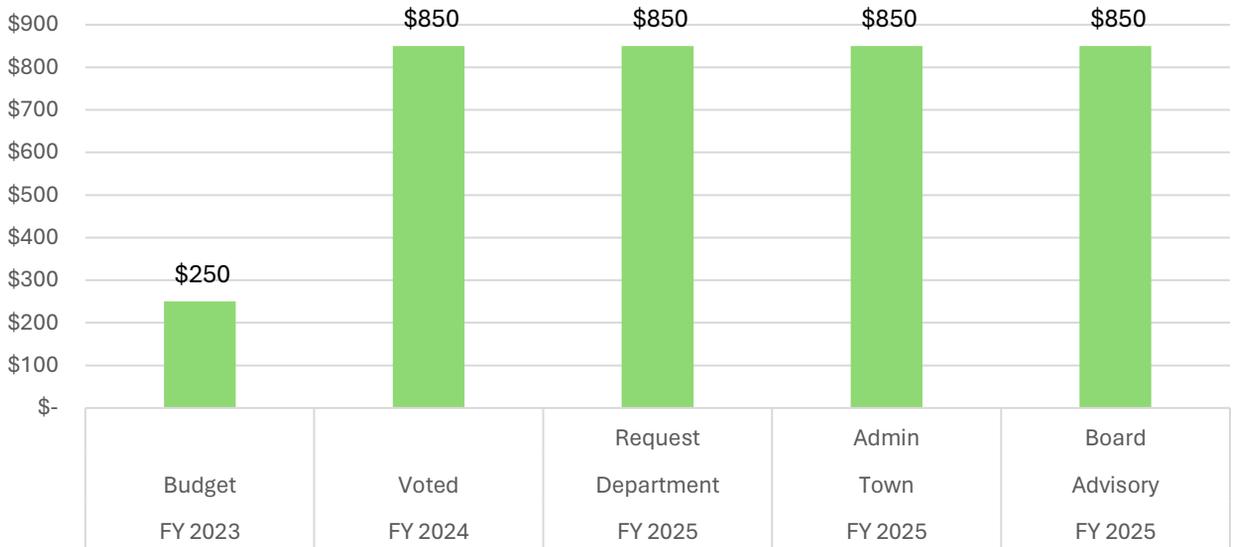
Elections Expenses



REGISTRAR

		FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	Percent
Line	Department/Description	Budget	Voted	Department	Town	Advisory	Change
				Request	Admin	Board	
REGISTRAR							
1150	Expenses	\$ 250	\$ 850	\$ 850	\$ 850	\$ 850	0.00%
DEPARTMENTAL TOTAL		\$ 250	\$ 850	\$850	\$850	\$850	0.00%

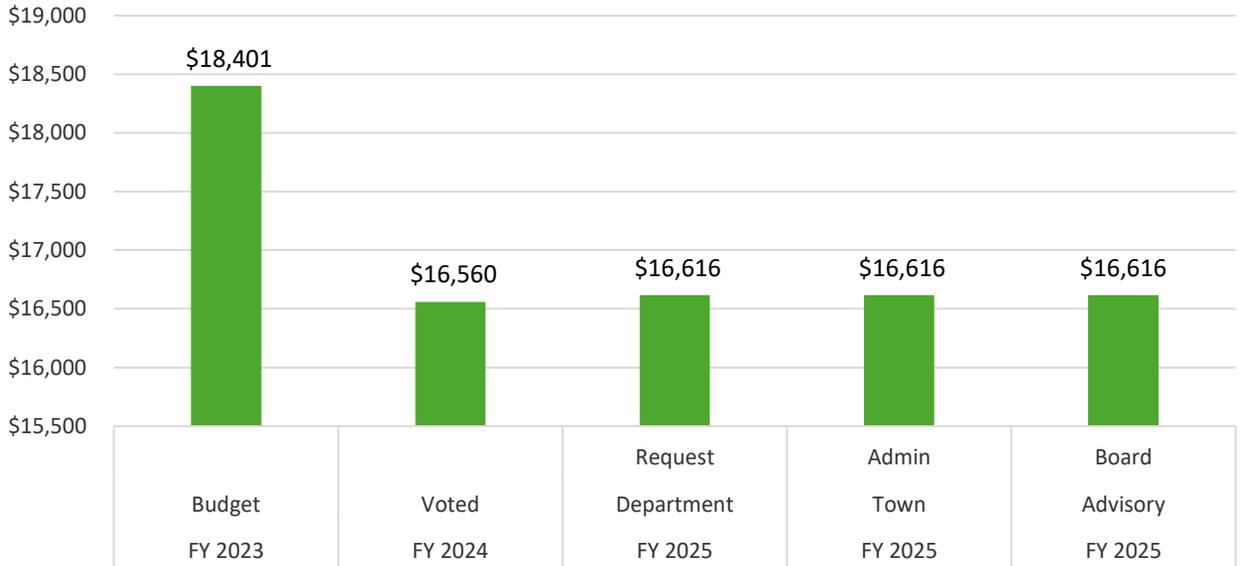
Total Department Budget



CONSERVATION

Line	Department/Description	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	Percent Change
		Budget	Voted	Department	Town	Advisory	
				Request	Admin	Board	
CONSERVATION							
1321	Wages	\$ 16,401	\$ 14,560	\$ 14,616	\$ 14,616	\$14,616	0.38%
1322	Expenses	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$2,000	0.00%
	DEPARTMENTAL TOTAL	\$ 18,401	\$ 16,560	\$ 16,616	\$ 16,616	\$16,616	0.34%

Total Department Budget



FY23 - FY25 Budget Comparison



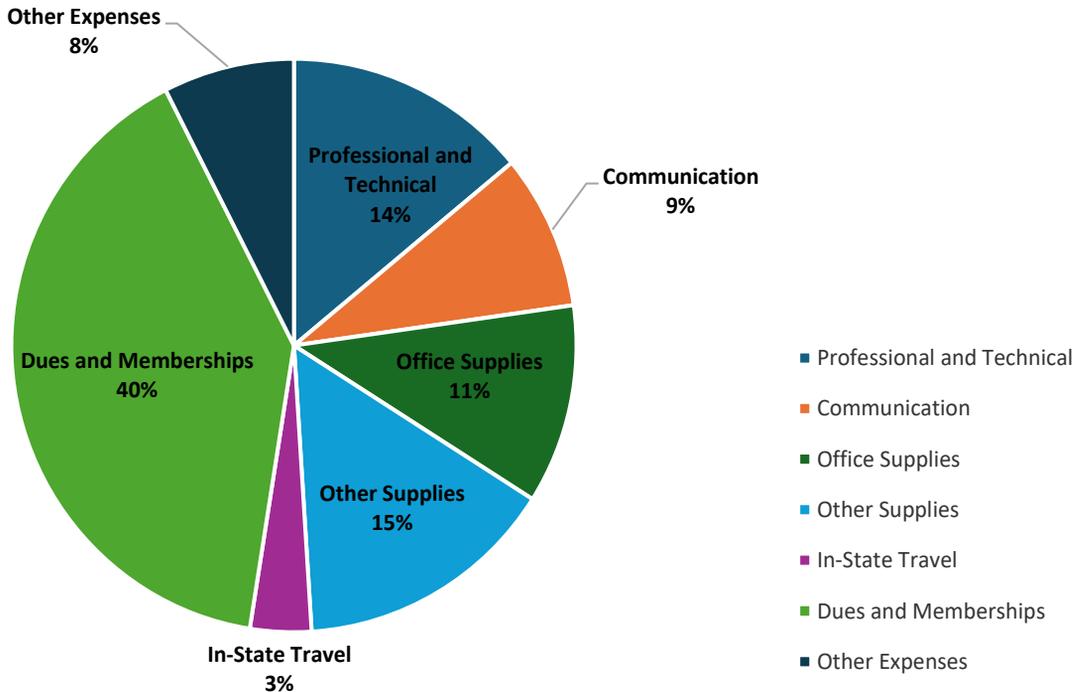
Salaries

FISCAL YEAR 2024							FISCAL YEAR 2025							
Last Name	First Name	Position	Pay Grade	Rate	Hours	Annual Salary 7/1/2023	Proposed Rate Increase	Hours	Proposed Increase 7/1/2024	Final Base Rate	Other Pay	Salary Increase	Final Salary	Projected Salary Fiscal 2025
Wages														
Rock	Carol	Conservation Admin.		\$28.00	10	\$14,560.00	\$ 28.00	10	\$ 14,616.00	\$ 28.00		\$ 56.00	\$ 14,616.00	\$ 14,616.00
Total Wages						\$14,560.00								\$ 14,616.00
Budget						\$14,560.00								\$ 14,616.00

Expenses

Line Item	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025	FY 2025
	Budget	Voted	Department Request	Town Admin Recommendation	Advisory Board	Variance	Percent Change
Professional and Technical	\$ 280.00	\$280.00	\$280.00	\$280.00	\$280.00	\$0	0.00%
Communication	\$ 175.00	\$175.00	\$175.00	\$175.00	\$175.00	\$0	0.00%
Office Supplies	\$ 225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$0	0.00%
Other Supplies	\$ 300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$0	0.00%
In-State Travel	\$ 70.00	\$70.00	\$70.00	\$70.00	\$70.00	\$0	0.00%
Dues and Memberships	\$ 800.00	\$800.00	\$800.00	\$800.00	\$800.00	\$0	0.00%
Other Expenses	\$ 150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$0	0.00%
TOTAL FUNDS REQUESTED	\$ 2,000.00	\$2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$0	0.00%

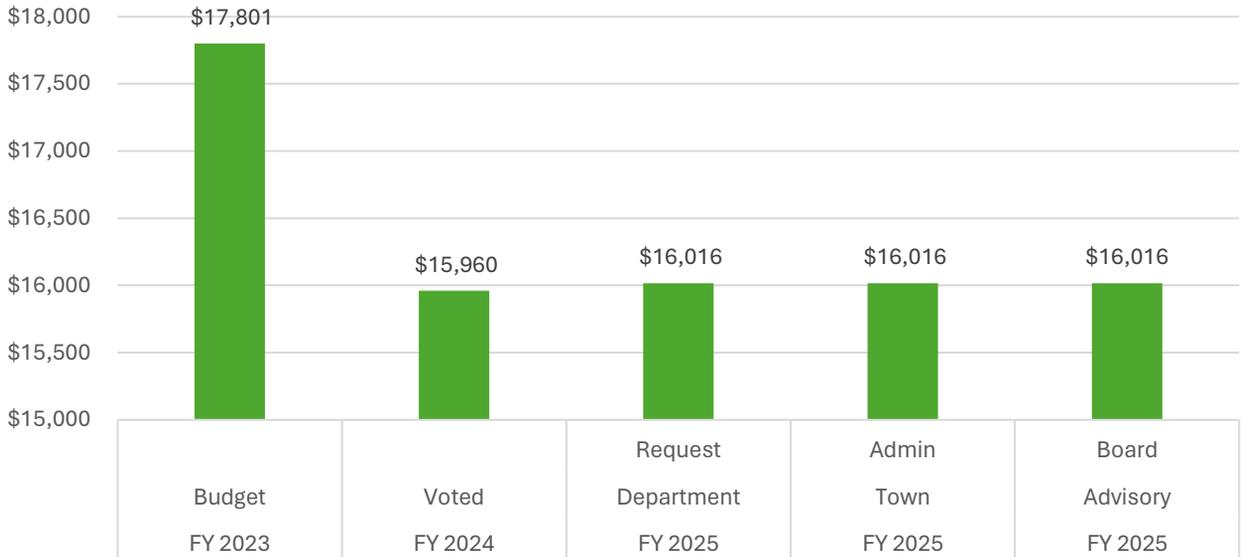
Department Expenses



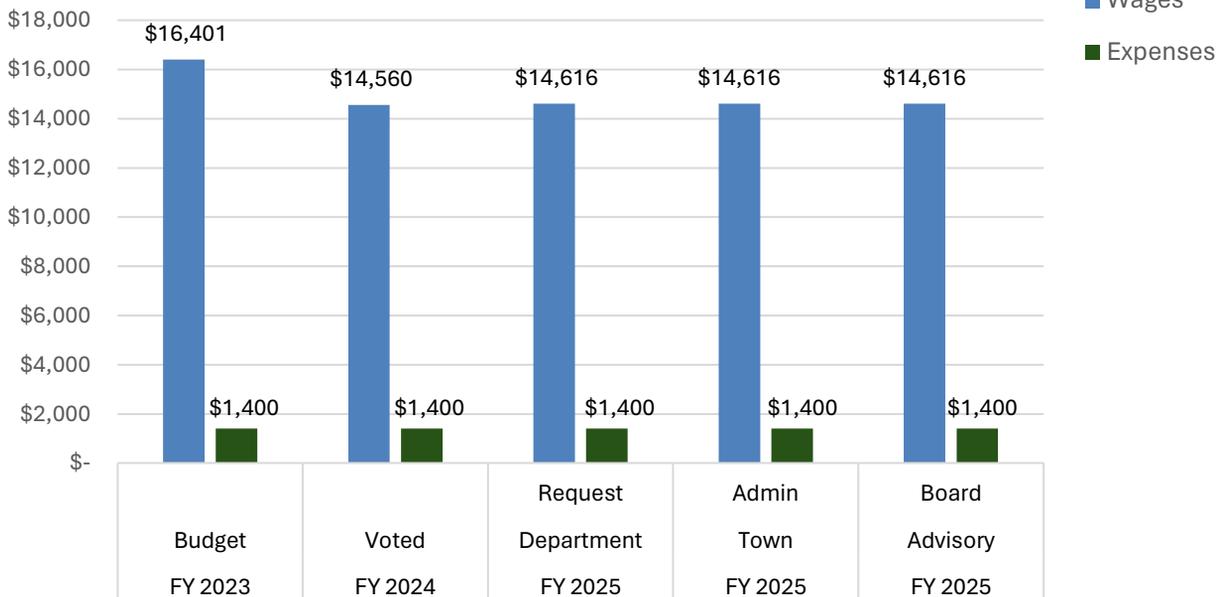
PLANNING

Line	Department/Description	FY 2023 Budget	FY 2024 Voted	FY 2025 Department Request	FY 2025 Town Admin	FY 2025 Advisory Board	Percent Change
PLANNING BOARD							
1210	Wages	\$ 16,401	\$ 14,560	\$ 14,616	\$ 14,616	\$14,616	0.38%
1212	Expenses	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400.00	\$1,400	0.00%
DEPARTMENTAL TOTAL		\$ 17,801	\$ 15,960	\$ 16,016	\$ 16,016	\$16,016	0.35%

Total Department Budget



FY23 - FY25 Budget Comparison



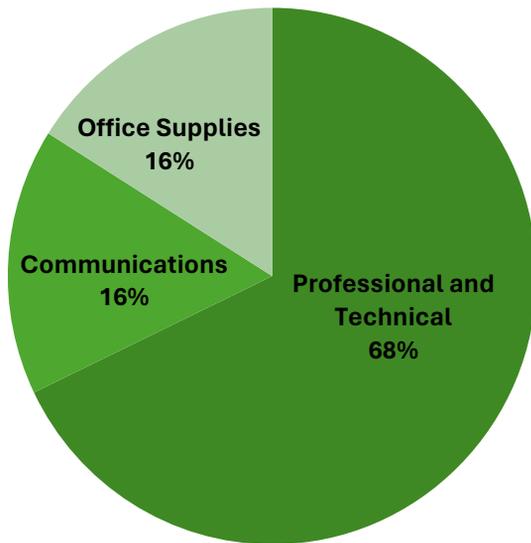
Salaries

FISCAL YEAR 2024							FISCAL YEAR 2025							
Last Name	First Name	Position	Pay Grade	Rate	Hours	Annual Salary 7/1/2023	Proposed Rate Increase	Hours	Proposed Increase 7/1/2024	Final Base Rate	Other Pay	Salary Increase	Final Salary	Projected Salary Fiscal 2025
Wages														
Rock	Carol	Planning Admin.		\$28.00	10	\$ 14,560.00	\$ 28.00	10	\$ 14,616.00	\$ 28.00		\$ 56.00	\$ 14,616.00	\$ 14,616.00
Total Wages						\$ 14,560.00								\$ 14,616.00
Budget						\$ 14,560.00								\$ 14,616.00

Expenses

Line Item	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025	FY 2025
	Budget	Voted	Department Request	Town Admin Recommendation	Advisory Board	Variance	Percent Change
Professional and Technical	\$ 950.00	\$ 950.00	\$ 950.00	\$ 950.00	\$ 950.00	\$ -	0.00%
Communications	\$ 225.00	\$ 225.00	\$ 225.00	\$ 225.00	\$ 225.00	\$ -	0.00%
Office Supplies	\$ 225.00	\$ 225.00	\$ 225.00	\$ 225.00	\$ 225.00	\$ -	0.00%
TOTAL FUNDS REQUESTED	\$ 1,400.00	\$ 1,400.00	\$ 1,400.00	\$ 1,400.00	\$ 1,400.00	\$ -	0.00%

Planning Department Expenses

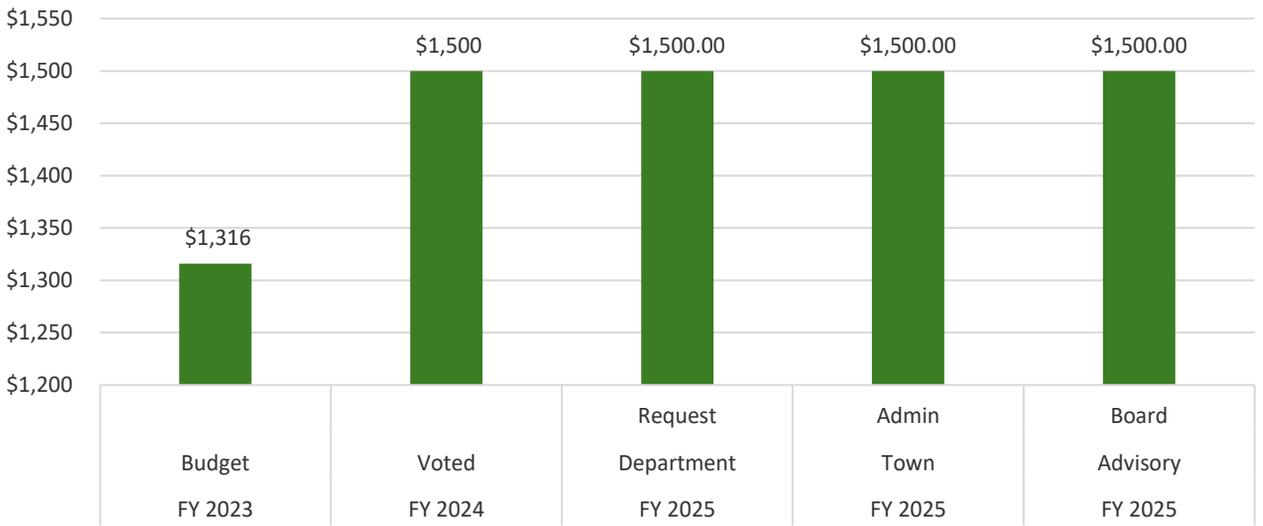


- Professional and Technical
- Communications
- Office Supplies

ZONING

Line	Department/Description	FY 2023 Budget	FY 2024 Voted	FY 2025 Department Request	FY 2025 Town Admin	FY 2025 Advisory Board	Percent Change
ZONING BOARD OF APPEALS							
1221	Expenses	\$ 1,316	\$ 1,500	\$1,500.00	\$1,500.00	\$1,500.00	0.00%
DEPARTMENTAL TOTAL		\$ 1,316	\$ 1,500	\$1,500.00	\$1,500.00	\$1,500.00	0.00%

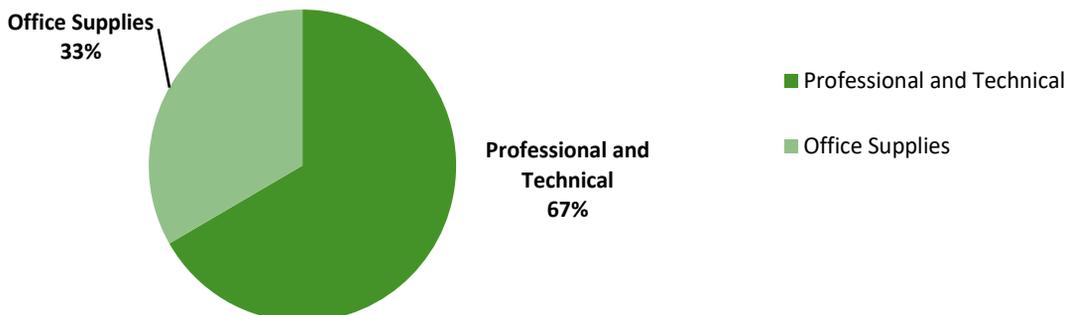
Total Department Budget



Expenses

Line Item	FY 2023 Budget	FY 2024 Voted	FY 2025 Department Request	FY 2025 Town Admin Recommendation	FY 2025 Advisory Board	FY 2025 Variance	FY 2025 Percent Change
Professional and Technical	\$ 816.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$0.00	0.00%
Office Supplies	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$0.00	0.00%
TOTAL FUNDS REQUESTED	\$ 1,316.00	\$ 1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	0.00%

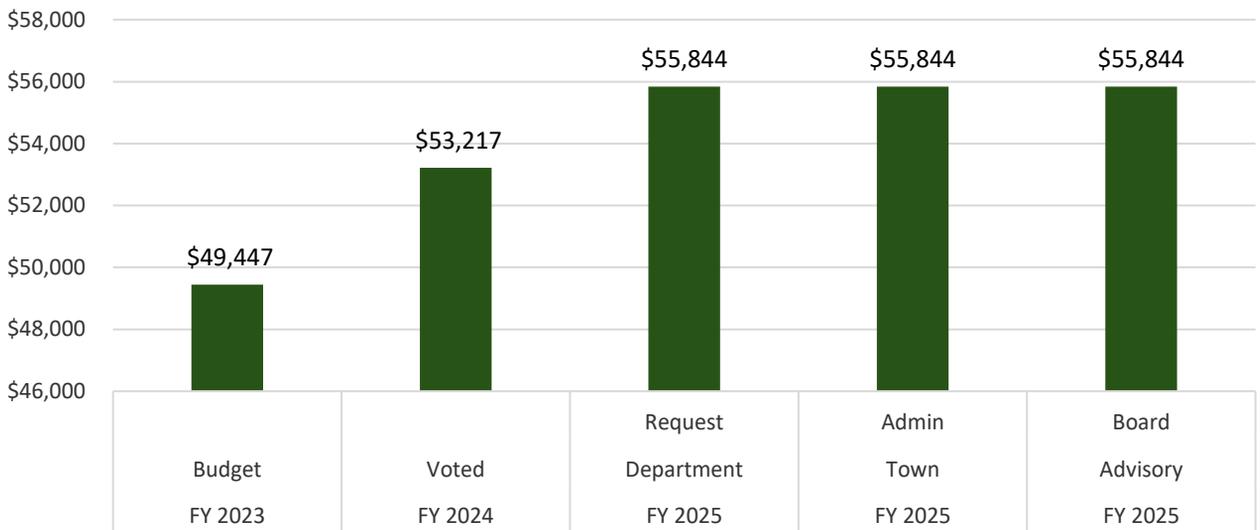
ZBA Expenses



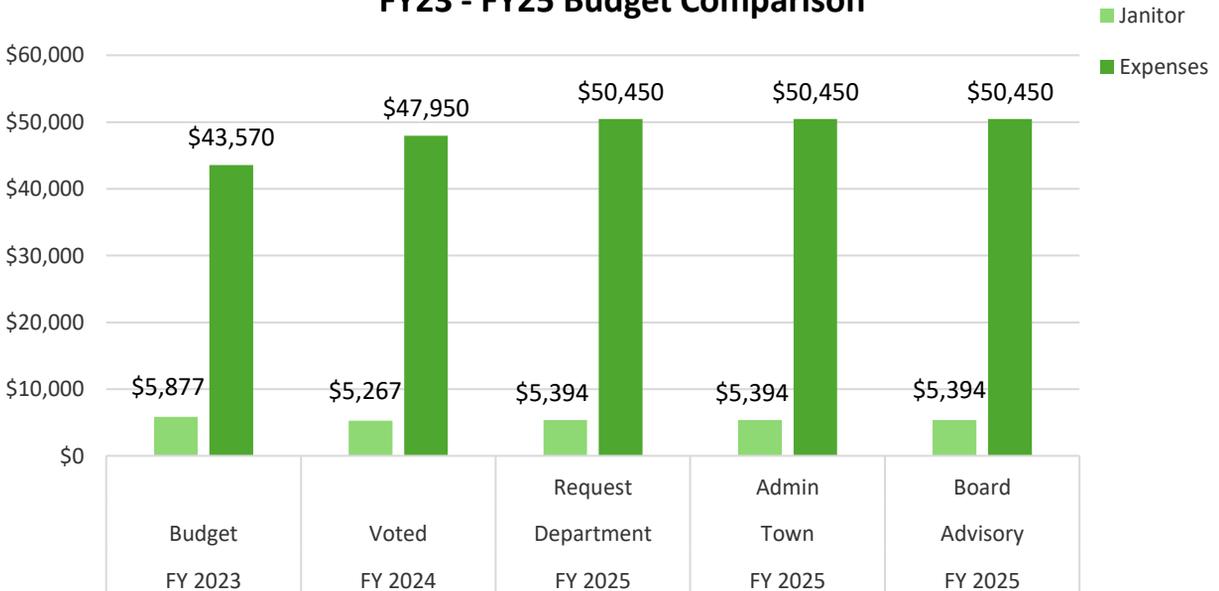
TOWN HALL

Line	Department/Description	FY 2023 Budget	FY 2024 Voted	FY 2025 Department Request	FY 2025 Town Admin	FY 2025 Advisory Board	Percent Change
TOWN HALL							
1540	Wages	\$0	\$0				
1541	Part-Time Wages	\$0	\$0				
1542	Janitor	\$5,877	\$5,267	\$5,394	\$5,394	\$5,394	2.41%
1543	Expenses	\$43,570	\$47,950	\$50,450	\$50,450	\$50,450	5.21%
DEPARTMENTAL TOTAL		\$ 49,447	\$ 53,217	\$55,844	\$55,844	\$55,844	4.94%

Total Department Budget



FY23 - FY25 Budget Comparison



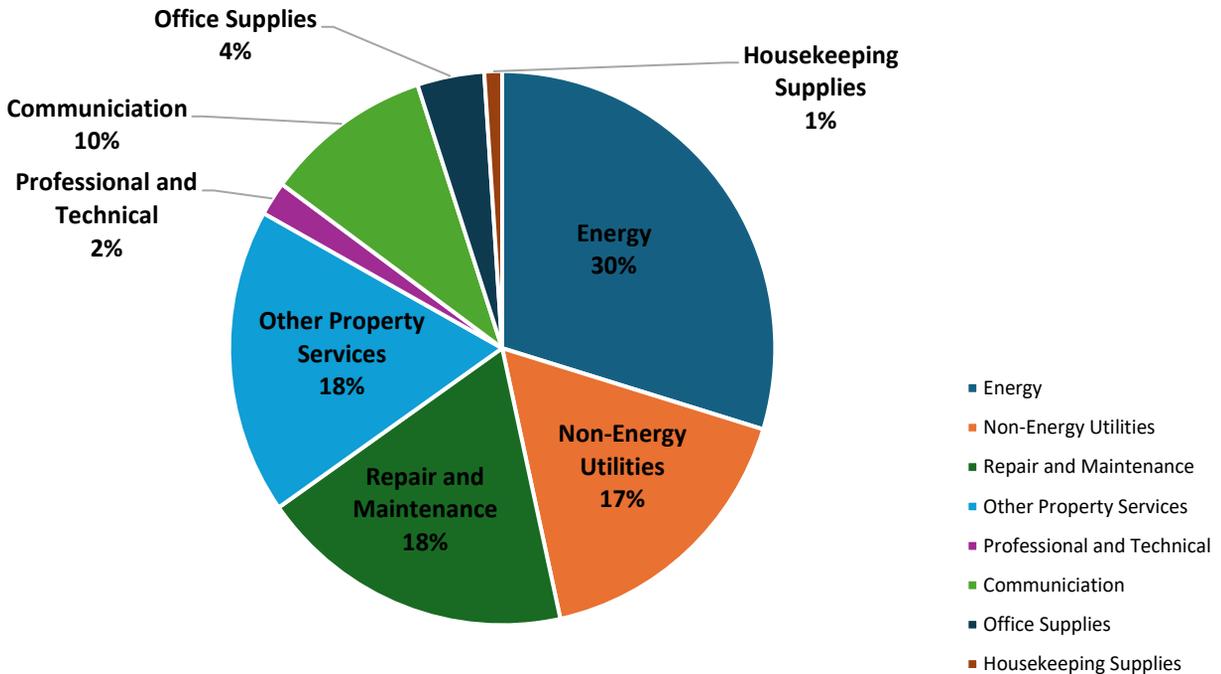
Salaries

FISCAL YEAR 2024							Proposed Rate Increase	Hours	FISCAL YEAR 2025		Final Base Rate	Other Pay	Salary Increase	Final Salary	Projected Salary Fiscal 2024
Last Name	First Name	Position	Pay Grade	Rate	Hours	Annual Salary 7/1/2023			Proposed Increase 7/1/2024	Final Base Rate					
Wages															
Debricini	Paul	Town Hall Staff		\$16.88	6	\$ 5,266.56	\$ 17.22	6	\$ 5,393.30	\$ 17.22		\$ 126.74	\$ 5,393.30	\$ 5,393.30	
Total Wages						\$ 5,266.56								\$ 5,393.30	
Budget						\$ 5,267.00								\$ 5,394.00	

Expenses

Line Item	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025	FY 2025	Percent Change	Line Item Detail Description
	Budget	Voted	Department Request	Town Admin Recommendation	Advisory Board	Variance			
Energy	\$ 12,000.00	\$ 14,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$1,000.00	7.14%	Inflationary increases in energy	
Non-Energy Utilities	\$ 5,120.00	\$ 8,000.00	\$ 8,500.00	\$ 8,500.00	\$ 8,500.00	\$500.00	6.25%	anticipated rate increase	
Repair and Maintenance	\$ 9,420.00	\$ 9,420.00	\$ 9,420.00	\$ 9,420.00	\$ 9,420.00	\$0.00	0.00%		
Other Property Services	\$ 8,000.00	\$ 8,000.00	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00	\$1,000.00	12.50%	based on building needs	
Professional and Technical	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$0.00	0.00%		
Communication	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$0.00	0.00%		
Office Supplies	\$ 2,500.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$0.00	0.00%		
Housekeeping Supplies	\$ 530.00	\$ 530.00	\$ 530.00	\$ 530.00	\$ 530.00	\$0.00	0.00%		
TOTAL FUNDS REQUESTED	\$ 43,570.00	\$ 47,950.00	\$50,450.00	\$50,450.00	\$50,450.00	\$2,500.00	5.21%		

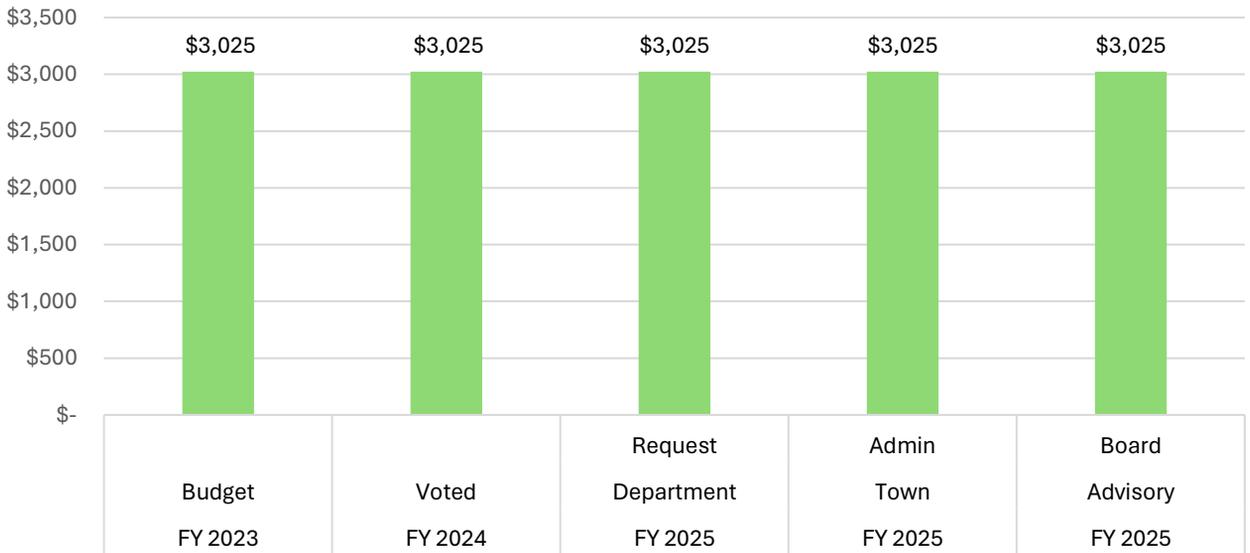
Town Hall Expenses



TOWN REPORTS

Line	Department/Description	FY 2023 Budget	FY 2024 Voted	FY 2025 Department Request	FY 2025 Town Admin	FY 2025 Advisory Board	Percent Change
TOWN REPORTS							
1170	Expenses	\$ 3,025	\$ 3,025	\$ 3,025	\$ 3,025	\$3,025	0.00%
DEPARTMENTAL TOTAL		\$ 3,025	\$ 3,025	\$3,025	\$3,025	\$3,025	0.00%

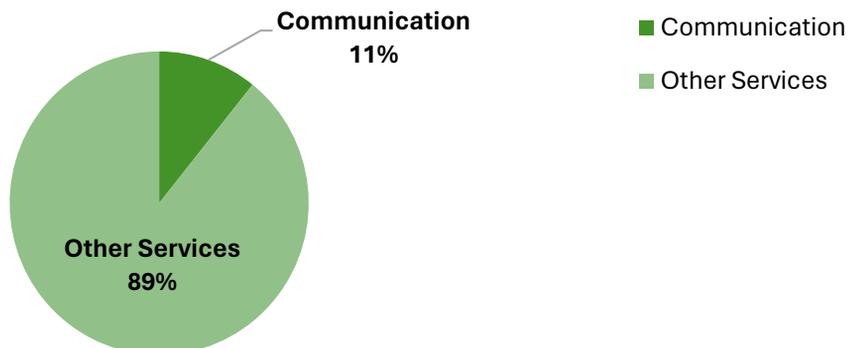
Total Department Budget



Expenses

Line Item	FY 2023 Budget	FY 2024 Voted	FY 2025 Department Request	FY 2025 Town Admin Recommendation	FY 2025 Advisory Board	FY 2025 Variance	FY 2025 Percent Change
Communication	\$ 325.00	\$ 325.00	\$ 325.00	\$ 325.00	\$ 325.00	\$0.00	0.00%
Other Services	\$ 2,700.00	\$ 2,700.00	\$ 2,700.00	\$ 2,700.00	\$ 2,700.00	\$0.00	0.00%
TOTAL FUNDS REQUESTED	\$ 3,025.00	\$ 3,025.00	\$3,025.00	\$3,025.00	\$3,025.00	\$0.00	0.00%

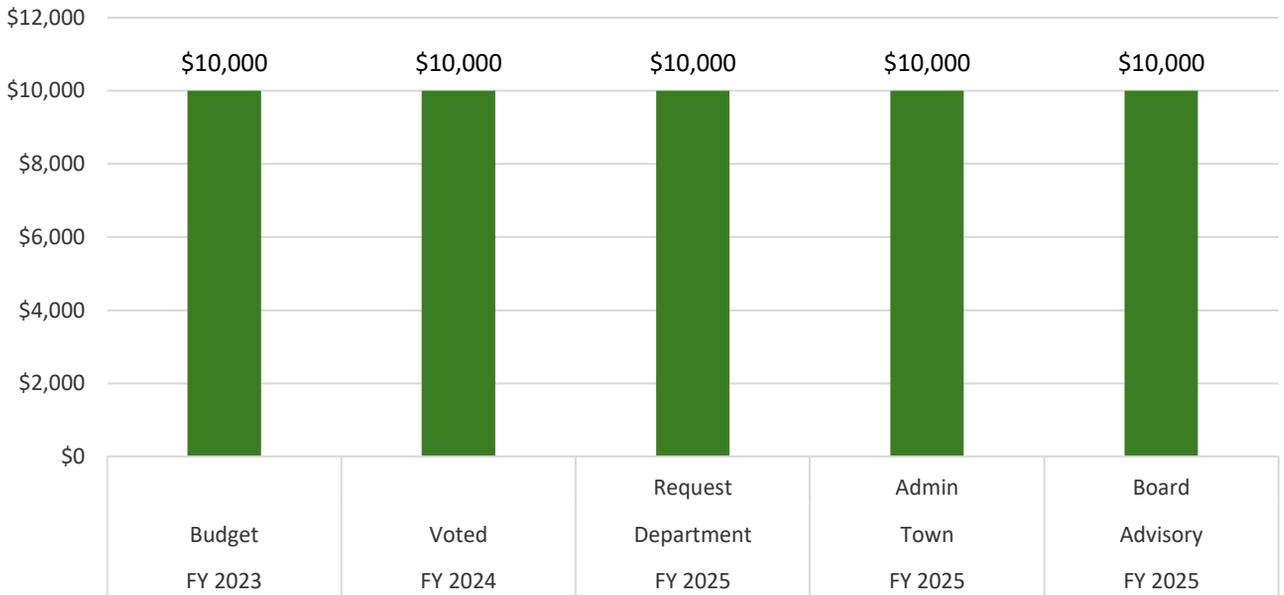
Town Report Expenses



TOWN ENGINEER

Line	Department/Description	FY 2023 Budget	FY 2024 Voted	FY 2025 Department Request	FY 2025 Town Admin	FY 2025 Advisory Board	Percent Change
TOWN ENGINEER							
1261	Expenses	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	0.00%
DEPARTMENTAL TOTAL		\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	0.00%

Engineering Total Budget



Expenses

Line Item	FY 2023 Budget	FY 2024 Voted	FY 2025 Department Request	FY 2025 Town Admin Recommendation	FY 2025 Advisory Board	FY 2025 Variance	FY 2025 Percent Change
Professional Services	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$0.00	0.00%
TOTAL FUNDS REQUESTED	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$0.00	0.00%

GENERAL GOVERNMENT SUMMARY OF EXPENDITURES

Department	Budget
Town Administrator	\$186,476
Select Board	\$14,230
Advisory Board	\$30,150
Town Accountant	\$88,011
Assessor	\$66,294
Treasurer/Collector	\$59,589
Town Counsel	\$32,000
Dog Program	\$800
Town Clerk	\$38,604
Elections	\$11,250
Registrar	\$850
Conservation	\$16,616
Planning	\$16,016
Zoning	\$1,500
Town Hall	\$55,844
Town Reports	\$3,025
Town Engineer	\$10,000
Total	\$631,255

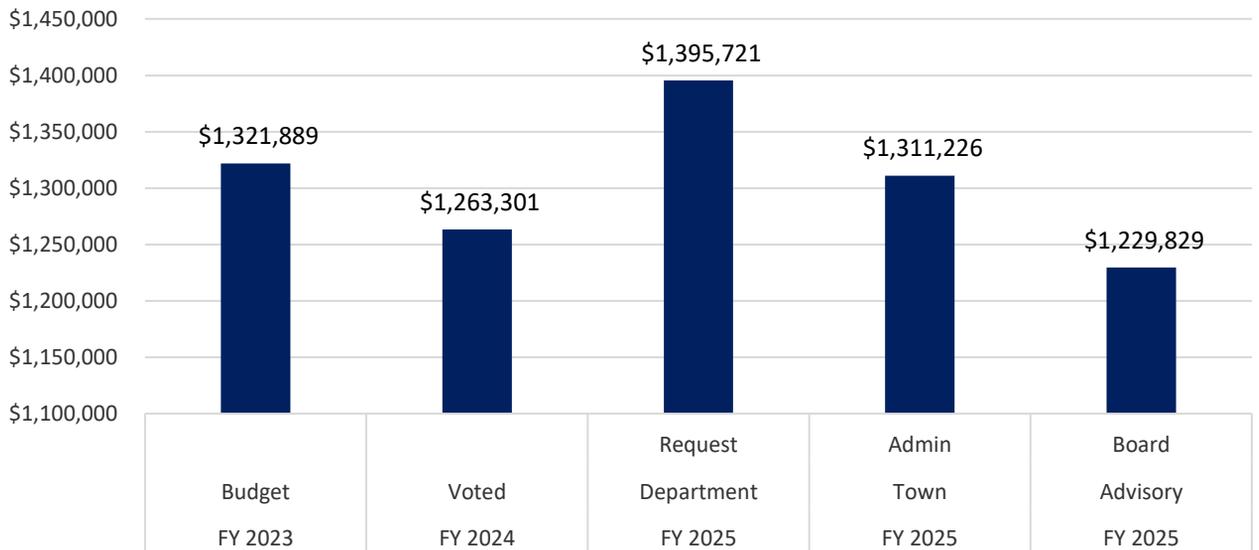


PUBLIC SAFETY

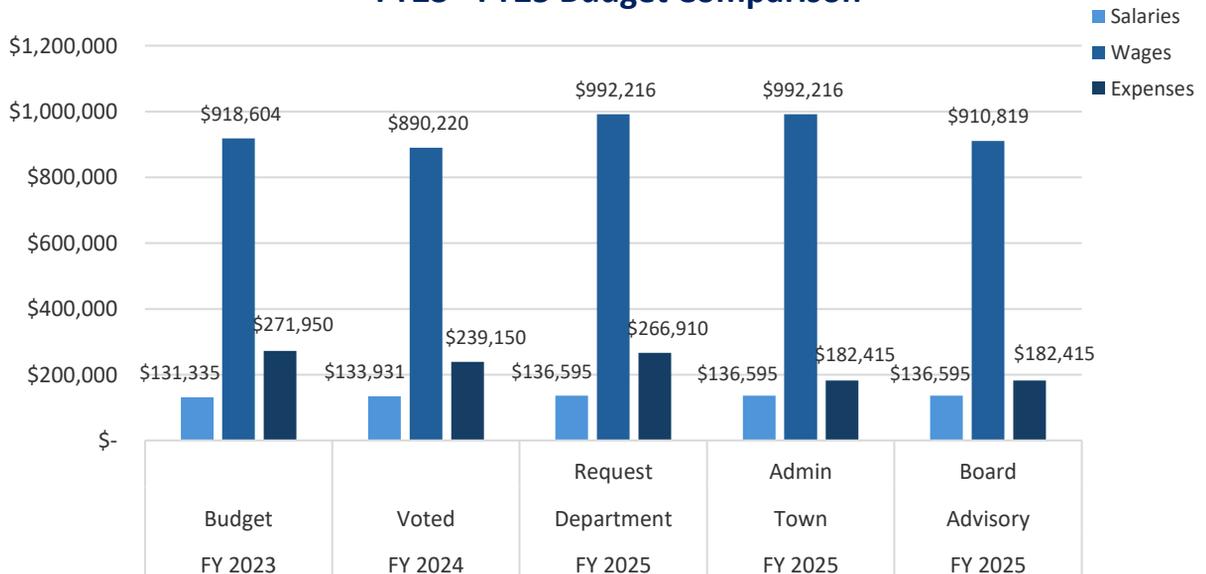
POLICE

Line	Department/Description	FY 2023 Budget	FY 2024 Voted	FY 2025 Department Request	FY 2025 Town Admin	FY 2025 Advisory Board	Percent Change
POLICE DEPARTMENT							
1300	Salaries	\$ 131,335	\$ 133,931	\$ 136,595	\$ 136,595	\$ 136,595	1.99%
1301	Wages	\$ 918,604	\$ 890,220	\$ 992,216	\$ 992,216	\$910,819	2.31%
1302	Expenses	\$ 271,950	\$ 239,150	\$ 266,910	\$ 182,415	\$182,415	-23.72%
DEPARTMENTAL TOTAL		\$ 1,321,889	\$ 1,263,301	\$ 1,395,721	\$ 1,311,226	\$ 1,229,829	-2.65%

Total Department Spending



FY23 - FY25 Budget Comparison



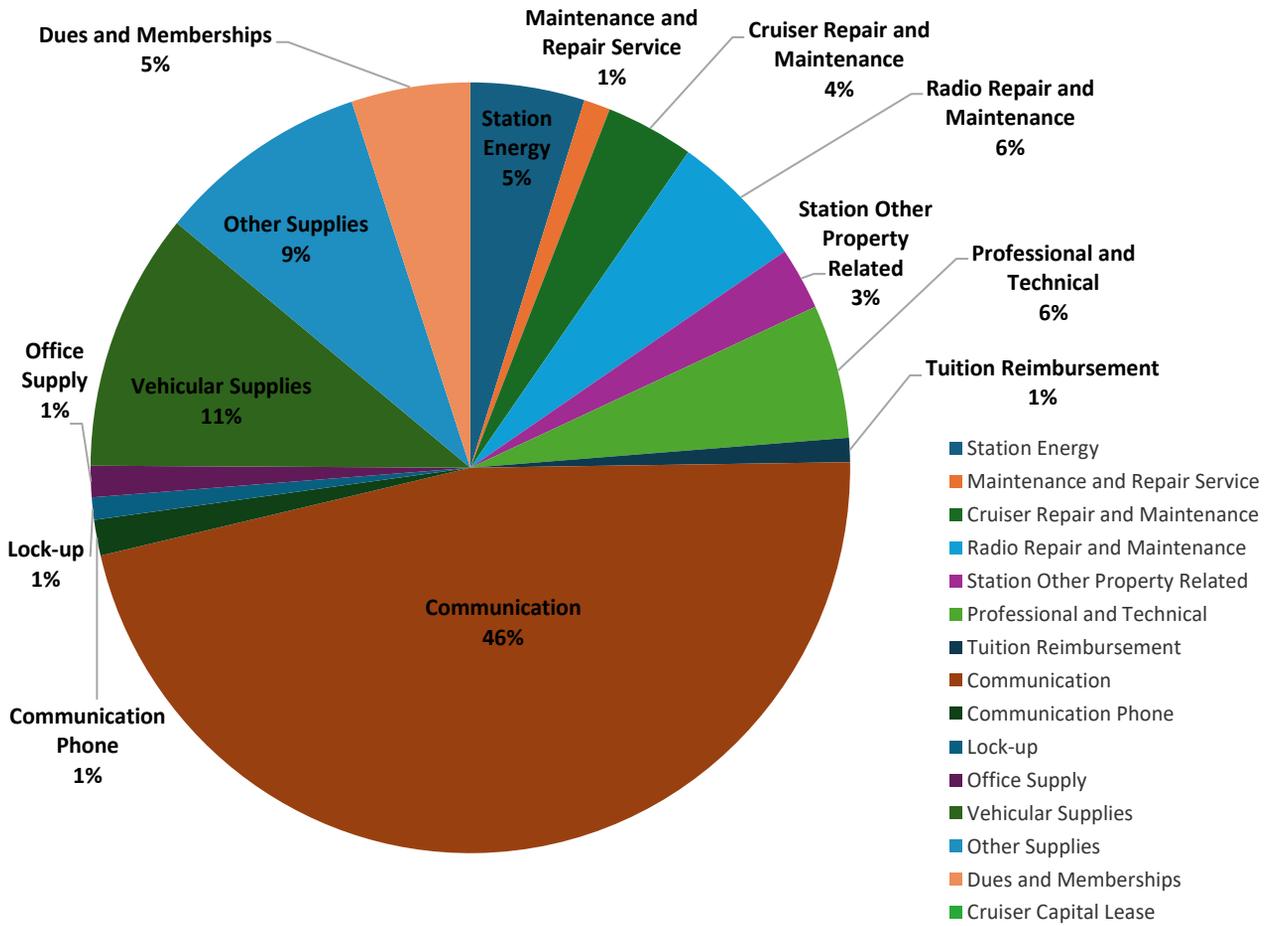
Salaries

FISCAL YEAR 2024								FISCAL YEAR 2025								
								Proposed			Final					
								Increase			Base		Other		Final	
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 7/1/2023	Rate	Hours	7/1/2024	Base Rate	Other Pay	Final Salary	Final Salary		
Salaries																
Hoar	Eric				\$57.55	40	\$ 119,704.00	\$58.70	40	\$ 122,567.69				\$ 136,595.13		
Total Salaries														\$ 136,595.13		
Salaries Budget														\$ 136,595.13		
FISCAL YEAR 2024								FISCAL YEAR 2025								
								Proposed			Final					
								Increase			Base		Other		Final	
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 7/1/2023	Rate	Hours	7/1/2024	Base Rate	Other Pay	Final Salary	Projected Salary		
Wages																
Sappet	Elizabeth		Administrative Asst.		\$26.83	32	\$ 44,816.83	\$27.37	64	\$ 45,713.17	\$ 27.37		\$ 45,713.17	\$ 45,713.17		
Gilmore	Darrell		Sergeant		\$39.85	40	\$ 94,827.48	\$40.65	80	\$ 83,206.80	\$ 40.65	\$ 11,787.72	\$ 84,877.20	\$ 96,664.92		
Papageorgiou	Nicholas		Sergeant		\$39.85	40	\$ 94,677.48	\$40.65	80	\$ 84,870.94	\$ 40.65	\$ 11,887.72	\$ 84,877.20	\$ 96,764.92		
Tully	Matthew		Patrolman		\$34.58	40	\$ 81,403.04	\$35.27	80	\$ 73,647.10	\$ 35.27	\$ 9,200.00	\$ 73,647.10	\$ 82,847.10		
Drinkwine	Shawn		Patrolman		\$34.58	40	\$ 80,103.04	\$35.27	80	\$ 73,647.10	\$ 35.27	\$ 8,400.00	\$ 73,647.10	\$ 82,047.10		
Nault	Richard		Patrolman		\$34.58	40	\$ 79,953.04	\$35.27	80	\$ 73,647.10	\$ 35.27	\$ 8,500.00	\$ 73,647.10	\$ 82,147.10		
Pietroforte	Michael		Patrolman		\$34.58	40	\$ 79,953.04	\$35.27	80	\$ 73,647.10	\$ 35.27	\$ 8,500.00	\$ 73,647.10	\$ 82,147.10		
Swift	Jeffrey		Patrolman		\$34.58	40	\$ 79,953.04	\$35.27	80	\$ 73,647.10	\$ 35.27	\$ 7,750.00	\$ 73,647.10	\$ 81,397.10		
													\$ 66,025.44	\$ 649,728.51		
Part-time Wages							\$ 50,000.00			\$ 51,000.00				\$ 51,000.00		
Custodial							\$ 4,500.00			\$ 4,590.00				\$ 4,590.00		
Overtime							\$ 165,000.00			\$ 180,000.00				\$ 180,000.00		
Differentials							\$ 25,000.00			\$ 25,500.00				\$ 25,500.00		
														\$261,090.00		
Total Wages														\$ 910,818.51		
Wages Budget														\$ 910,819.00		
Total Salary														\$ 1,047,413.64		
Total Budget														\$ 1,047,414.00		

Expenses

Line Item	FY 2023	FY 2024	FY 2025		FY 2025		FY 2025	FY 2025	Percent	Explanation of
	Budget	Voted	Request	Recommendation	Advisory Board	Variance	Change	Change	Change	
Station Energy	\$ 9,000.00	\$ 10,800.00	\$ 12,960.00	\$ 12,000.00	\$ 12,000.00	\$ 1,200.00		11.11%	Energy inflationary increases	
Maintenance and Repair Service	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ -		0.00%		
Cruiser Repair and Maintenance	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ -		0.00%		
Radio Repair and Maintenance	\$ 8,250.00	\$ 9,450.00	\$ 15,450.00	\$ 15,450.00	\$ 15,450.00	\$ 6,000.00		63.49%	Software program license renewal increases 5% annually, new software for fingerprint-live scan \$1,300, Google Workspace monthly increase (\$700 yrtly), service agreement for generator	
Station Other Property Related	\$ 5,000.00	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	\$ -		0.00%		
Professional and Technical	\$ 11,000.00	\$ 13,000.00	\$ 15,000.00	\$ 14,000.00	\$ 14,000.00	\$ 1,000.00		7.69%	Increase training	
Tuition Reimbursement	\$ 2,700.00	\$ 2,700.00	\$ 2,700.00	\$ 2,700.00	\$ 2,700.00	\$ -		0.00%		
Communication	\$ 98,000.00	\$ 106,700.00	\$ 124,300.00	\$ 41,765.00	\$ 41,765.00	\$ (64,935.00)		-60.86%	Reduced for FY25 due to regionalizing with Patriot RECC in Pepperell	
Communication Phone	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ -		0.00%		
Lock-up	\$ 3,000.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ -		0.00%		
Office Supply	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ -		0.00%		
Vehicular Supplies	\$ 29,000.00	\$ 29,000.00	\$ 29,000.00	\$ 29,000.00	\$ 29,000.00	\$ -		0.00%		
Other Supplies	\$ 24,000.00	\$ 24,000.00	\$ 24,000.00	\$ 24,000.00	\$ 24,000.00	\$ -		0.00%		
Dues and Memberships	\$ 13,500.00	\$ 13,500.00	\$ 13,500.00	\$ 13,500.00	\$ 13,500.00	\$ -		0.00%		
Cruiser Capital Lease	\$ 48,000.00					\$ -				
						\$ -				
TOTAL FUNDS REQUESTED	\$ 271,950.00	\$ 239,150.00	\$ 266,910.00	\$ 182,415.00	\$ 182,415.00	\$ (56,735.00)		-23.72%		

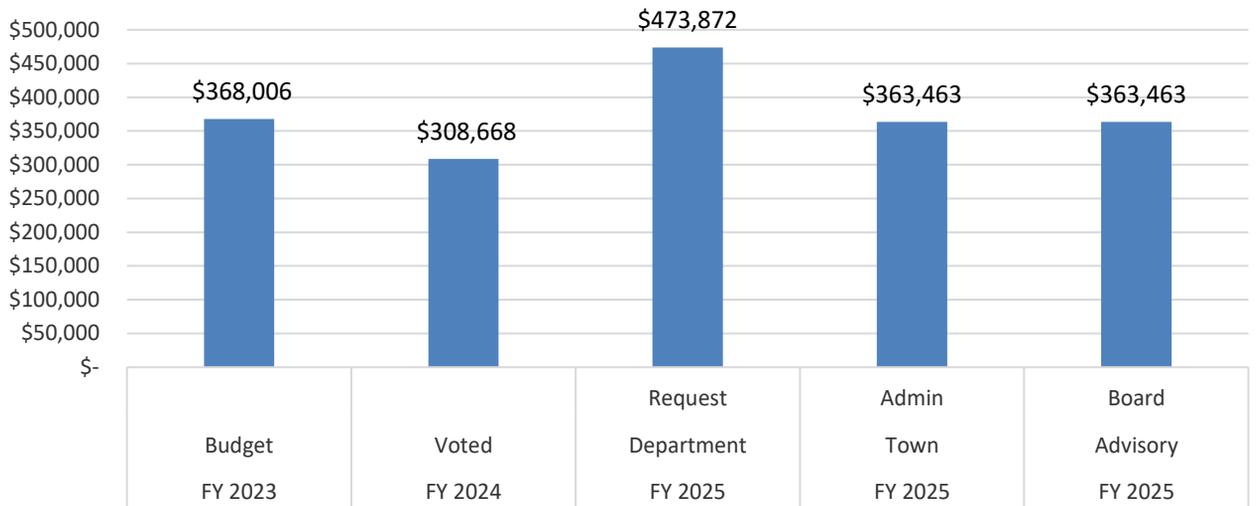
Police Expenses



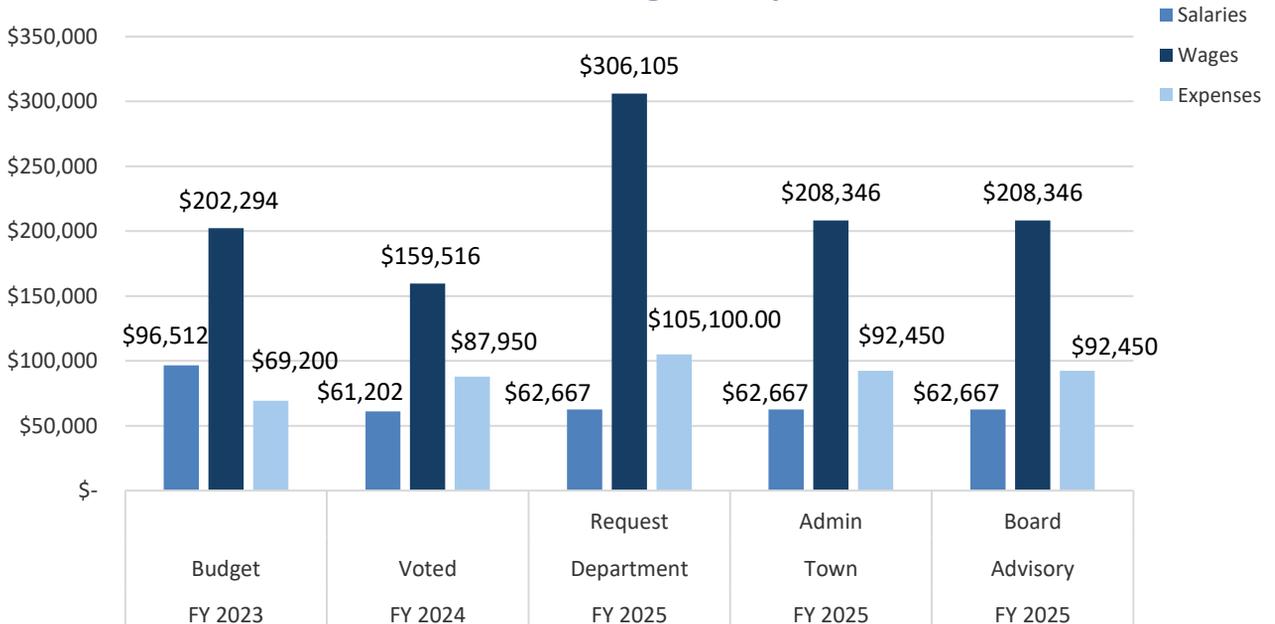
FIRE

Line	Department/Description	FY 2023 Budget	FY 2024 Voted	FY 2025 Department Request	FY 2025 Town Admin	FY 2025 Advisory Board	Percent Change
FIRE DEPARTMENT							
1310	Salaries	\$ 96,512	\$ 61,202	\$62,667	\$62,667	\$62,667	2.39%
1311	Wages	\$ 202,294	\$ 159,516	\$306,105	\$208,346	\$208,346	30.61%
1312	Expenses	\$ 69,200	\$ 87,950	\$ 105,100.00	\$92,450	\$92,450	5.12%
	DEPARTMENTAL TOTAL	\$ 368,006	\$ 308,668	\$473,872	\$363,463	\$363,463	17.75%

Total Department Budget



FY23 - FY25 Budget Comparison



Salaries

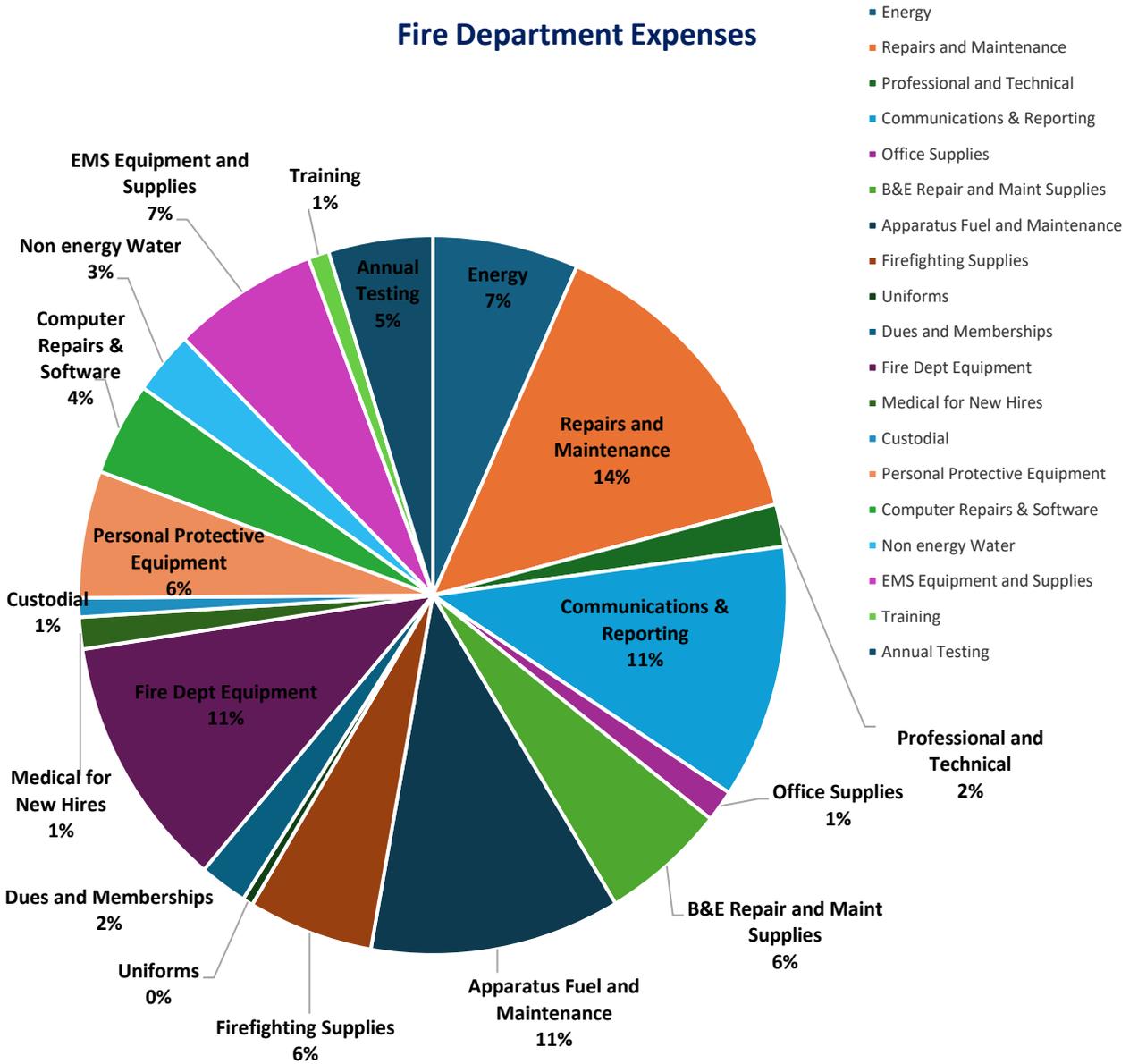
FISCAL YEAR 2024						FISCAL YEAR 2025							
First Name	Position	Pay Grade	Rate	Hours	Annual Salary 7/1/2023	Rate	Hours	Proposed Increase 7/1/2024	Final Base Rate	Other Pay	Salary Increase	Final Salary	Projected Salary Fiscal 2025
William	Fire Chief		\$49.04	24	\$ 61,201.92	\$50.02	24	\$ 62,666.06	\$50.02		\$ 1,464.14	\$ 62,666.06	\$ 62,666.06
					\$ 61,202.00								\$ 62,667.00

FISCAL YEAR 2024						FISCAL YEAR 2025							
First Name	Position	Pay Grade	Rate	Hours	Annual Salary 7/1/2023	Proposed Rate Increase	Hours	Proposed Increase 7/1/2024	Final Base Rate	Other Pay	Salary Increase	Final Salary	Projected Salary Fiscal 2025
On Call Wages					\$ 80,268.00	2%		\$81,873.36			\$1,605.36	\$81,873.36	\$81,873.36
Training Wages					\$ 12,852.00	2%		\$13,109.04			\$257.04	\$13,109.04	\$13,109.04
Overtime					\$ 7,140.00	2%		\$7,282.80			\$142.80	\$7,282.80	\$7,282.80
Full Time					\$ 59,256.00	2%		\$106,080.00			\$46,824.00	\$106,080.00	\$106,080.00
					\$ 159,516.00								\$208,345.20
					\$ 159,516.00								\$208,346.00
					\$ 220,718.00								\$271,012.20
					\$ 220,718.00								\$271,013.00

Expenses

Line Item	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025	FY 2025	FY 2025	Line Item Detail Description
	Budget	Voted	Department Request	Town Admin Recommendation	Advisory Board	Variance	Percent Change		
Energy	\$ 3,000	\$ 5,000	\$ 7,000	\$ 6,000	\$ 6,000	\$ 1,000	20.00%	Inflationary increases in energy	
Repairs and Maintenance	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0.00%		
Professional and Technical	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%		
Communications & Reporting	\$ 9,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ -	0.00%		
Office Supplies	\$ 1,000	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.00%		
B&E Repair and Maint Supplies	\$ 5,500	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	0.00%		
Apparatus Fuel and Maintenance	\$ 5,000	\$ 10,000	\$ 12,000	\$ 11,000	\$ 11,000	\$ 1,000	10.00%	Inflationary increases	
Firefighting Supplies	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	0.00%		
Uniforms	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ -	0.00%		
Dues and Memberships	\$ 2,300	\$ 2,300	\$ 2,300	\$ 2,300	\$ 2,300	\$ -	0.00%		
Fire Dept Equipment	\$ 10,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ -	0.00%		
Medical for New Hires	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ -	0.00%		
Custodial	\$ 500.00	\$ 750.00	\$ 900.00	\$ 750.00	\$ 750.00	\$ -	0.00%		
Personal Protective Equipment	\$ 1,500.00	\$ 1,500.00	\$ 6,000.00	\$ 1,500.00	\$ 1,500.00	\$ -	0.00%		
Computer Repairs & Software	\$ 4,400.00	\$ 4,400.00	\$ 4,400.00	\$ 4,400.00	\$ 4,400.00	\$ -	0.00%		
Non energy Water	\$ 1,000.00	\$ 2,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 1,000	50.00%	Annual rate increase	
EMS Equipment and Supplies	\$ 1,000.00	\$ 5,000.00	\$ 7,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,000	20.00%	IE epi/narcan/medical increases	
Training	\$ -	\$ 500.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 500	100.00%	Additional training needed	
Annual Testing	\$ -		\$ 5,000.00						
TOTAL FUNDS REQUESTED	\$ 69,200.00	\$ 87,950.00	\$ 105,100.00	\$ 92,450.00	\$92,450.00	\$ 4,500	5.12%		

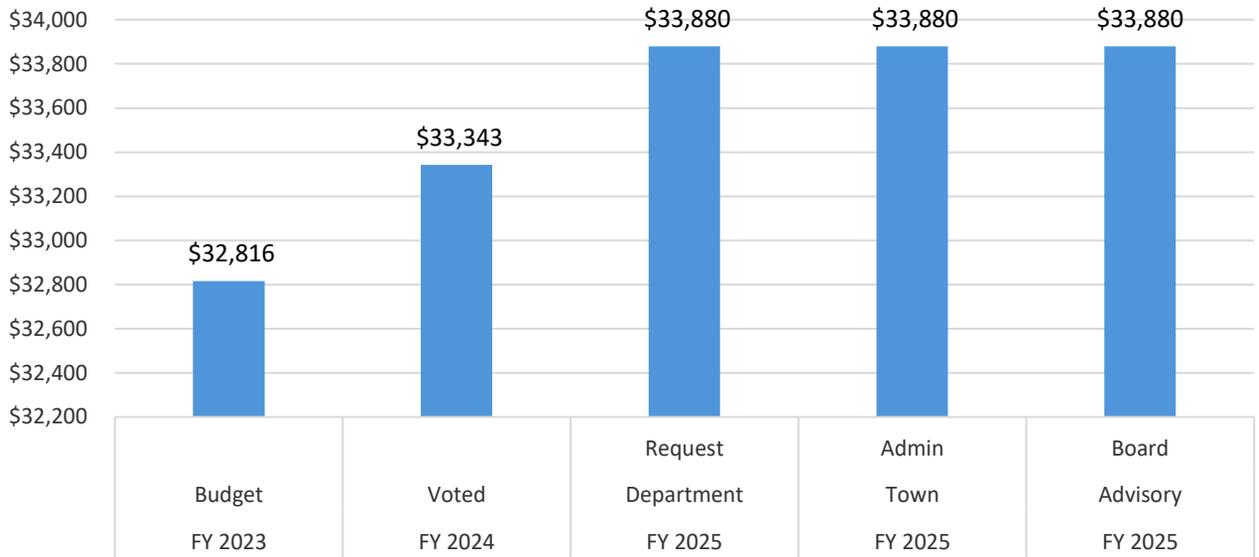
Fire Department Expenses



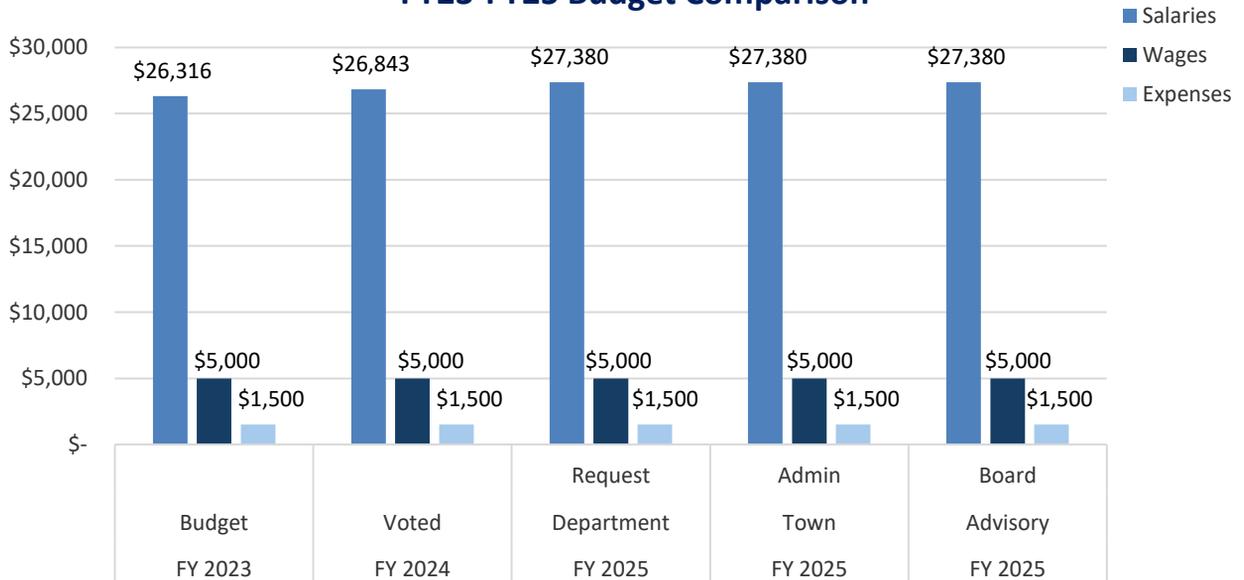
INSPECTORS

		FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	Percent
Line	Department/Description	Budget	Voted	Department Request	Town Admin	Advisory Board	Change
BUILDING INSPECTOR							
1240	Salaries	\$ 26,316	\$ 26,843	\$ 27,380	\$ 27,380	\$ 27,380	2.00%
1241	Wages	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	0.00%
1242	Expenses	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	0.00%
	DEPARTMENTAL TOTAL	\$ 32,816	\$ 33,343	\$ 33,880	\$ 33,880	\$ 33,880	1.61%

Total Department Budget



FY23-FY25 Budget Comparison



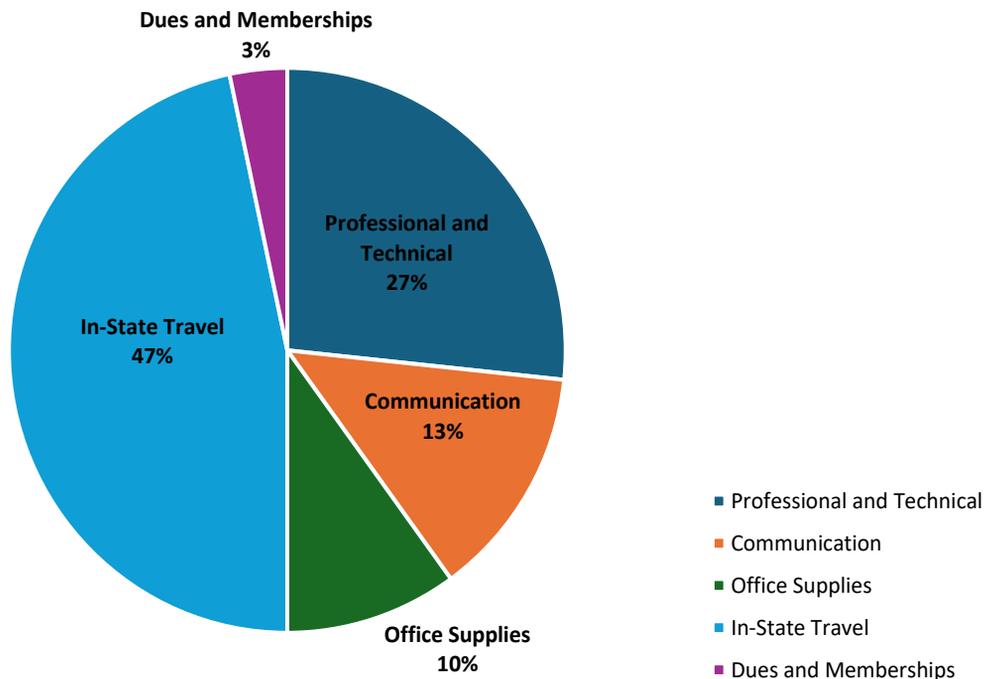
Salaries

FISCAL YEAR 2024							FISCAL YEAR 2025							Projected Salary Fiscal 2024
Last Name	First Name	Position	Pay Grade	Rate	Hours	Annual Salary 7/1/2023	Proposed Rate Increase	Hours	Proposed Increase 7/1/2024	Final Base Rate	Other Pay	Salary Increase	Final Salary	
Salaries														
Barnes	Dana	Building Commissioner				\$ 26,843.00			\$ 27,379.86				\$ 27,379.86	\$ 27,379.86
Total Salaries						\$ 26,843.00								\$ 27,379.86
Budget						\$ 26,843.00								\$ 27,380.00
FISCAL YEAR 2024							FISCAL YEAR 2025							Projected Salary Fiscal 2024
Last Name	First Name	Position	Pay Grade	Rate	Hours	Annual Salary 7/1/2023	Proposed Rate Increase	Hours	Proposed Increase 7/1/2024	Final Base Rate	Other Pay	Salary Increase	Final Salary	
Wages														
		Building Inspector - part-time				\$ 5,000.00			\$ 5,000.00					\$ 5,000.00
Total Wages						\$5,000.00								\$ 5,000.00
Total Salaries and Wages						\$31,843.00								\$ 32,379.86
Budget						\$31,843.00								\$ 32,380.00

Expenses

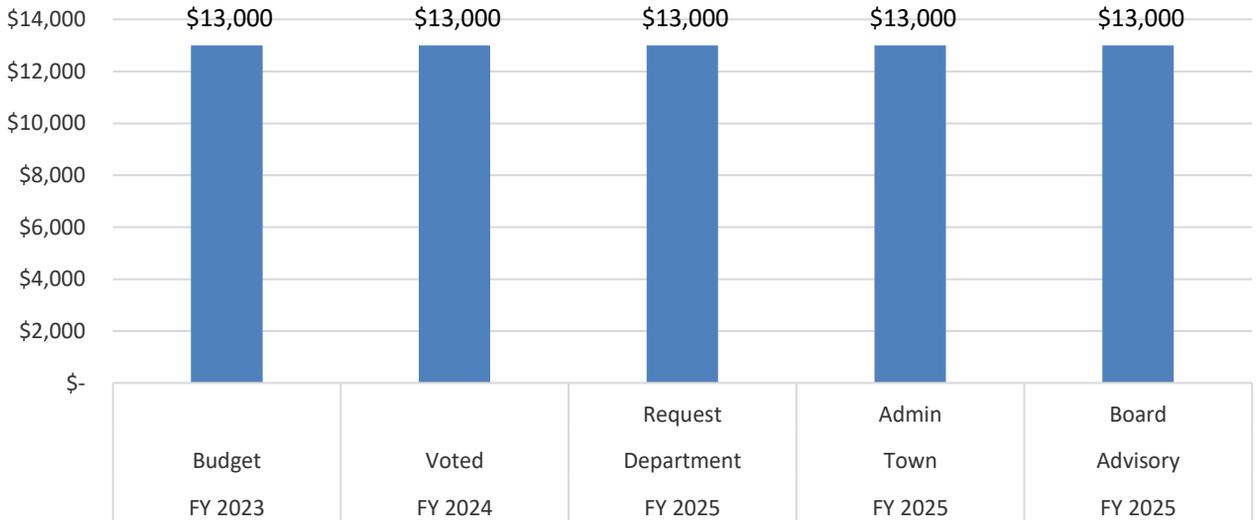
Line Item	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025	FY 2025
	Budget	Voted	Department Request	Town Admin Recommendation	Advisory Board	Variance	Percent Change
Professional and Technical	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$0.00	0.00%
Communication	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$0.00	0.00%
Office Supplies	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00	\$0.00	0.00%
In-State Travel	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$0.00	0.00%
Dues and Memberships	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$0.00	0.00%
TOTAL FUNDS REQUESTED	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	1,500.00	1,500.00	\$0.00	0.00%

Building Inspector Expenses

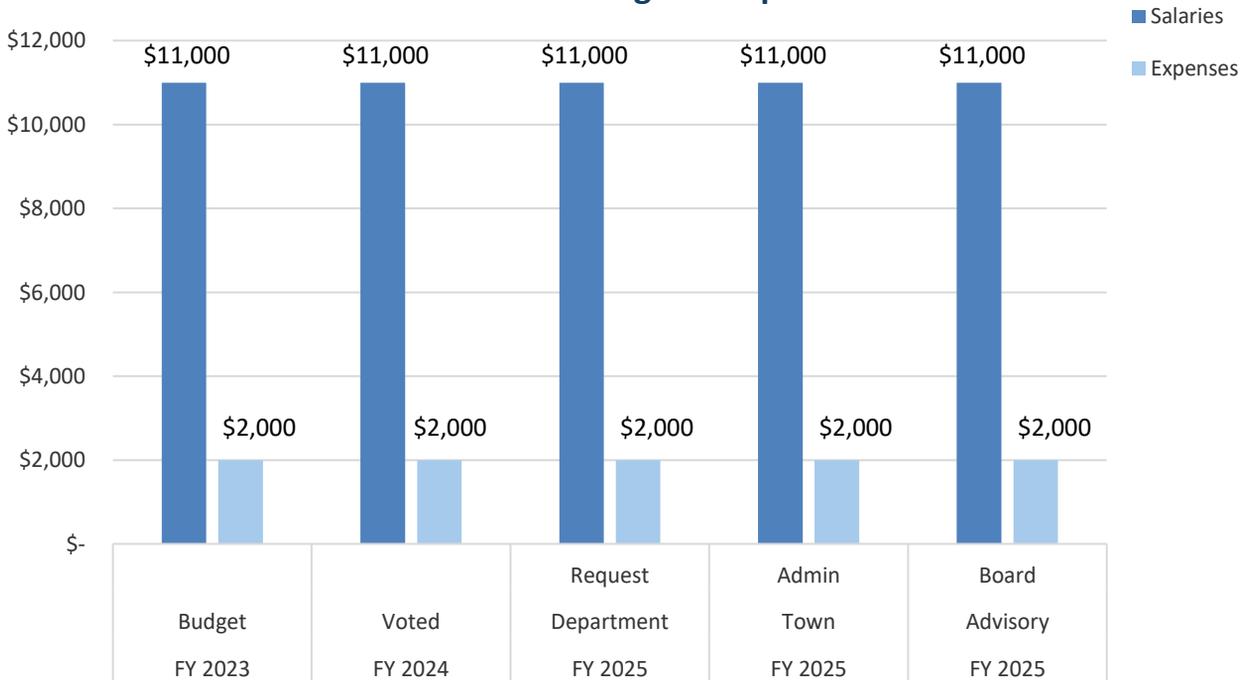


Line	Department/Description	FY 2023 Budget	FY 2024 Voted	FY 2025 Department Request	FY 2025 Town Admin	FY 2025 Advisory Board	Percent Change
DOG OFFICER							
1360	Salary	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	0.00%
1361	Expenses	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	0.00%
DEPARTMENTAL TOTAL		\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	0.00%

Total Department Budget



FY23 - FY25 Budget Comparison



Line	Department/Description	FY 2023 Budget	FY 2024 Voted	FY 2025 Department Request	FY 2025 Town Admin	FY 2025 Advisory Board	Percent Change
GAS INSPECTION							
1250	Fee Salaries	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	0.00%
DEPARTMENTAL TOTAL		\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	4000	0.00%

Line	Department/Description	FY 2023 Budget	FY 2024 Voted	FY 2025 Department Request	FY 2025 Town Admin	FY 2025 Advisory Board	Percent Change
PLUMBING INSPECTION							
1250	Fee Salaries	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	0.00%
DEPARTMENTAL TOTAL		\$ 4,000	\$ 4,000	\$ 4,000	\$4,000	\$4,000	0.00%

Line	Department/Description	FY 2023 Budget	FY 2024 Voted	FY 2025 Department Request	FY 2025 Town Admin	FY 2025 Advisory Board	Percent Change
ELECTRICAL INSPECTION							
245	Fee Salaries	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	0.00%
DEPARTMENTAL TOTAL		\$ 12,000	\$ 12,000	\$12,000	\$12,000	\$12,000	0.00%

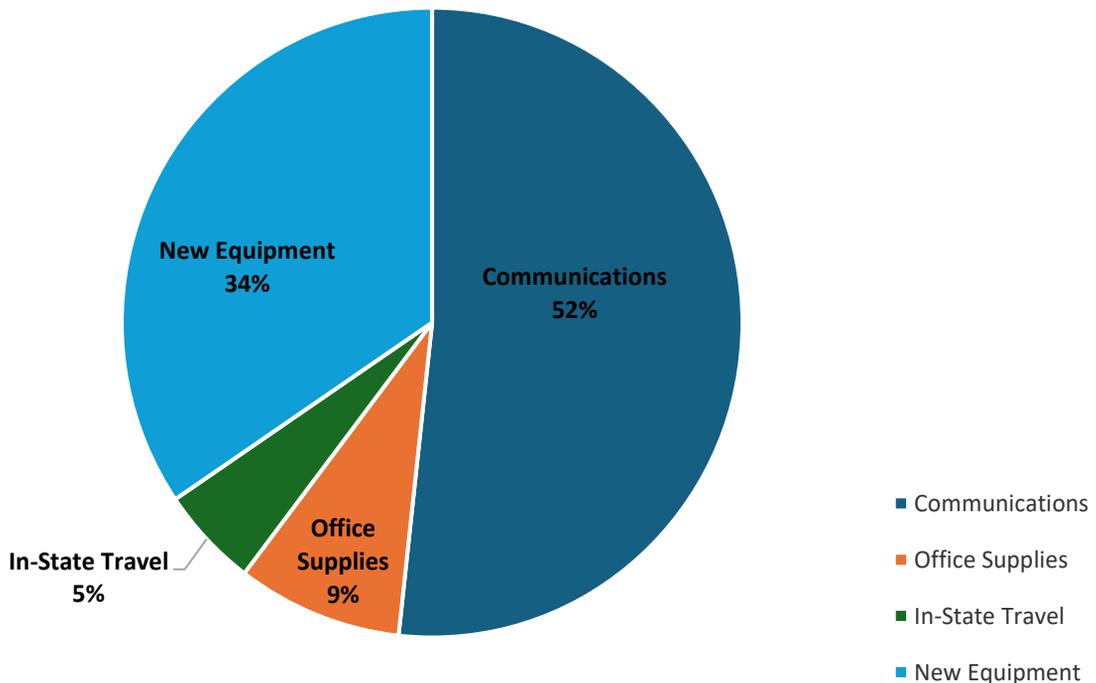
EMERGENCY MANAGEMENT

Line	Department/Description	FY 2023 Budget	FY 2024 Voted	FY 2025 Department Request	FY 2025 Town Admin	FY 2025 Advisory Board	Percent Change
EMERGENCY MANAGEMENT AGENCY							
1351	Expenses	\$ 2,900	\$ 2,900	\$ 2,900	\$ 2,900	\$2,900	0.00%
	DEPARTMENTAL TOTAL	\$ 2,900	\$ 2,900	\$ 2,900	\$ 2,900	\$2,900	0.00%

Expenses

Line Item	FY 2023 Budget	FY 2024 Voted	FY 2025 Department Request	FY 2025 Town Admin Recommendation	FY 2025 Advisory Board	FY 2025 Variance	FY 2025 Percent Change
Communications	\$ 1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	0.00%
Office Supplies	\$ 250.00	\$250.00	\$250.00	\$250.00	\$250.00	\$0.00	0.00%
In-State Travel	\$ 150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$0.00	0.00%
New Equipment	\$ 1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
TOTAL FUNDS REQUESTED	\$ 2,900.00	\$2,900.00	\$2,900.00	\$ 2,900.00	\$ 2,900.00	\$0.00	0.00%

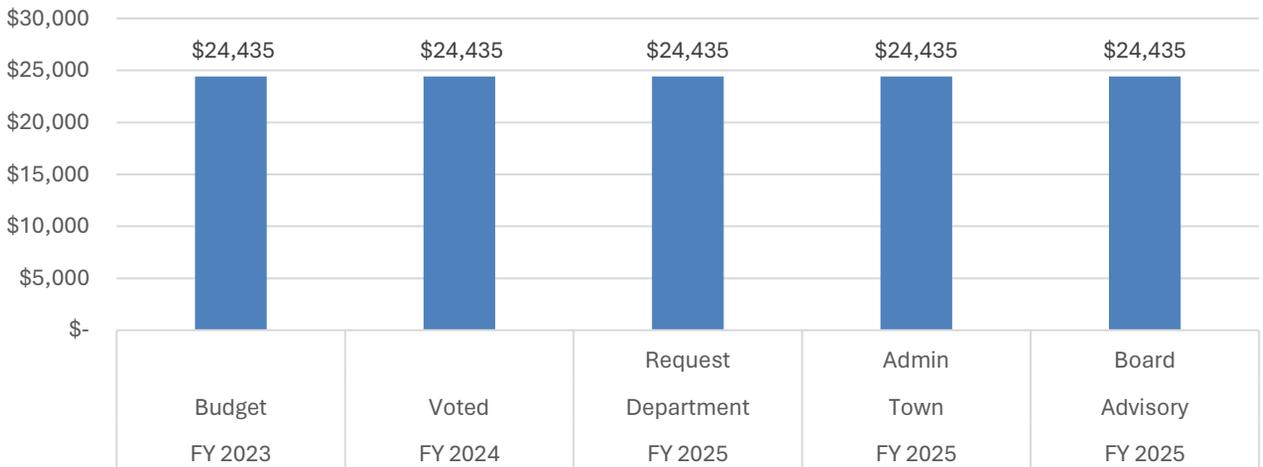
Emergency Management Expenses



TREE WARDEN

Line	Department/Description	FY 2023 Budget	FY 2024 Voted	FY 2025 Department Request	FY 2025 Town Admin	FY 2025 Advisory Board	Percent Change
TREE WARDEN							
1531	Expenses	\$ 24,435	\$ 24,435	\$24,435	\$24,435	\$24,435	0.00%
DEPARTMENTAL TOTAL		\$ 24,435	\$ 24,435	\$24,435	\$24,435	\$24,435	0.00%

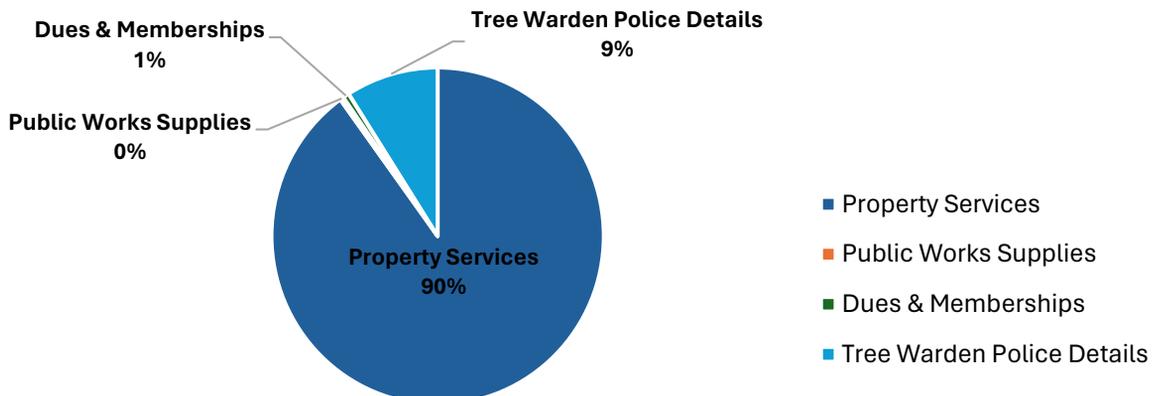
Total Department Budget



Expenses

Line Item	FY 2023 Budget	FY 2024 Voted	FY 2025 Department Request	FY 2025 Town Admin Recommendation	FY 2025 Advisory Board	FY 2025 Variance	FY 2025 Percent Change
Property Services	\$ 22,000.00	\$ 22,000.00	\$ 22,000.00	\$ 22,000.00	\$ 22,000.00	\$0.00	0.00%
Public Works Supplies	\$ 85.00	\$ 85.00	\$ 85.00	\$ 85.00	\$ 85.00	\$0.00	0.00%
Dues & Memberships	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00	\$0.00	0.00%
Tree Warden Police Details	\$ 2,200.00	\$ 2,200.00	\$ 2,200.00	\$ 2,200.00	\$ 2,200.00	\$0.00	0.00%
TOTAL FUNDS REQUESTED	\$ 24,435.00	\$ 24,435.00	\$24,435.00	\$24,435.00	\$24,435.00	\$0.00	0.00%

Tree Warden Expenses



PUBLIC SAFETY SUMMARY OF EXPENDITURES

Department	Budget
Police	\$1,229,829
Fire	\$363,463
Inspectors	66,880
Emergency Management	\$2,900
<u>Tree Warden</u>	<u>\$24,435</u>
 Total	 \$1,687,507

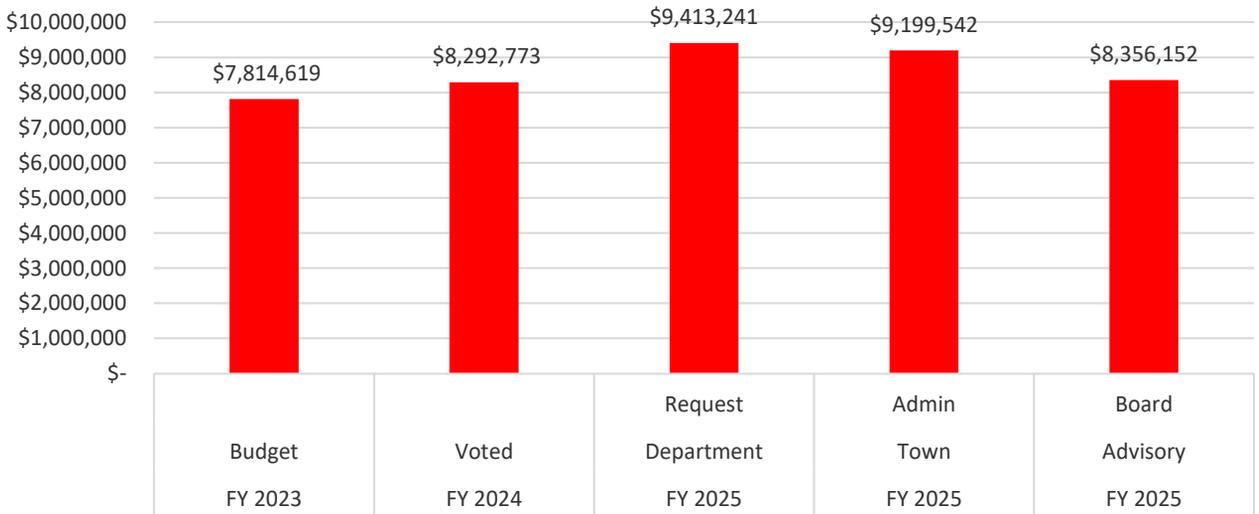


SCHOOLS

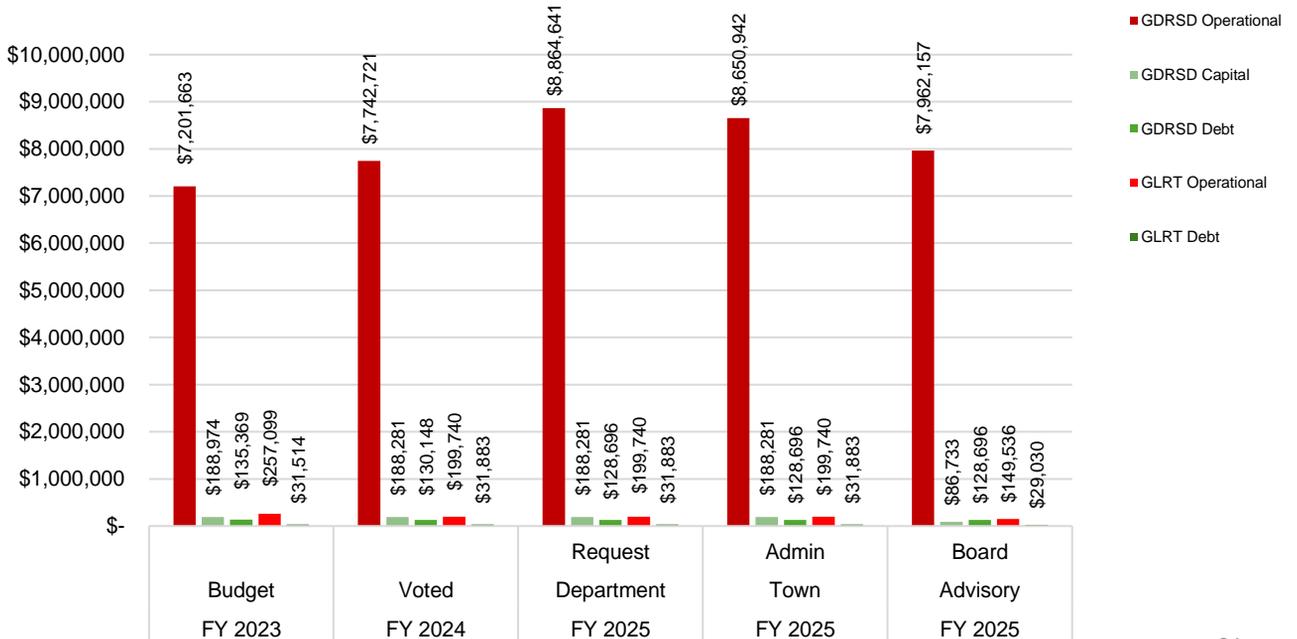
REGIONAL SCHOOL DISTRICTS

Line	Department/Description	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	Percent Change
		Budget	Voted	Department Request	Town Admin	Advisory Board	
REGIONAL SCHOOL DISTRICT							
1410	Groton Dunstable Regional Operational	\$ 7,201,663	\$ 7,742,721	\$ 8,864,641	\$ 8,650,942	\$ 7,962,157	2.83%
1411	Groton Dunstable Regional Capital	\$ 188,974	\$ 188,281	\$ 188,281	\$ 188,281	\$ 86,733	-53.93%
1412	Groton Dunstable Regional Debt	\$ 135,369	\$ 130,148	\$ 128,696	\$ 128,696	\$ 128,696	-1.12%
1413	Greater Lowell Regional Technical	\$ 257,099	\$ 199,740	\$ 199,740	\$ 199,740	\$ 149,536	-25.13%
1414	Greater Lowell Regional Debt	\$ 31,514	\$ 31,883	\$ 31,883	\$ 31,883	\$ 29,030	-8.95%
	DEPARTMENTAL TOTAL	\$ 7,814,619	\$ 8,292,773	\$ 9,413,241	\$ 9,199,542	\$ 8,356,152	0.76%

Total School Assessments



FY23 - FY25 Budget Comparison



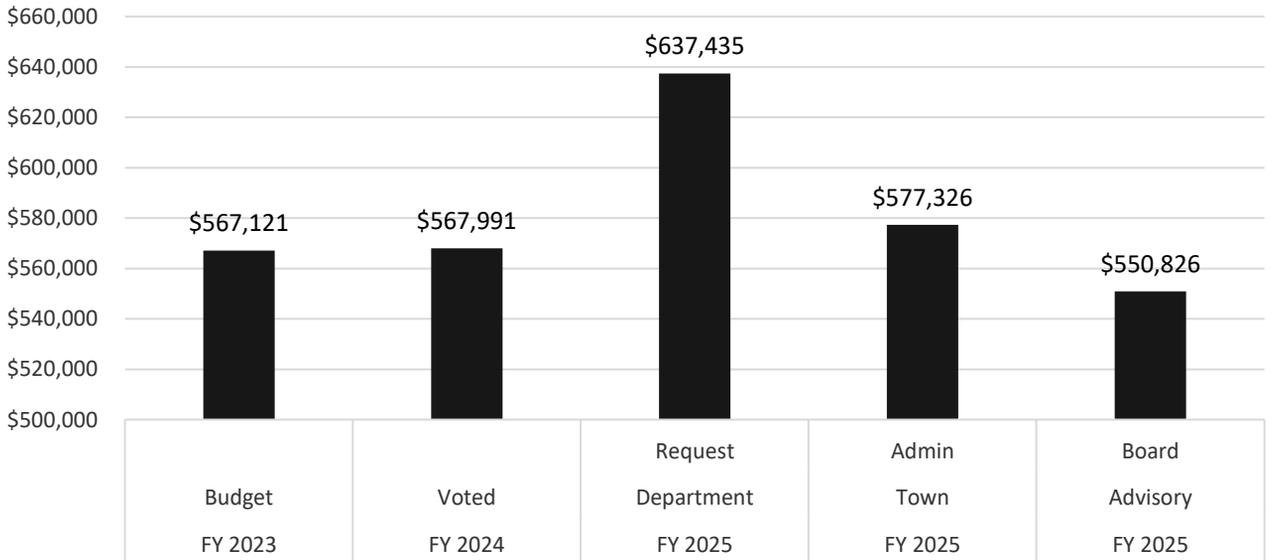


PUBLIC WORKS

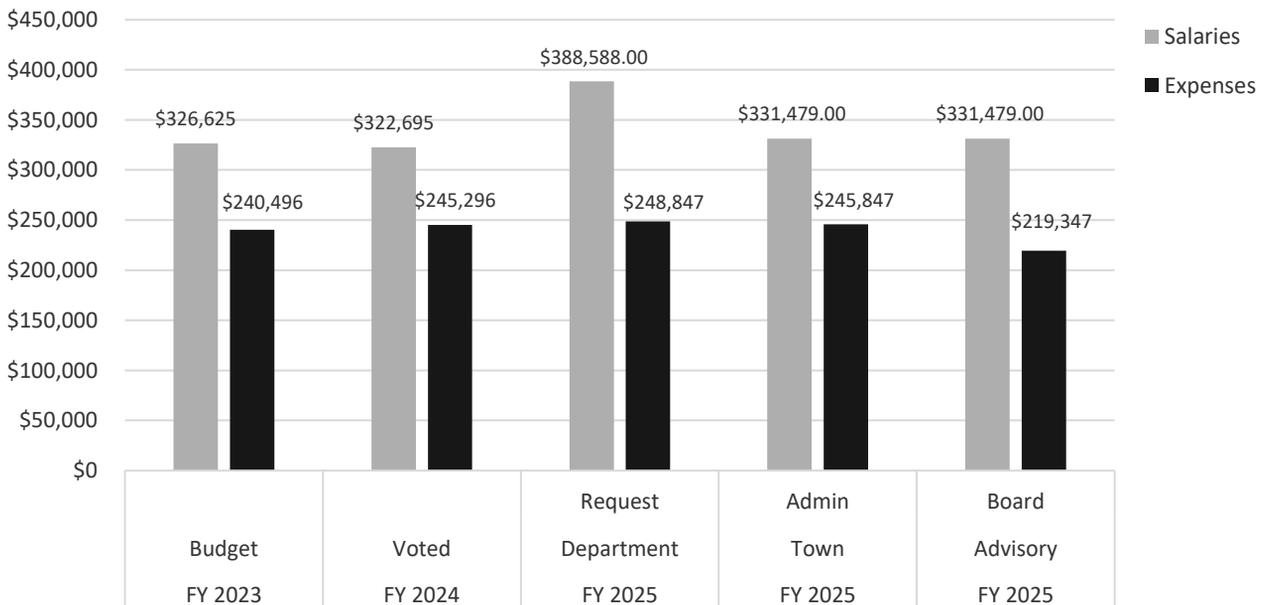
HIGHWAY

Line	Department/Description	FY 2023 Budget	FY 2024 Voted	FY 2025 Department Request	FY 2025 Town Admin	FY 2025 Advisory Board	Percent Change
HIGHWAY DEPARTMENT							
1501	Wages	\$326,625	\$322,695	\$ 388,588.00	\$ 331,479.00	\$ 331,479.00	2.72%
1502	Expenses	\$240,496	\$245,296	\$248,847	\$245,847	\$219,347	0.22%
DEPARTMENTAL TOTAL		\$567,121	\$567,991	\$637,435	\$577,326	\$550,826	1.64%

Total Department Budget



FY23 - FY25 Budget Comparison



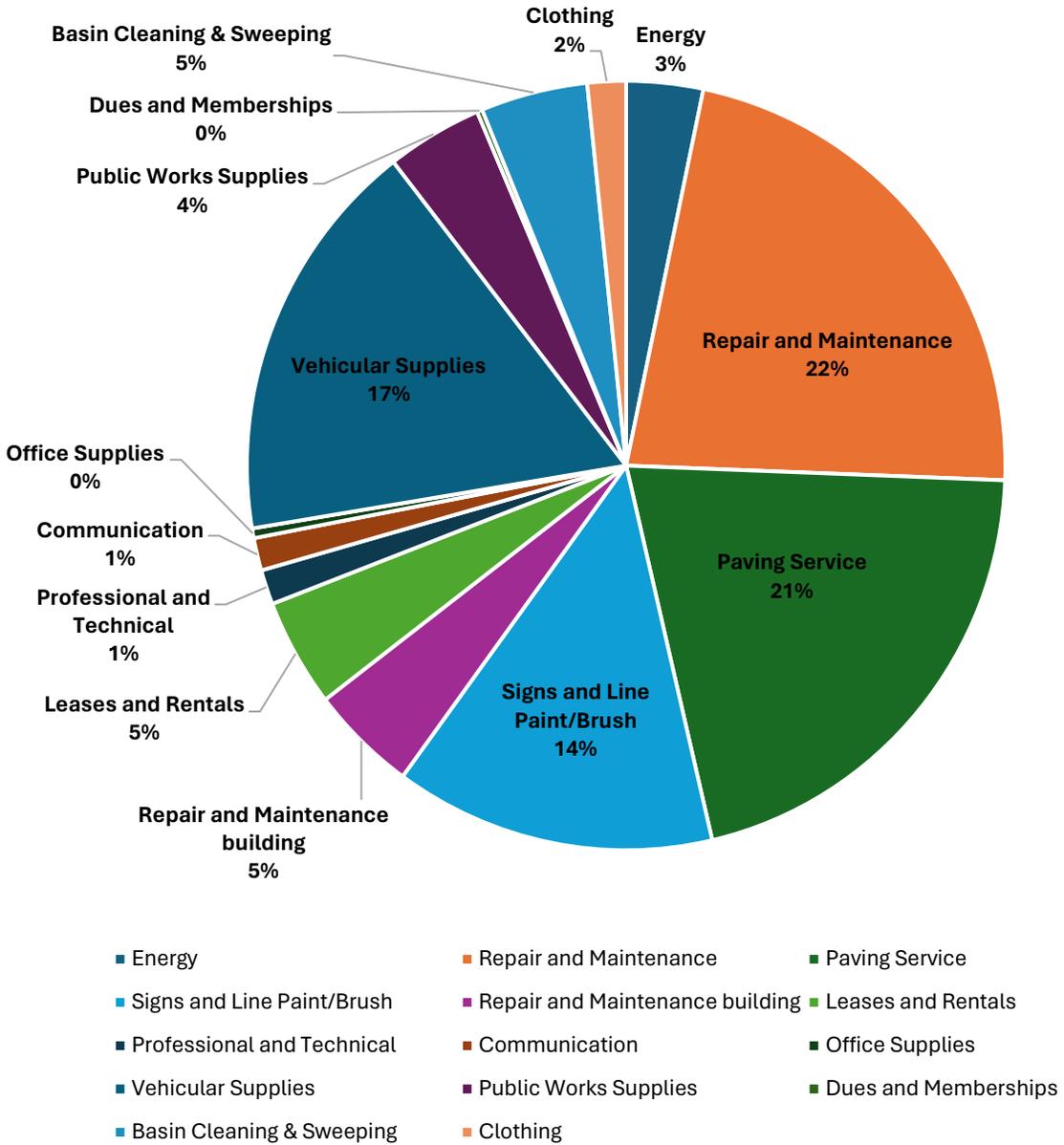
Salaries

FISCAL YEAR 2024							FISCAL YEAR 2025							
Last Name	First Name	Position	Pay Grade	Rate	Hours	Annual Salary 7/1/2023	Proposed Rate Rate	Hours	Proposed Increase 7/1/2024	Final Base Rate	Other Pay	Salary Increase	Final Salary	Projected Salary Fiscal 2025
Wages														
Tully	David	Highway Super		\$46.72	40	\$ 97,177.60	\$ 47.65	40	\$99,493.20		\$ 47.65		\$ 99,493.20	\$ 99,493.20
Hooper	Kristina	Assistant		\$24.56	16	\$ 20,433.92	\$ 25.05	16	\$15,230.40		\$ 25.05		\$ 15,230.40	\$ 15,230.40
Hooper	Kristina	Assistant		\$24.56	16	\$ 20,433.92	\$ 25.55	16	\$ 5,804.96		\$ 25.55		\$ 5,804.96	\$ 5,804.96
Cullen	Mark	Operator		\$30.79	40	\$ 64,743.61	\$ 31.41	40	\$65,584.08	2.0%	\$ 32.04	\$700.41	\$ 66,899.52	\$ 67,599.93
Franzek	John	Operator		\$31.94	40	\$ 66,435.20	\$ 32.58	40	\$68,027.04		\$ 32.58		\$ 68,027.04	\$ 68,027.04
Cullen	Daniel	Laborer/truck dr		\$28.56	40	\$ 59,404.80	\$ 29.13	40	\$60,823.44		\$ 29.13		\$ 60,823.44	\$ 60,823.44
Part-Time Wages									\$ 6,500.00				\$ 6,500.00	\$ 6,500.00
Overtime									\$ 8,000.00				\$ 8,000.00	\$ 8,000.00
On call pay														
Total Wages														\$ 331,478.97
Budget														\$ 331,479.00

Expenses

Line Item	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025	FY 2025	Percent Change	Explanation of Change
	Budget	Voted	Request	Recommendation	Advisory Board	Variance			
Energy	\$ 7,174.00	\$ 7,174.00	\$ 7,174.00	\$ 7,174.00	\$ 7,174.00	\$ -	0.00%		
Repair and Maintenance	\$ 44,947.00	\$ 44,947.00	\$ 49,000.00	\$ 49,000.00	\$ 49,000.00	\$ 4,053.00	9.02%	aging equipment	
Paving Service	\$ 67,000.00	\$ 67,000.00	\$ 67,000.00	\$ 67,000.00	\$ 45,500.00	\$ (21,500.00)	0.00%	reduction due to override failing	
Signs and Line Paint/Brush	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ 30,000.00	\$ (5,000.00)	0.00%	reduction due to override failing	
Repair and Maintenance building	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ -	0.00%		
Leases and Rentals	\$ 10,000.00	\$ 10,000.00	\$ 12,500.00	\$ 10,000.00	\$ 10,000.00	\$ -	0.00%		
Professional and Technical	\$ 3,200.00	\$ 3,200.00	\$ 3,200.00	\$ 3,200.00	\$ 3,200.00	\$ -	0.00%		
Communication	\$ 6,000.00	\$ 6,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ (3,000.00)	-50.00%		
Office Supplies	\$ 902.00	\$ 902.00	\$ 900.00	\$ 900.00	\$ 900.00	\$ (2.00)	-0.22%		
Vehicular Supplies	\$ 37,500.00	\$ 37,500.00	\$ 37,500.00	\$ 37,500.00	\$ 37,500.00	\$ -	0.00%		
Public Works Supplies	\$ 8,973.00	\$ 8,973.00	\$ 8,973.00	\$ 8,973.00	\$ 8,973.00	\$ -	0.00%		
Dues and Memberships	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 500.00	\$ 500.00	\$ (500.00)	-50.00%		
Basin Cleaning & Sweeping	\$ 5,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ -	0.00%		
Clothing	\$ 3,800.00	\$ 3,600.00	\$ 3,600.00	\$ 3,600.00	\$ 3,600.00	\$ -	0.00%		
TOTAL FUNDS REQUESTED	\$ 240,496.00	\$ 245,296.00	\$ 248,847.00	\$ 245,847.00	\$ 219,347.00	\$ (25,949.00)	0.22%		

Highway Department Expenses



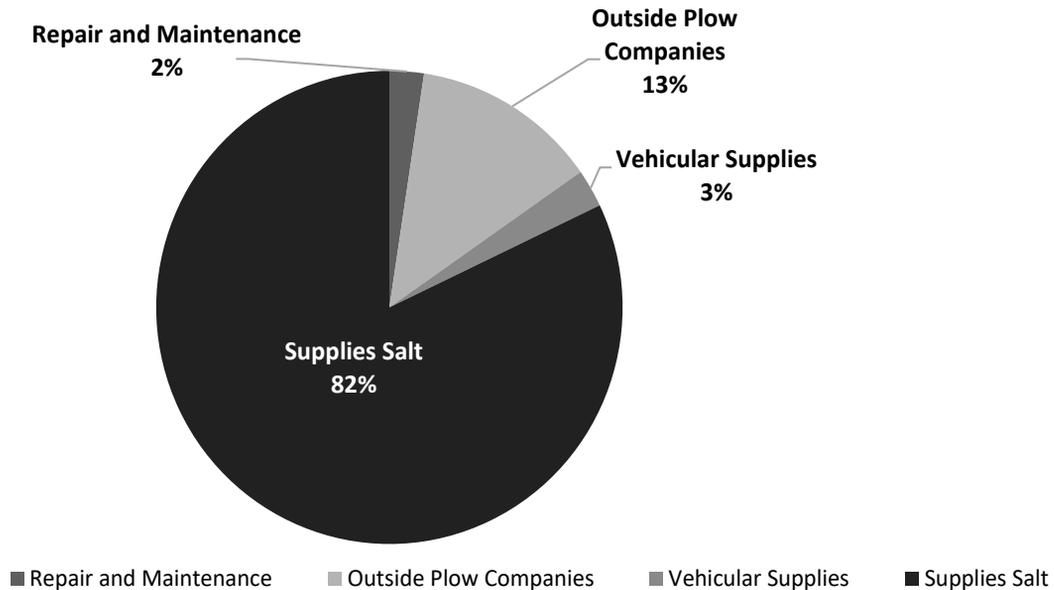
SNOW

Line	Department/Description	FY 2023 Budget	FY 2024 Voted	FY 2025 Department Request	FY 2025 Town Admin	FY 2025 Advisory Board	Percent Change
SNOW AND ICE							
1521	Wages	\$ 56,175	\$ 56,175	\$57,300	\$56,175	\$56,175	0.00%
1520	Expenses	\$ 229,710	\$ 229,710	\$234,404	\$229,710	\$229,710	0.00%
	DEPARTMENTAL TOTAL	\$ 285,885	\$ 285,885	\$291,704	\$285,885	\$285,885	0.00%

Expenses

Line Item	FY 2023 Budget	FY 2024 Voted	FY 2025 Department Request	FY 2025 Town Admin Recommendation	FY 2025 Advisory Board	FY 2025 Variance	FY 2025 Percent Change
Repair and Maintenance	\$ 5,583.00	\$ 5,583.00	\$ 5,583.00	\$ 5,583.00	\$ 5,583.00	\$ -	0.00%
Outside Plow Companies	\$ 25,583.00	\$ 25,583.00	\$ 30,277.00	\$ 25,583.00	\$ 25,583.00	\$ -	0.00%
Vehicular Supplies	\$ 6,090.00	\$ 6,090.00	\$ 6,090.00	\$ 6,090.00	\$ 6,090.00	\$ -	0.00%
Supplies Salt	\$ 192,454.00	\$ 192,454.00	\$ 192,454.00	\$ 192,454.00	\$ 192,454.00	\$ -	0.00%
TOTAL FUNDS REQUESTED	\$ 229,710.00	\$ 229,710.00	\$ 234,404.00	\$ 229,710.00	\$ 229,710.00	\$ -	0.00%

Snow and Ice Expenses



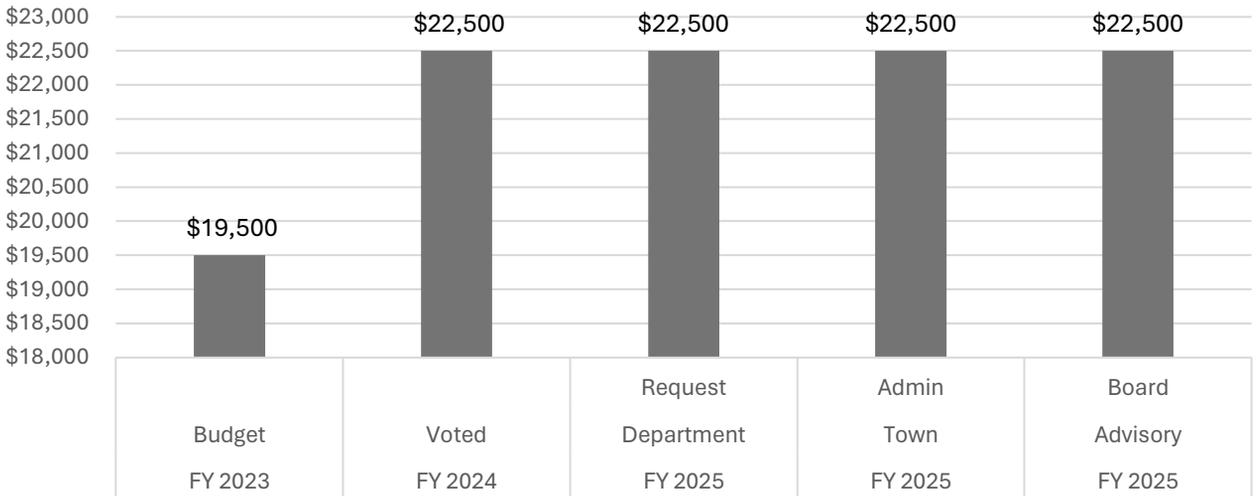
STREETLIGHTS

		FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	Percent
Line	Department/Description	Budget	Voted	Department	Town	Advisory	Change
				Request	Admin	Board	
STREETLIGHTS							
1510	Expenses	\$ 10,000	\$ 10,000	\$11,000	\$11,000	\$11,000	10.00%
	DEPARTMENTAL TOTAL	\$ 10,000	\$ 10,000	\$11,000	\$11,000	\$11,000	10.00%

TRANSFER STATION

Line	Department/Description	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	Percent Change
		Budget	Voted	Department Request	Town Admin	Advisory Board	
TRANSFER STATION							
1550	Wages	\$ -	\$ -	\$0			
1551	Expenses	\$ 19,500	\$ 22,500	\$22,500	\$22,500	\$22,500	0.00%
DEPARTMENTAL TOTAL		\$ 19,500	\$ 22,500	\$22,500	\$22,500	\$22,500	0.00%

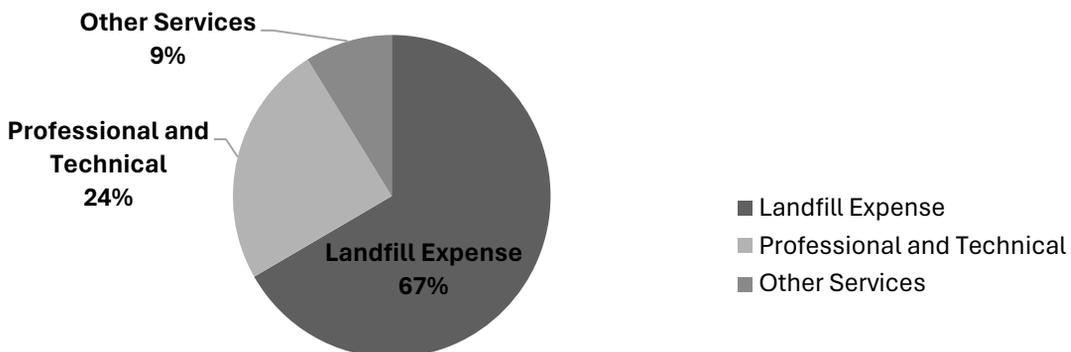
Transfer Station Total Budget



Expenses

Department/Description	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	Percent Change
	Budget	Voted	Department Request	Town Admin	Advisory Board	
Landfill Expense	\$12,000	\$15,000	\$15,000	\$15,000	\$15,000	0.00%
Professional and Technical	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500	0.00%
Other Services	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	0.00%
TOTAL FUNDS REQUESTED	\$19,500	\$22,500	\$22,500	\$22,500	\$22,500	0.00%

Transfer Station Expenses



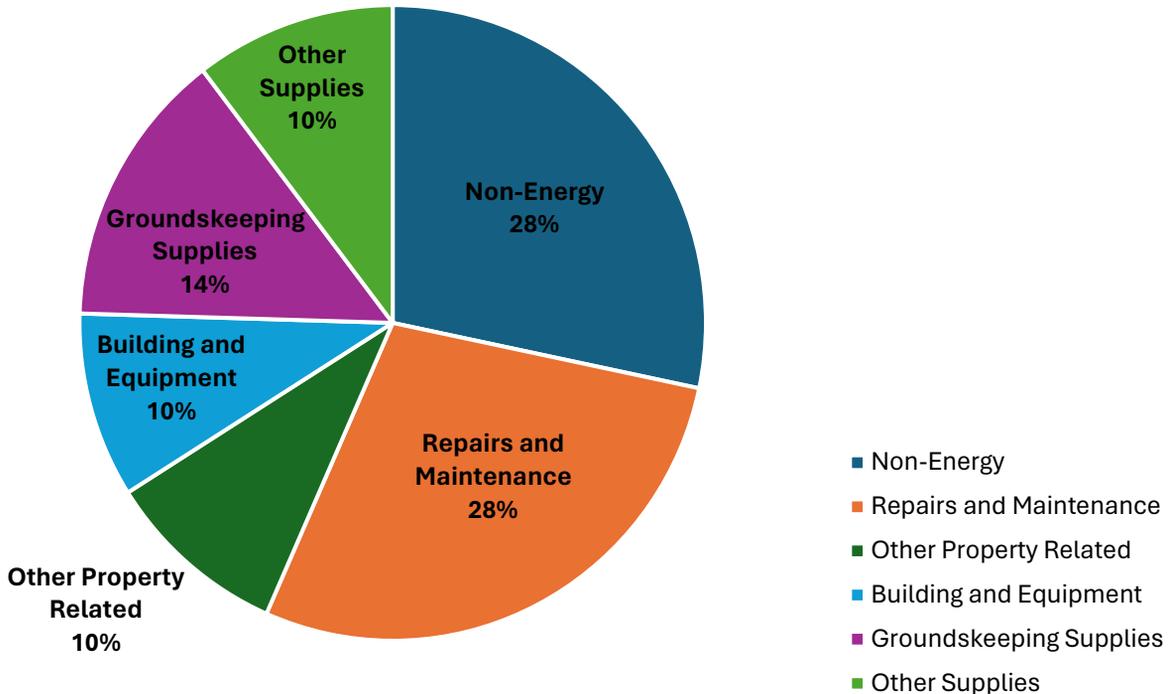
CEMETERY

Line	Department/Description	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	Percent Change
		Budget	Voted	Department Request	Town Admin	Advisory Board	
CEMETERY DEPARTMENT							
1090	Wages	\$ 12,450	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	0.00%
1091	Expenses	\$ 8,450	\$ 10,600	\$ 10,600	\$ 10,600	\$ 10,600	0.00%
DEPARTMENTAL TOTAL		\$ 20,900	\$ 25,600	\$ 25,600	\$ 25,600	\$ 25,600	0.00%

Expenses

Line Item	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025	FY 2025
	Budget	Voted	Department Request	Town Admin Recommendation	Advisory Board	Variance	Percent Change
Non-Energy	\$ 1,250.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ -	0.00%
Repairs and Maintenance	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ -	0.00%
Other Property Related	\$ 600.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -	0.00%
Building and Equipment	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -	0.00%
Groundskeeping Supplies	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ -	0.00%
Other Supplies	\$ 1,100.00	\$ 1,100.00	\$ 1,100.00	\$ 1,100.00	\$ 1,100.00	\$ -	0.00%
TOTAL FUNDS REQUESTED	\$ 8,450.00	\$ 10,600.00	\$ 10,600.00	\$ 10,600.00	\$ 10,600.00	\$ -	0.00%

Cemetery Expenses



PUBLIC WORKS SUMMARY OF EXPENDITURES

Department	Budget
Highway	\$550,826
Snow	\$285,885
Streetlights	\$11,000
Transfer Station	\$22,500
<u>Cemetery</u>	<u>\$25,600</u>
Total	\$895,811

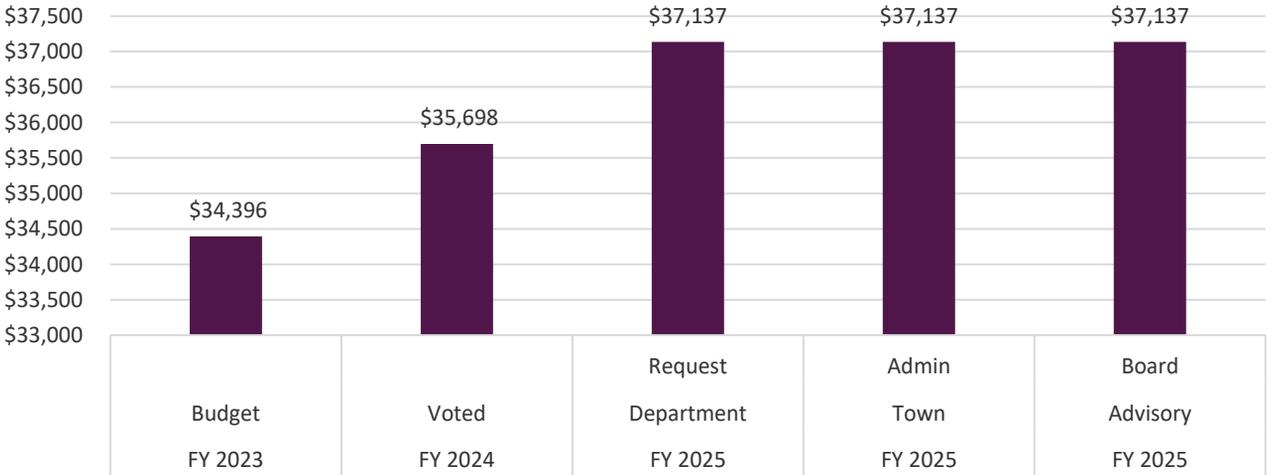


HUMAN SERVICES

BOARD OF HEALTH

Line	Department/Description	FY 2023 Budget	FY 2024 Voted	FY 2025 Department Request	FY 2025 Town Admin	FY 2025 Advisory Board	Percent Change
HEALTH DEPARTMENT							
1090	Wages	\$14,147	\$14,373	\$14,717	\$14,717	\$14,717	2.39%
1091	Expenses	\$2,900	\$2,900	\$2,900	\$2,900	\$2,900	0.00%
1092	Nurse Assessment	\$4,872	\$5,162	\$5,471	\$5,471	\$5,471	5.99%
1093	Mental Health		\$2,000	\$2,000	\$2,000	\$2,000	0.00%
1094	TADS	\$2,000					
	Nashoba Assoc. Boards of Health	\$10,477	\$11,263	\$12,049	\$12,049	\$12,049	6.98%
	DEPARTMENTAL TOTAL	\$34,396	\$35,698	\$37,137	\$37,137	\$37,137	4.03%

Total Department Budget



FY23 - FY25 Budget Comparison



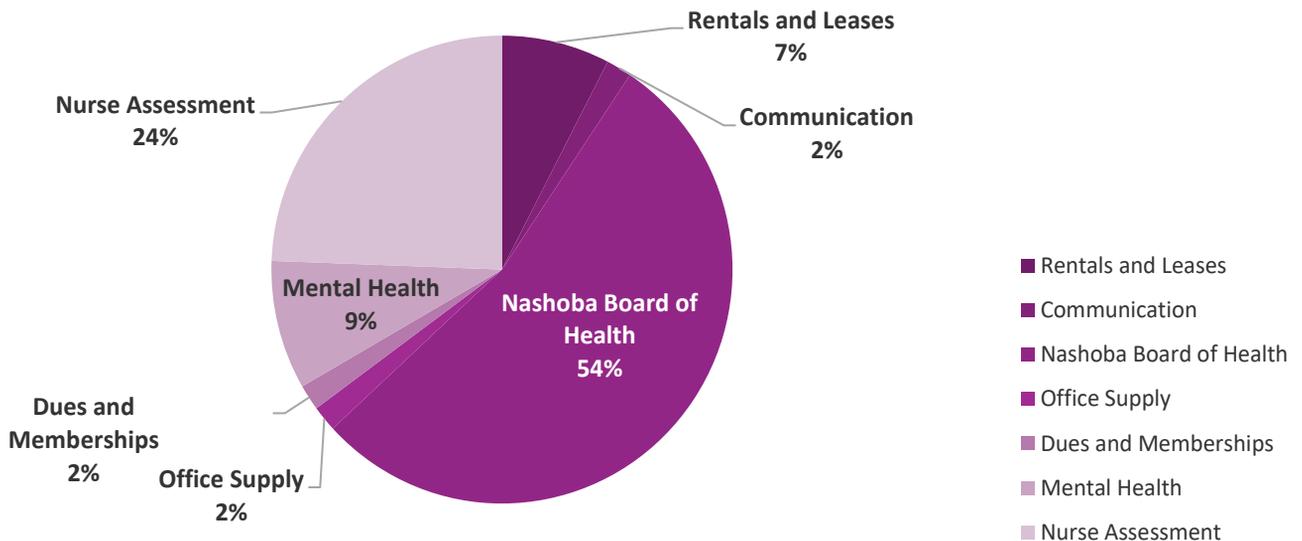
Salaries

FISCAL YEAR 2024							FISCAL YEAR 2025							
Last Name	First Name	Position	Pay Grade	Rate	Hours	Annual Salary 7/1/2023	Proposed Rate Increase	Hours	Proposed Increase 7/1/2024	Final Base Rate	Other Pay	Salary Increase	Final Salary	Projected Salary Fiscal 2025
Wages														
Ferrari	Joan	Health		\$27.64	10	\$ 14,372.80	\$28.19	10	\$ 14,716.64	\$28.19		\$ 343.84	\$ 14,716.64	\$ 14,716.64
Total Wages						\$ 14,372.80								\$ 14,716.64
Budget						\$ 14,373.00								\$ 14,717.00

Expenses

Line Item	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025	FY 2025
	Budget	Voted	Department Request	Town Admin Recommendation	Advisory Board	Variance	Percent Change
Rentals and Leases	\$1,700	\$1,700	\$1,700	\$1,700	\$1,700	\$0	0.00%
Communication	\$400	\$400	\$400	\$400	\$400	\$0	0.00%
Nashoba Board of Health	\$10,477	\$11,263	\$12,049	\$12,049	\$12,049	\$786	6.98%
Office Supply	\$400	\$400	\$400	\$400	\$400	\$0	0.00%
Dues and Memberships	\$400	\$400	\$400	\$400	\$400	\$0	0.00%
Mental Health	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$0	0.00%
Nurse Assessment	\$4,872	\$5,162	\$5,471	\$5,471	\$5,471	\$309	5.99%
TOTAL FUNDS REQUESTED	\$20,249	\$21,325	\$22,420	\$22,420	\$22,420	\$1,095	5.14%

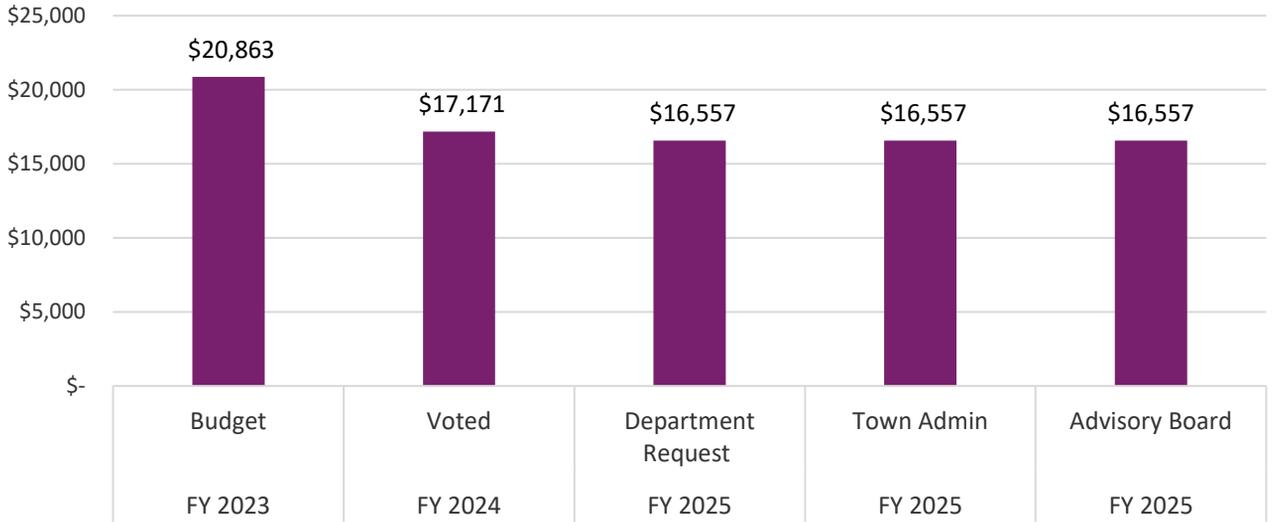
Health Department Expenses



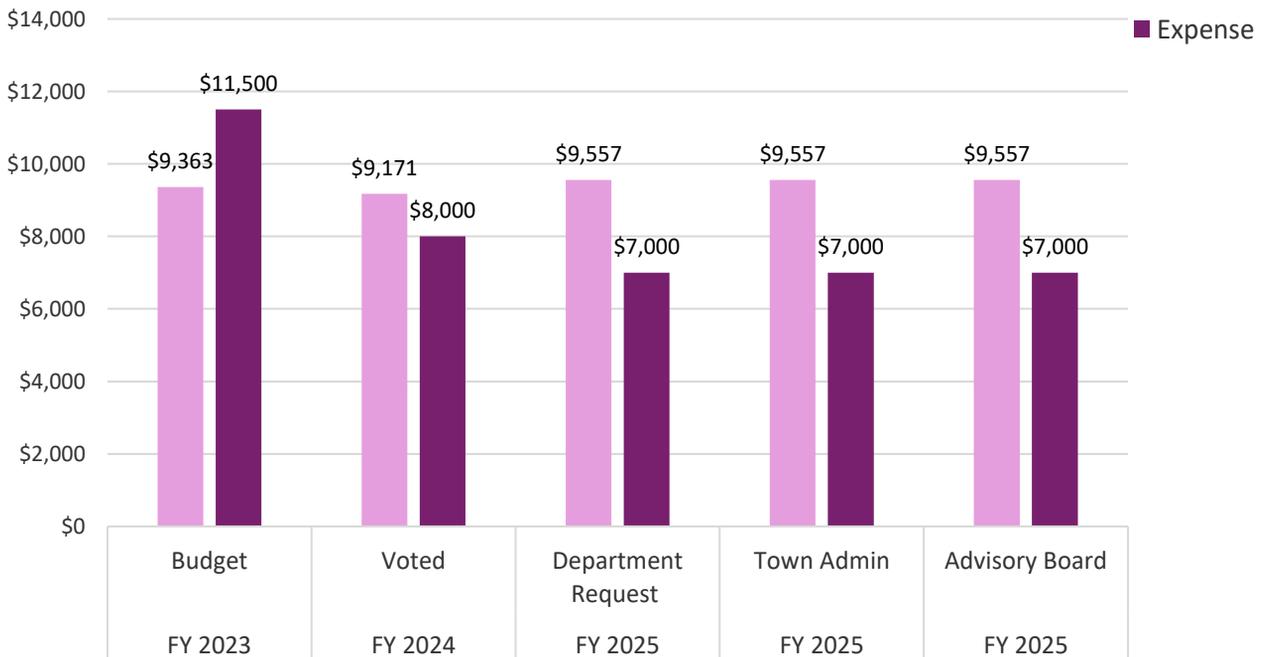
COUNCIL ON AGING

Line	Department/Description	FY 2023 Budget	FY 2024 Voted	FY 2025 Department Request	FY 2025 Town Admin	FY 2025 Advisory Board	Percent Change
COUNCIL ON AGING							
1601	Wages	\$9,363	\$9,171	\$9,557	\$9,557	\$9,557	4.21%
1601	Expenses	\$11,500	\$8,000	\$7,000	\$7,000	\$7,000	-12.50%
	DEPARTMENTAL TOTAL	\$20,863	\$17,171	\$16,557	\$16,557	\$16,557	-3.58%

Total Department Budget



FY23 - FY25 Budget Comparison



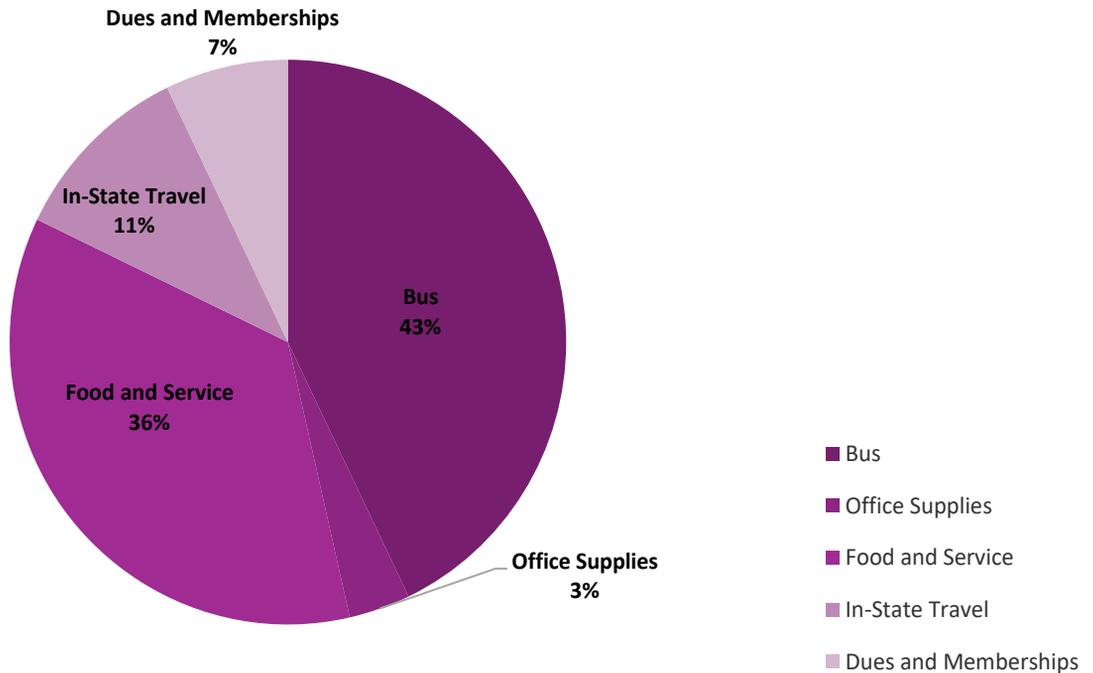
Salaries

FISCAL YEAR 2024							Proposed Rate Increase	Hours	FISCAL YEAR 2025				Projected Salary Fiscal 2025
Last Name	First Name	Position	Grade	Rate	Hours	7/1/2023			Proposed Increase 7/1/2024	Final Base Rate	Other Pay	Salary Increase	
Wages													
Fenochetti	Anne	Director		\$28.36	13	\$ 19,171.36	\$ 28.93	13	\$ 19,556.68	\$ 28.93	\$385.32	\$ 19,556.68	\$ 19,556.68
Grant Funding						\$ (10,000.00)						\$ (10,000.00)	\$ (10,000.00)
Total Wages						\$ 9,171.36							\$ 9,556.68
Budget						\$ 9,171.00							\$ 9,557.00

Expenses

Line Item	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025	FY 2025	Line Item Description
	Budget	Voted	Department Request	Town Admin Recommendation	Advisory Board	Variance	Percent Change	
Bus	\$ 5,000.00	\$ 3,500.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ (500.00)	-14.29%	Reduction reflects actual spending
Office Supplies	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ -	0.00%	
Food and Service	\$ 4,500.00	\$ 3,000.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ (500.00)	-16.67%	Offsetting additional costs through a combination of grant monies, free meals from AGESPAN, and donations
In-State Travel	\$ 1,250.00	\$ 750.00	\$ 750.00	\$ 750.00	\$ 750.00	\$ -	0.00%	
Dues and Memberships	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ -	0.00%	
TOTAL FUNDS REQUESTED	\$ 11,500.00	\$ 8,000.00	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	\$ (1,000.00)	-12.50%	

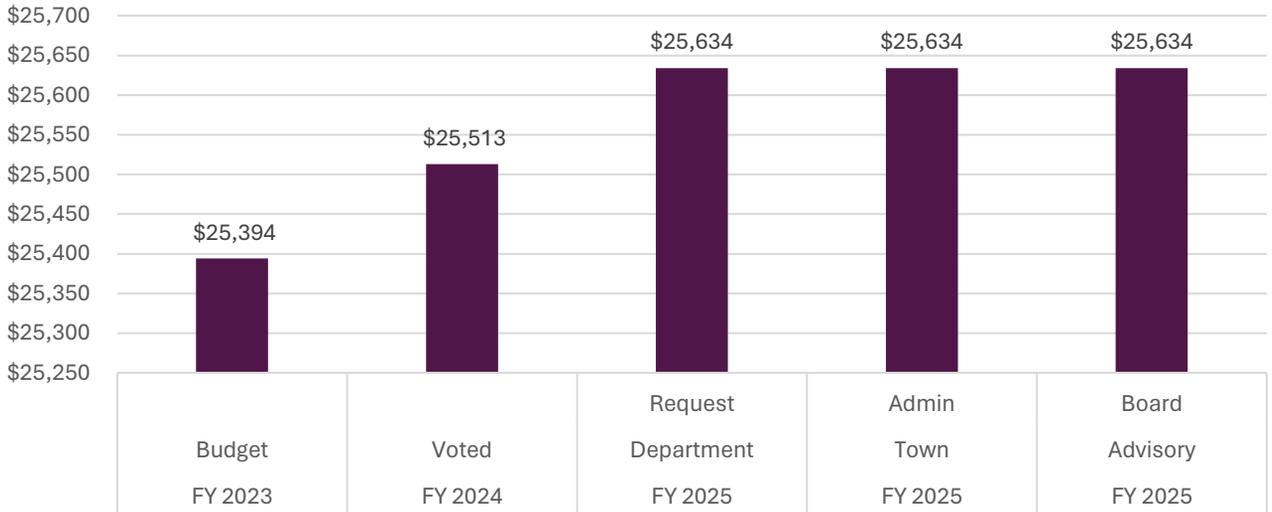
Council on Aging Expenses



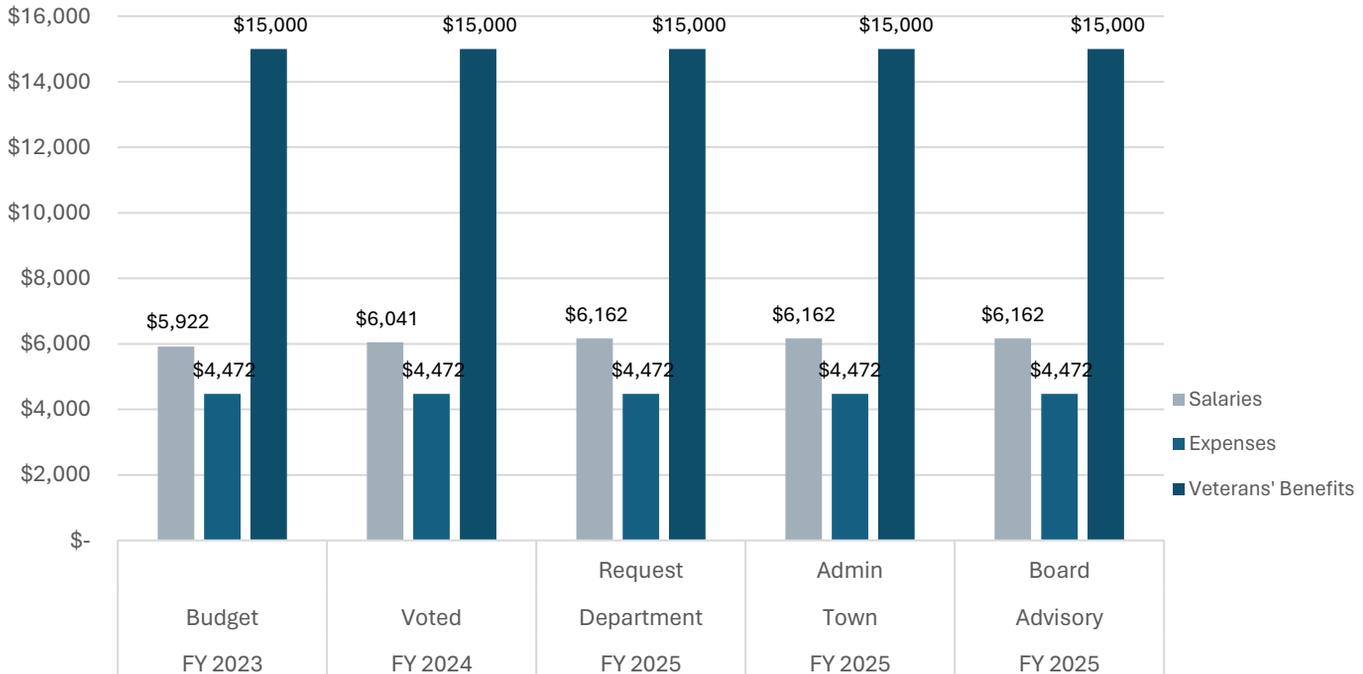
VETERANS

Line	Department/Description	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	Percent Change
		Budget	Voted	Department Request	Town Admin	Advisory Board	
VETERANS' SERVICE OFFICER							
1620	Salary	\$ 5,922	\$ 6,041	\$ 6,162	\$ 6,162	\$ 6,162	2.00%
1621	Expenses	\$ 4,472	\$ 4,472	\$ 4,472	\$ 4,472	\$ 4,472	0.00%
1622	Veterans' Benefits	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	0.00%
DEPARTMENTAL TOTAL		\$ 25,394	\$ 25,513	\$ 25,634	\$ 25,634	\$ 25,634	0.47%

Total Department Budget



FY23 - FY25 Budget Comparison



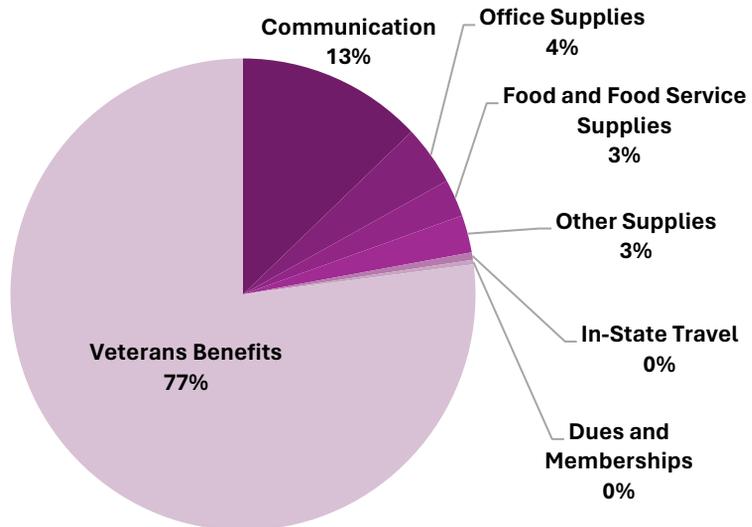
Salaries

FISCAL YEAR 2024							FISCAL YEAR 2025								
Last Name	First Name	Position	Pay Grade	Rate	Hours	Annual Salary 7/1/2023	Rate	Hours	Proposed Increase 7/1/2024	Final Base Rate	Other Pay	Salary Increase	Final Salary	Projected Salary Fiscal 2025	
Wages															
Dean	Joe	Veteran's Agent				\$ 6,041.00	\$ 6,161.82					\$ 120.82	\$ 6,161.82	\$ 6,161.82	
Total Wages						\$ 6,041.00								\$ 6,161.82	
Budget						\$ 6,041.00								\$ 6,162.00	

Expenses

Line Item	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025	FY 2025	FY 2025
	Budget	Voted	Department Request	Town Admin Recommendation	Advisory Board	Variance	Change	Percent
Communication	\$ 2,512.00	\$ 2,512.00	\$ 2,512.00	\$ 2,512.00	\$ 2,512.00	\$ -	0.00%	
Office Supplies	\$ 800.00	\$ 800.00	\$ 800.00	\$ 800.00	\$ 800.00	\$ -	0.00%	
Food and Food Service Supplies	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ -	0.00%	
Other Supplies	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ -	0.00%	
In-State Travel	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ -	0.00%	
Dues and Memberships	\$ 60.00	\$ 60.00	\$ 60.00	\$ 60.00	\$ 60.00	\$ -	0.00%	
Veterans Benefits	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ -	0.00%	
TOTAL FUNDS REQUESTED	\$ 19,472.00	\$ 19,472.00	\$ 19,472.00	\$ 19,472.00	\$ 19,472.00	\$ -	0.00%	

Veterans Expenses



- Communication
- Office Supplies
- Food and Food Service Supplies
- Other Supplies
- In-State Travel
- Dues and Memberships
- Veterans Benefits

HUMAN SERVICES SUMMARY OF EXPENDITURES

Department	Budget
Board of Health	\$37,137
Council on Aging	\$16,557
Veterans	\$25,634
Total	\$79,328

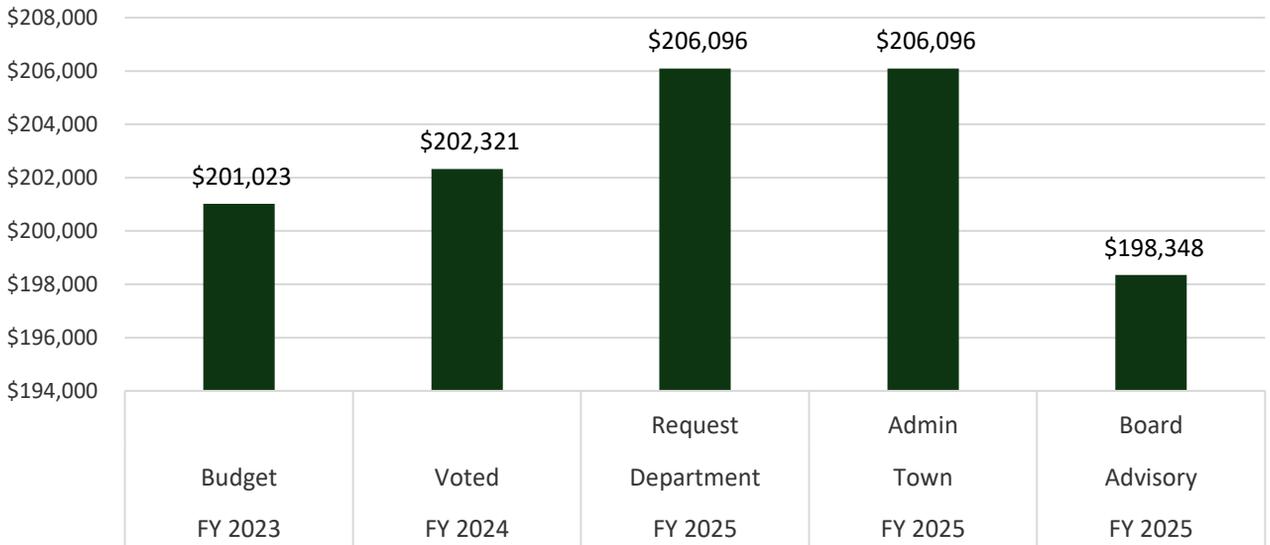


LIBRARY AND RECREATION

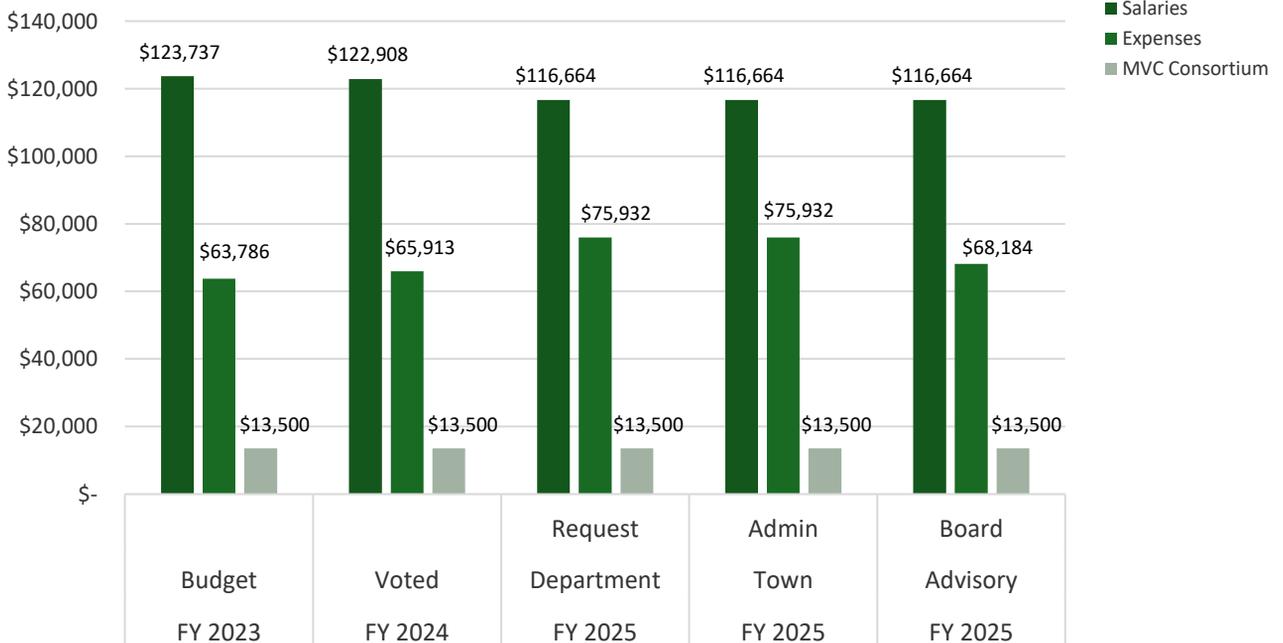
LIBRARY

		FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	Percent
Line	Department/Description	Budget	Voted	Department Request	Town Admin	Advisory Board	Change
LIBRARY							
1660	Salary	\$ 123,737	\$ 122,908	\$ 116,664	\$ 116,664	\$ 116,664	-5.08%
1662	Expenses	\$ 63,786	\$ 65,913	\$ 75,932	\$ 75,932	\$ 68,184	3.45%
1663	MVC Consortium	\$ 13,500	\$ 13,500	\$13,500	\$13,500	\$13,500	0.00%
DEPARTMENTAL TOTAL		\$ 201,023	\$ 202,321	\$ 206,096	\$ 206,096	\$ 198,348	-1.96%

Total Department Budget



FY23 - FY25 Budget Comparison



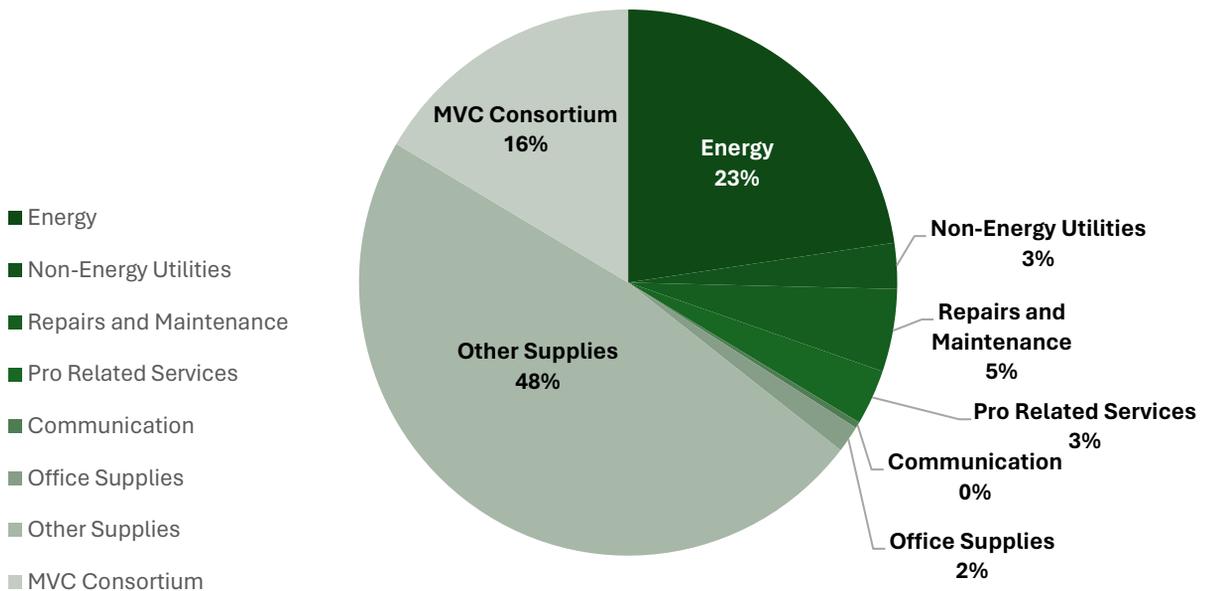
Salaries

FISCAL YEAR 2024							FISCAL YEAR 2025							
Last Name	First Name	Position	Pay Grade	Rate	Hours	Annual Salary 7/1/2023	Proposed Rate Increase	Hours	Proposed Increase 7/1/2024	Final Base Rate	Other Pay	Salary Increase	Final Salary	Projected Salary Fiscal 2025
Salaries														
Debricini	Karen	Library		\$28.93	20	\$ 30,087.20	\$29.51	20	\$ 30,808.44	\$29.51		\$ 721.24	\$ 30,808.44	\$ 30,808.44
Puranananda	Erin	Library		\$19.82	10	\$ 10,306.40	\$20.22	10	\$ 10,554.84	\$20.22		\$ 248.44	\$ 10,554.84	\$ 10,554.84
Strauss	Maureen	Library Director		\$40.77	20	\$ 42,400.80	\$34.00	20	\$ 35,496.00	\$34.00		\$ (6,904.80)	\$ 35,496.00	\$ 35,496.00
Wall	Suzanne	Library		\$22.77	8	\$ 9,472.32	\$23.23	8	\$ 9,700.85	\$23.23		\$ 228.53	\$ 9,700.85	\$ 9,700.85
Pettee	Lisa	Library		\$19.82	15	\$ 15,459.60	\$20.22	15	\$ 15,832.26	\$20.22		\$ 372.66	\$ 15,832.26	\$ 15,832.26
Wiscarva	Theresa	Library		\$18.36	10	\$ 9,547.20	\$18.73	10	\$ 9,777.06	\$18.73		\$ 229.86	\$ 9,777.06	\$ 9,777.06
Debrececi	Paul	Custodian		\$16.88	5	\$ 4,388.80	\$17.22	5	\$ 4,494.42	\$17.22		\$ 105.62	\$ 4,494.42	\$ 4,494.42
Total Salaries						\$ 121,662.32								\$ 116,663.87
Budget						\$ 121,663.00								\$ 116,664.00

Expenses

Line Item	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025	FY 2025	Percent Change	Line Item Detail Description
	Budget	Voted	Request	Recommendation	Advisory Board	Variance			
Energy	\$ 15,000.00	\$ 16,000.00	\$ 20,765.00	\$ 20,765.00	\$ 18,517.00	\$ 2,517.00	15.73%	inflationary increases in energy	
Non-Energy Utilities	\$ 1,713.00	\$ 1,713.00	\$ 2,213.00	\$ 2,213.00	\$ 2,213.00	\$ 500.00	29.19%	Annual rate increase	
Repairs and Maintenance	\$ 4,000.00	\$ 4,000.00	\$ 7,000.00	\$ 7,000.00	\$ 4,000.00	\$ -	0.00%		
Pro Related Services	\$ 2,200.00	\$ 2,200.00	\$ 2,685.00	\$ 2,685.00	\$ 2,685.00	\$ 485.00	22.05%	Potential need for staff transition assistance	
Communication	\$ 250.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ -	0.00%		
Office Supplies	\$ 1,200.00	\$ 1,300.00	\$ 1,300.00	\$ 1,300.00	\$ 1,300.00	\$ -	0.00%		
Other Supplies	\$ 39,423.00	\$ 40,400.00	\$ 41,669.00	\$ 41,669.00	\$ 39,169.00	\$ (1,231.00)	-3.05%		
TOTAL FUNDS REQUESTED	\$ 63,786.00	\$ 65,913.00	\$ 75,932.00	\$ 75,932.00	\$ 68,184.00	\$ 2,271.00	3.45%		
MVC Consortium	\$ 13,500	\$ 13,500	\$ 13,500	\$ 13,500	\$ 13,500	\$ -	0.00%		
TOTAL FUNDS REQUESTED	\$ 13,500.00	\$13,500.00	\$13,500.00	\$13,500.00	\$13,500.00	\$ -	0.00%		

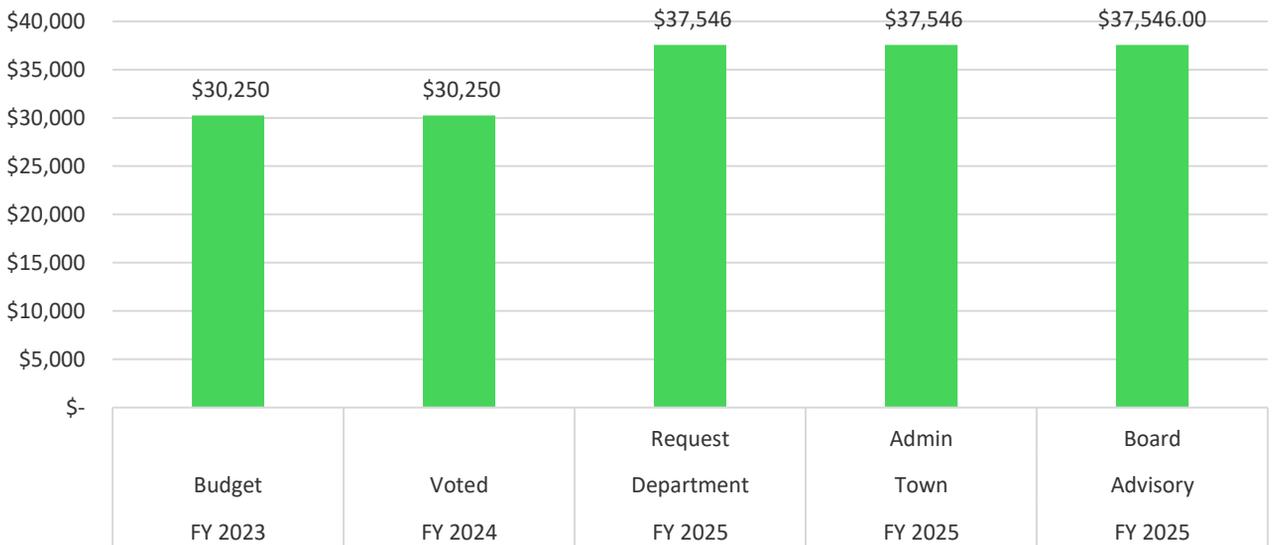
Library Expenses



INFORMATION TECHNOLOGY

Line	Department/Description	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	Percent Change	Explanation of Change
		Budget	Voted	Department Request	Town Admin	Advisory Board		
INFORMATION TECHNOLOGY								
1102	Expenses	\$ 30,250	\$ 30,250	\$ 37,546	\$ 37,546	\$37,546.00	24.12%	New IT Management contract has caused annual increase
DEPARTMENTAL TOTAL		\$ 30,250	\$ 30,250	\$ 37,546	\$ 37,546	\$37,546.00	24.12%	

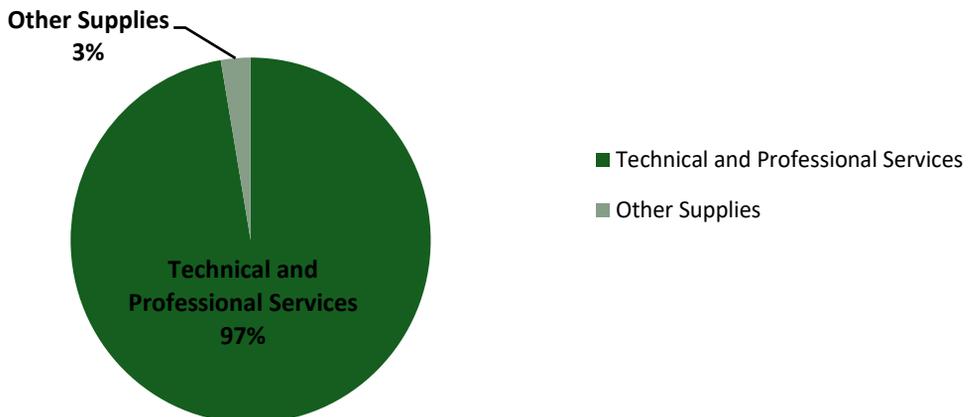
Total Department Budget



Expenses

Line Item	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025	FY 2025	Percent Change	Line Item Detail Description
	Budget	Voted	Department Request	Town Admin Recommendation	Advisory Board	Variance			
Technical and Professional Services	\$ 27,250.00	\$ 27,250.00	\$ 36,546.00	\$ 36,546.00	\$ 36,546.00	\$ 9,296.00	34.11%	New IT Management contract has caused annual increase	
Other Supplies	\$ 3,000.00	\$ 3,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ (2,000.00)	-66.67%		
TOTAL FUNDS REQUESTED	\$ 30,250.00	\$ 30,250.00	\$ 37,546.00	\$37,546.00	\$37,546.00	\$ 7,296.00	24.12%		

Information Technology Expenses



RECREATION

Line	Department/Description	FY 2023 Budget	FY 2024 Voted	FY 2025 Department Request	FY 2025 Town Admin	FY 2025 Advisory Board	Percent Change
RECREATION DEPARTMENT							
1561	Expenses	\$ 11,400	\$ 11,400	\$ 11,400	\$ 11,400	\$11,400	0.00%
DEPARTMENTAL TOTAL		\$ 11,400	\$ 11,400	\$ 11,400	\$ 11,400	\$11,400	0.00%

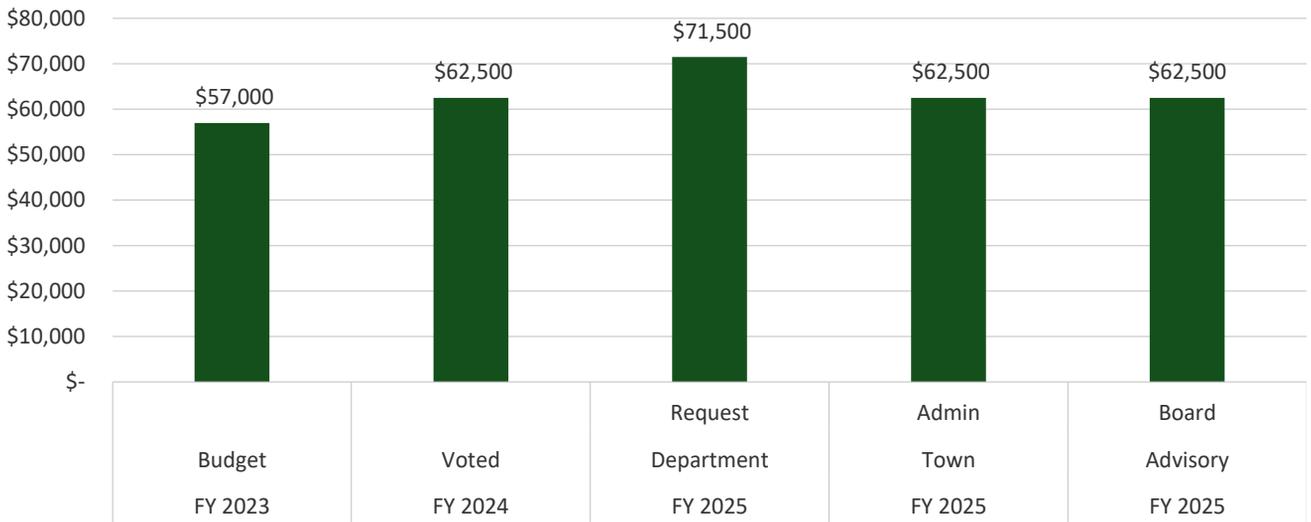
Expenses

Line Item	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025	FY 2025
	<u>Budget</u>	<u>Voted</u>	<u>Department Request</u>	<u>Town Admin Recommendation</u>	<u>Advisory Board</u>	<u>Variance</u>	<u>Percent Change</u>
Other Purchased Service	\$ 11,400.00	\$ 11,400.00	\$11,400	\$11,400	\$11,400	\$0.00	0.00%
TOTAL FUNDS REQUESTED	\$ 11,400.00	\$ 11,400.00	\$11,400	\$11,400	\$11,400	\$ -	0.00%

PARKS

Line	Department/Description	FY 2023 Budget	FY 2024 Voted	FY 2025 Department Request	FY 2025 Town Admin	FY 2025 Advisory Board	Percent Change
PARKS DEPARTMENT							
1561	Expenses	\$ 57,000	\$ 62,500	\$ 71,500	\$ 62,500	\$62,500	0.00%
DEPARTMENTAL TOTAL		\$ 57,000	\$ 62,500	\$ 71,500	\$ 62,500	\$62,500	0.00%

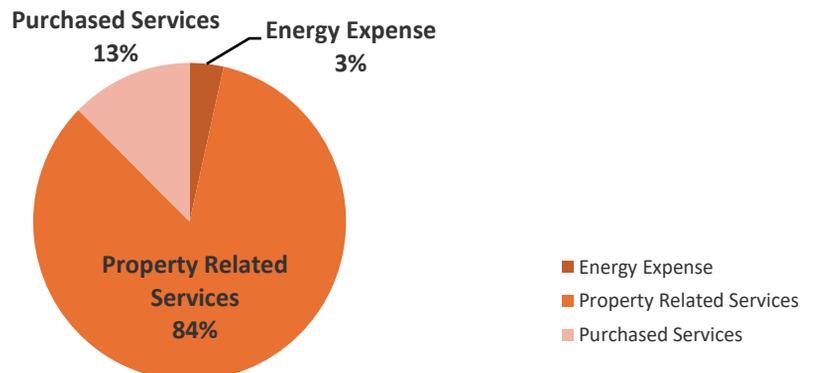
Total Parks Budget



Expenses

Line Item	FY 2023 Budget	FY 2024 Voted	FY 2025 Department Request	FY 2025 Town Admin Recommendation	FY 2025 Advisory Board	FY 2025 Variance	FY 2025 Percent Change
Energy Expense	\$ 3,000.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$0.00	0.00%
Property Related Services	\$ 45,000.00	\$ 51,000.00	\$ 60,000.00	\$ 51,000.00	\$ 51,000.00	\$0.00	0.00%
Purchased Services	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00	\$0.00	0.00%
TOTAL FUNDS REQUESTED	\$ 57,000.00	\$ 62,500.00	\$ 71,500.00	\$ 62,500.00	\$ 62,500.00	\$0.00	0.00%

Parks Department Expenses



MEMORIAL DAY

Line	Department/Description	FY 2023 Budget	FY 2024 Voted	FY 2025 Department Request	FY 2025 Town Admin	FY 2025 Advisory Board	Percent Change
MEMORIAL DAY							
1670	Expenses	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	0.00%
	DEPARTMENTAL TOTAL	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	0.00%

LIBRARY AND RECREATION SUMMARY OF EXPENDITURES

Department	Budget
Library	\$198,348
Information Technology	\$37,546
Recreation	\$11,400
Parks	\$62,500
Memorial Day	\$700
Total	\$310,494



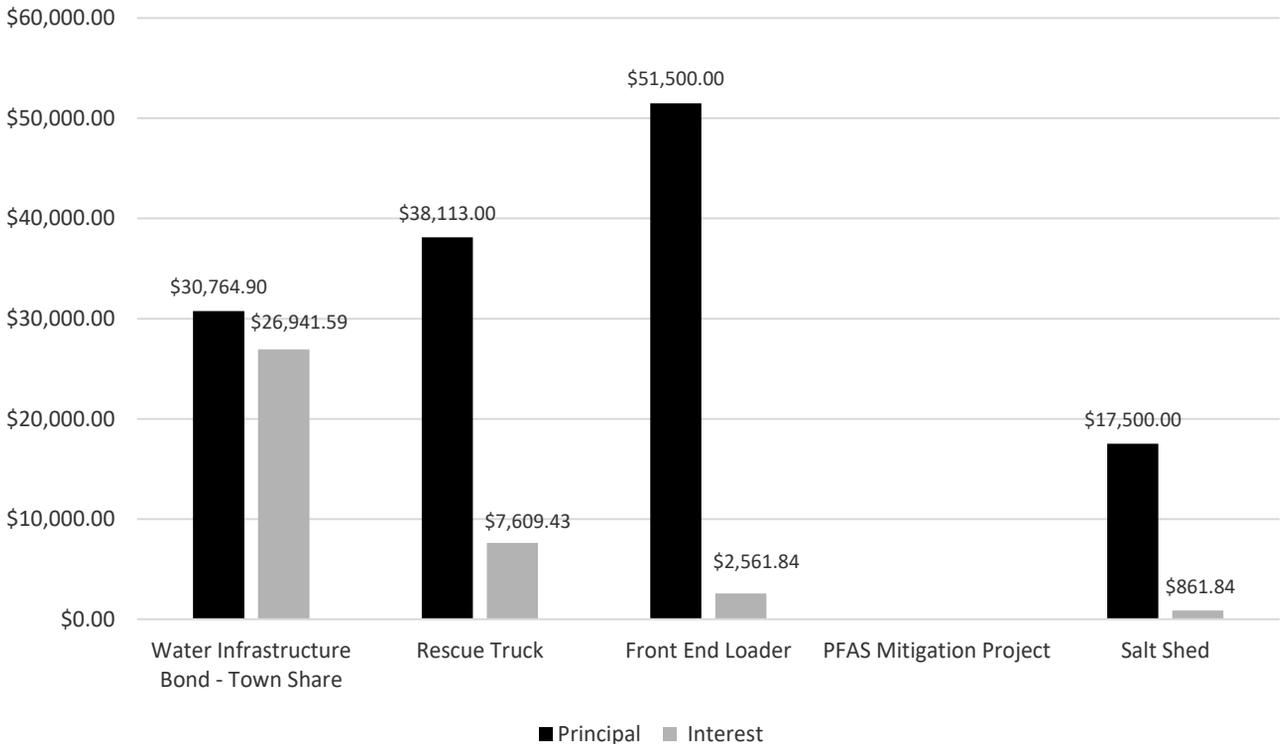
DEBT AND INTEREST

DEBT AND INTEREST

Line	Department/Description	FY 2023 Budget	FY 2024 Voted	FY 2025 Department Request	FY 2025 Town Admin	FY 2025 Advisory Board	Percent Change
DEBT SERVICE							
2000	Long Term Debt - Principal	\$ 235,407	\$ 139,744	\$137,877.90	\$137,877.90	\$137,877.90	-1.34%
2002	Long Term Debt - Interest	\$ 30,856	\$ 44,175	\$37,974.70	\$37,974.70	\$37,974.70	-14.04%
2004	Temporary Loan Interest	\$ 3,300		\$ -			
	Admin Fee		\$ 3,774	\$ 3,774	\$ 3,774	\$ 3,774	0.00%
	DEPARTMENTAL TOTAL	\$ 269,563	\$ 187,693	\$ 179,627	\$ 179,627	\$ 179,627	-4.30%

DEBT SCHEDULE									
		FY25		FY26		FY27		FY28	
	Excluded/Not Excluded	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
Water Infrastructure Bond	Excluded	\$61,529.79	\$53,883.18	\$62,993.48	\$52,437.23	\$64,490.77	\$50,956.88	\$66,024.59	\$49,441.35
Water Infrastructure Bond - Town Share	Excluded	\$30,764.90	\$26,941.59	\$31,496.74	\$26,218.62	\$32,245.39	\$25,478.44	\$33,012.30	\$24,720.68
Rescue Truck	Excluded	\$38,113.00	\$7,609.43	\$38,113.00		\$38,113.00		\$38,113.00	
Front End Loader	Excluded	\$51,500.00	\$2,561.84						
PFAS Mitigation Project	Excluded			\$62,293.00		\$62,293.00		\$62,293.00	
Salt Shed	Not Excluded	\$17,500.00	\$861.84						
TOTALS		\$137,877.90	\$37,974.70	\$131,902.74	\$26,218.62	\$132,651.39	\$25,478.44	\$133,418.30	\$24,720.68
TOTAL TOWN DEBT SERVICE		\$175,852.60		\$158,121.36		\$158,129.83		\$158,138.97	
Schools	Excluded	\$130,148.00		\$130,148.00		\$130,148.00		\$130,148.00	
Schools	Excluded	\$31,883.00		\$31,883.00		\$31,883.00		\$31,883.00	
TOTAL EXCLUDED DEBT		\$319,521.76		\$320,152.36		\$320,160.83		\$320,169.97	
TOTAL DEBT SERVICE		\$337,883.60		\$320,152.36		\$320,160.83		\$320,169.97	

Debt Service



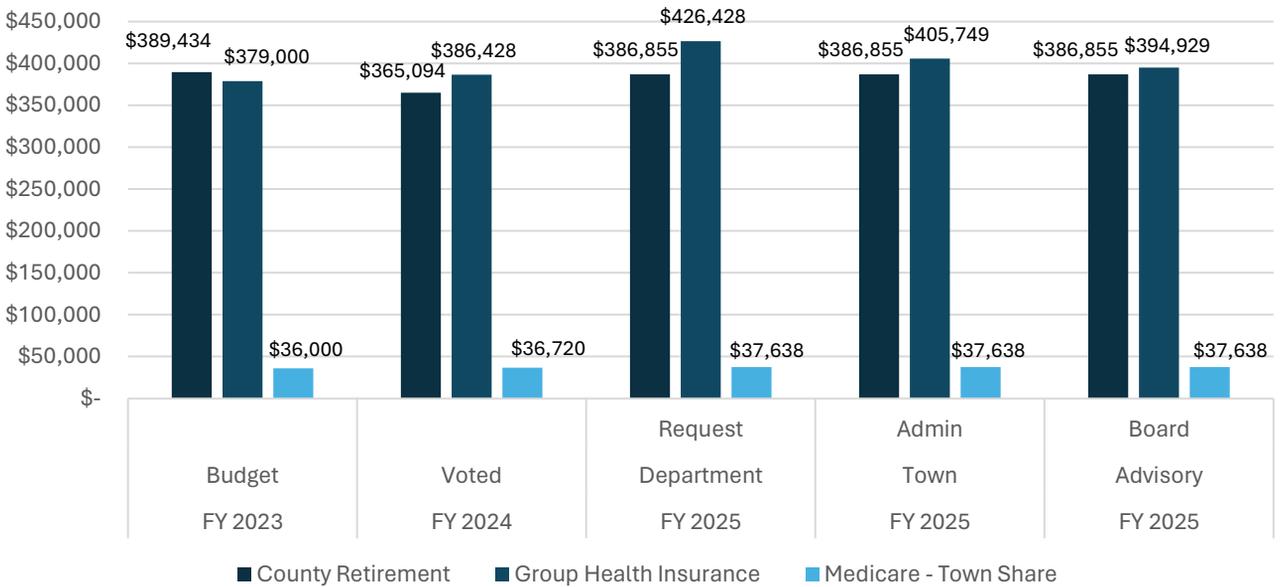


INSURANCE AND ASSESSMENTS

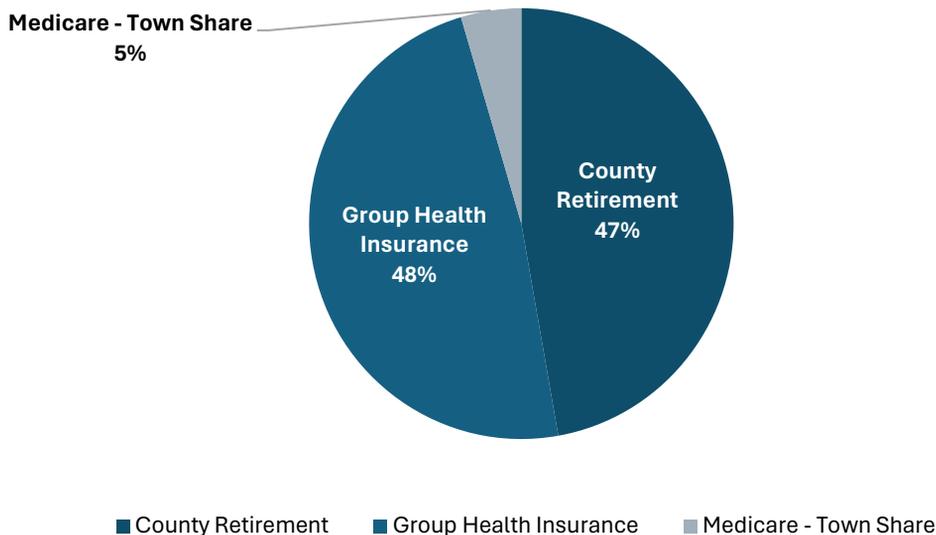
ASSESSMENTS

Line	Department/Description	FY 2023 Budget	FY 2024 Voted	FY 2025 Department Request	FY 2025 Town Admin	FY 2025 Advisory Board	Percent Change
EMPLOYEE BENEFITS							
3000	County Retirement	\$ 389,434	\$ 365,094	\$ 386,855	\$ 386,855	\$ 386,855	5.96%
3001	Group Health Insurance	\$ 379,000	\$ 386,428	\$ 426,428	\$ 405,749	\$ 394,929	2.20%
3002	Medicare - Town Share	\$ 36,000	\$ 36,720	\$ 37,638	\$ 37,638	\$ 37,638	2.50%
	Unemployment Compensation	\$	\$ 20,000				-100.00%
	DEPARTMENTAL TOTAL	\$ 804,434	\$ 808,242	\$ 850,921	\$ 830,242	\$819,422	1.38%

Employee Benefits Budget Totals

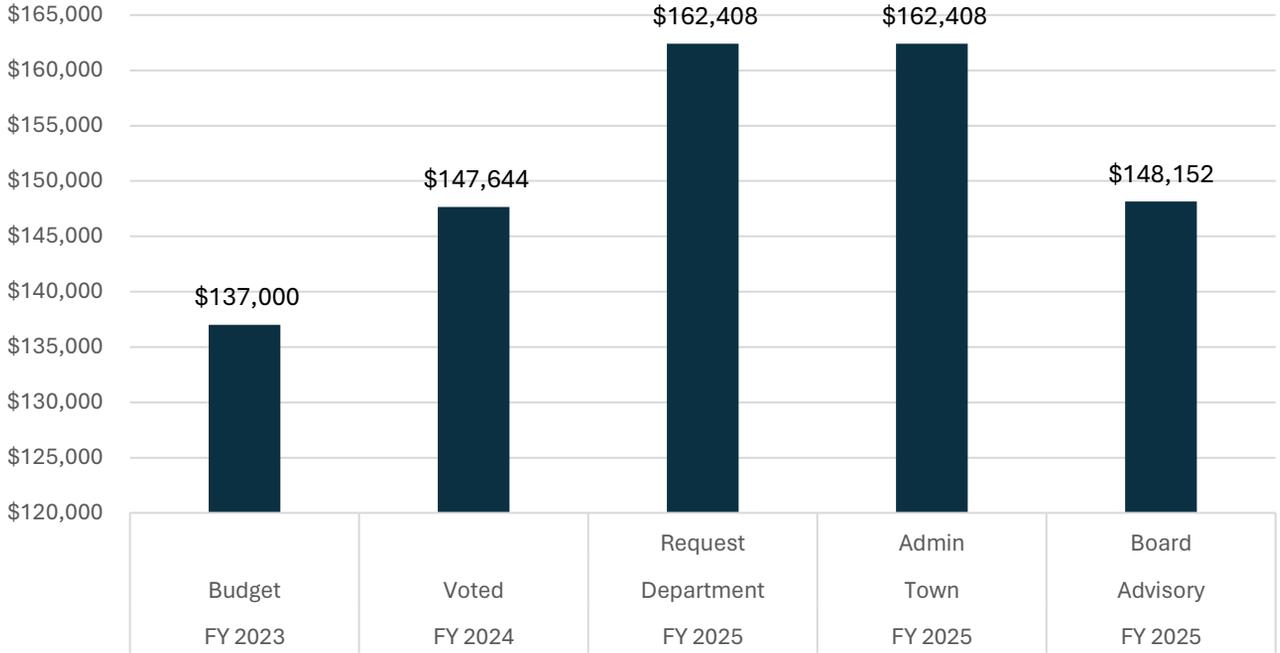


Breakdown of Employee Benefits



Line	Department/Description	FY 2023 Budget	FY 2024 Voted	FY 2025 Department Request	FY 2025 Town Admin	FY 2025 Advisory Board	Percent Change
INSURANCE AND BONDING							
1160	Building/Vehicle Liability Insurance	\$ 137,000	\$ 147,644	\$ 162,408	\$ 162,408	\$ 148,152	0.34%
DEPARTMENTAL TOTAL		\$ 137,000	\$ 147,644	\$ 162,408	\$ 162,408	\$ 148,152	0.34%

Total Department Budget





Section 4: Financial Forecast FY26 – FY27



FINANCIAL FORECAST – FY26-FY27

As part of the budget development process, the Town has forecasted revenues and expenditures for FY26 and FY27 based on the recommended FY25 operating budget. The forecast for these 2 years are based on the following assumptions for expenditures:

- Salaries: 2% increases year over year
- General expenses: 1% increases year over year
- Contract services: 3% increases year over year
- Energy: 3% increases year over year
- Utilities: 3% increases year over year
- Repairs and maintenance of buildings, vehicles and equipment: 3% increases year over year
- Dues and memberships: 2% increases year over year
- Nashoba Associated Boards of Health: 7% increases year over year
- Nurse Assessment: 6% increases year over year

For the Groton Dunstable Regional School District, the spending projections in FY26 and FY27 are based on budget growth numbers provided to the Town by the District. For FY26, the School District projects their budget assessment to the Town of Dunstable will increase by 7.57% and, in FY27, it will increase by 8.86%.

For revenues, the FY26 and FY27 projections are consistent with growth projections in FY25:

- The statutory 2.5% increase on the Town's tax levy and projected new growth of \$100,000.
- Local receipts remain at FY24 levels and state aid assumes a 2% increase year over year.
- Decrease in free cash from operating budget revenue by \$100,000 annually.
- Excluded taxes raised based on previously approved excluded debt payments.

Based on the assumptions above, the general fund deficits in each of these years are in the amount of \$510,474 and \$1,083,010, respectively.

When making budget decisions for FY25, part of the process was taking into account impacts to future budgets based on the Town's financial forecast.

FY26 – FY27 FINANCIAL FORECAST OVERVIEW

	Budget FY24	Dpt. Requests FY25	Recommended FY25	Estimated FY26	Estimated FY27
REVENUE					
Prior Year Levy Limit	10,685,152	11,062,281	11,062,281	11,448,838	11,845,059
2 1/2 % Allowed Increase	267,129	276,557	276,557	286,221	296,126
New & Amended Growth	110,000	110,000	110,000	110,000	110,000
Prop 2 1/2 Override					
FY22 Override - Police Department	0		0		
Levy Limit	11,062,281	11,448,838	11,448,838	11,845,059	12,251,185
Excluded Debt	326,394	318,070	318,070	320,152	320,161
Capital Expenditure Exclusion					
Maximum Allowable Levy	11,388,675	11,766,908	11,766,908	12,165,211	12,571,346
Cherry Sheet Receipts (State Aid)	379,303	379,303	384,676	392,370	400,217
Local Receipts	749,632	750,000	750,000	750,000	750,000
Transfer Stabilization					
Free Cash for Operating Expenses	574,343	474,343	358,724	258,724	158,724
Free Cash for Town Articles					
Free Cash for GDRSD Capital					
Community Preservation	460,000	460,000	460,000	460,000	460,000
Other Revenue					
Water Enterprise	222,410	210,755	210,755	219,185	227,953
Overlay Surplus (Abatements)					
Est. Receipts & Other Rev.	2,385,688	2,274,401	2,164,155	2,080,279	1,996,894
Total Available Revenue	13,774,363	14,041,309	13,931,063	14,245,490	14,568,240
Excess Levy Capacity					
Trash Revolving Account	144,000	144,000	144,000	144,000	144,000
Total Amount to be Appropriated	13,918,363	14,185,309	14,075,063	14,389,490	14,712,240
Ties to the Recap					
Total new money for operating	402,668	386,925	392,298	409,287	421,667
Starting Free Cash Balance	640,481				
Available Free Cash Balance	66,138				
EXPENSES					
General Government	660,102	633,755	631,255	648,212	662,802
Public Safety	1,665,647	1,963,808	1,687,507	1,722,204	1,757,657
Schools	8,292,773	9,413,241	8,356,152	9,069,226	9,832,696
Public Works	911,976	989,239	895,811	908,872	922,251
Human Services	78,382	79,328	79,328	81,457	83,682
Library & Recreation	307,171	327,242	310,494	316,259	322,712
Town Debt Service	187,693	179,627	179,627	161,971	162,056
Insurance & Assessments	955,886	1,013,329	967,574	1,015,953	1,066,750
Total Town Budget	13,059,629	14,599,569	13,107,748	13,924,154	14,810,608
Total Town Operating	4,579,163	5,006,701	4,571,969	4,692,957	4,815,855
Total School Operating	8,292,773	9,413,241	8,356,152	9,069,226	9,832,696
Total Debt(Town)	187,693	179,627	179,627	161,971	162,056
Overlay - Abatements/Exemptions	30,000	30,000	30,000	30,000	30,000
Cherry Sheet Charges	2,323	2,323	3,216	3,280	3,346
Water Enterprise	222,410	210,755	210,755	219,185	227,953
Curbside Trash Pickup Expenses	144,000	144,000	144,000	144,000	144,000
Town Warrant Articles Only			119,344	119,344	119,344
Other					
Community Preservation	460,000	460,000	460,000	460,000	460,000
Total Expenses	13,918,362	15,446,647	14,075,063	14,899,964	15,795,250
Surplus/(Deficit)	0	(1,261,339)	(0)	(510,474)	(1,083,010)

FY26 – FY27 DEPARTMENTAL FINANCIAL FORECAST

Department/Account		Voted FY23	Voted FY24	Dept Requests FY25	Recommended FY25	Estimated FY26	Estimated FY27
GENERAL GOVERNMENT							
Town Administrator							
Administrator Salary		93,636	129,700	135,700	135,700	141,700	145,243
Assistant Administrator Salary		64,945.44	45,900.00	46,996.00	46,996.00	47,936	48,895
Communication							
Office Supplies		400	400	400	400.00	404	408
Dues & Subscriptions		880	880	880	880.00	889	898
Training & Meetings		2,000	2,000	5,000	2,500.00	2,525	2,550
350th Celebration		20,000					
	SALARIES	158,581	175,600	182,696	182,696	189,636	194,137
	EXPENSES	23,280	3,280	6,280	3,780	3,818	3,856
Total		181,861	178,880	188,976	186,476	193,454	197,993
Selectmen							
Salaries							
Energy							
Professional and Tech		330	330	330	330	340	350
Special Legal		6,000	6,000	6,000	6,000	6,180	6,365
Communication		1,200	1,200	1,200	1,200	1,212	1,224
Office Supplies Expense		300	300	300	300	303	306
In-State Travel		100	100	100	100	101	102
Dues and Membership		900	900	1,500	1,500	1,530	1,561
No. Midd. Council of Govt		1,144	1,173	4,800	4,800	4,896	4,994
	SALARIES	-	-	-	-	0	0
	EXPENSES	9,974	10,003	14,230	14,230	14,562	14,902
Total		9,974	10,003	14,230	14,230	14,562	14,902
Fincom							
Dues and Memberships		150	150	150	150	150	150
Reserve Account		30,000	30,000	30,000	30,000	30,000	30,000
Total		30,150	30,150	30,150	30,150	30,150	30,150
Accountant							
Accountant Salary							
Assistant Accountant Salary		11,618	12,289	28,311	28,311.00	28,877	29,455
Accountant Services		30,600	36,000	36,000	36,000.00	37,080	38,192
Annual Audit		16,000	21,000	16,000	16,000.00	16,480	16,974
Professional Tech		6,000	6,000	6,000	6,000.000	6,180	6,365
Office Supplies		750	750	750	750.00	758	765
In-State Travel		850	850	850	850.00	859	867
Dues and Membership		100	100	100	100.00	102	104
	SALARIES	11,618	12,289	28,311	28,311	28,877	29,455
	EXPENSES	54,300	64,700	59,700	59,700	61,458	63,268
Total		65,918	76,989	88,011	88,011	90,335	92,723
Assessors							
Salaries							
Principle Assessor Salary		32,455	34,171	34,991	34,991.00	35,691	36,405
Associate Assessor Salary		17,870	18,519	12,628	12,628.00	12,881	13,138
Professional and Technical		11,380	9,000	8,000	8,000.000	8,240	8,487
Prof & Tech Prop Review Assessment		12,000	10,000	9,000	9,000.000	9,270	9,548
Communication		125	125	125	125.00	126	128
Office Supplies		900	900	900	900.00	909	918
In-State Travel		700	700	500	500.00	505	510
Dues and Memberships		150	150	150	150.00	153	156
	SALARIES	50,325	52,690	47,619	47,619	48,571	49,543
	EXPENSES	25,255	20,875	18,675	18,675	19,203	19,747
Total		75,580	73,565	66,294	66,294	67,775	69,290
Treasurer							
Treasurer-Collector		58,754.04	65,850.00	30,999.00	30,999.00	31,801	32,437
Treasurer/Collector Certification		2,000					
Professional and Technical		15,920	16,200	18,700	18,700.000	19,261	19,839
Communication		5,800	6,500	6,500	6,500.00	6,565	6,631
Office Supplies		2,050	2,050	2,050	2,050.00	2,071	2,091

	In-State Travel	547	600	600	600	606	612	
	Dues and Memberships	250	250	250	250.00	255	260	
	Other Bank Charges	490	490	490	490.00	495	500	
	Tax Title							
		SALARIES	58,754	65,850	30,999	30,999	31,801	32,437
		EXPENSES	27,057	26,090	28,590	28,590	29,252	29,933
	Total		85,811	91,940	59,589	59,589	61,053	62,370
	Town Counsel							
	Professional and Technical	30,000	32,000	32,000	32,000	32,960	33,949	
	Dog Program							
	Communication	200	200	200	200.00	202	204	
	Other Supplies	600	600	600	600.00	606	612	
	Total	800	800	800	800	808	816	
	Town Clerk							
	Salary	39,905						
	Town Clerk	20,000	40,706	20,839	20,839.00	21,256	21,681	
	Assistant Clerk		10,608	15,665	15,665.00	15,978	16,298	
	Temp Wages							
	Certification	1,000						
	Professional and Technical	700	700	700	700.00	721	743	
	Communication	300	300	300	300.00	303	306	
	Office Supplies	500	500	500	500.00	505	510	
	In-State Travel	300	300	300	300.00	303	306	
	Dues and Memberships	150	300	300	300.00	303	306	
		SALARIES	60,905	51,314	36,504	36,504	37,234	37,979
		EXPENSES	1,950	2,100	2,100	2,100	2,135	2,171
	Total	62,855	53,414	38,604	38,604	39,369	40,150	
	Elections							
	Wages	3,000	3,000	3,000	3,000.00	3,000	3,000	
	Repairs and Maintenance	500	500	500	500.00	515	530	
	Professional and Tech	3,000	3,250	3,250	3,250.00	3,348	3,448	
	Communication	3,000	3,000	3,000	3,000.00	3,030	3,060	
	Other Supplies	1,500	1,500	1,500	1,500.00	1,515	1,530	
		SALARIES	3,000	3,000	3,000	3,000	3,000	
		EXPENSES	8,000	8,250	8,250	8,250	8,408	8,569
	Total	11,000	11,250	11,250	11,250	11,408	11,569	
	Registrar							
	Salary	\$ 250	\$ 850	\$ 850	\$ 850	850	850	
	Conservation							
	Clerical Wages	15,350	14,560	14,616	14,616.00	14,908	15,206	
	Professional and Technical	280	280	280	280.00	288	297	
	Communication	175	175	175	175.00	177	179	
	Office Supplies	225	225	225	225.00	227	230	
	Other Supplies	300	300	300	300.00	303	306	
	In-State Travel	70	70	70	70.00	71	71	
	Dues and Memberships	800	800	800	800.00	816	832	
	Other Expenses	150	150	150	150.00	152	153	
		SALARIES	15,350	14,560	14,616	14,616	14,908	15,206
		EXPENSES	2,000	2,000	2,000	2,000	2,034	2,068
	Total	17,350	16,560	16,616	16,616	16,942	17,274	
	Planning Board							
	Clerical Wage	15,350	14,560	14,616	14,616.00	14,908	15,206	
	Professional and Tech	950	950	950	950	979	1,008	
	Communication	225	225	225	225	227	230	
	Office Supplies	225	225	225	225	227	230	
		SALARIES	15,350	14,560	14,616	14,616	14,908	15,206
		EXPENSES	1,400	1,400	1,400	1,400	1,433	1,467
	Total	16,750	15,960	16,016	16,016	16,341	16,673	
	Zoning Board							
	Wages							
	Professional & Technical	816	1,000	1,000	1,000.00	1,030	1,061	
	Office Supplies	500	500	500	500.00	505	510	
		SALARIES	-	-	-	-	0	
		EXPENSES	1,316	1,500	1,500	1,500	1,535	1,571
	Total	1,316	1,500	1,500	1,500	1,535	1,571	

Town Hall								
	Clerical Wages							
	Part Time Wages							
	Janitor/Recycler Wages	5,877	5,267	5,394	5,394.00	5,502	5,612	
	Hall Energy	12,000	14,000	15,000	15,000.00	15,450	15,914	
	Non- Energy Utilities	5,120	8,000	8,500	8,500.00	8,755	9,018	
	Repairs and Maint.	9,420	9,420	9,420	9,420.00	9,703	9,994	
	Property Related Services	8,000	8,000	9,000	9,000.00	9,270	9,548	
	Professional and Tech	1,000	1,000	1,000	1,000	1,030	1,061	
	Communication	5,000	5,000	5,000	5,000	5,050	5,101	
	Office Supplies	2,500	2,000	2,000	2,000	2,020	2,040	
	Bldg Repair & Maintenance Supplies							
	Custodial Housekeeping Supplies	530	530	530	530	535	541	
		SALARIES	5,877	5,267	5,394	5,394	5,502	5,612
		EXPENSES	43,570	47,950	50,450	50,450	51,813	53,215
	Total	49,447	53,217	55,844	55,844	57,315	58,827	
Town Reports								
	Communication	325	325	325	325.00	328	332	
	Other Services	2,700	2,700	2,700	2,700.00	2,727	2,754	
	Total	3,025	3,025	3,025	3,025	3,055	3,086	
Town Engineer								
	Engineering Services	10,000	10,000	10,000	10,000	10,300	10,609	
	Total		\$ 10,000		\$ 10,000			
	TOTAL GENERAL GOVERNMENT	652,087.86	660,101.80	633,755.00	631,255.00	648,212	662,802	
	SALARIES	380,010.86	395,978.80	364,605.00	364,605.00	375,288	383,425	
	EXPENSES	272,077.00	264,123.00	269,150.00	266,650.00	272,924	279,376	
		652,087.86	660,101.80	633,755.00	631,255.00	648,212	662,802	

PUBLIC SAFETY

Police Department							
	Chief Salary	131,335	133,931	136,595	136,595.00	139,327	142,113
	Wages	918,604	890,220	992,216	\$ 910,819	929,035	947,616
	Energy	9,000	10,800	12,960	12,000.00	12,360	12,731
	Maint and Repair Service	3,000	3,000	3,000	3,000.00	3,090	3,183
	Cruiser Repairs and Maint.	10,000	10,000	10,000	10,000.00	10,300	10,609
	Radio Repair & Maintain Service	8,250	9,450	15,450	15,450.00	15,914	16,391
	Property Related Services	5,000	7,000	7,000	7,000.00	7,210	7,426
	Professional & Tech (Training)	11,000	13,000	15,000	14,000.00	14,420	14,853
	Tuition Reimbursement	2,700	2,700	2,700	2,700.00	2,727	2,754
	Police Radio Communication/School Resource Officer	98,000	106,700	124,300	41,765.00	43,018	44,308
	Communication (Phone)	4,000	4,000	4,000	4,000	4,040	4,080
	Lockup	3,000	2,500	2,500	2,500	2,525	2,550
	Office Supplies	3,500	3,500	3,500	3,500	3,535	3,570
	Cruiser Supplies	29,000	29,000	29,000	29,000	29,870	30,766
	Other Supplies	24,000	24,000	24,000	24,000	24,240	24,482
	Dues and Memberships	13,500	13,500	13,500	13,500	13,770	14,045
	Cruiser Cap Lease	48,000	-				
	SALARIES	1,049,939	1,024,151	1,128,811	1,047,414	1,068,362	1,089,730
	EXPENSES	271,950	239,150	266,910	182,415	187,018	191,750
	Total	1,321,889	1,263,301	1,395,721	1,229,829	1,255,381	1,281,479
Fire Department							
	Chief Salary	96,512	61,202	62,667	62,667.00	63,920	65,199
	Wages Full Time (2) - New Line Item	104,000	59,256	203,839	106,080.00	108,202	110,366
	Overtime	7,000	7,140	7,283	7,283.00	7,429	7,577
	Weekend 8-4 Scheduled Coverage (in station)	34,944					
	Call Wages for Vacation/Holiday/Sick Coverage	3,750					
	Call-In Wages	40,000	80,268	81,874	81,874.00	83,511	85,182
	Wages, training	12,600	12,852	13,109	13,109.00	13,371	13,639
	Station Coverage						
	Energy	3,000	5,000	7,000	6,000.00	6,180	6,365
	Water	1,000	2,000	3,000	3,000.00	3,090	3,183
	Repairs and Maint Expense	15,000	15,000	15,000	15,000.00	15,450	15,914
	Professional & Tech Services	2,000	2,000	2,000	2,000.00	2,060	2,122
	Computer Repairs & Software Licenses	4,400	4,400	4,400	4,400.00	4,532	4,668
	Communications	9,000	12,000	12,000	12,000.00	12,120	12,241
	Office Supplies	1,000	1,500	1,500	1,500.00	1,515	1,530
	Building Repairs and Maint	5,500	6,000	6,000	6,000.00	6,180	6,365
	Vehicular Supplies	5,000	10,000	12,000	11,000.00	11,330	11,670
	Firefighting Supplies	6,000	6,000	6,000	6,000.000	6,180	6,365
	Custodial	500	750	900	750.00	758	765
	Training		500	1,000	1,000.00	1,010	1,020
	EMS Equipment & Supplies	1,000	5,000	7,000	6,000.00	6,180	6,365
	Uniforms	500	500	500	500.00	505	510
	Dues and Memberships	2,300	2,300	2,300	2,300.00	2,346	2,393
	Personal Protective Equipment & Supp.	1,500	1,500	6,000	1,500	1,545	1,591
	Rehab supplies						
	Fire Department Equipment Replacement	10,000	12,000	12,000	12,000.00	12,360	12,731
	Annual Testing			5,000	-		
	Medical for new Hires	1,500	1,500	1,500	1,500.00	1,515	1,530
	SALARIES	298,806	220,718	368,772	271,013	276,433	281,962
	EXPENSES	69,200	87,950	105,100	92,450	94,856	97,329
	Total	368,006	308,668	473,872	363,463	371,289	379,291
		\$ 368,006	\$ 308,668	\$ 473,872	\$ 363,463	\$ 371,289	\$ 379,291
Inspectors							
	Building Inspector Salary	26,316	26,843	27,380	27,380.00	27,928	28,486
	Building Inspector Part-time Wages	5,000	5,000	5,000	5,000.00	5,000	5,000
	Gas Inspector Salary	4,000	4,000	4,000	4,000	4,000	4,000
	Plumbing Inspector Salary	4,000	4,000	4,000	4,000	4,000	4,000
	Electrical Inspector Salary	12,000	12,000	12,000	12,000	12,000	12,000
	Dog Officer Salary	11,000	11,000	11,000	11,000	11,000	11,000
	Building Inspector Expense	1,500	1,500	1,500	1,500	1,515	1,530
	Dog Officer Expense	2,000	2,000	2,000	2,000	2,020	2,040
	SALARIES	62,316	62,843	63,380	63,380	63,928	64,486
	EXPENSES	3,500	3,500	3,500	3,500	3,535	3,570
	Total	65,816	66,343	66,880	66,880	67,463	68,057
Emergency Management							
	Communications	1,500	1,500	1,500	1,500	1,515	1,530
	Other Supplies	250	250	250	250	253	255
	New Equipment	1,000	1,000	1,000	1,000	1,010	1,020
	In-State Travel	150	150	150	150	152	153
	Total	2,900	2,900	2,900	2,900	2,929	2,958

Tree Warden						
Other Property Service	22,000	22,000	22,000	22,000	22,660	23,340
Police Details	2,200	2,200	2,200	2,200	2,244	2,289
Public Works Supplies	85	85	85	85	86	87
Dues and Memberships	150	150	150	150	153	156
Total	\$ 24,435	\$ 24,435	\$ 24,435	\$ 24,435	25,143	25,871
	\$ 1,783,046	\$ 1,665,647	\$ 1,963,808	\$ 1,687,507	1,722,204	1,757,657
TOTAL PUBLIC SAFETY	1,783,046	1,665,647	1,963,808	1,687,507	1,722,204	1,757,657
SALARIES	1,411,061	1,307,712	1,560,963	1,381,807	1,408,723	1,436,178
EXPENSES	371,985	357,935	402,845	305,700	313,481	321,479

PUBLIC WORKS

Highway Department							
Salary	292,214	287,761	353,052	295,944.00	301,863	307,900	
Part-Time Wages	6,500	6,500	6,500	6,500.00	6,630	6,763	
Clerical Wages	19,911	20,434	21,036	21,035.00	21,456	21,885	
Overtime	8,000	8,000	8,000	8,000.00	8,160	8,323	
Clothing	3,800	3,600	3,600	3,600.00	3,636	3,672	
Energy	7,174	7,174	7,174	7,174	7,389	7,611	
Repairs and Maint Service	44,947	44,947	49,000	49,000.00	50,470	51,984	
Paving Service	67,000	67,000	67,000	45,500	45,500	45,500	
Brush, Signs, Line Paint	35,000	35,000	35,000	30,000	30,900	31,827	
Repairs and Maintain Building	10,000	10,000	10,000	10,000	10,300	10,609	
Leases and Rentals	10,000	10,000	12,500	10,000	10,100	10,201	
Mach. Professional and Tech	3,200	3,200	3,200	3,200	3,296	3,395	
Communication	6,000	6,000	3,000	3,000.00	3,030	3,060	
Supplies	902	902	900	900.00	909	918	
Machinery Vehicular Supplies	37,500	37,500	37,500	37,500	38,625	39,784	
Machinery Public Works Supplies	8,973	8,973	8,973	8,973	9,242	9,519	
Basin Cleaning and Sweeping - MS4	5,000	10,000	10,000	10,000	10,300	10,609	
Dues and Memberships	1,000	1,000	1,000	500.00	510	520	
SALARIES	326,625	322,695	388,588	331,479	338,109	344,871	
EXPENSES	240,496	245,296	248,847	219,347	224,207	229,210	
Total	567,121	567,991	637,435	550,826	562,316	574,081	
Snow Removal							
Wages	56,175	56,175	57,300	56,175	56,175	56,175	
Repair and Maintenance Services	5,583	5,583	5,583	5,583	5,583	5,583	
Plowing Outside Plow Companies	25,583	25,583	30,277	25,583	25,583	25,583	
Professional and Technical							
Vehicular Supplies	6,090	6,090	6,090	6,090	6,090	6,090	
Supplies Sand & Salt	192,454	192,454	192,454	192,454	192,454	192,454	
SALARIES	56,175	56,175	57,300	56,175	56,175	56,175	
EXPENSES	229,710	229,710	234,404	229,710	229,710	229,710	
Total	285,885	285,885	291,704	285,885	285,885	285,885	
Street Lights							
Energy	10,000	10,000	12,000	11,000.00	11,330	11,670	
Transfer Station							
Wages							
Landfill Expense	12,000	15,000	15,000	15,000	15,450	15,914	
Curbside trash pickup							
Professional and Technical	5,500	5,500	5,500	5,500	5,665	5,835	
Other Services		2,000	2,000	2,000	2,060	2,122	
Other Supply	2,000						
Rentals and Leases							
SALARIES	-	-	-	-	0	0	
EXPENSES	19,500	22,500	22,500	22,500	23,175	23,870	
Total	19,500	22,500	22,500	22,500	23,175	23,870	
Cemetery							
Wages	12,450	15,000	15,000	15,000	15,300	15,606	
Non-Energy Utilities(Water)	1,250	3,000	3,000	3,000	3,090	3,183	
Repairs and Maint Services	3,000	3,000	3,000	3,000	3,090	3,183	
Other Property Related Services	600	1,000	1,000	1,000	1,030	1,061	
Build and Equip Repair Supplies	1,000	1,000	1,000	1,000	1,030	1,061	
Grounds keeping Supplies	1,500	1,500	1,500	1,500	1,515	1,530	
Other Supplies	1,100	1,100	1,100	1,100	1,111	1,122	
SALARIES	12,450	15,000	15,000	15,000	15,300	15,606	
EXPENSES	8,450	10,600	10,600	10,600	10,866	11,139	
Total	20,900	25,600	25,600	25,600	26,166	26,745	
	\$ 903,406	\$ 911,976	\$ 989,239	\$ 895,811	908,872	922,251	
TOTAL PUBLIC WORKS	903,406	911,976	989,239	895,811	908,872	922,251	
SALARIES	395,250	393,870	460,888	402,654	409,584	416,652	
EXPENSES	508,156	518,106	528,351	493,157	499,288	505,600	

LIBRARY, PARKS, AND RECREATION

Library Operations							
Salaries and Wages	120,214	122,908	116,664	116,664.00	118,997	121,377	
Energy	15,000	16,000	20,765	18,517.00	19,073	19,645	
Non-Energy Utilities	1,713	1,713	2,213	2,213.00	2,279	2,348	
Repairs and Maint	4,000	4,000	7,000	4,000.00	4,120	4,244	
Other Pro Related Serv	2,200	2,200	2,685	2,685.00	2,766	2,849	
Professional & Technical Services							
Communication	250	300	300	300.00	303	306	
Office Supplies	1,200	1,300	1,300	1,300.00	1,313	1,326	
Other Supplies	39,423	40,400	41,669	39,169.00	39,561	39,956	
	SALARIES	120,214	122,908	116,664	116,664	118,997	121,377
	EXPENSES	63,786	65,913	75,932	68,184	69,414	70,673
Total		184,000	188,821	192,596	184,848	188,411	192,050
Library Consortium							
M.V.L. Consortium Dues	13,500	13,500	13,500	13,500.00	13,770	14,045	
Technical Expenses							
Email Services	2,450	2,450	3,919	3,919	4,037	4,158	
Web Domain Fee	400	400	400	400	404	408	
Firewall	400	400	400	400	404	408	
Web Hosting	2,620	2,620	2,620	2,620	2,699	2,780	
Technician Services	12,990	12,990	24,835	24,835	24,835	24,835	
Inspections Tablets	490	490	672	672	679	686	
Desktop Replacements (3)	2,700	2,700	1,500	1,500	1,515	1,530	
Cybersecurity							
Zoom							
Misc/Unanticipated	2,200	2,200	2,200	2,200	2,222	2,244	
Online Maps/App Geo	3,000	3,000					
Professional & Technical Services							
Other Supplies	3,000	3,000	1,000	1,000	1,010	1,020	
Total		30,250	30,250	37,546	37,546	37,804	38,068
Recreation Department							
Rec. Other Purchased Service	11,400	11,400	11,400	11,400.00	11,742	12,094	
Parks Department							
Energy Expense	3,000	2,500	2,500	2,500.00	2,575	2,652	
Other Property Related Services	45,000	51,000	60,000	51,000.00	51,980	53,539	
Other Purchased Services	9,000	9,000	9,000	9,000.00	9,270	9,548	
Total		57,000	62,500	71,500	63,825	65,740	
Memorial Day Committee							
Expenses	700	700	700	700.00	707	714	
		296,850.00	307,170.72	327,242.00	310,494.00	316,259	322,712
TOTAL LIBRARY & RECREATION		296,850.00	307,170.72	327,242.00	310,494.00	316,259	322,712
SALARIES		120,214.00	122,907.72	116,664.00	116,664.00	118,997	121,377
EXPENSES		176,636.00	184,263.00	210,578.00	193,830.00	197,262	201,335

