

TOWN OF DUNSTABLE



RECOMMENDED
FY25 OPERATING BUDGET



MARCH 2024

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Section 1

Introductory Information





OFFICE OF THE
BOARD OF SELECTMEN
TOWN OF DUNSTABLE
TOWN HALL, 511 MAIN STREET
DUNSTABLE, MA 01827-1313
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March 14, 2024

Honorable Members of the Board of Selectmen and Advisory Board
Town of Dunstable

Dear Members of the Board of Selectmen and Advisory Board:

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

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 are included in the operating budget.

FY25 Budget Revenues

The FY25 operating budget plans for level funded local receipts and state aid revenues are based on the Governor's budget. The Governor's budget and preliminary cherry sheets increase local aid to \$390,853 or by \$11,550. 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 \$474,343 or slightly over 71% of the Town's estimated 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 \$100,000 based on guidance from the Advisory Board and Board of Selectmen. Over the course of the next 3 years, the Town intends to continue to phase out its reliance on free cash to fund operating costs, \$100,000 annually.

The Town Administrator's 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 estimated FY24 levels.
- State aid increases by \$11,550 based on the Governor's proposed budget.
- Decrease in free cash from operating budget revenue from \$574,343 to \$474,343.
- \$318,070 in taxes to fund previously approved excluded debt payments.

- Additional tax revenue through the general fund override in the amount of \$694,578.

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 is estimated to increase 5%.
- Pension assessment is increasing by 6%.
- Liability insurance is estimated to increase by 10%.
- The Groton Dunstable Regional School District budget assessment is estimated to increase by 10.84%. Capital has been reduced by \$101,547.
- Total municipal operations budget is increasing by 2.97%; municipal operations and debt expenses are increasing by 2.68%.
- Total municipal salaries are increasing by 5.6% largely due to the restoration of a police officer position and per diem firefighter position.
- 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 \$3,000 increase in the Town Administrator's training line item consistent with the Town Administrator contract committing to budget \$5,000 annually for professional development.
- 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 \$101,996 increase in the Police salaries budget due to the restoration of the second overnight police officer position and 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

- An approximate \$10,000 increase in library expenses to cover the costs of energy, water, maintenance and repair, and the transition to a new Library Director. The overall budget increase is only 2% consistent with prior years.
- 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 is estimated to increase by \$19,321.
- The Town's general liability insurance is estimated to increase by just shy of \$15,000.

FY26-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 assessment 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 10% and, in FY27, it will increase by 8.15%. This increase is based on the initial base assessment and not the recently reduced assessment. For capital expenses, FY26 and FY27 are funded at FY24 levels. 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.
- State aid increases by 2% 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 \$791,428 and \$540,858 respectively.

General Fund Override and Impacts

As stated above, the FY25 Town Administrator’s recommended operating budget relies on a general fund override in the amount of \$694,578.

In order to balance FY26 and FY27, an override in the amount of \$791,428 and \$540,858 will be needed, respectively. The total override amount needed to balance all 3 years is now \$2,026,865. This is slightly less than initial estimates due to the lowering of the Groton Dunstable School District assessment by \$68,686.

Using information provided by the Town Assessor, below please find an analysis of the impact of the override request to the average single family tax bill which is based on the FY24 average assessment and tax rate. The average single-family assessment for FY24 is \$641,400 and the tax rate is \$13.96. The average single family tax bill, including the 3% Community Preservation Act (CPA) surcharge, is \$9,222.56.

- In FY25, with the additional \$694,578 general fund override amount, the average single family tax bill, including the CPA surcharge, would be \$9,790.72. That is an increase of \$568.16.
- In FY26, with the additional \$791,428 general fund override amount, the average single family tax bill, including CPA surcharge, would be \$10,438.14. That is an increase of \$647.42.
- In FY27, with the additional \$540,858 general fund override amount, the average single family tax bill, including CPA surcharge, would be \$10,880.78. That is an increase of \$442.64.

All total, over the 3-year time period, the single family tax bill would increase by an *estimated* \$1,658.22 in connection with the override request.

Town and School Deficits

If an override fails, the Town will need to decide how to allocate the deficit between the Town and Groton Dunstable Regional School District.

New Available Revenue

The FY25 new revenues are based on the calculation of total new revenues generated by the 2.5% tax increase plus new growth, state aid, local receipts which, for FY25 equals \$398,475. However, because we have reduced the free cash appropriation by \$100,000 and added back capital expenditures in the amount of \$119,344, based on prior years' spending, the total available new revenue is \$179,131.

Since the Groton Dunstable Regional School District is projected to be 65% of the Town's overall spending in FY25, and the Town budget is the remaining 35%, the Town could allocate the new available revenue 65% to the School District and 35% to the Town. This would mean the School District would receive \$116,435 and the Town would receive \$62,696, proportionally.

The School District's FY25 budget assessment increase is \$736,535 thus the deficit associated with the School District after offsetting the increase with the Town's new available revenue is \$620,100; the Town's operating budget increase is \$136,027, the deficit is \$73,331 when including new available revenue.

Proportion of Overall Deficit

Another method to allocate the deficit is to split the bottom-line deficit proportionally based on budget spending – 65% to the School District and 35% to the Town. This approach is used by the Town of Groton.

The overall, bottom-line budget deficit for FY25 is \$694,578. If you allocate the deficit 65% to the School District and 35% to the Town, the School District's deficit is \$451,476, and the Town's deficit is \$243,102, proportionally.

In sum, the range of the deficit associated with the School District's assessment is between \$451,476 and \$620,100 and the Town's deficit is between \$73,331 and \$243,102, depending on how we assign the overall deficit.

Budget Process

This budget year, the Town has 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 took place in August and now, we continue 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.

As part of our working group meetings, we have discussed working 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. This would also allow the Towns to coordinate community outreach and education efforts leading up to the vote.

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.

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 operations, and seek out ways to make improvements and find efficiencies.

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%. An override is needed to fund the increase to the Regional School District assessment and maintain the Town's core services in all areas.

The Town has prepared a more comprehensive financial forecast which clearly 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 difficult decisions are made to reduce department budget requests to meet town needs, based on available revenues. The Town has also consistently used its free cash to subsidize its operating budget to avoid override requests which is unsustainable.

The Town is now at a crossroads and its budget requires additional revenues to ensure appropriate municipal service levels are delivered to our residents and to maintain the quality of education being provided to students.

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 black ink that reads "Jason Silva". The signature is written in a cursive style with a large, looped initial "J" and a trailing flourish.

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 has now 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 and will continue to finalize the FY25 operating budget. The next page outlines the budget process to date.

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 29, 2024	Joint Meeting of the Select Board and Advisory Board to review and discuss FY25 Budget

Section 2

Financial

Overview



REVENUE WITHOUT OVERRIDE

	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	\$390,853	\$11,550	3.05%
Local Receipts	\$749,632	\$750,000	\$368	0.05%
Free Cash for Operating Expenses	\$574,343	\$474,343	-\$100,000	-17.41%
Total Revenue	\$13,091,953	\$13,382,104	\$290,151	2.22%

REVENUE WITH OVERRIDE

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General Fund Override	\$0	\$694,578	\$694,578	-
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Total	\$13,091,953	\$14,076,682	\$984,729	7.52%

EXPENDITURES

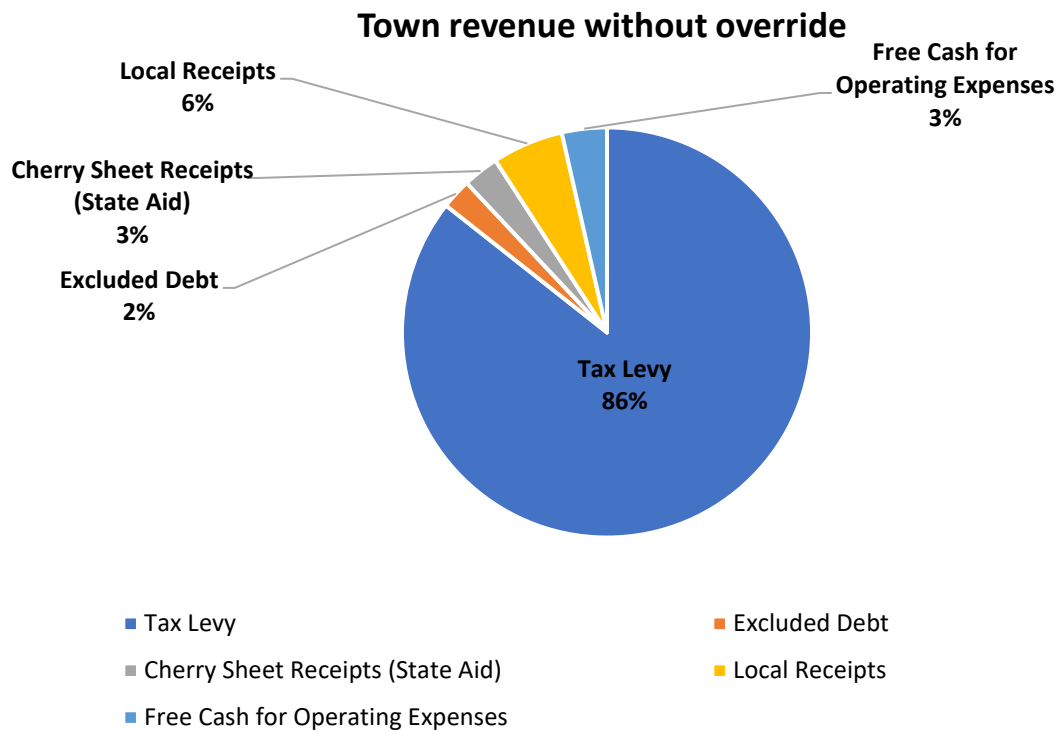
	FY24	FY25	\$ Change	% Change
General Government	\$660,102	\$633,755	-\$26,347	-3.99%
Public Safety	\$1,665,647	\$1,768,904	\$103,257	6.20%
Schools	\$8,292,773	\$9,029,308	\$736,535	8.88%
Public Works	\$911,976	\$922,311	\$10,335	1.13%
Human Services	\$78,382	\$79,328	\$946	1.21%
Library & Recreation	\$307,171	\$318,242	\$11,071	3.60%
Town Debt Service	\$187,693	\$179,627	-\$8,066	-4.30%
Insurance & Assessments	\$955,886	\$992,650	\$36,764	3.85%
Other (Overlay, Capital and State Fees)	\$32,323	\$152,557	\$120,234	371.97%
Total Expenditures	\$13,091,953	\$14,076,682	\$984,729	7.52%

VARIANCE

	\$0	\$694,578	\$694,578	
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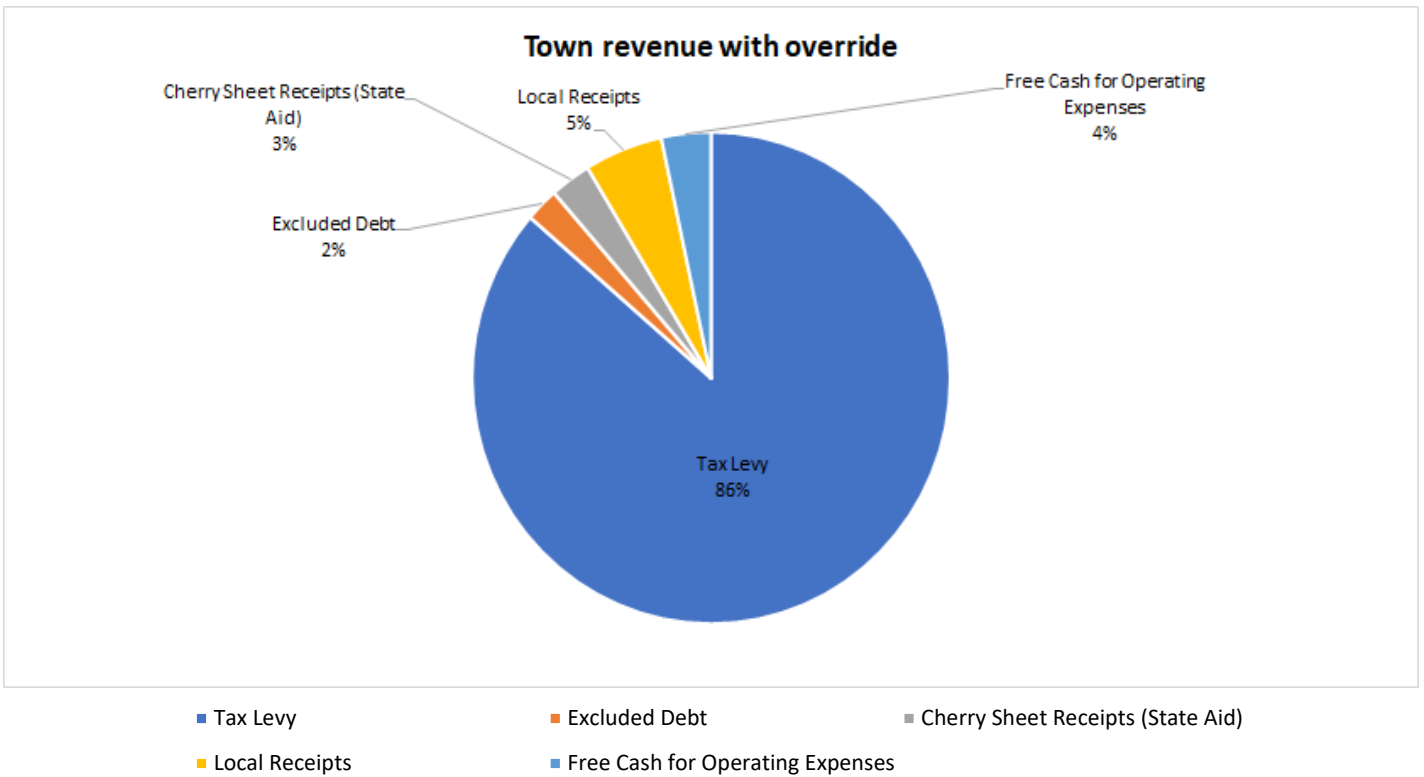
REVENUE SUPPORTING THE FY25 OPERATING BUDGET

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 including analysis of revenues with and without the override request.



REVENUE WITHOUT OVERRIDE

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New & Amended Growth	\$110,000	\$110,000	\$0	0.00%
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Cherry Sheet Receipts (State Aid)	\$379,303	\$390,853	\$11,550	3.05%
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Total Revenue	\$13,091,953	\$13,382,104	\$290,151	2.22%



REVENUE WITH OVERRIDE

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2 1/2 % Allowed Increase	\$267,129	\$276,557	\$9,428	3.53%
New & Amended Growth	\$110,000	\$110,000	\$0	0.00%
<i>General Fund Override</i>	\$0	\$694,578	\$694,578	-
Excluded Debt	\$326,394	\$318,070	-\$8,324	-2.55%
Cherry Sheet Receipts (State Aid)	\$379,303	\$390,853	\$11,550	3.05%
Local Receipts	\$749,632	\$750,000	\$368	0.05%
Free Cash for Operating Expenses	\$574,343	\$474,343	-\$100,000	-17.41%
Total	\$13,091,953	\$14,076,682	\$984,729	7.52%

Overview of Property Taxes

In FY25, property taxes comprise a total of 86% of revenues with and without an override 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 5% with an override and 6% without an override. This is not unique to Dunstable, this is the case for most Towns, however, Dunstable relies on property taxes to a larger extent than most other comparable communities.

Proposition 2 1/2

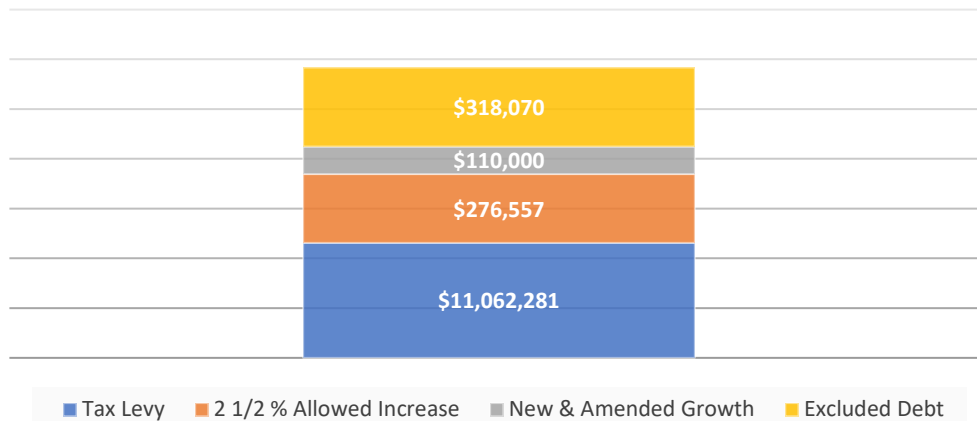
Under Proposition 2 ½, Massachusetts General Law constrains the annual growth of the tax levy to 2 1/2%, plus new growth. New growth is new development in the Town or improvements to properties that result in an increased assessed value. New growth does not include increased value due to revaluation of properties.

State law, however, allows communities to increase taxes beyond the levy limit under Proposition 2 ½ with voter approval. The FY25 operating budget recommended by the Town Administrator is reliant on a \$694,578 general fund override to balance. In other words, it relies on an increase of \$694,578 over and above the limits of Proposition 2 ½.

Property Tax levy without override

	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	4.51%

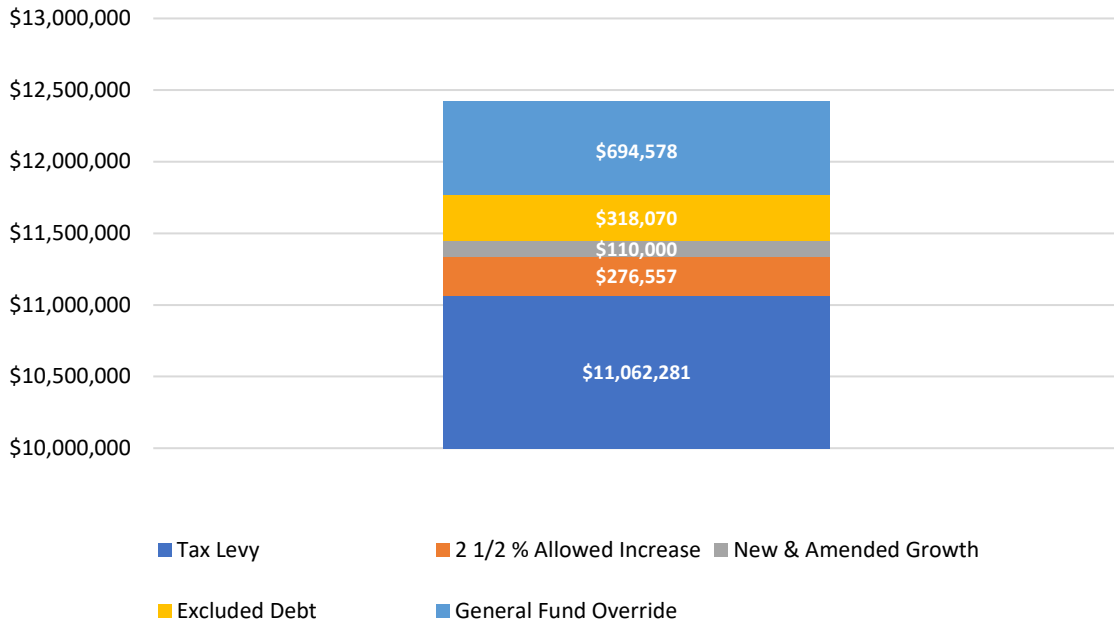
FY25 Tax Levy without Override



Property Tax levy with override

	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%
General Fund Override	\$0	\$694,578	\$694,578	
Total	\$11,388,675	\$12,461,486	\$1,072,811	9.42%

FY25 Tax Levy with Override



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 include state aid revenue at the level included in the Governor's proposed budget.

FY2025 Preliminary Cherry Sheet Estimates		
PROGRAM	FY2024 Cherry Sheet Estimate	FY2025 Governor's Local Aid Proposal
General Government:		
Unrestricted Gen Gov't Aid	294,031	302,852
Exemp: VBS and Elderly	6,722	5,648
State Owned Land	74,738	75,095
Public Libraries	7,196	7,258
Total Estimated Receipts:	382,687	390,853
PROGRAM	FY2024 Cherry Sheet Estimate	FY2025 Governor's Local Aid Proposal
Air Pollution Districts	1,203	1,233
RMV Non-Renewal Surcharge	1,120	1,980
Total All Estimated Charges:	2,323	3,213

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.

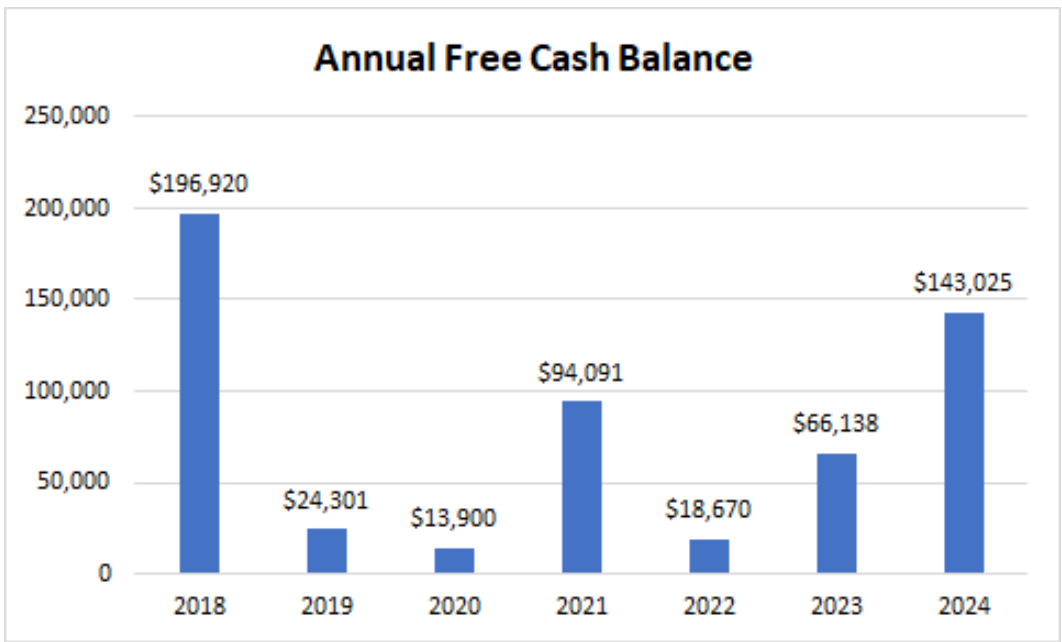
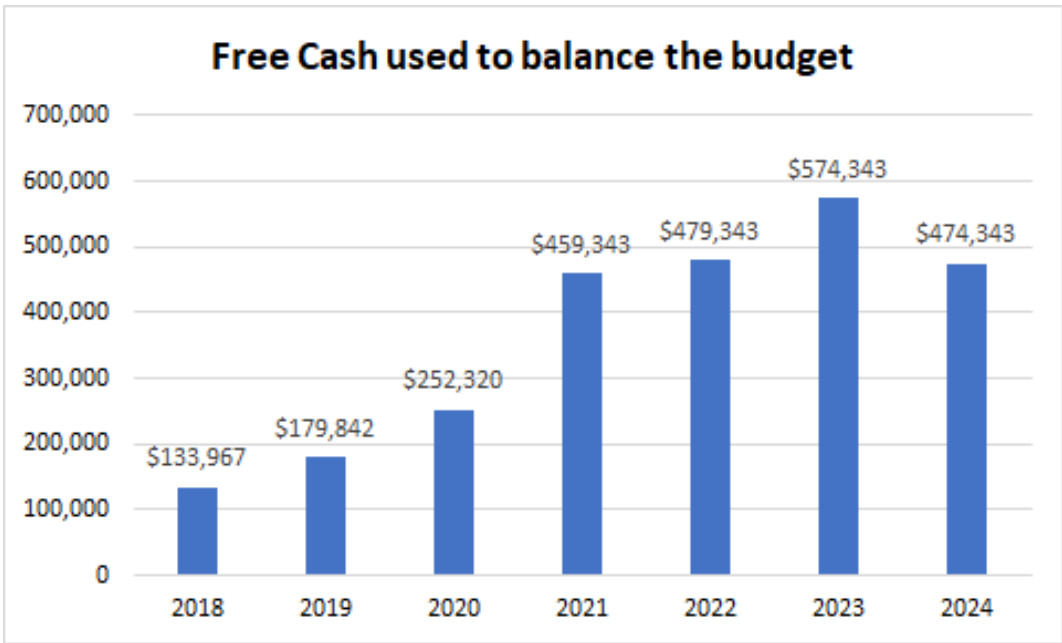
FY19	FY20	FY21	FY22	FY23	FY24	FY25
740,000	720,000	742,622	700,000	748,267	749,632	750,000

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 \$474,343 or slightly over 71% of the Town's estimated 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 \$100,000 based on guidance from the Advisory Board and Board of Selectmen. Over the course of the next 3 years, the Town intends to continue to phase out its reliance on free cash to fund operating costs, \$100,000 annually.

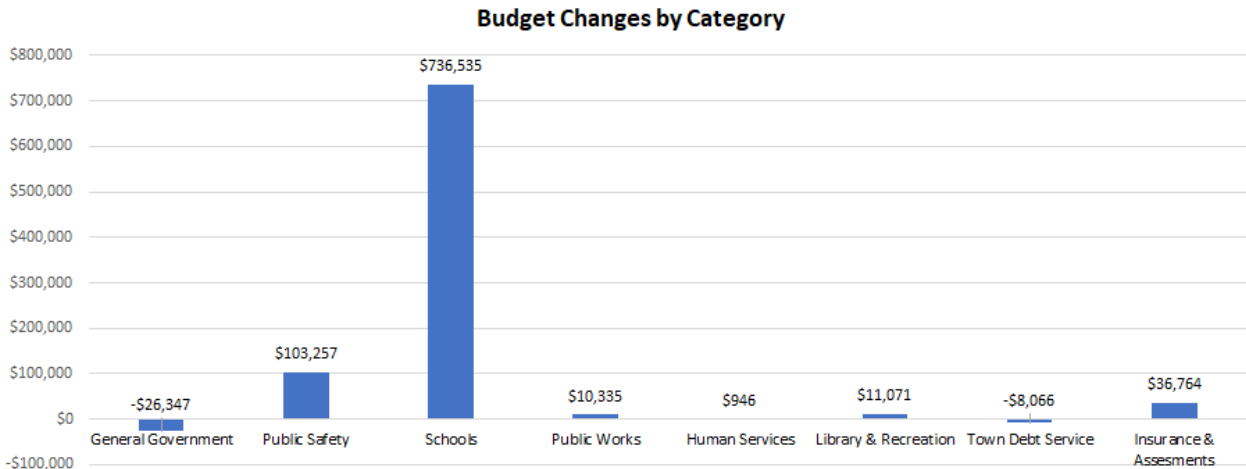
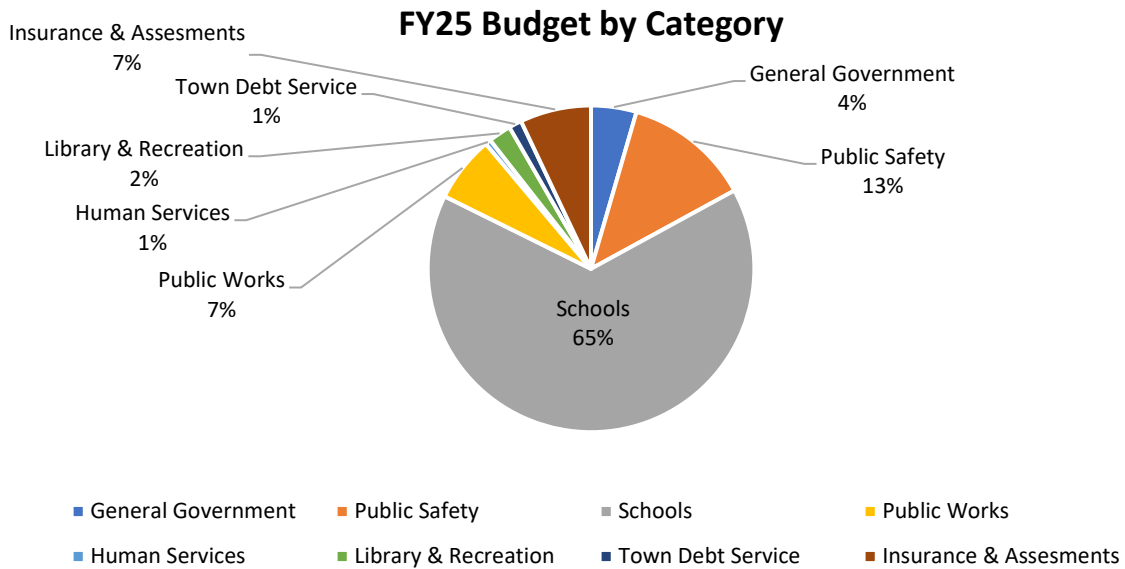
	2018	2019	2020	2021	2022	2023	2024
Free Cash Certification and Available to Appropriate	867,129	490,353	480,659	763,086	527,737	680,186	617,368
Free Cash for Operating Expenses	133,967	179,842	252,320	459,343	479,343	574,343	474,343
Free Cash for ATM Articles	251,912	166,592	135,609	145,450	29,724	39,705	
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	143,025



EXPENDITURE OVERVIEW

FY25 Expenditures by Budget Category

Budget Category	FY24	FY25	\$ Change	% Change
General Government	660,102	\$633,755	-\$26,347	-3.99%
Public Safety	1,665,647	\$1,768,904	\$103,257	6.20%
Schools	8,292,773	\$9,029,308	\$736,535	8.88%
Public Works	911,976	\$922,311	\$10,335	1.13%
Human Services	78,382	\$79,328	\$946	1.21%
Library & Recreation	307,171	\$318,242	\$11,071	3.60%
Town Debt Service	187,693	\$179,627	-\$8,066	-4.30%
Insurance & Assessments	955,886	\$992,650	\$36,764	3.85%
Total Town Expenditures	13,059,629	\$13,924,125	\$864,496	6.62%



FY25-FY27 Expenditures by Budget Category

Budget Category	FY25 Budget	FY26 Estimated	FY27 Estimated
General Government	\$633,755	\$650,737	\$665,352
Public Safety	\$1,768,904	\$1,805,229	\$1,842,342
Schools	\$9,029,308	\$10,072,080	\$10,853,809
Public Works	\$922,311	\$935,522	\$949,056
Human Services	\$79,328	\$81,457	\$83,682
Library & Recreation	\$318,242	\$324,190	\$330,830
Town Debt Service	\$179,627	\$161,971	\$162,056
Insurance & Assessments	\$992,650	\$1,042,283	\$1,094,397
Total Town Budget	\$13,924,125	\$15,073,468	\$15,981,525

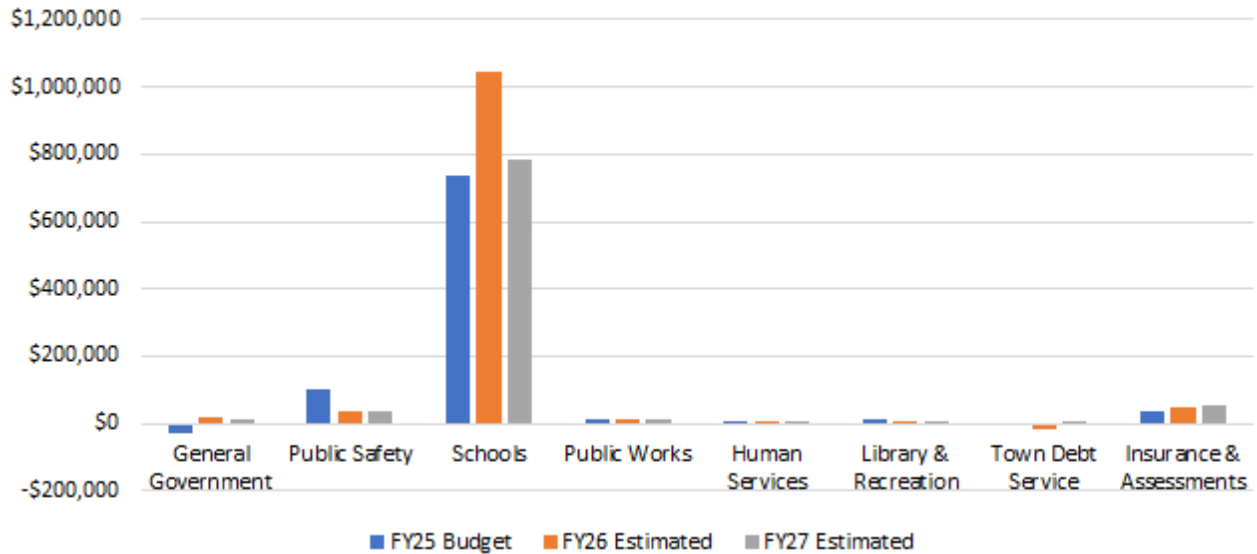
FY25-FY27 Expenditures Increases by Budget Category

The charts below show the estimated percent and dollar increases for FY25 through FY27:

	Dpt Requests	TA Recommend	Estimated	Estimated
	FY25	FY25	FY26	FY27
Municipal Salaries	12.60%	5.67%	2.07%	1.95%
Municipal Operations	6.31%	-2.06%	1.90%	1.96%
Insurance & Assessments	6.01%	3.85%	5.00%	5.00%
Municipal Operations - TOTAL	9.34%	2.97%	2.63%	2.61%
Municipal Debt & Interest	-4.30%	-4.30%	-9.83%	0.05%
Town Operations & Debt - TOTAL	8.80%	2.68%	2.18%	2.53%
Schools - Operations	13.80%	9.08%	11.74%	7.89%
Schools - Debt & Interest	-0.90%	-0.90%	0.90%	0.00%
Schools Operations & Debt - TOTAL	13.51%	8.88%	11.55%	7.76%
Total Budget for the Fiscal Year	11.79%	6.62%	8.25%	6.02%

Budget Category	FY25 Budget	FY26 Estimated	FY27 Estimated
General Government	-\$26,347	\$16,982	\$14,615
Public Safety	\$103,257	\$36,325	\$37,113
Schools	\$736,535	\$1,042,772	\$781,729
Public Works	\$10,335	\$13,211	\$13,534
Human Services	\$946	\$2,129	\$2,225
Library & Recreation	\$11,071	\$5,948	\$6,640
Town Debt Service	-\$8,066	-\$17,656	\$85
Insurance & Assessments	\$36,764	\$49,633	\$52,114
Total Town Budget	\$864,496	\$1,149,343	\$908,057

Increases by Budget Category FY25 - FY27

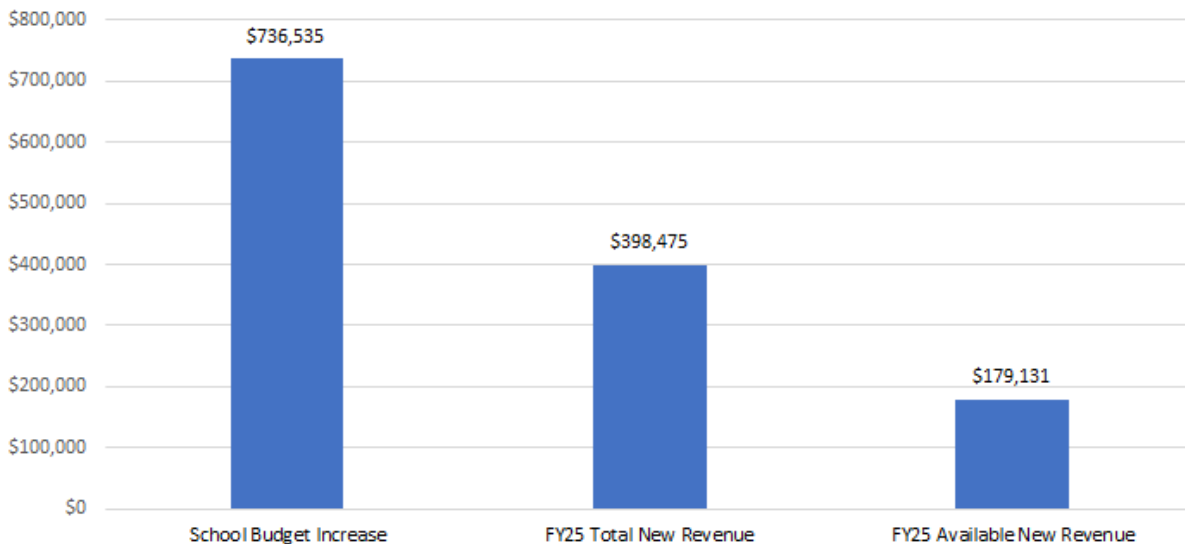


New Revenue versus budget increases

For illustrative purposes, the charts below show the Groton Dunstable Regional School District budget assessment increase for FY25 and compare the District’s increase with the new revenue generated in FY25. The School District assessment increase alone is slightly less than double the new revenue the Town generates in a typical fiscal year and this trend continues through FY27 based on spending projections.

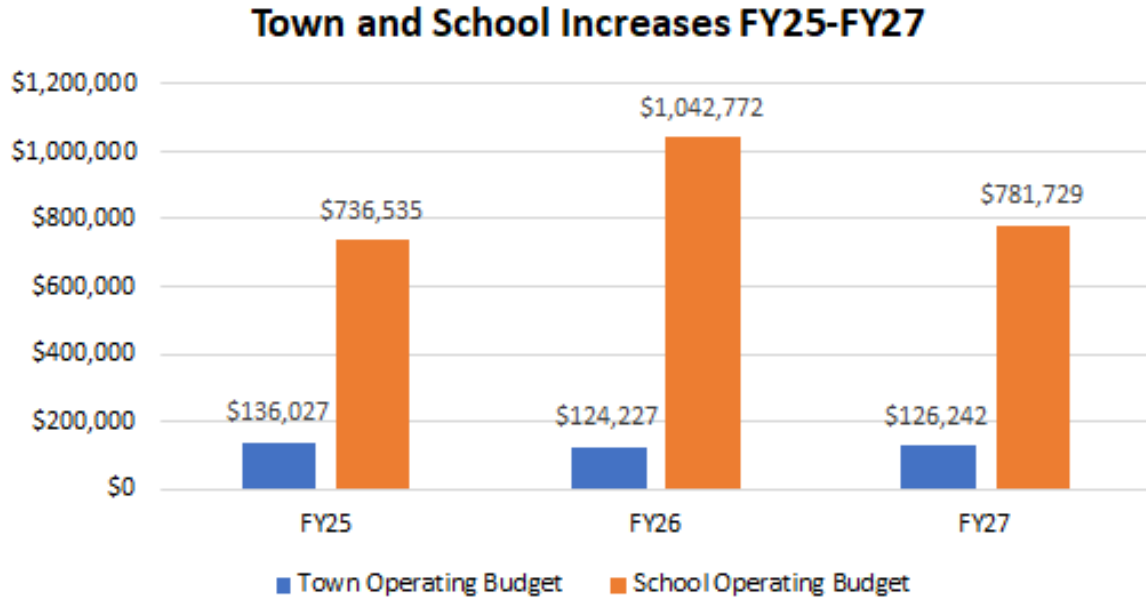
In FY25, the Groton Dunstable Regional School District assessment to Dunstable is increasing by \$736,535 with total new revenues at \$398,475 and total available revenues at \$179,131.

School Assessment Increase versus FY25 New Revenue



Town Budget Increases and Groton Dunstable Regional School District Assessment Increases

Total expenditure increases for the Town are slightly under 3% for FY25 and, over the next 2 years, are estimated to increase by 2.63% and 2.61% respectively. The Groton Dunstable Regional School District’s operational assessment to the Town of Dunstable is increasing by 10.84% in FY25 and, over the next 2 years is estimated to increase by 10% and 8.15% respectively based on the original assessment.



	Act/Bud FY21	Actual FY22Recap	Actual FY23Recap	Budget FY24	Dpt. Requests FY25	TA Recommend FY25	Increase/ Decrease	Percent 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%
							0	
Cherry Sheet Receipts (State Aid)	324,456	327,260	355,129	379,303	379,303	390,853	11,550	3.05%
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	474,343	-100,000	-17.41%
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	2,285,951	-99,737	-4.18%
Total Available Revenue	12,463,624	13,090,603	13,597,438	13,774,363	14,041,309	14,052,859	278,496	2.02%
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	14,196,859	278,496	2.00%
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	398,475	-4,193	-1.04%
Starting Free Cash Balance				640,481				
Available Free Cash Balance				66,138				
							0	
EXPENSES								
	Budget FY21	Actual FY22Recap	Actual FY23Recap	Budget FY24	Dpt. Requests FY25	TA Recommend FY25	Increase/ Decrease	Percent Increase
General Government	599,191	623,116	652,088	660,102	633,755	633,755	-26,347	-3.99%
Public Safety	1,476,233	1,629,610	1,783,046	1,665,647	1,963,808	1,768,904	103,257	6.20%
Schools	7,085,766	7,507,314	7,878,821	8,292,773	9,413,241	9,029,308	736,535	8.88%
Public Works	799,657	822,074	903,406	911,976	989,239	922,311	10,335	1.13%
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	318,242	11,071	3.60%
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	992,650	36,764	3.85%
Total Town Budget	11,353,066	11,881,907	12,805,266	13,059,629	14,599,569	13,924,125	864,496	6.62%
Total Town Operating	3,991,625	4,275,293	4,656,882	4,579,163	5,006,701	4,715,190	136,027	2.97%
Total School Operating	6,838,290	7,307,786	7,878,821	8,292,773	9,413,241	9,029,308	736,535	8.88%
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	3,213	890	38.31%
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	14,891,437	973,075	6.99%
Surplus/ (Deficit)	16,367	(0)	0	0	(1,261,339)	(694,578)	-694,578	-100.00%

Department/Account	Voted FY21	Voted FY22	Voted FY23	Voted FY24	Department Requests FY25	Town Administrator 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	5,000.00
350th Celebration			20,000			
	SALARIES	140,236	157,308	158,581	175,600	182,696
	EXPENSES	3,280	3,280	23,280	3,280	6,280
Total		143,516	160,588	181,861	178,880	188,976
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
Total		14,630	14,630	9,974	10,003	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
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
	EXPENSES	22,700	23,700	54,300	64,700	59,700
Total		53,885	65,108	65,918	76,989	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
	EXPENSES	24,055	27,655	25,255	20,875	18,675
Total		72,310	76,872	75,580	73,565	66,294

Planning Board							
	Clerical Wage	14,446	15,111	15,350	14,560	14,616	14,616.00
	Professional and Tech	900	950	950	950	950	950
	Communication	225	225	225	225	225	225
	Office Supplies	225	225	225	225	225	225
	SALARIES	14,446	15,111	15,350	14,560	14,616	14,616
	EXPENSES	1,350	1,400	1,400	1,400	1,400	1,400
	Total	15,796	16,511	16,750	15,960	16,016	16,016
Zoning Board							
	Wages	-	-	-	-	-	-
	Professional & Technical	816	816	816	1,000	1,000	1,000.00
	Office Supplies	500	500	500	500	500	500.00
	SALARIES	-	-	-	-	-	-
	EXPENSES	1,316	1,316	1,316	1,500	1,500	1,500
	Total	1,316	1,316	1,316	1,500	1,500	1,500
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	633,755.00
	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	269,150.00
	\$	599,191	\$ 623,116	652,087.86	660,101.80	633,755.00	633,755.00
	\$	-	\$ -	-	-	-	-

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	\$ 992,216
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 Communication (Phone)	83,000	86,000	98,000	106,700		124,300	41,765.00
Lockup	3,500	3,500	4,000	4,000		4,000	4,000
Office Supplies	3,000	3,000	3,000	2,500		2,500	2,500
Cruiser Supplies	3,500	3,500	3,500	3,500		3,500	3,500
Other Supplies	29,000	29,000	29,000	29,000		29,000	29,000
Dues and Memberships	22,400	22,400	24,000	24,000		24,000	24,000
Cruiser Cap Lease	12,900	12,900	13,500	13,500		13,500	13,500
	42,000	42,000	48,000	-			
	927,498	1,057,492	1,049,939	1,024,151		1,128,811	1,128,811
	244,250	248,750	271,950	239,150		266,910	182,415
Total	1,171,748	1,306,242	1,321,889	1,263,301		1,395,721	1,311,226
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
	148,960	164,737	298,806	220,718		368,772	271,013
	65,600	68,200	69,200	87,950		105,100	92,450
Total	214,560	232,937	368,006	308,668		473,872	363,463
	\$ 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	
		\$ 1,476,233	\$ 1,629,610	\$ 1,783,046	\$ 1,665,647	\$ 1,963,808	
TOTAL PUBLIC SAFETY		1,476,233	1,629,610	1,783,046	1,665,647	1,963,808	
	SALARIES	1,137,748	1,284,025	1,411,061	1,307,712	1,560,963	
	EXPENSES	338,485	345,585	371,985	357,935	402,845	
		\$ -	\$ -	\$ -	\$ -	\$ -	
SCHOOLS							
GDRSD	<i>(GDRSD Operating + Capital)</i>	<i>6,767,185</i>	<i>7,230,946</i>	<i>7,590,208</i>	<i>8,061,150</i>	<i>9,181,618</i>	
Operating	6,475,665	7,000,663	7,201,663	\$7,742,721	\$8,864,641	\$8,582,256	
Capital	78,830	64,202	253,176	188,281	188,281	86,733	
Debt	212,690	166,081	135,369	130,148	128,696	128,696	
GLRVTS							
Operating	283,795	242,921	257,099	199,740	199,740	199,740	
	34,786	33,447	31,514	31,883	31,883	31,883	
Essex Agricultural							
Tuition	-	-	-	-	-	-	
Transportation	-	-	-	-	-	-	
TOTAL SCHOOLS		7,085,766	7,507,314	7,878,821	8,292,773	9,413,241	
		\$ 7,085,766	\$ 7,507,314	\$ 7,878,821	\$ 8,292,773	\$ 9,413,241	

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	7,174.00
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	67,000.00
Brush, Signs, Line Paint	29,369	29,369	35,000	35,000		35,000	35,000.00
Repairs and Maintain Building	5,000	10,000	10,000	10,000		10,000	10,000.00
Leases and Rentals	15,600	15,600	10,000	10,000		12,500	10,000.00
Mach. Professional and Tech	3,090	3,200	3,200	3,200		3,200	3,200.00
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	37,500.00
Machinery Public Works Supplies	8,626	8,799	8,973	8,973		8,973	8,973.00
Basin Cleaning and Sweeping - MS4		5,000	5,000	10,000		10,000	10,000.00
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	245,847
Total		469,426	486,034	567,121	567,991	637,435	577,326
Snow Removal							
Wages	56,175	56,175	56,175	56,175		57,300	56,175.00
Repair and Maintenance Services	5,583	5,583	5,583	5,583		5,583	5,583.00
Plowing Outside Plow Companies	25,583	25,583	25,583	25,583		30,277	25,583.00
Professional and Technical							
Vehicular Supplies	6,090	6,090	6,090	6,090		6,090	6,090.00
Supplies Sand & Salt	192,454	192,454	192,454	192,454		192,454	192,454.00
	SALARIES	56,175	56,175	56,175	56,175	57,300	56,175.00
	EXPENSES	229,710	229,710	229,710	229,710	234,404	229,710.00
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	15,000.00
Curbside trash pickup							
Professional and Technical	5,430	5,500	5,500	5,500		5,500	5,500.00
Other Services							
Other Supply	2,000	2,000	2,000	2,000		2,000	2,000.00
Rentals and Leases							
	SALARIES	-	-	-	-	-	-
	EXPENSES	12,430	19,500	19,500	22,500	22,500	22,500.00
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	15,000.00
Non-Energy Utilities(Water)	1,250	1,250	1,250	3,000		3,000	3,000.00
Repairs and Maint Services	3,000	3,000	3,000	3,000		3,000	3,000.00
Other Property Related Services	600	600	600	1,000		1,000	1,000.00
Build and Equip Repair Supplies	1,000	1,000	1,000	1,000		1,000	1,000.00
Grounds keeping Supplies	1,500	1,500	1,500	1,500		1,500	1,500.00
Other Supplies	1,100	1,100	1,100	1,100		1,100	1,100.00
	SALARIES	11,966	12,205	12,450	15,000	15,000	15,000.00
	EXPENSES	8,450	8,450	8,450	10,600	10,600	10,600.00
Total		20,416	20,655	20,900	25,600	25,600	25,600

	\$	799,657	\$	822,074	\$	903,406	\$	911,976	\$	989,239	\$	922,311
TOTAL PUBLIC WORKS		799,657		822,074		903,406		911,976		989,239		922,311
SALARIES		310,285		315,901		395,250		393,870		460,888		402,654
EXPENSES		489,372		506,173		508,156		518,106		528,351		519,657

HUMAN SERVICES

Board of Health												
Board of Health Wages		12,821		13,077		13,552		14,373		14,717		14,717.00
Nashoba Bd of Health Assm		9,030		9,482		10,477		11,263		12,049		12,049.00
Rentals and Leases		1,700		1,700		1,700		1,700		1,700		1,700.00
Communications		400		400		400		400		400		400.00
Supplies		400		400		400		400		400		400.00
Dues and Memberships		400		400		400		400		400		400.00
Town Nurse Assessment		4,305		4,521		4,872		5,162		5,471		5,471.00
Mental Health				2,000		2,000		2,000		2,000		2,000.00
TADS		2,000										
	SALARIES	12,821		13,077		13,552		14,373		14,717		14,717
	EXPENSES	18,235		18,903		20,249		21,325		22,420		22,420
Total		31,056		31,980		33,801		35,698		37,137		37,137

Council on Aging												
Council On Aging Wages		9,000		9,180		9,363		9,171		9,557		9,557.00
Council on Aging Bus		5,000		5,000		5,000		3,500		3,000		3,000.00
Council on Aging Office Supplies		250		250		250		250		250		250.00
COA Food and Service		4,500		4,500		4,500		3,000		2,500		2,500.00
Council on Aging In-St Travel		1,250		1,250		1,250		750		750		750.00
COA Dues and Memberships		500		500		500		500		500		500.00
	SALARIES	9,000		9,180		9,363		9,171		9,557		9,557
	EXPENSES	11,500		11,500		11,500		8,000		7,000		7,000
Total		20,500		20,680		20,863		17,171		16,557		16,557

Veterans Affairs												
Veterans Agent Salary		5,805		5,805		5,922		6,041		6,162		6,162.00
Expenses		4,472		4,472		4,472		4,472		4,472		4,472.00
Veterans Benefits		20,000		15,000		15,000		15,000		15,000		15,000.00
	SALARIES	5,805		5,805		5,922		6,041		6,162		6,162
	EXPENSES	24,472		19,472		19,472		19,472		19,472		19,472
Total		30,277		25,277		25,394		25,513		25,634		25,634

	\$	81,833	\$	77,937	\$	80,058	\$	78,382	\$	79,328	\$	79,328
TOTAL HUMAN SERVICES		81,833		77,937		80,058		78,382		79,328		79,328
SALARIES		27,626		28,062		28,837		29,585		30,436		30,436
EXPENSES		54,207		49,875		51,221		48,797		48,892		48,892

LIBRARY, PARKS & RECREATION							
Library Operations							
Salaries and Wages	115,601	117,832	120,214	122,908	116,664	116,664.00	
Energy	15,000	15,000	15,000	16,000	20,765	20,765.00	
Non-Energy Utilities	500	1,713	1,713	1,713	2,213	2,213.00	
Repairs and Maint	3,200	4,805	4,000	4,000	7,000	7,000.00	
Other Pro Related Serv	2,500	2,500	2,200	2,200	2,685	2,685.00	
Professional & Technical Services							
Communication	550	250	250	300	300	300.00	
Office Supplies	1,300	1,300	1,200	1,300	1,300	1,300.00	
Other Supplies	37,836	37,836	39,423	40,400	41,669	41,669.00	
	SALARIES	115,601	117,832	120,214	122,908	116,664	116,664
	EXPENSES	60,886	63,404	63,786	65,913	75,932	75,932
Total		176,487	181,236	184,000	188,821	192,596	192,596
Library Consortium							
M.V.L. Consortium Dues	13,300	13,300	13,500	13,500	13,500	13,500.00	
Technical Expenses							
Email Services			2,450	2,450	3,919	3,919	
Web Domain Fee			400	400	400	400	
Firewall			400	400	400	400	
Web Hosting			2,620	2,620	2,620	2,620	
Technician Services			12,990	12,990	24,835	24,835	
Inspections Tablets			490	490	672	672	
Desktop Replacements (3)			2,700	2,700	1,500	1,500	
Cybersecurity							
Zoom							
Misc/Unanticipated			2,200	2,200	2,200	2,200	
Online Maps/App Geo			3,000	3,000			
Professional & Technical Services	23,700	24,000					
Other Supplies	3,000	3,000	3,000	3,000	1,000	1,000	
Total	26,700	27,000	30,250	30,250	37,546	37,546	
Recreation Department							
Rec. Other Purchased Service	6,400	6,400	11,400	11,400	11,400	11,400.00	
Parks Department							
Energy Expense	3,000	3,000	3,000	2,500	2,500	2,500.00	
Other Property Related Services	49,000	49,000	45,000	51,000	60,000	51,000.00	
Other Purchased Services	9,000	9,000	9,000	9,000	9,000	9,000.00	
Total	61,000	61,000	57,000	62,500	71,500	62,500	
Memorial Day Committee							
Expenses	700	700	700	700	700	700.00	
		\$ 284,587	\$ 289,636	296,850.00	307,170.72	327,242.00	318,242.00
TOTAL LIBRARY & RECREATION	284,587	289,636	296,850.00	307,170.72	327,242.00	318,242.00	
SALARIES	115,601	117,832	120,214.00	122,907.72	116,664.00	116,664.00	
EXPENSES	168,986	171,804	176,636.00	184,263.00	210,578.00	201,578.00	

DEBT & 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 & 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	405,749	
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	162,408	
TOTAL INSURANCE & ASSESSMENTS	750,124	832,920	941,434	955,886	1,013,329	992,650	
Total Budget	11,353,066	11,881,907	12,805,266	13,059,629	14,599,569	13,924,125	
	\$ 11,353,066	\$ 11,881,907	\$ 12,805,266	\$ 13,059,629	\$ 14,599,569	\$ 13,924,125	
Municipal Salaries	1,965,528	2,147,993	2,335,373	2,250,054	2,533,556	2,377,563	
Municipal Operations	1,275,973	1,294,380	1,380,075	1,373,224	1,459,816	1,344,977	
Insurance & Assessments	750,124	832,920	941,434	955,886	1,013,329	992,650	
Municipal Operations - TOTAL	3,991,625	4,275,293	4,656,882	4,579,163	5,006,701	4,715,190	
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	4,894,817	
Schools - Operations	6,838,290	7,307,786	7,711,938	8,130,742	9,252,662	8,868,729	
Schools - Debt & Interest	247,476	199,528	166,883	162,031	160,579	160,579	
Schools Operations & Debt - TOTAL	7,085,766	7,507,314	7,878,821	8,292,773	9,413,241	9,029,308	
Total Budget for the Fiscal Year	11,353,066	11,881,907	12,805,266	13,059,629	14,599,569	13,924,125	
Check	\$ 11,275,735	\$ 11,881,907	\$ 12,616,292				

Section 3

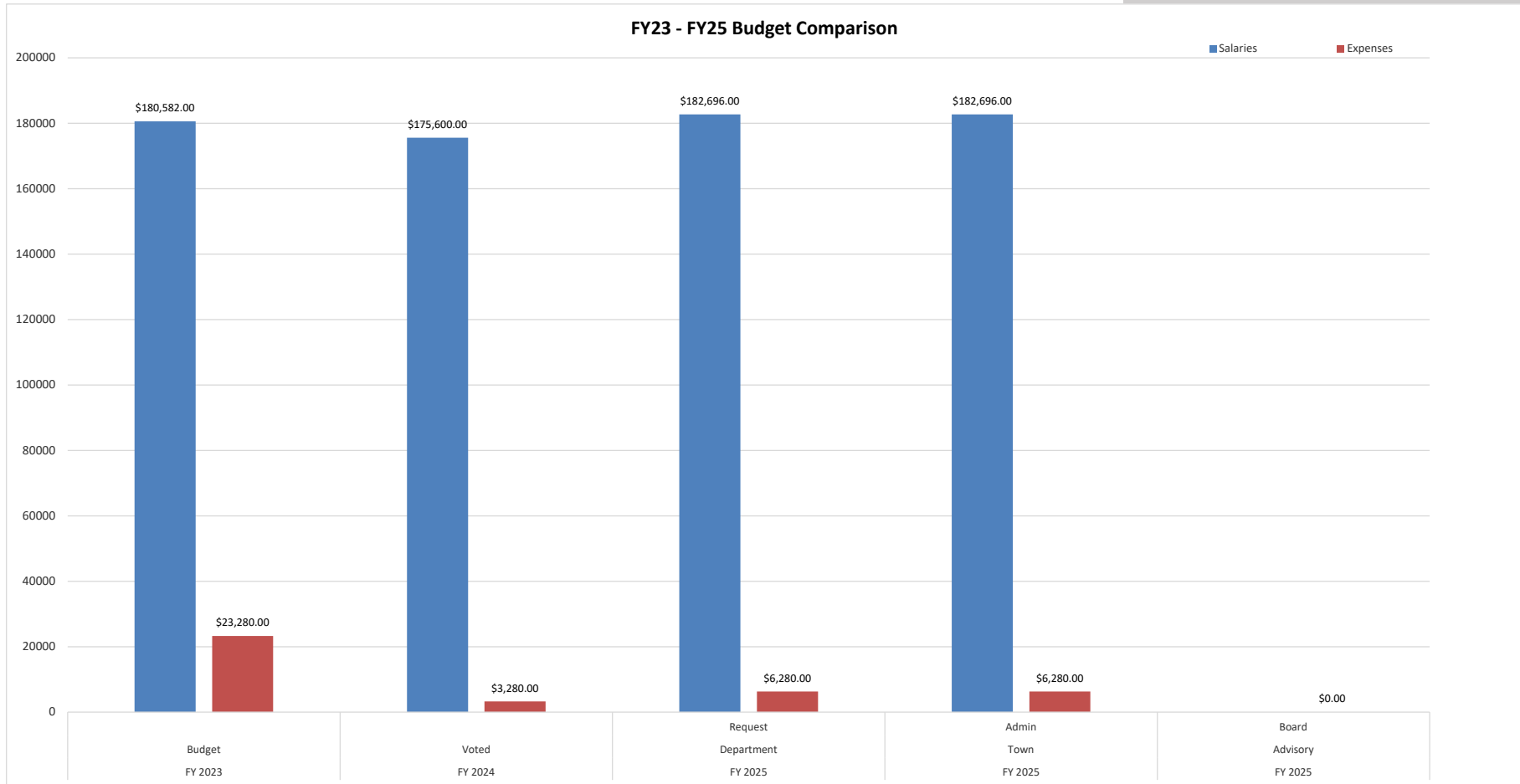
Departmental

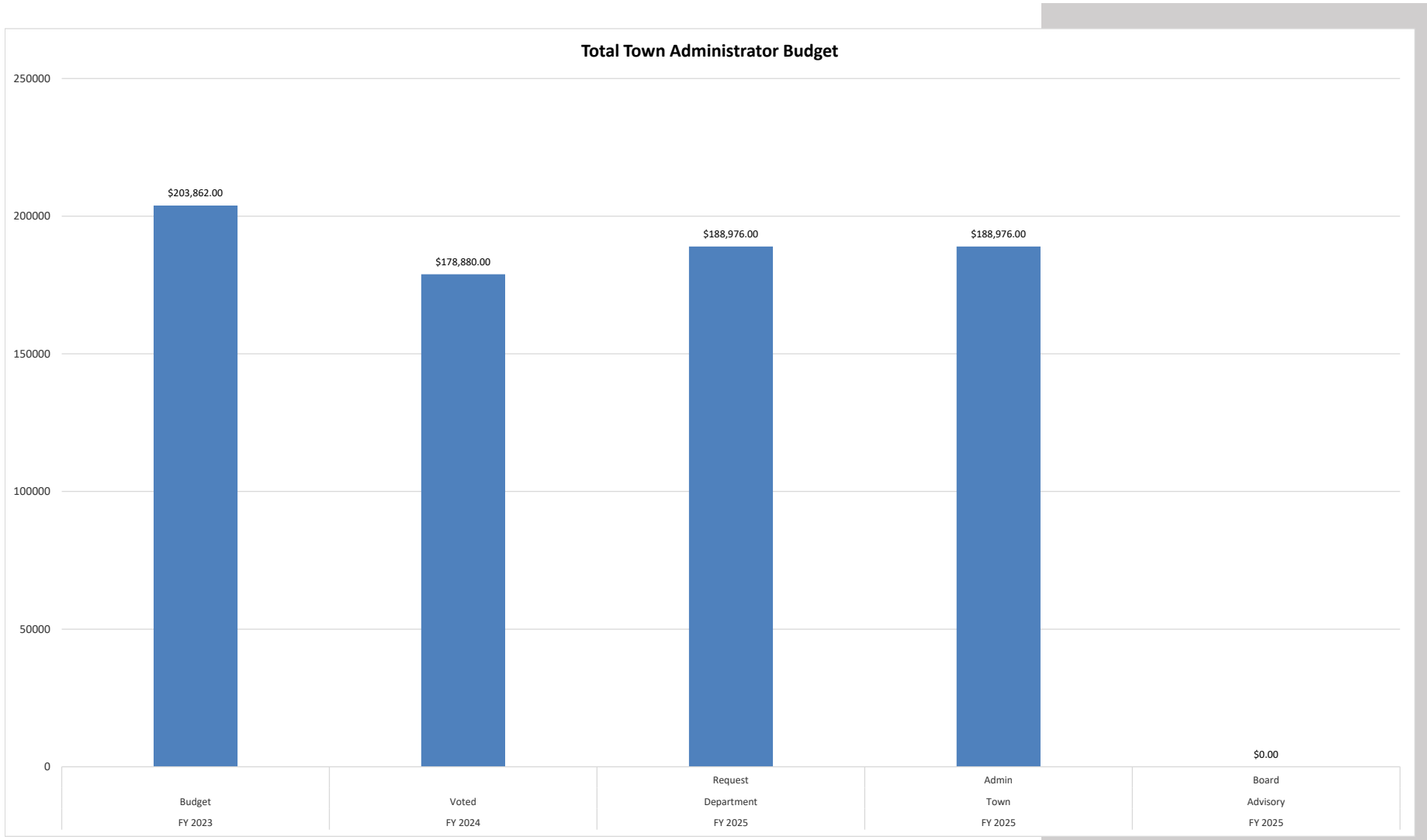
Budget Detail



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		4.04%
1032	Expenses	\$ 23,280	\$ 3,280	\$ 6,280	\$ 6,280	\$ 0	91.46%
DEPARTMENTAL TOTAL		\$ 203,862	\$ 178,880	\$ 188,976	\$ 188,976	\$ 0	5.64%





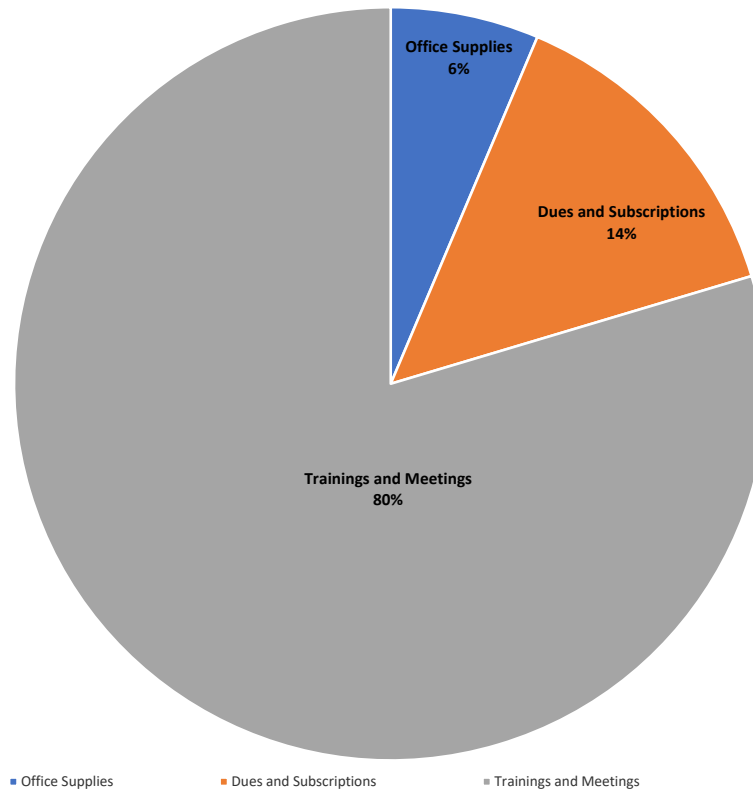
SALARIES

FISCAL YEAR 2023						FISCAL YEAR 2024						
Last Name	First Name	Position	Rate	Hours	Annual Salary 7/1/2023	Proposed Rate Increase	Hours	Final Base Rate	Other Pay	Salary Increase	Final Salary	Projected Salary Fiscal 2024
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

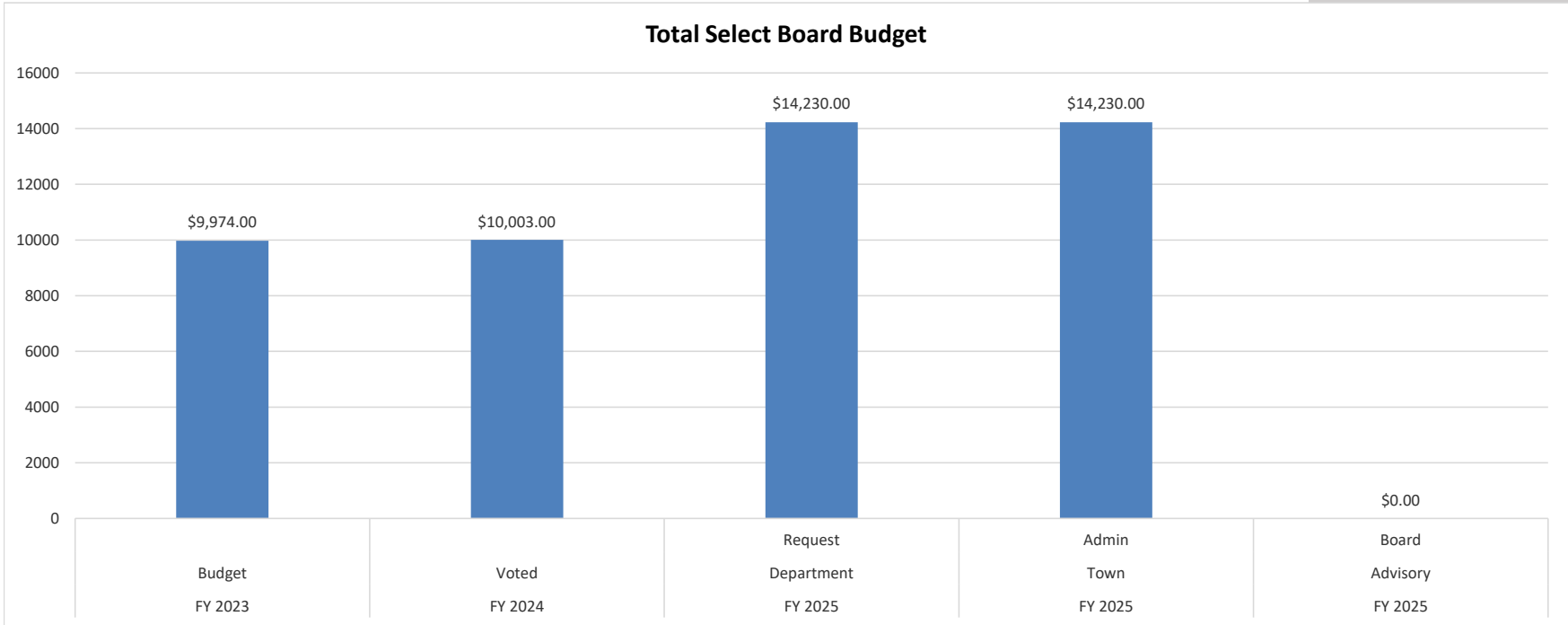
Line Item	FY 2023 Budget	FY 2024 Voted	FY 2025 Department Request	FY 2025 Town Admin Recommend	FY 2025 Advisory Board	FY 2025 Variance	FY 2025 Percent Change	Line Item Detail Description
Office Supplies	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00		\$ -	0.00%	
Dues and Subscriptions	\$ 880.00	\$ 880.00	\$ 880.00	\$ 880.00		\$ -	0.00%	
Trainings and Meetings	\$ 2,000.00	\$ 2,000.00	\$ 5,000.00	\$ 5,000.00		\$ 3,000.00	150.00%	staff trainings, per TA contract Town will budget \$5,000 for professional development
Town Admin 350th Celebration	\$ 20,000.00	\$ -				\$ -		
TOTAL FUNDS REQUESTED	\$ 23,280.00	\$ 3,280.00	\$ 6,280.00	\$ 6,280.00	\$ -	\$ 3,000.00	91.46%	

Town Administrator Expenses



SELECT BOARD

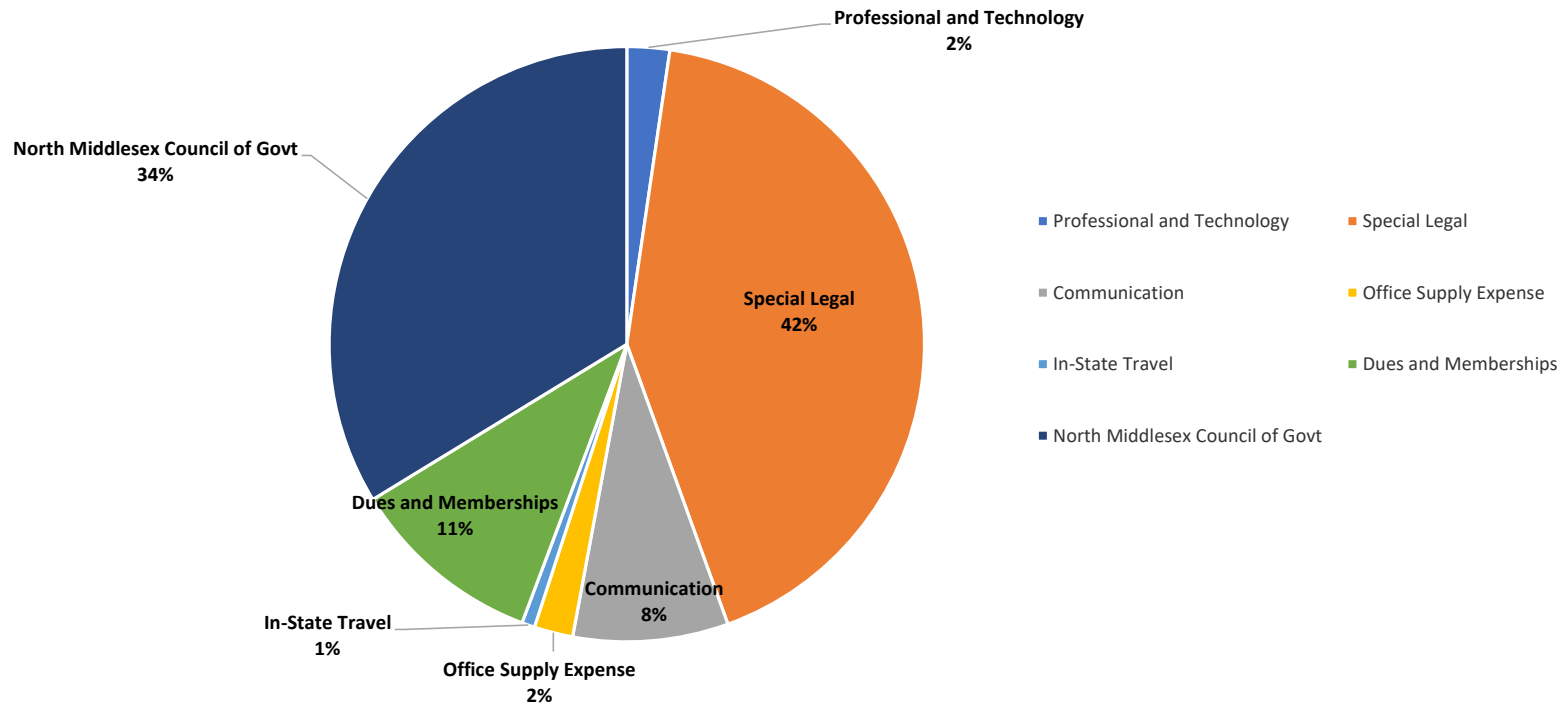
Line	Department/Description	FY 2023 Budget	FY 2024 Voted	FY 2025 Department Request	FY 2025 Town Admin	FY 2025 Advisory Board	Percent Change
BOARD OF SELECTMEN							
	1022 Expenses	\$ 9,974	\$ 10,003	\$14,230	\$14,230	\$0	42.26%
DEPARTMENTAL TOTAL		\$ 9,974	\$ 10,003	\$14,230	\$14,230	\$0	42.26%



EXPENSES

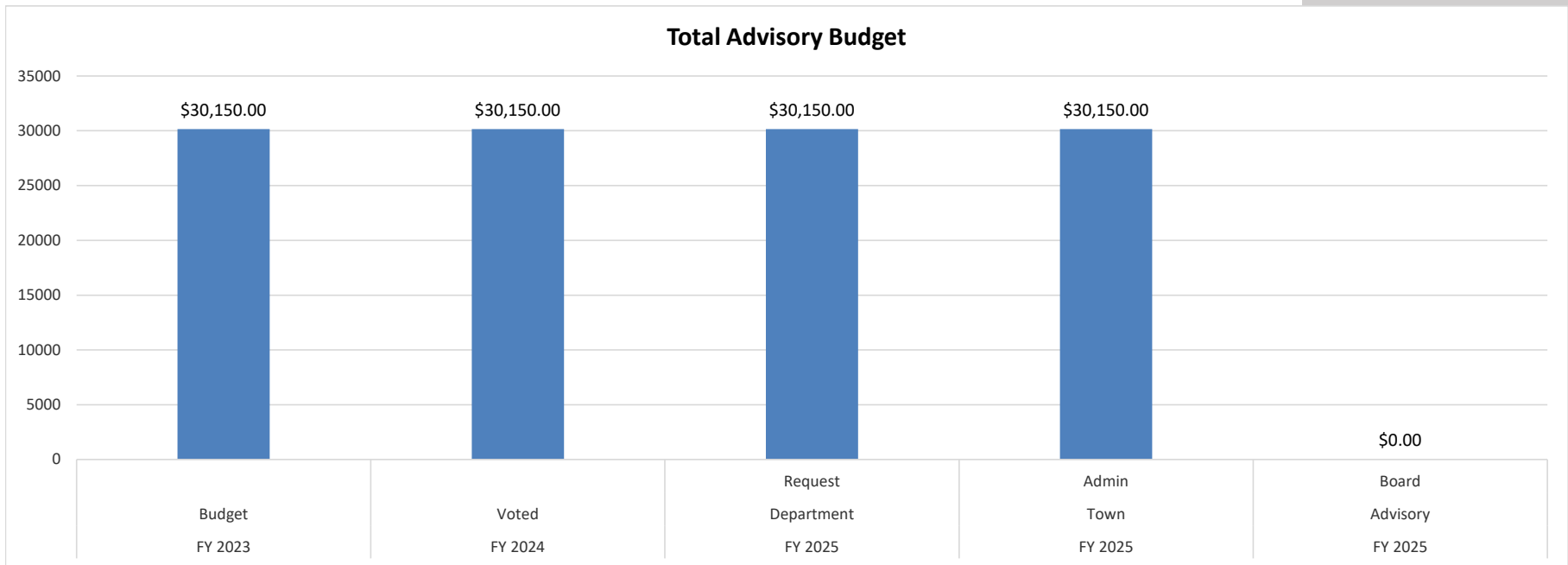
Line Item	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025	FY 2025	Line Item Detail Description
	Budget	Voted	Department Request	Town Admin Recommendation	Advisory Board	Variance	Percent Change	
Professional and Technology	\$ 330.00	\$ 330.00	\$ 330.00	\$ 330.00		\$ -	0.00%	
Special Legal	\$ 6,000.00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

Selectmen 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	\$0.00	0.00%
1041	Reserve Fund	\$ 30,000	\$ 30,000	\$30,000.00	\$30,000	\$0.00	0.00%
DEPARTMENTAL TOTAL		\$ 30,150	\$ 30,150	\$ 30,150	\$ 30,150	\$0.00	0.00%

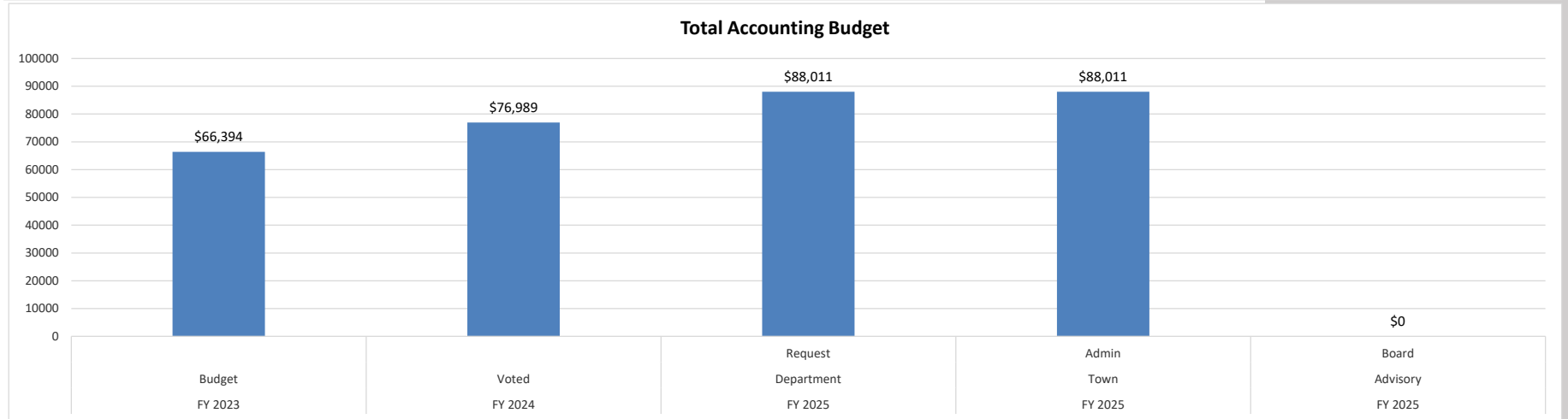
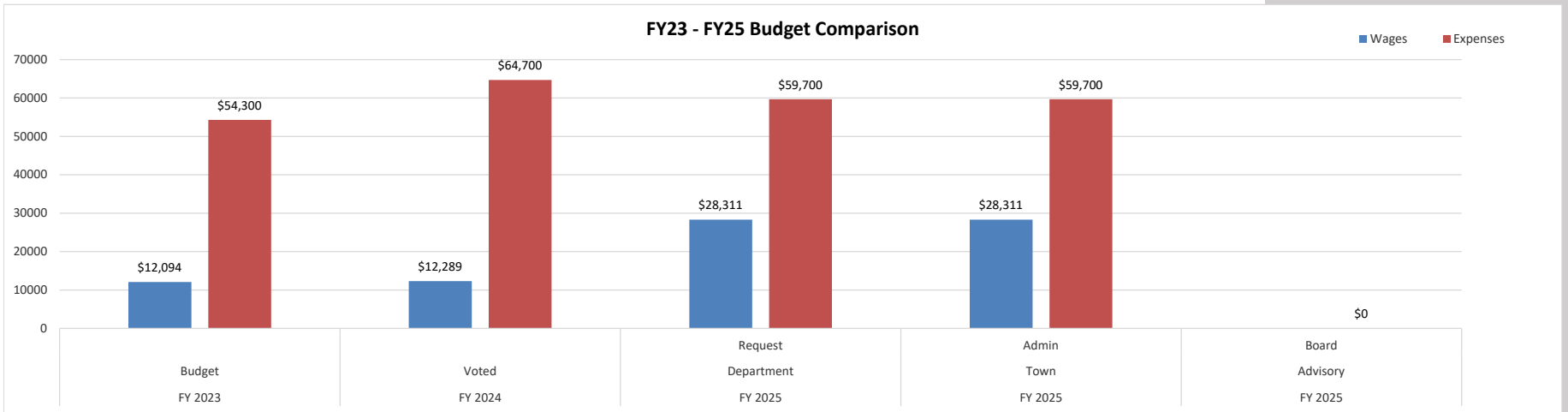


EXPENSES

Line Item	FY 2023	FY 2024	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	
Dues & Memberships	\$ 150.00	\$150	\$150	\$150		\$0.00	0.00%	
Reserve Fund	\$ 30,000.00	\$30,000	\$30,000	\$30,000		\$0.00	0.00%	
TOTAL FUNDS REQUESTED	\$ 30,150.00	\$30,150	\$30,150.00	\$ 30,150.00	\$0.00	\$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			adjustment of salary allocation to properly reflect work time spent
	1052 Expenses	\$ 54,300	\$ 64,700	\$59,700	\$59,700	\$0	130.38%	on Accounting
	DEPARTMENTAL TOTAL	\$ 66,394	\$ 76,989	\$88,011	\$88,011	\$0	14.32%	



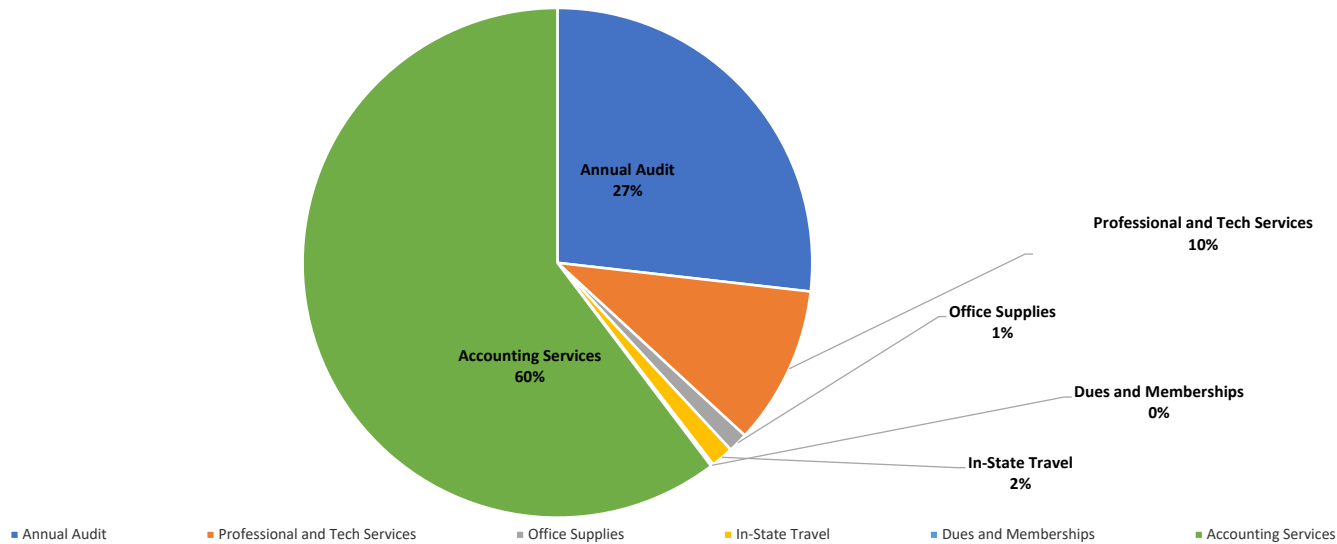
SALARIES

FISCAL YEAR 2024						FISCAL YEAR 2025						
Last Name	First Name	Position	Rate	Hours	Annual Salary 7/1/2023	Proposed Rate Increase	Hours	Proposed Increase 7/1/2024	Final Base Rate	Salary Increase	Final Salary	Projected Salary Fiscal 2025
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

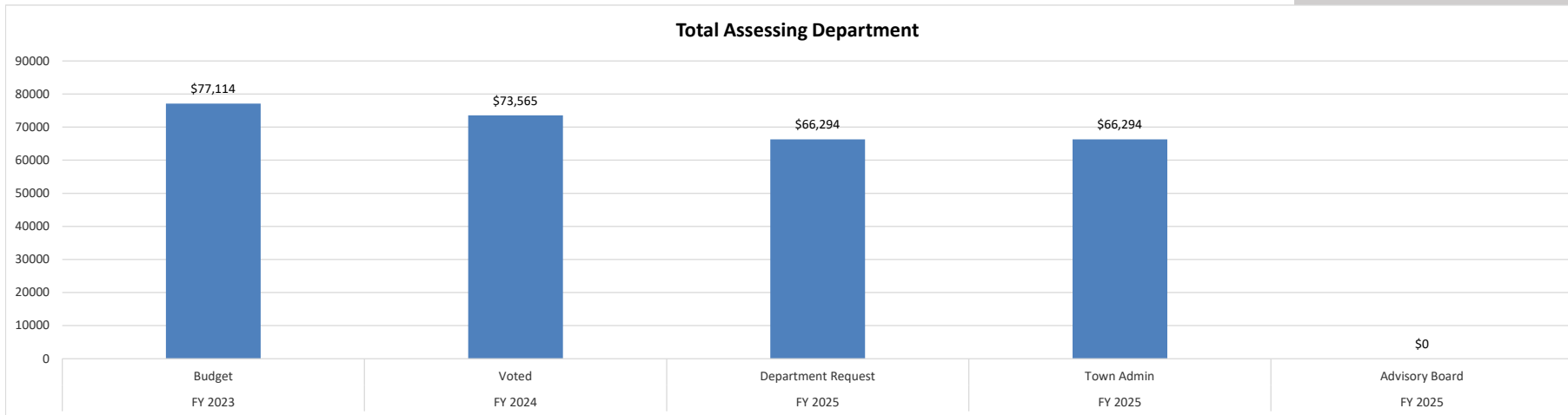
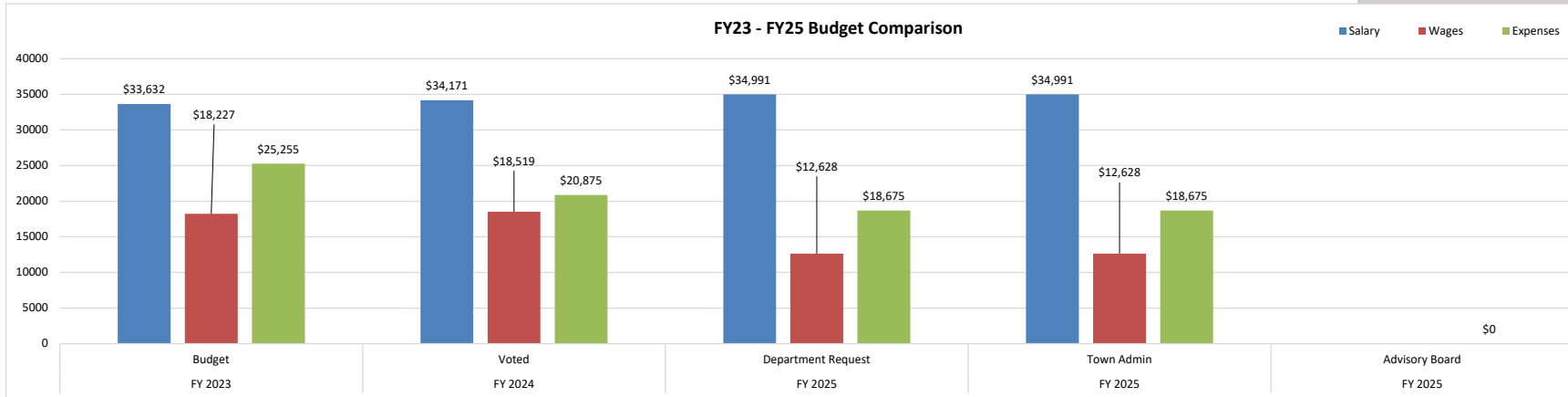
Line Item	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025	FY 2025	Line Item Detail Description
	Budget	Voted	Department Request	Town Admin Recommend	Advisory Board	Variance	Percent Change	
Annual Audit	\$ 16,000.00	\$ 21,000.00	\$ 16,000.00	\$ 16,000.00		(5,000.00)	-23.81%	No need for ARPA spending audit,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

Accounting Expenses



ASSESSOR

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
BOARD OF ASSESSORS								
1060	Salaries	\$ 33,632	\$ 34,171	\$ 34,991	\$ 34,991		2.40%	
1061	Wages	\$ 18,227	\$ 18,519	\$ 12,628	\$ 12,628		-31.81%	adjustment of salary allocation to properly reflect work time spent on Accounting
1062	Expenses	\$ 25,255	\$ 20,875	\$ 18,675	\$ 18,675	\$ 0	-10.54%	
Department Total		\$ 77,114	\$ 73,565	\$ 66,294	\$ 66,294	\$ -	-9.88%	



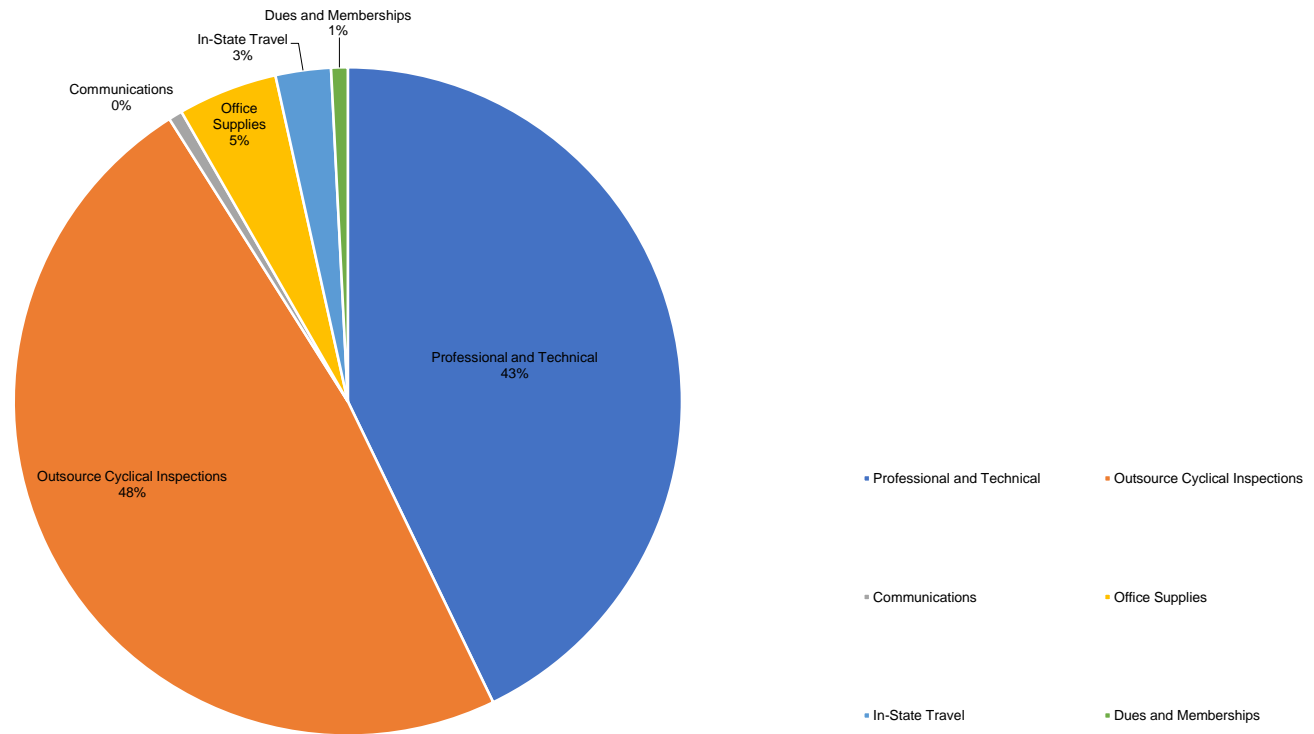
SALARIES

Fiscal Year 2024							Proposed Increased Rate	Hours	Fiscal Year 2025			Projected Salary FY 2025
Last Name	First Name	Position	Rate	Hours	Annual Salary 7/1/2023	Final Base Rate			Salary Increase	Final Salary		
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	Fiscal Year 2025			Projected Salary Fiscal 2025
Last Name	First Name	Position	Rate	Hours	Annual Salary 7/1/2023	Final Base Rate			Salary Increase	Final Salary		
Bresnick	Susan	Assessor Associate	\$ 24.56	14.5	\$ 18,518.24	\$ 25.05	9.5	\$ 2,141.88	\$ 25.05	\$ (5,890.64)	\$ 2,141.88	\$ 2,141.88
Bresnick	Susan	Assessor Associate		(step increase on anniversary date)		\$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

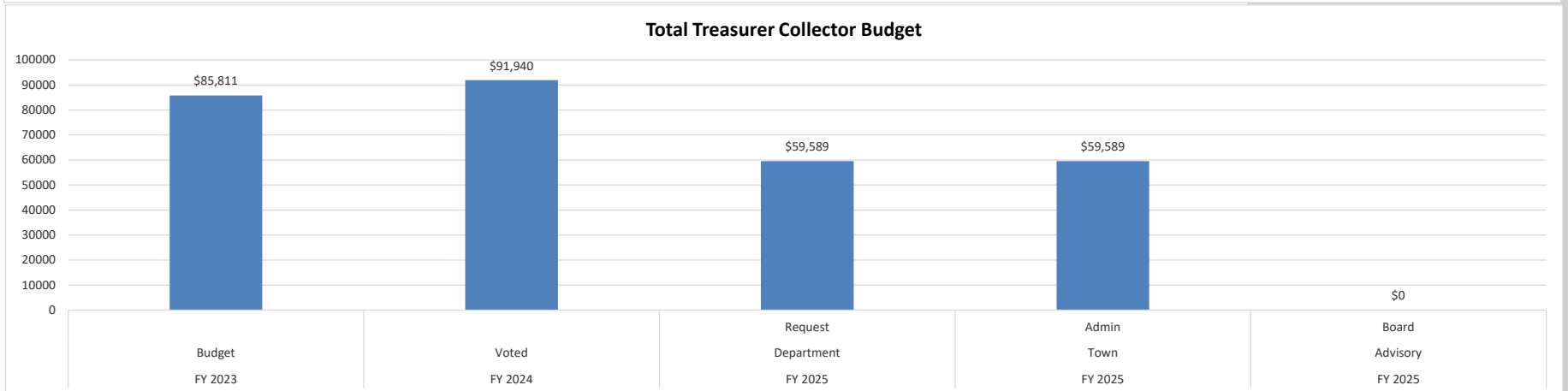
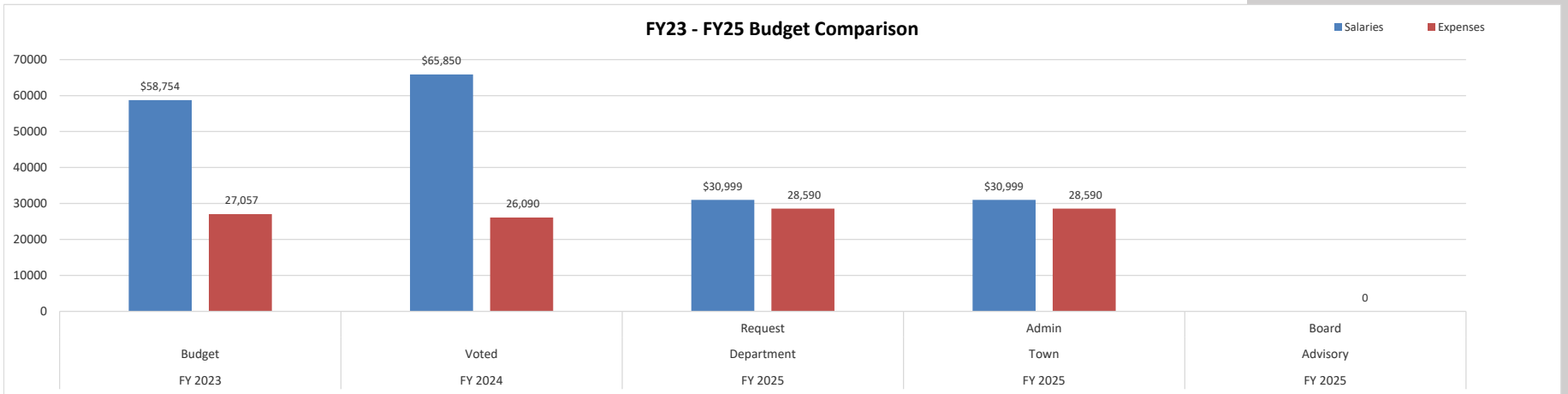
Line Item	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025	FY 2025	Line Item Detail Description
	Budget	Voted	Department Request	Town Admin Recommendation	Advisory Board	Variance	Percent Change	
Professional and Technical	\$ 11,380.00	\$ 9,000.00	\$ 8,000.00	\$ 8,000.00		\$ (1,000.00)	-11.11%	
Outsource Cyclical Inspections	\$ 12,000.00	\$ 10,000.00	\$ 9,000.00	\$ 9,000.00		\$ (1,000.00)	-10.00%	cyclical inspections completed, won't need to take place again until FY33 (every 10 years), however, need funding to support appraisals of utilities, which are state mandated.
Communications	\$ 125.00	\$ 125.00	\$ 125.00	\$ 125.00		\$ -	0.00%	
Office Supplies	\$ 900.00	\$ 900.00	\$ 900.00	\$ 900.00		\$ -	0.00%	
In-State Travel	\$ 700.00	\$ 700.00	\$ 500.00	\$ 500.00		\$ (200.00)	-28.57%	Based on need
Dues and Memberships	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00		\$ -	0.00%	
TOTAL FUNDS REQUESTED	\$25,255	\$20,875	\$18,675	\$18,675	\$0	(\$2,200)	-10.54%	

Board of Assessor's Expenses



TREASURER COLLECTOR

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
TREASURER/TAX COLLECTOR								
1120	Salaries	\$58,754	\$65,850	\$30,999	\$30,999		-52.92%	regionalization of Treasurer/Collector position
1122	Expenses	\$27,057	\$26,090	\$28,590	\$28,590	\$0	9.58%	
DEPARTMENTAL TOTAL		\$ 85,811	\$ 91,940	\$ 59,589	\$ 59,589	\$ -	-35.19%	



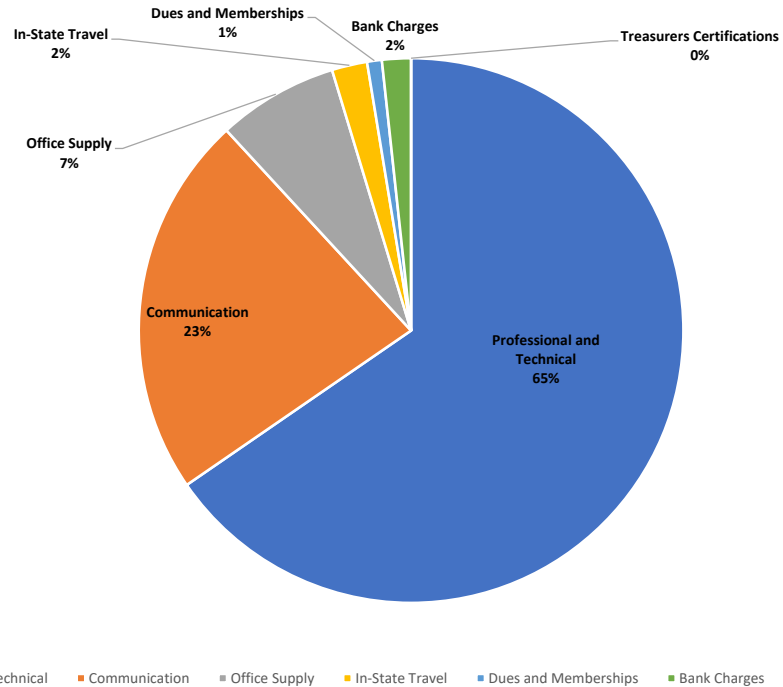
SALARIES

FISCAL YEAR 2024						Proposed Rate Increase	Hours	FISCAL YEAR 2024 Proposed Increase 7/1/2024	Final Base Rate	Salary Increase	Final Salary	Projected Salary Fiscal 2024
Last Name	First Name	Position	Rate	Hours	Annual Salary 7/1/2023							
Andrew	Wall	Treasurer/Collector	\$46.70	10	\$ 24,377.40		10			\$ (24,377.40)	\$ -	\$ 5,000.00
TOTAL SALARIES					\$ 24,377.40	(less health insurance)					\$ 5,000.00	
FISCAL YEAR 2024						Rate	Hours	FISCAL YEAR 2025 Proposed Increase 7/1/2024	Final Base Rate		Final Salary	Projected Salary Fiscal 2024
Last Name	First Name	Position	Rate	Hours	Annual Salary 7/1/2023							
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					\$ 29,377.40						\$ 30,998.21	
Budget					\$ 29,377.40						\$ 30,999.00	

EXPENSES

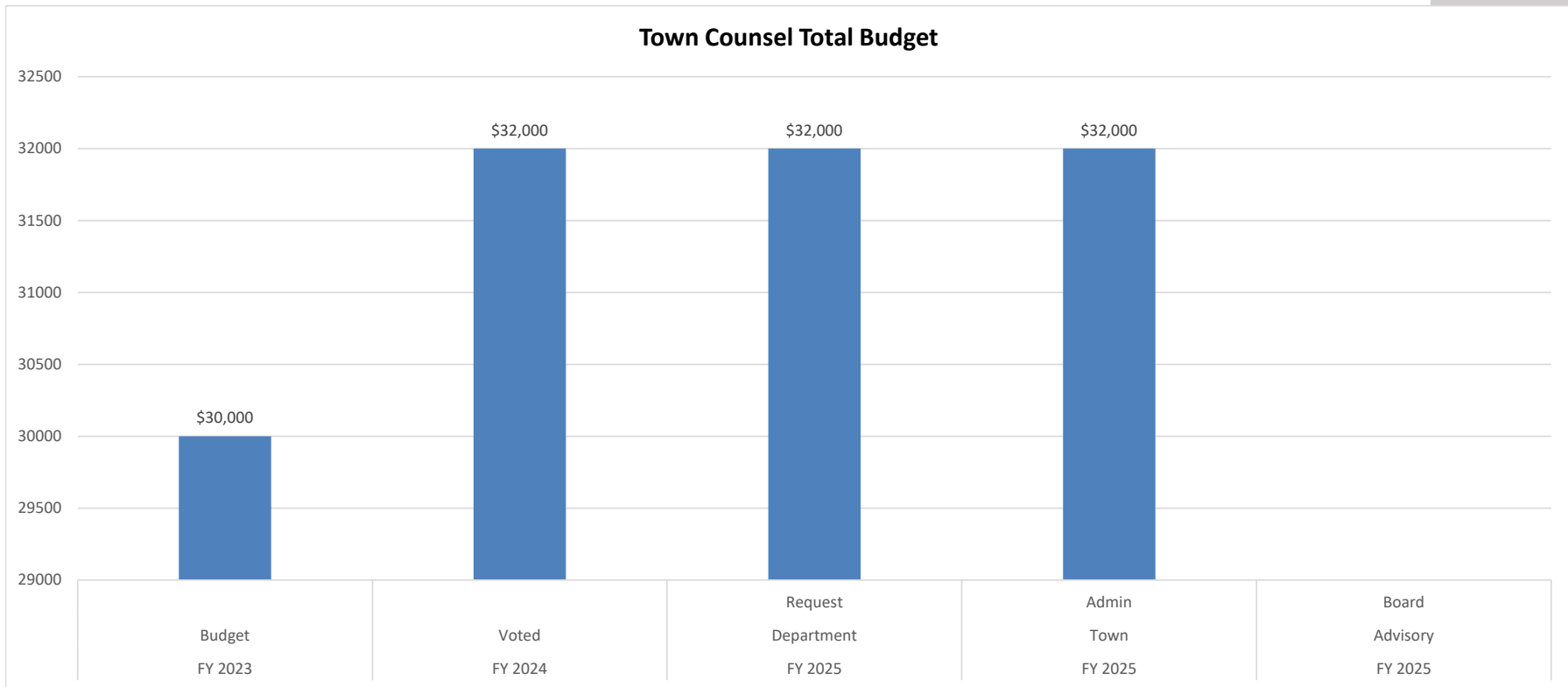
Line Item	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025	FY 2025	Line Item Detail Description
	Budget	Voted	Department Request	Town Admin Recommendation	Advisory Board	Variance	Percent Change	
Professional and Technical	\$ 15,920.00	\$ 16,200.00	\$ 18,700.00	\$ 18,700.00		\$ 2,500.00	15.43%	additional professional/technical during Treasurer/Collector transition, as necessary
Communication	\$ 5,800.00	\$ 6,500.00	\$ 6,500.00	\$ 6,500.00		\$ -	0.00%	
Office Supply	\$ 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		\$ -	0.00%	
Dues and Memberships	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00		\$ -	0.00%	
Bank Charges	\$ 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	\$ -	\$ 2,500.00	9.58%	

Treasurer Collector Expenses



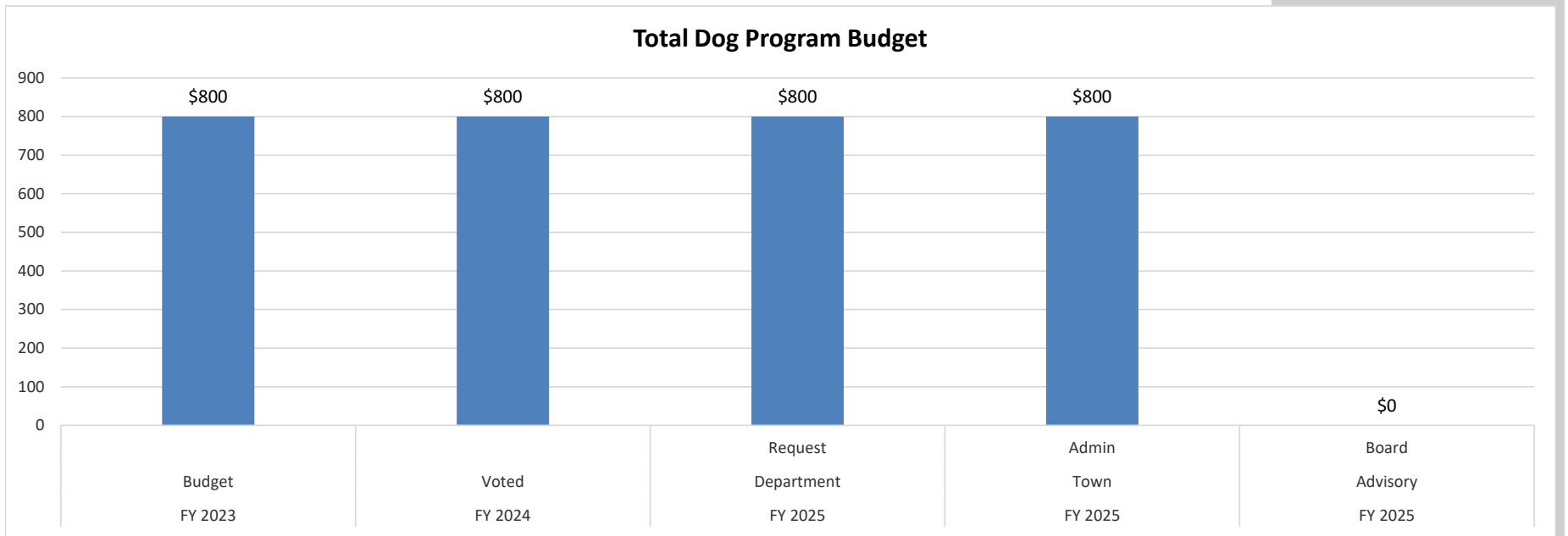
TOWN COUNSEL

Line	Department/Description	FY 2023 Budget	FY 2024 Voted	FY 2025 Department Request	FY 2025 Town Admin	FY 2025 Advisory Board	Percent Change
TOWN COUNSEL							
1080	Expenses	\$ 30,000	\$ 32,000	\$ 32,000	\$ 32,000		0.00%
DEPARTMENTAL TOTAL		\$ 30,000	\$ 32,000	32,000	32,000	0	0.00%



DOG PROGRAM

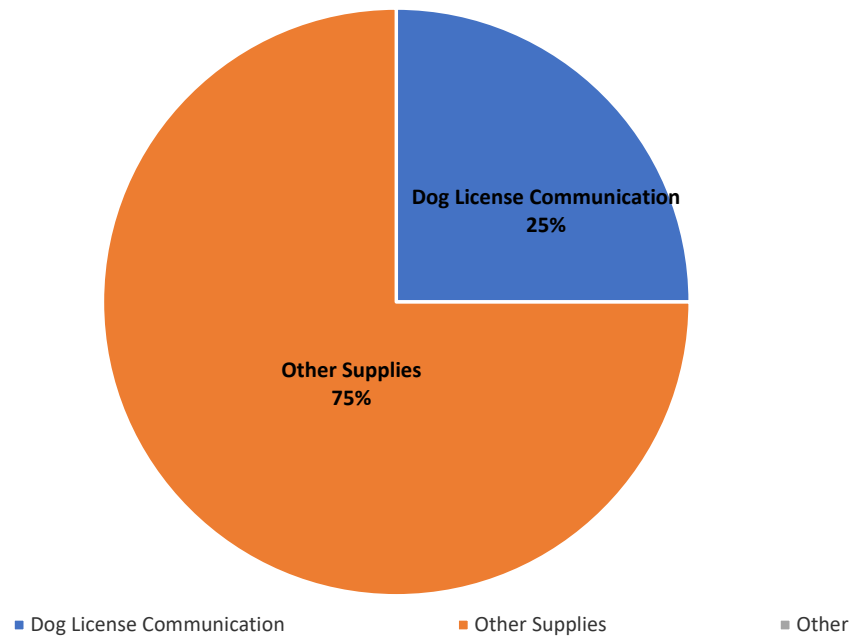
Line	Department/Description	FY 2023 Budget	FY 2024 Voted	FY 2025 Department Request	FY 2025 Town Admin	FY 2025 Advisory Board	Percent Change
DOG OFFICER							
1361	Expenses	\$ 800	\$ 800	\$ 800	\$ 800	0	0.00%
DEPARTMENTAL TOTAL		\$ 800	\$ 800	\$ 800	\$ 800	0	0.00%



EXPENSES

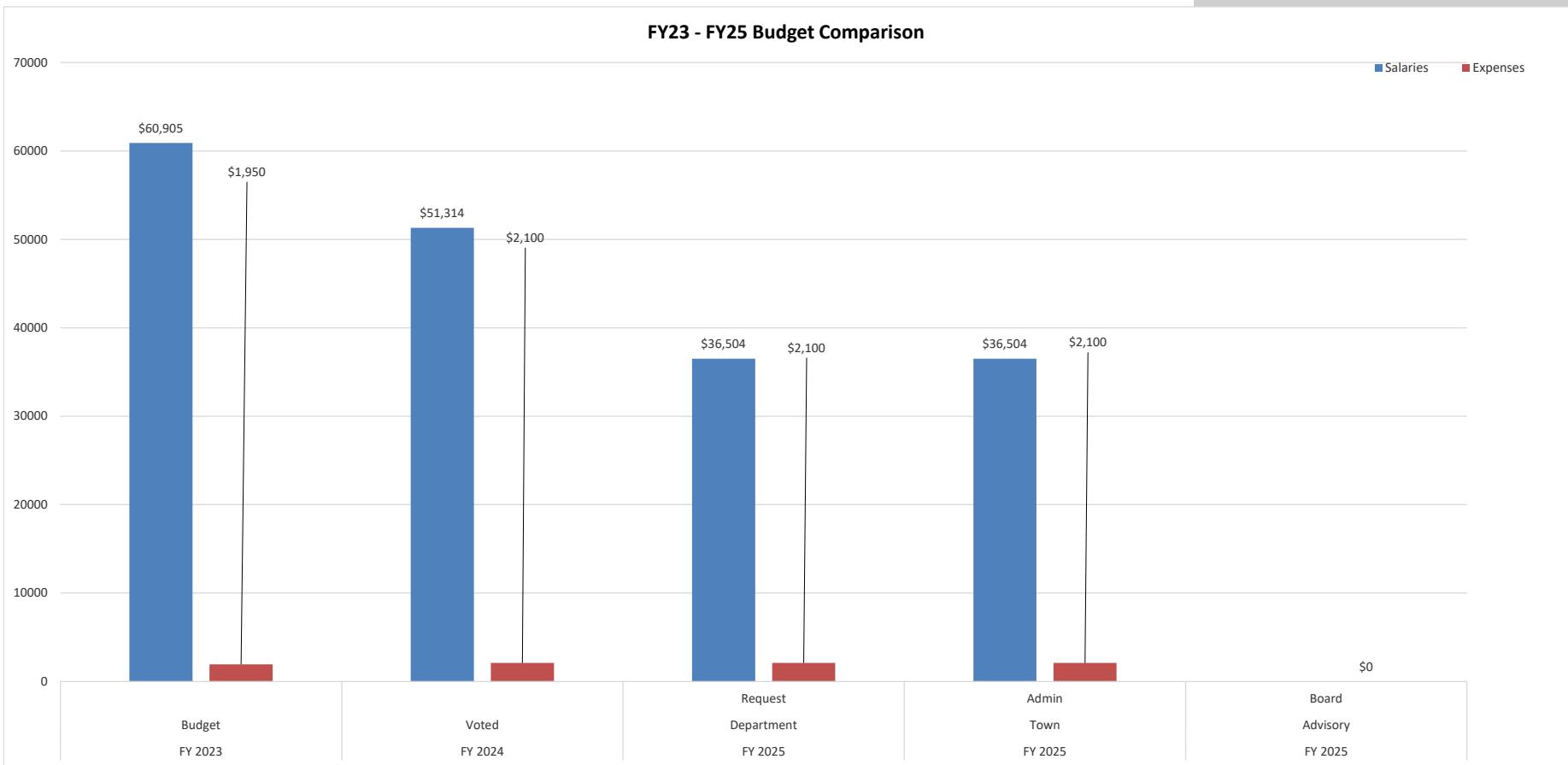
<u>Line Item</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2025</u>	<u>FY 2025</u>	<u>FY 2025</u>	<u>FY 2025</u>	
	<u>Budget</u>	<u>Voted</u>	<u>Department</u>	<u>Town Admin</u>	<u>Advisory Board</u>	<u>Variance</u>	<u>Percent</u>	
			<u>Request</u>	<u>Recommendation</u>			<u>Change</u>	<u>Line Item Detail Description</u>
Dog License Communication	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00		0.00	0.00%	
Other Supplies	\$ 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	0	0.00	0.00%	

Dog Program Expenses

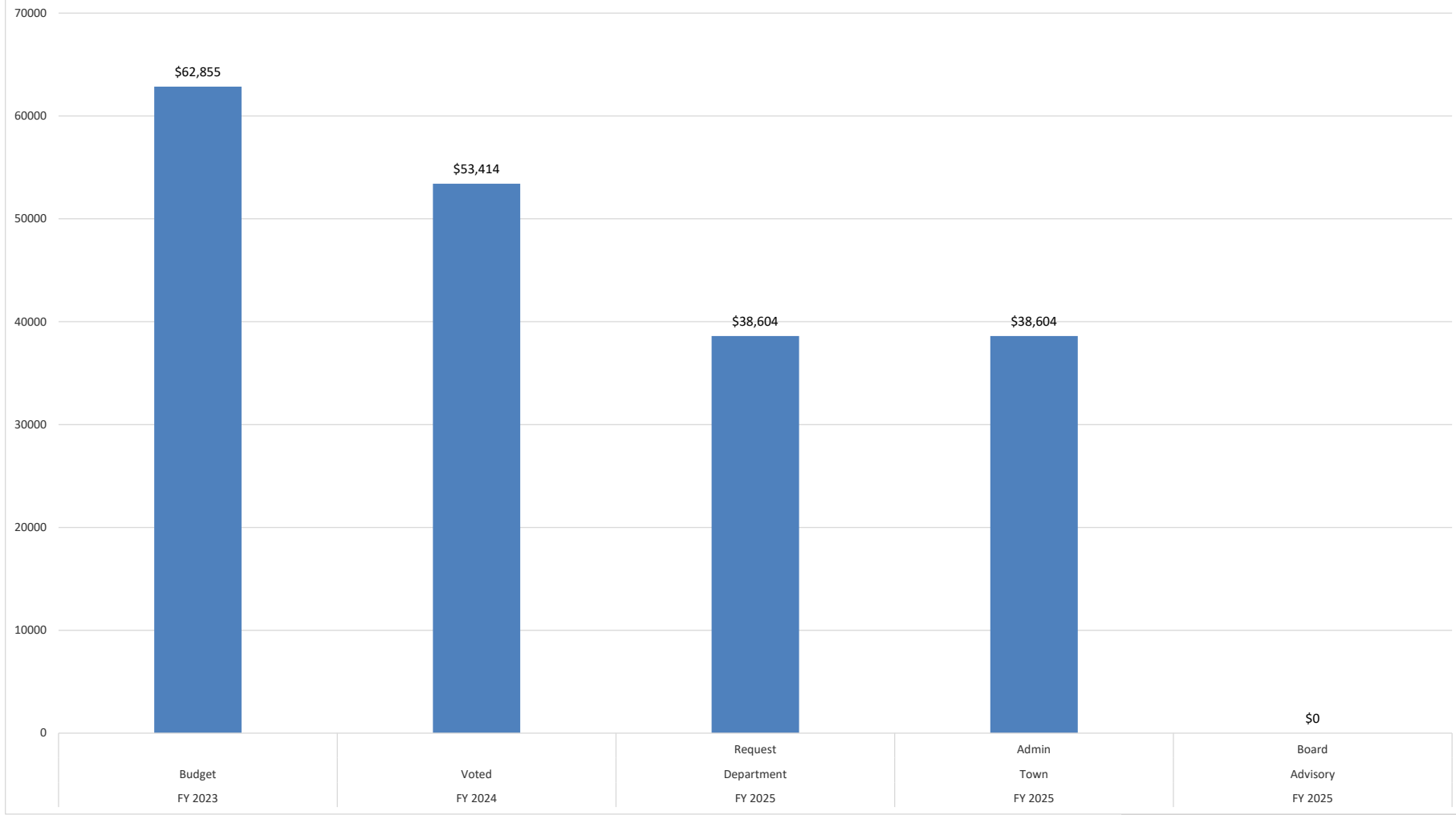


TOWN CLERK

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 CLERK								
1130	Salaries	\$ 60,905	\$51,314	\$36,504	\$36,504		-28.86%	regionalization of Town Clerk position
1132	Expenses	\$ 1,950	\$2,100	\$2,100	\$2,100	\$0	0.00%	
DEPARTMENTAL TOTAL		\$ 62,855	\$53,414	\$38,604	\$38,604	\$0	-27.73%	



Total Town Clerk Budget



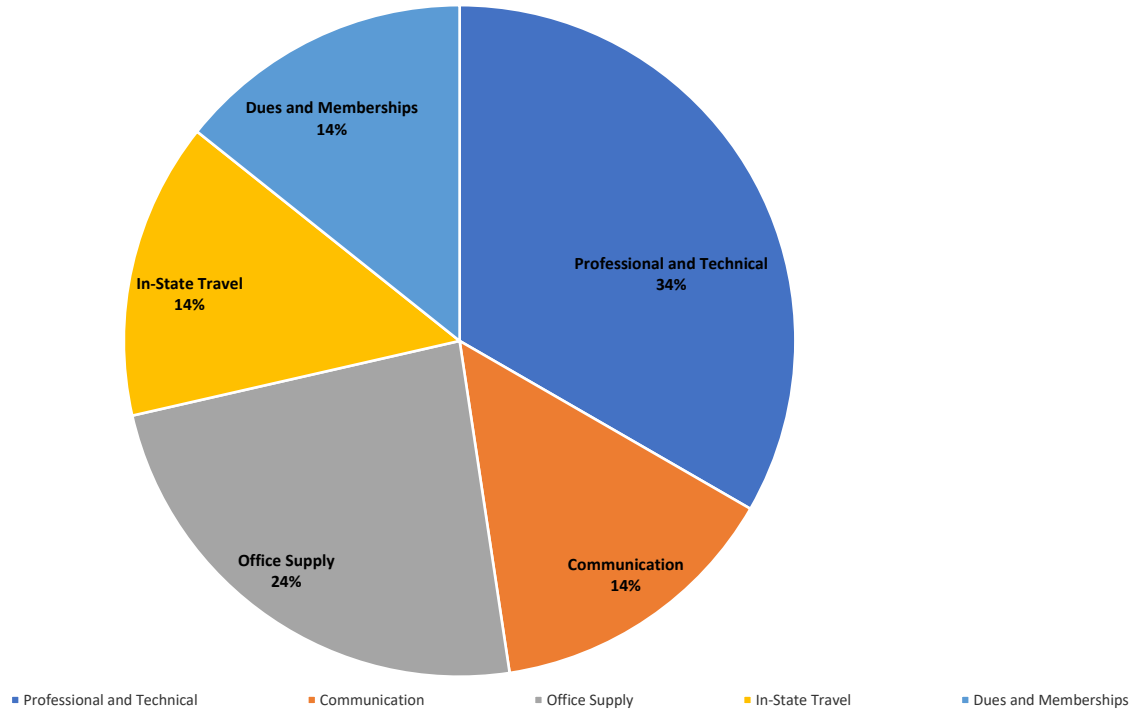
SALARIES

FISCAL YEAR 2024						Proposed Rate Increase	Hours	FISCAL YEAR 2025			Projected Salary Fiscal 2025
Last Name	First Name	Position	Rate	Hours	Annual Salary 7/1/2023			Proposed Increase 7/1/2024	Final Base Rate	Salary Increase	
Durno	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
FISCAL YEAR 2024						Proposed Rate Increase	Hours	FISCAL YEAR 2025			Projected Salary Fiscal 2025
Last Name	First Name	Position	Rate	Hours	Annual Salary 7/1/2023			Proposed Increase 7/1/2024	Final Base Rate	Salary Increase	
Fayne	Sue	Assistant	\$20.40	10	\$ 10,608.00	\$ 30.01	10	\$ 15,665.22	\$ 5,057.22	\$ 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

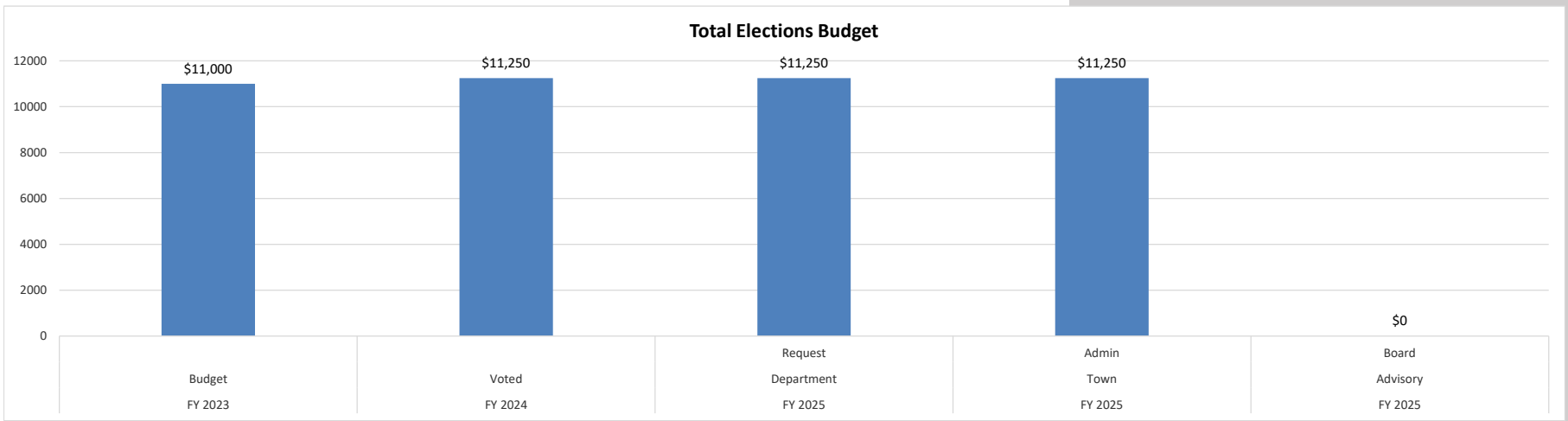
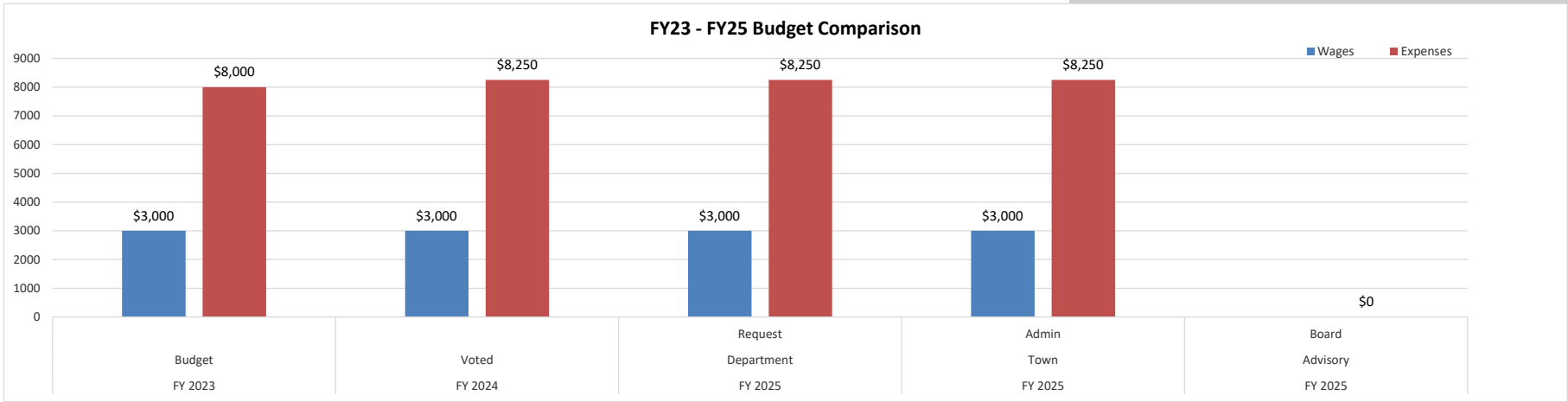
Line Item	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025	FY 2025	Line Item Detail Description
	Budget	Voted	Department Request	Town Admin Recommend	Advisory Board	Variance	Percent Change	
Professional and Technical	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00		\$0.00	0.00%	
Communication	\$ 300.00	\$ 300.00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

Town Clerk Expenses



ELECTIONS

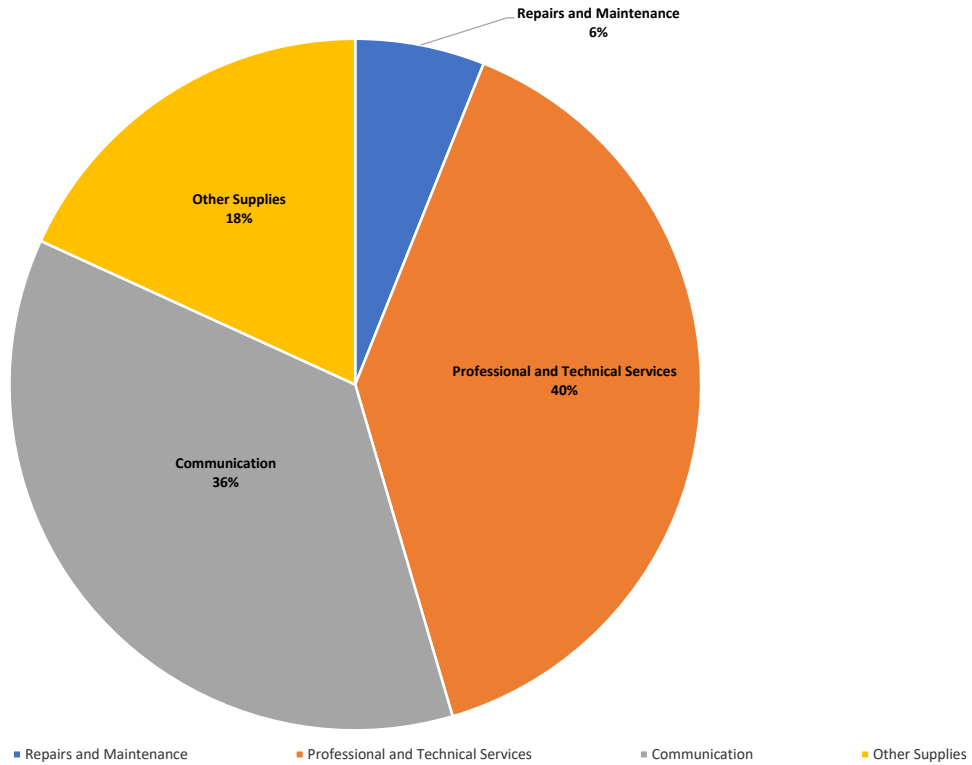
Line	Department/Description	FY 2023 Budget	FY 2024 Voted	FY 2025 Department Request	FY 2025 Town Admin	FY 2025 Advisory Board	Percent Change
ELECTIONS AND BOARD OF REGISTRARS							
1140	Wages	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000		0.00%
1141	Expenses	\$ 8,000	\$ 8,250.00	\$ 8,250.00	\$ 8,250.00	\$ 0.00	0.00%
DEPARTMENTAL TOTAL		\$ 11,000	\$ 11,250	\$ 11,250	\$ 11,250.00	\$ 0.00	0.00%



EXPENSES

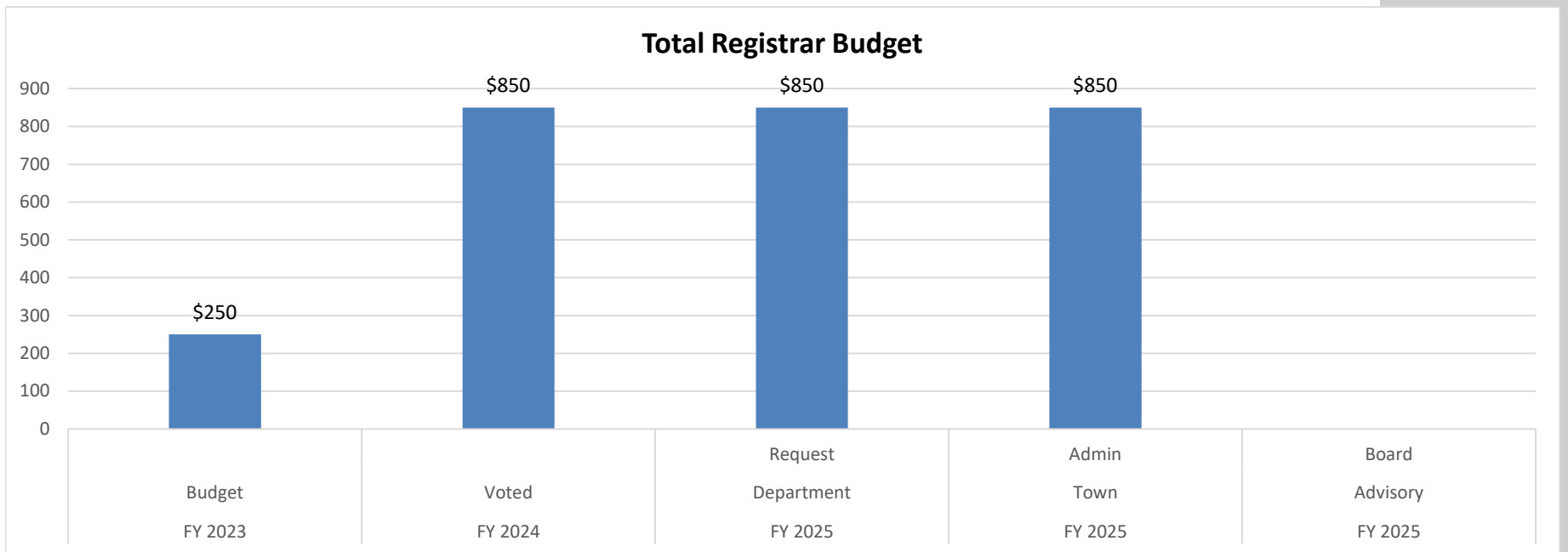
Line Item	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025	FY 2025	Line Item Detail Description
	Budget	Voted	Request	Town Admin Recommendation	Advisory Board	Variance	Percent Change	
Repairs and Maintenance	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00		\$0.00	0.00%	
Professional and Technical Services	\$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

Elections Expenses



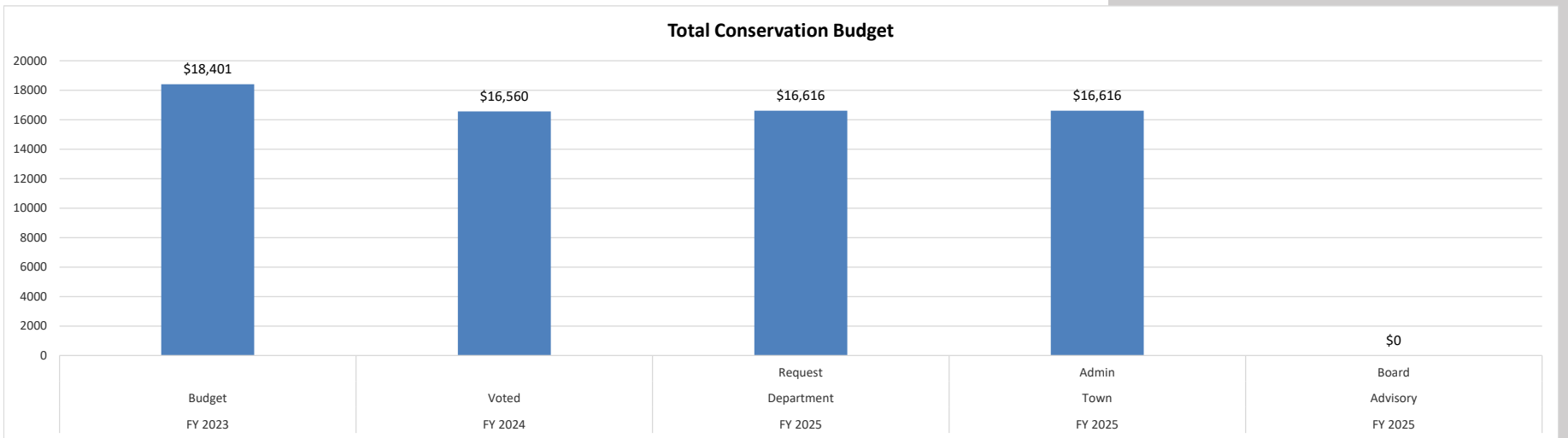
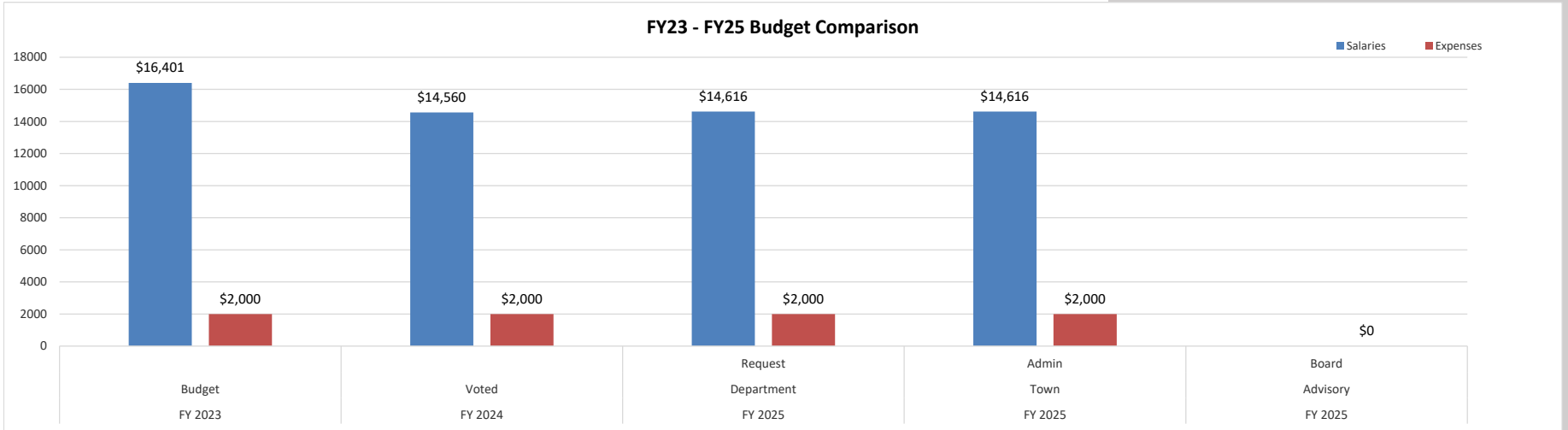
REGISTRAR

Line	Department/Description	FY 2023 Budget	FY 2024 Voted	FY 2025 Department Request	FY 2025 Town Admin	FY 2025 Advisory Board	Percent Change
REGISTRAR							
1150	Expenses	\$ 250	\$ 850	\$ 850	\$ 850	\$ 0	0.00%
DEPARTMENTAL TOTAL		\$ 250	\$ 850	\$850	\$850	\$0	0.00%



CONSERVATION

Line	Department/Description	FY 2023 Budget	FY 2024 Voted	FY 2025 Department Request	FY 2025 Town Admin	FY 2025 Advisory Board	Percent Change
CONSERVATION COMMISSION							
1321	Wages	\$ 16,401	\$ 14,560	\$ 14,616	\$ 14,616		0.38%
1322	Expenses	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	0	0.00%
DEPARTMENTAL TOTAL		\$ 18,401	\$ 16,560	\$ 16,616	\$ 16,616	0	0.34%



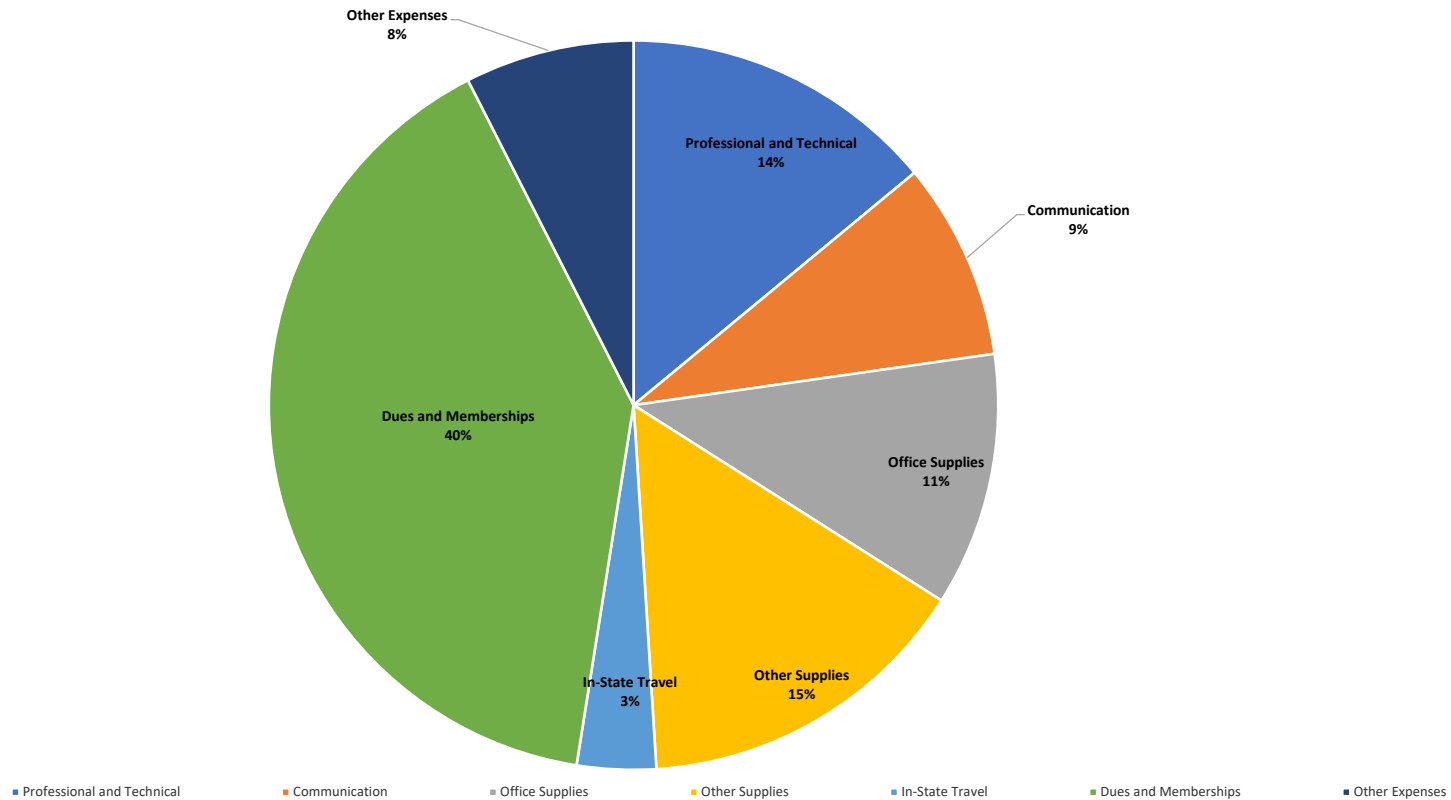
SALARIES

FISCAL YEAR 2024						FISCAL YEAR 2025							
Last Name	First Name	Position	Rate	Hours	Annual Salary 7/1/2023	Proposed Rate Increase	Hours	Proposed Increase 7/1/2024	Final Base Rate	Salary Increase	Final Salary	Projected Salary Fiscal 2025	
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

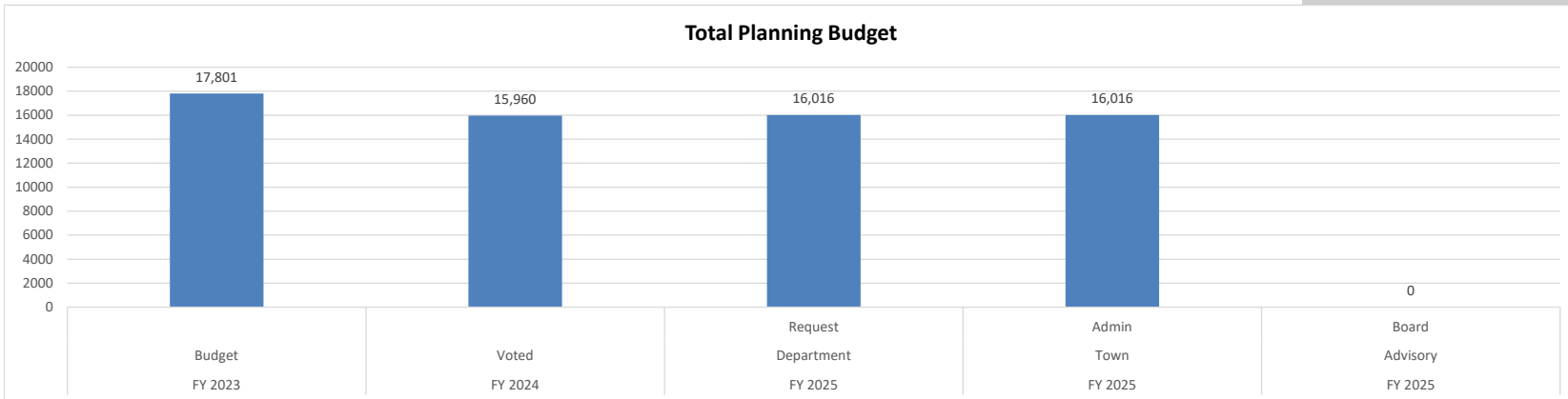
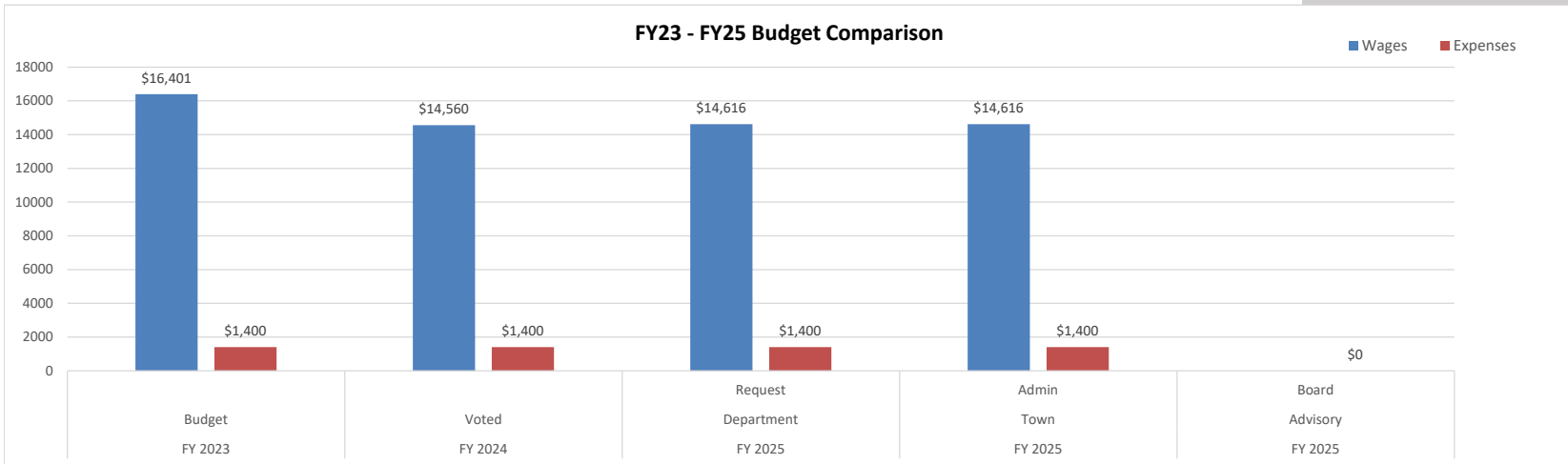
Line Item	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025	FY 2025	Line Item Detail Description
	Budget	Voted	Department Request	Town Admin Recommend	Advisory Board	Variance	Percent Change	
	Professional and Technical	\$ 280.00	\$280.00	\$280.00	\$280.00	\$ -	0.00	
Communication	\$ 175.00	\$175.00	\$175.00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

Conservation 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		0.38%
1212	Expenses	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 0	0.00%
DEPARTMENTAL TOTAL		\$ 17,801	\$ 15,960	\$ 16,016	\$ 16,016	\$ 0	0.35%



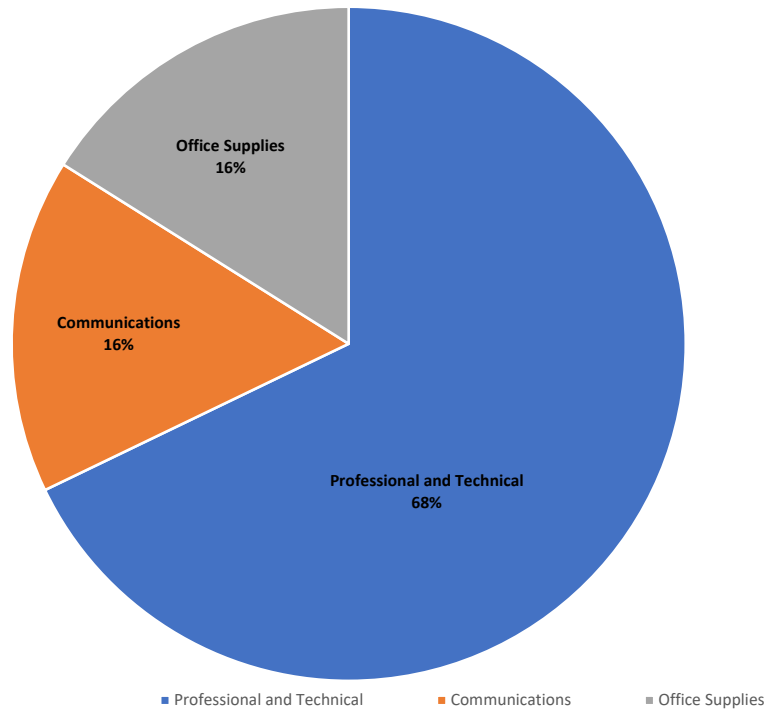
SALARIES

FISCAL YEAR 2024						FISCAL YEAR 2025							
Last Name	First Name	Position	Rate	Hours	Annual Salary 7/1/2023	Proposed Rate Increase	Hours	Proposed Increase 7/1/2024	Final Base Rate	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

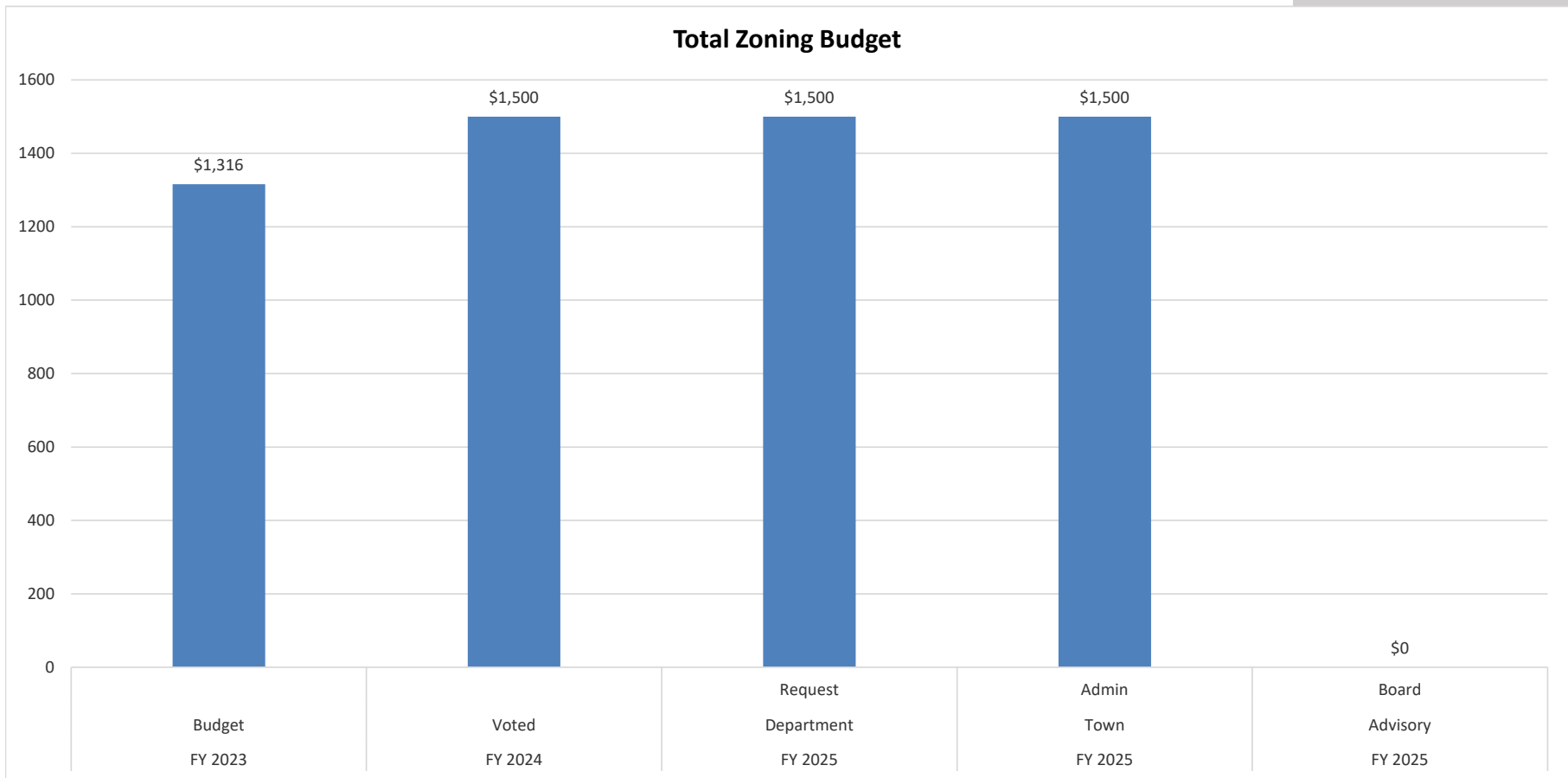
Line Item	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025	FY 2025	Line Item
	Budget	Voted	Department Request	Town Admin Recommendation	Advisory Board	Variance	Percent Change	Detail Description
Professional and Technical	\$ 950.00	\$ 950.00	\$ 950.00	\$ 950.00		\$ -	0.00%	
Communications	\$ 225.00	\$ 225.00	\$ 225.00	\$ 225.00		\$ -	0.00%	
Office Supplies	\$ 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	\$ 0.00	\$ -	0.00%	

Planning Department Expenses



ZONING

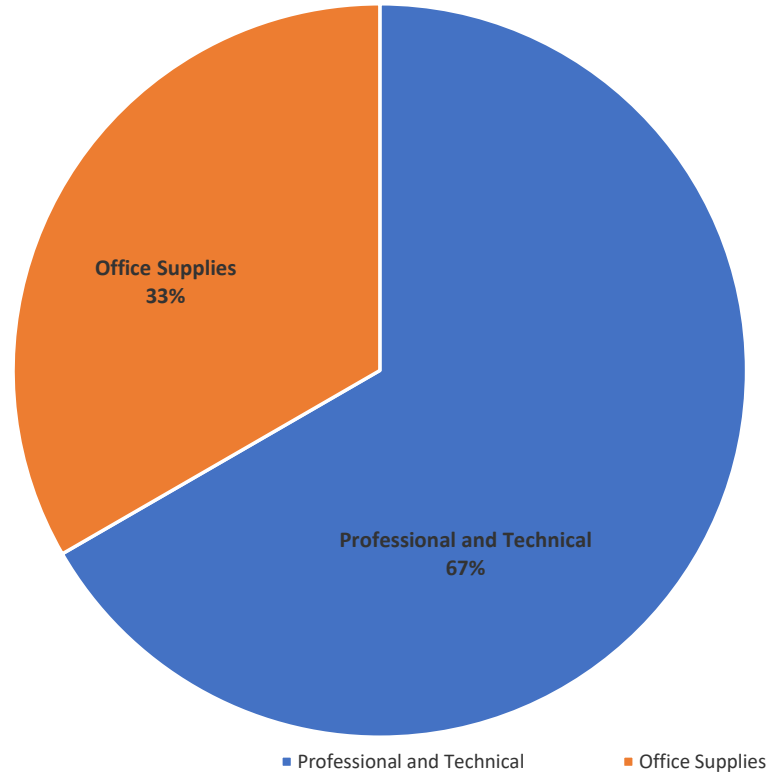
Line	Department/Description	FY 2023 Budget	FY 2024 Voted	FY 2025 Department Request	FY 2025 Town Admin	FY 2025 Advisory Board	Percent Change
Zoning Board of Appeals							
1221	Expenses	\$ 1,316	\$ 1,500	\$ 1,500	\$ 1,500	\$0.00	0.00%
DEPARTMENTAL TOTAL		\$ 1,316	\$ 1,500	\$1,500.00	\$1,500.00	\$0.00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



EXPENSES

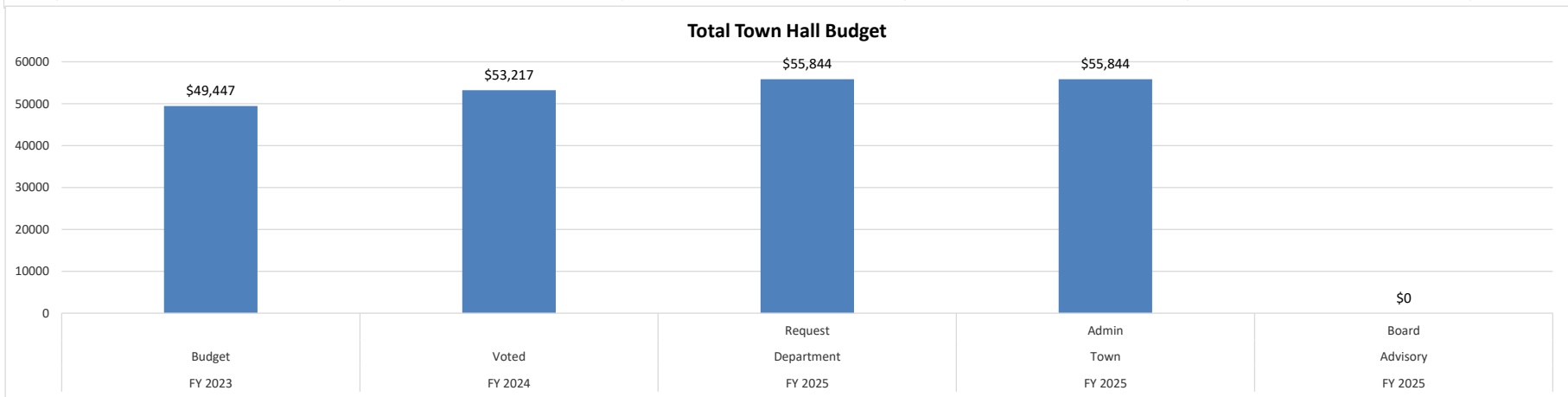
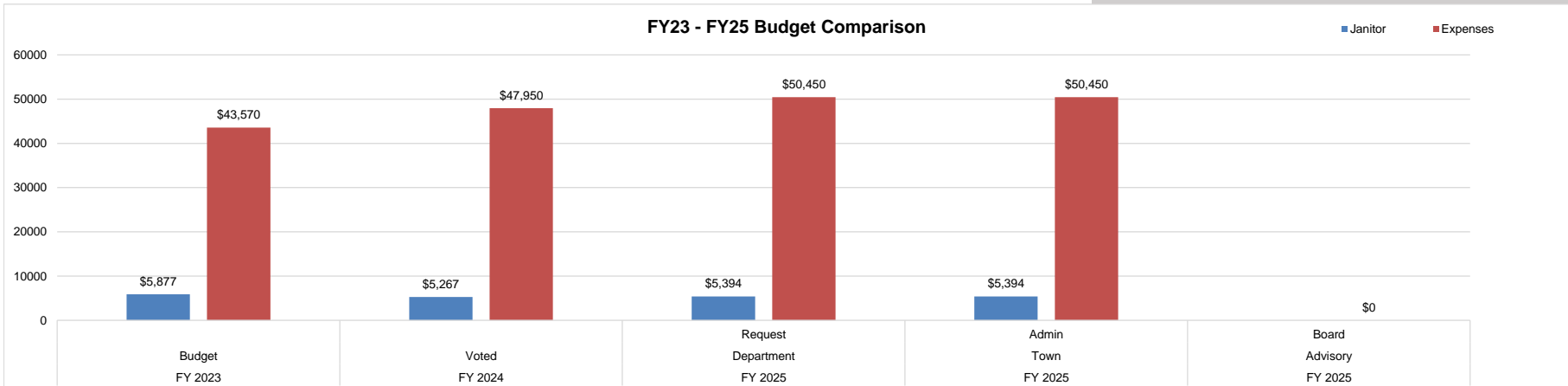
Line Item	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025	FY 2025	Line Item Detail Description
	Budget	Voted	Department Request	Town Admin Recommendation	Advisory Board	Variance	Percent Change	
Professional and Technical	\$ 816.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00		\$0.00	0.00%	
Office Supplies	\$ 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	\$0.00	\$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		2.41%
1543	Expenses	\$43,570	\$47,950	\$50,450	\$50,450	\$0	5.21%
DEPARTMENTAL TOTAL		\$ 49,447	\$ 53,217	\$55,844	\$55,844	\$0	4.94%



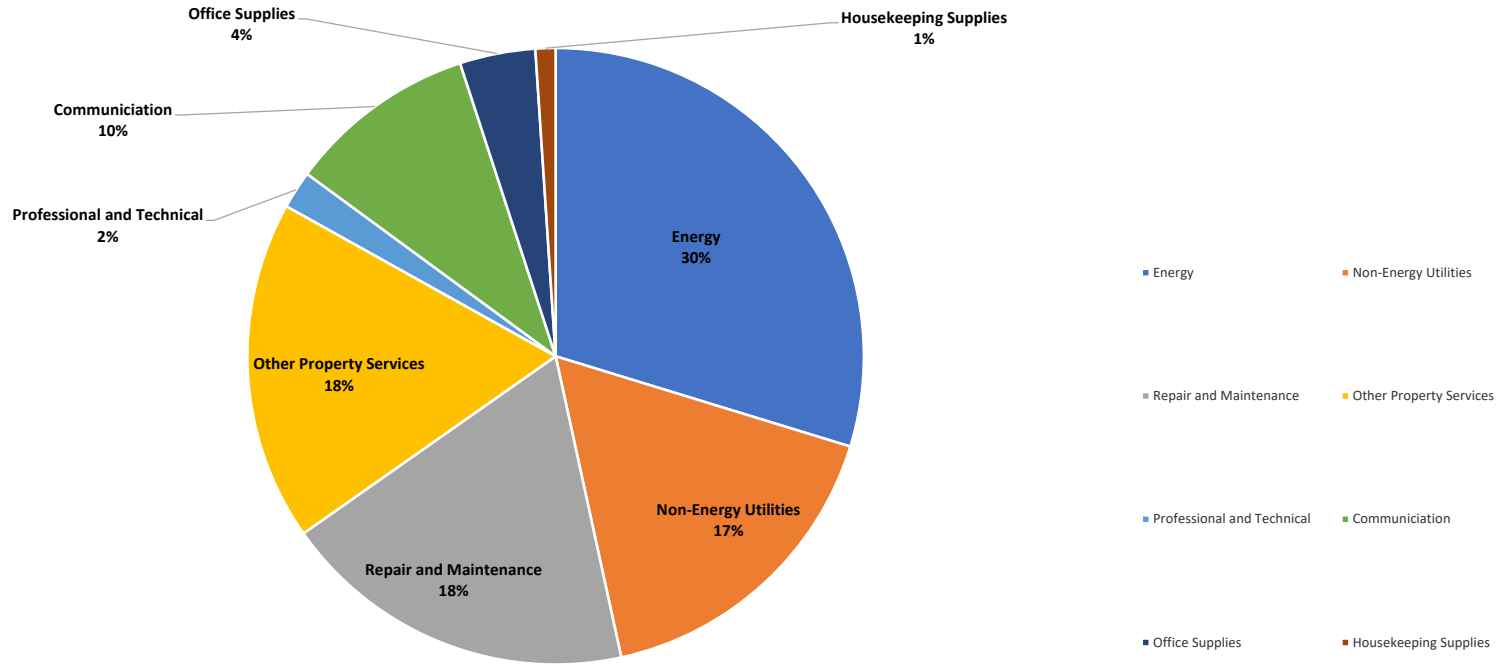
SALARIES

FISCAL YEAR 2024						FISCAL YEAR 2025							
Last Name	First Name	Position	Rate	Hours	Annual Salary 7/1/2023	Proposed Rate Increase	Hours	Proposed Increase 7/1/2024	Final Base Rate	Salary Increase	Final Salary	Projected Salary Fiscal 2024	
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

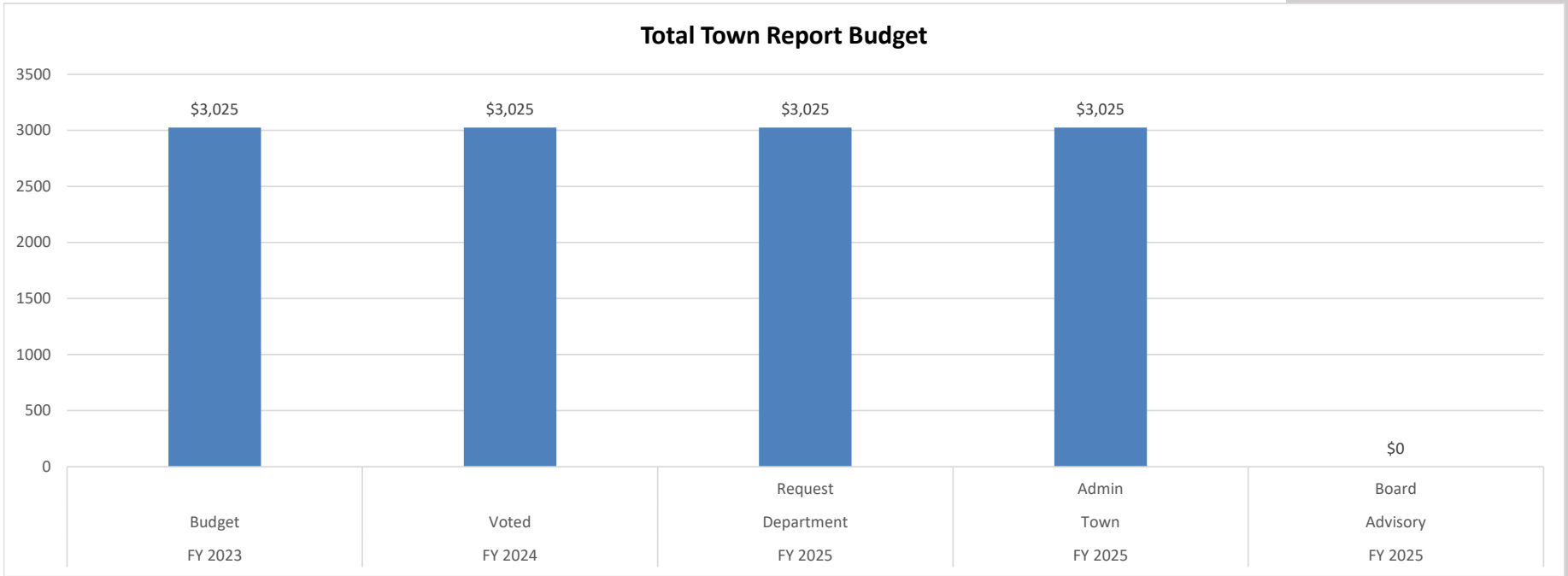
Line Item	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025	FY 2025	Line Item Detail Description
	Budget	Voted	Department Request	Town Admin Recommendation	Advisory Board	Variance	Percent Change	
Energy	\$ 12,000.00	\$ 14,000.00	\$ 15,000.00	\$ 15,000.00		\$1,000.00	7.14%	inflationary increases in energy
Non-Energy Utilities	\$ 5,120.00	\$ 8,000.00	\$ 8,500.00	\$ 8,500.00		\$500.00	6.25%	anticipated rate increase
Repair and Maintenance	\$ 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		\$1,000.00	12.50%	based on building needs
Professional and Technical	\$ 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		\$0.00	0.00%	
Office Supplies	\$ 2,500.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00		\$0.00	0.00%	
Housekeeping Supplies	\$ 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	\$0.00	\$2,500.00	5.21%	

Town Hall Expenses



TOWN REPORTS

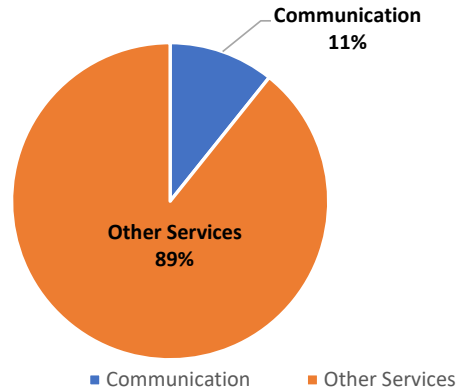
Line	Department/Description	FY 2023 Budget	FY 2024 Voted	FY 2025 Department Request	FY 2025 Town Admin	FY 2025 Advisory Board	Percent Change
TOWN REPORT							
1170	Expenses	\$ 3,025	\$ 3,025	\$ 3,025	\$ 3,025	\$0	0.00%
DEPARTMENTAL TOTAL		\$ 3,025	\$ 3,025	\$3,025	\$3,025	\$0	0.00%



EXPENSES

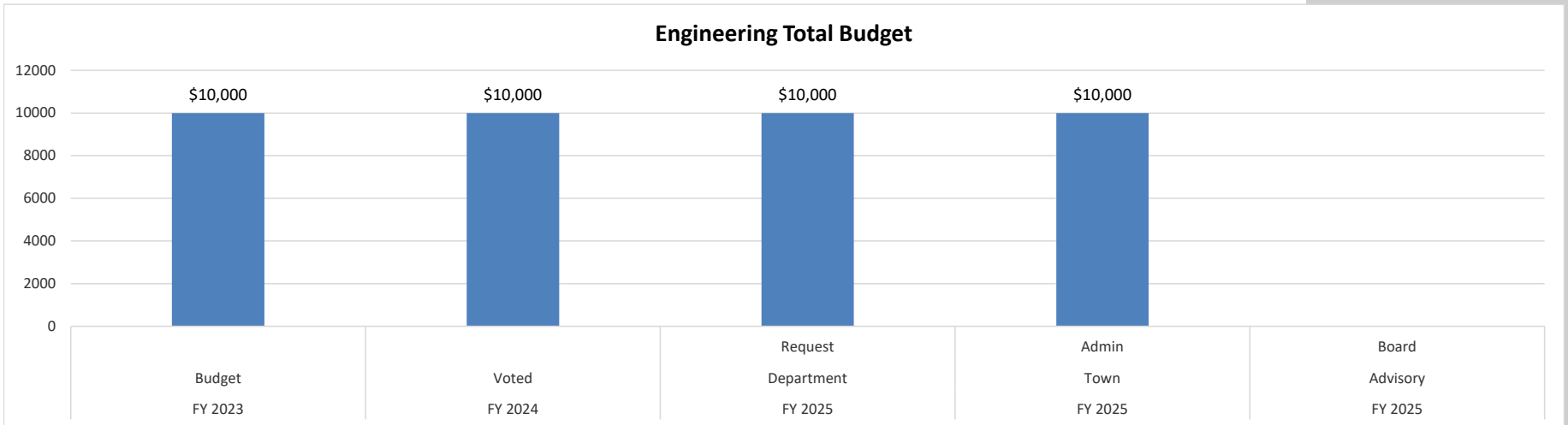
Line Item	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025	FY 2025	Line Item Detail Description
	Budget	Voted	Department Request	Town Admin Recommendation	Advisory Board	Variance	Percent Change	
Communication	\$ 325.00	\$ 325.00	\$ 325.00	\$ 325.00		\$0.00	0.00%	
Other Services	\$ 2,700.00	\$ 2,700.00	\$ 2,700.00	\$ 2,700.00		\$0.00	0.00%	
TOTAL FUNDS REQUESTED	\$ 3,025.00	\$ 3,025.00	\$3,025.00	\$3,025.00	\$0.00	\$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
ENGINEER							
1261	Expenses	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000		0.00%
DEPARTMENTAL TOTAL		\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000		0.00%



EXPENSES

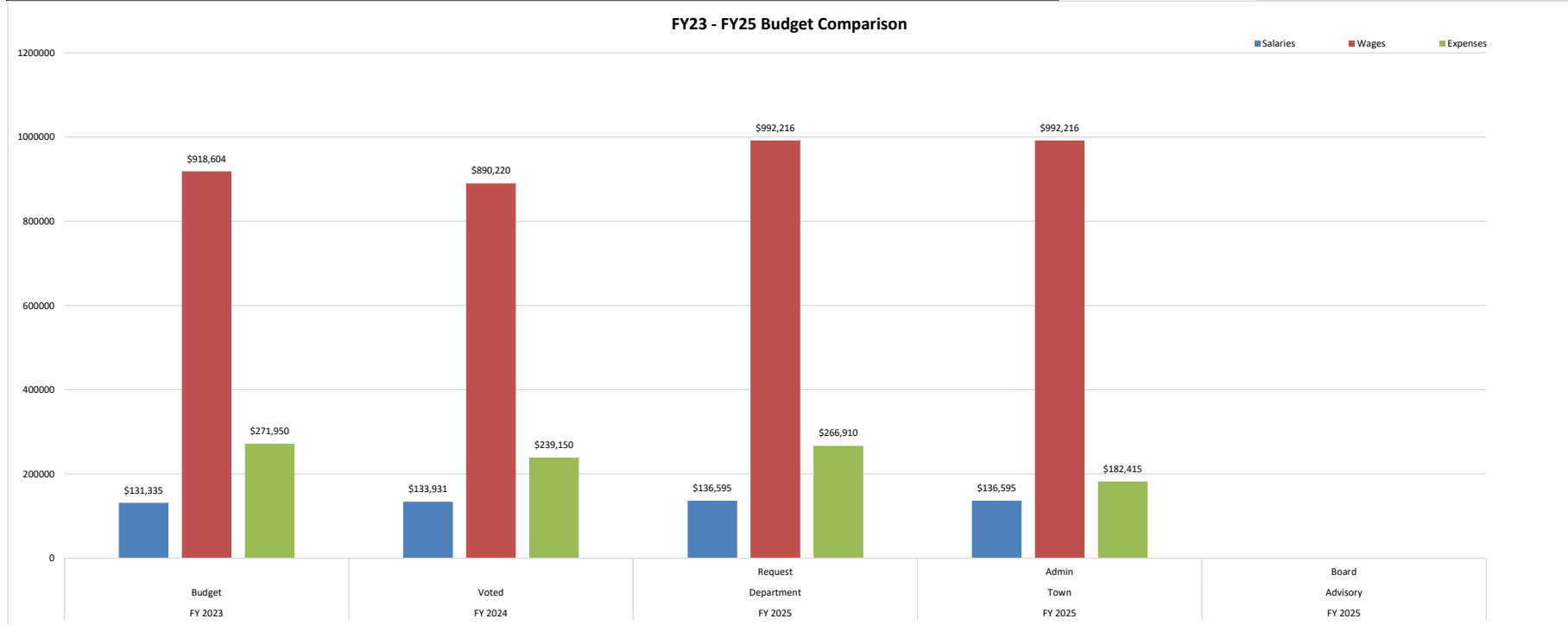
Line Item	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025	FY 2025	Line Item Detail Description
	Budget	Voted	Department Request	Town Admin Recommendation	Advisory Board	Variance	Percent Change	
Professional Services	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00		\$0.00	0.00%	
TOTAL FUNDS REQUESTED	\$ 10,000.00	\$ 10,000.00	\$10,000.00	\$10,000.00	\$0.00	\$0.00	0.00%	

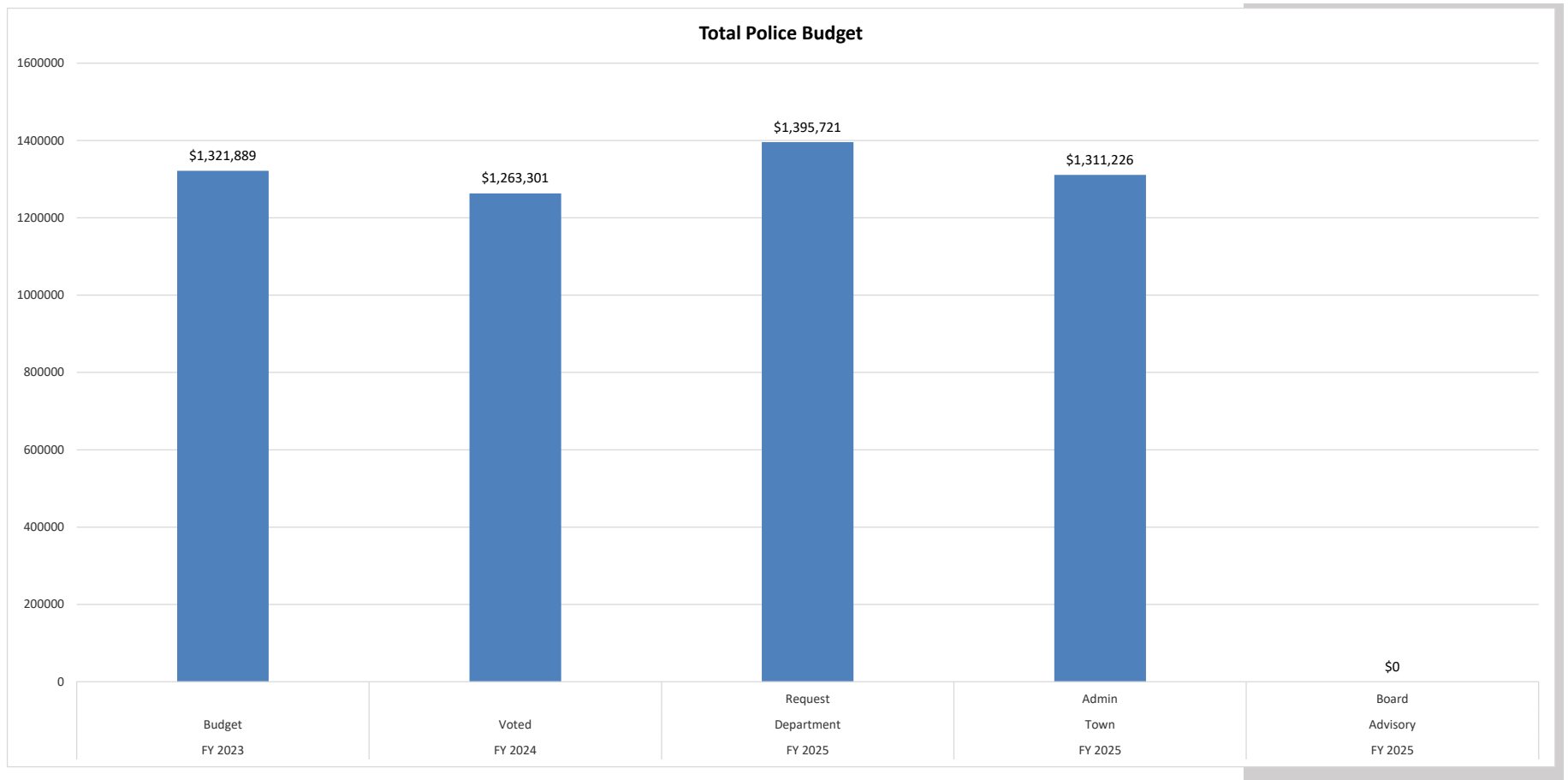
**GENERAL GOVERNMENT
SUMMARY OF EXPENDITURES**

Department	Budget
Town Administrator	\$188,976
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	\$633,755

POLICE

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
POLICE DEPARTMENT								
1300	Salaries	\$ 131,335	\$ 133,931	\$ 136,595	\$ 136,595		1.99%	
1301	Wages	\$ 918,604	\$ 890,220	\$ 992,216	\$ 992,216		11.46%	restoration of second police officer for overnight shift
1302	Expenses	\$ 271,950	\$ 239,150	\$ 266,910	\$ 182,415		-23.72%	regionalization of dispatch - free for first 3 years
DEPARTMENTAL TOTAL		\$ 1,321,889	\$ 1,263,301	\$ 1,395,721	\$ 1,311,226	\$ -	10.48%	



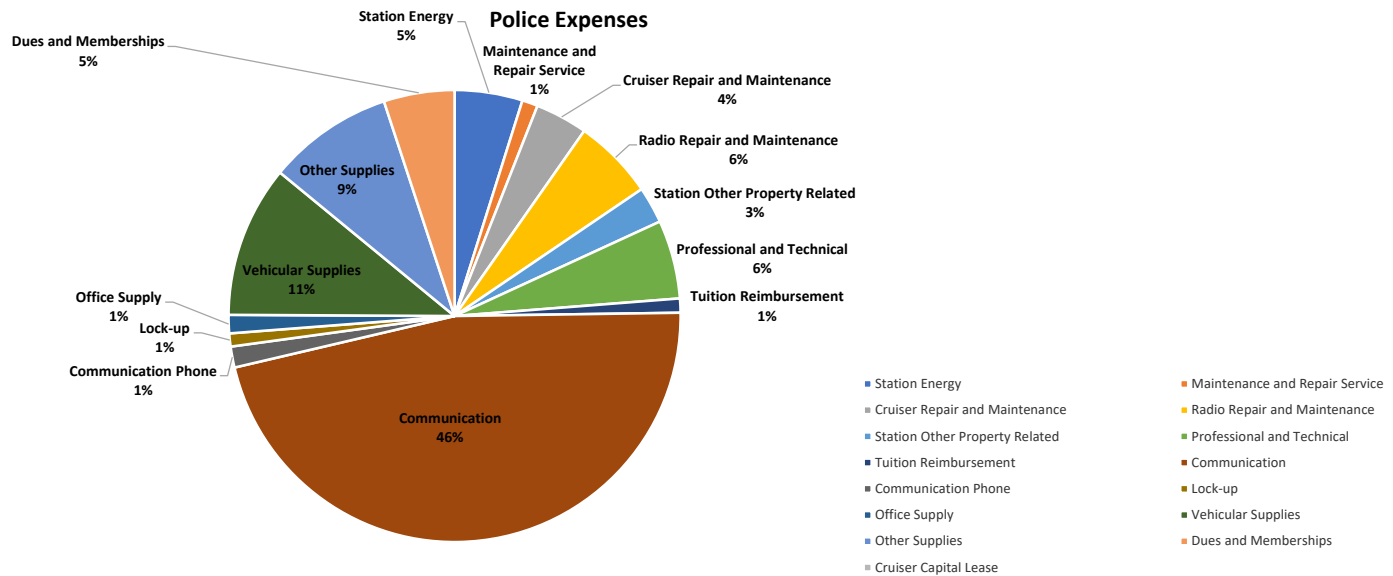


SALARIES

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	Final Salary	Final Salary
Hoar	Eric		\$57.55	40	\$ 119,704.00	\$58.70	40	\$ 122,567.69				\$ 136,595.13
Total Salaries												\$ 136,595.13
Salaries Budget												
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	Final Salary	Projected Salary
Sappet	Elizabeth	Admin. 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
New Officer		Patrolman	\$34.58	40	\$ 79,953.04	\$35.27	80	\$ 73,647.10	\$ 35.27	\$ 7,750.00	\$ 73,647.10	\$ 81,397.10
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			\$ 168,300.00				\$ 180,000.00
Differentials					\$ 25,000.00			\$ 25,500.00				\$ 25,500.00
												\$ 731,125.61
												\$ 51,000.00
												\$ 4,590.00
												\$ 180,000.00
												\$ 25,500.00
												\$ 261,090.00
												\$ 992,215.61
												\$ 992,216.00
												\$ 1,128,810.74
												\$ 1,128,811.00

EXPENSES

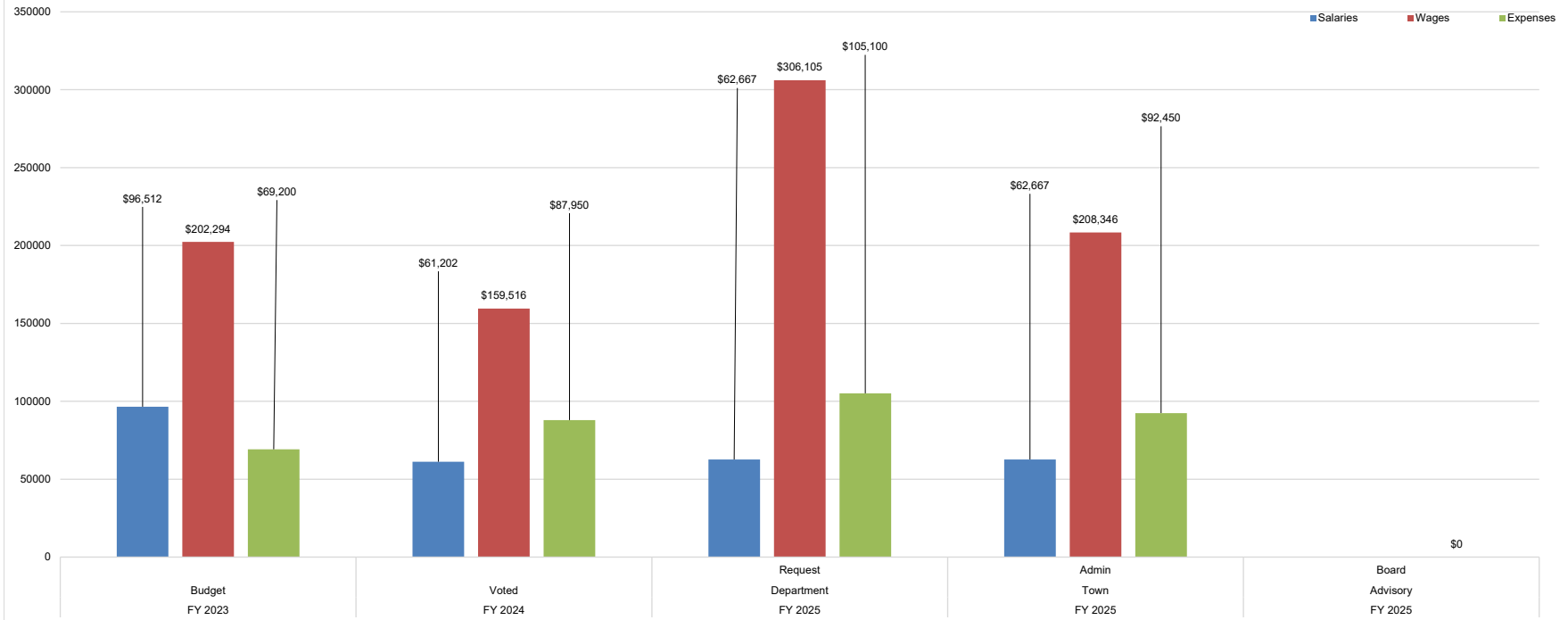
Line Item	FY 2023	FY 2024	FY 2025		FY 2025	FY 2025	FY 2025	Explanation of Change
	Budget	Voted	Department Request	Town Admin Recommendation	Advisory Board	Variance	Percent Change	
Station Energy	\$ 9,000.00	\$ 10,800.00	\$ 12,960.00	\$ 12,000.00		\$ 1,200.00	11.11%	Energy inflationary increases
Maintenance and Repair Service	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00			0.00%	
Cruiser Repair and Maintenance	\$ 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		\$ 6,000	63.49%	Software program license renewal increases 5% annually, new software for fingerprint-live scan \$1,300, Google Workspace monthly increase (\$700 yrly), Service agreement for generator
Station Other Property Related	\$ 5,000.00	\$ 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		\$ 1,000.00	7.69%	Increase training
Tuition Reimbursement	\$ 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		\$ (64,935.00)	-60.86%	
Communication Phone	\$ 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			0.00%	
Office Supply	\$ 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			0.00%	
Other Supplies	\$ 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			0.00%	
Cruiser Capital Lease	\$ 48,000.00							
TOTAL FUNDS REQUESTED	\$ 271,950.00	\$ 239,150.00	\$ 266,910.00	\$ 182,415.00	\$ -	\$ (56,735.00)	-23.72%	

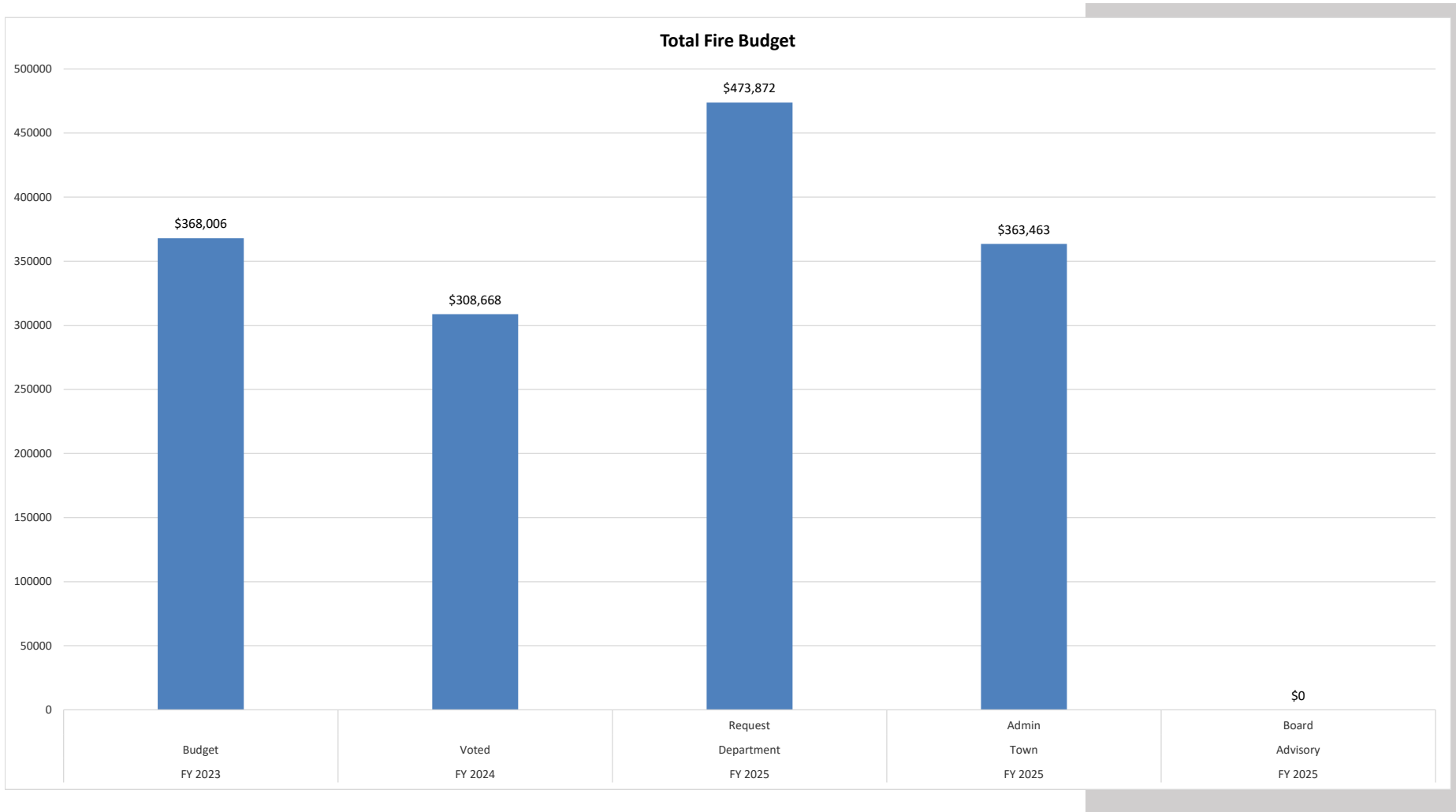


FIRE

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
FIRE DEPARTMENT								
1310	Salaries	\$ 96,512	\$ 61,202	\$62,667	\$62,667		2.39%	
1311	Wages	\$ 202,294	\$ 159,516	\$306,105	\$208,346		30.61%	restoration of second per diem firefighter position during day shift
1312	Expenses	\$ 69,200	\$ 87,950	\$ 105,100.00	\$92,450	\$0	5.12%	inflationary increases in energy and fuel/repairs, water rate increases, and training
DEPARTMENTAL TOTAL		\$ 368,006	\$ 308,668	\$473,872	\$363,463	\$0	28.77%	

FY23 - FY25 Budget Comparison





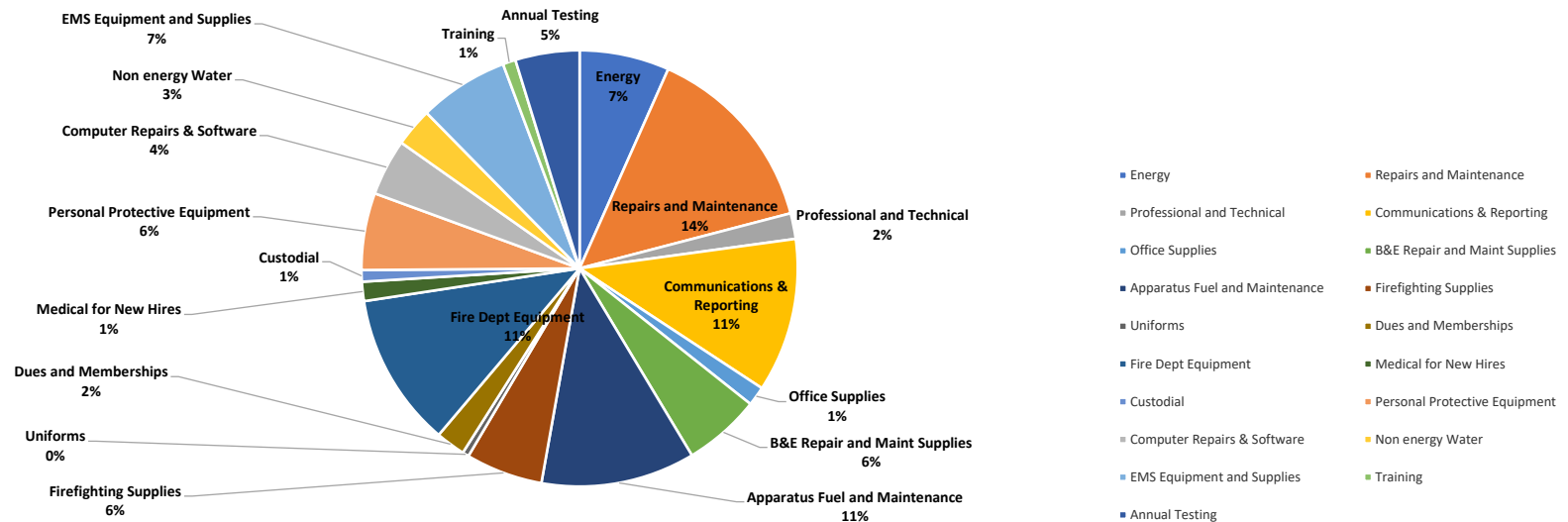
SALARIES

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	Salary Increase	Final Salary	Projected Salary Fiscal 2025
Farrell	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
Total Salaries						\$ 61,202.00							\$ 62,667.00
1	2	3	4	5	6	7	8	9	10	11	13	14	15
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	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
Total Wages						\$ 159,516.00							\$208,345.20
Wages Budget						\$ 159,516.00							\$208,346.00
Total Salaries and Wages						\$ 220,718.00							\$271,012.20
Budget Total						\$ 220,718.00							\$271,013.00

EXPENSES

Line Item	FY 2023	FY 2024	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		\$ 1,000	20.00%	Inflationary increases in energy
Repairs and Maintenance	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000		\$ -		
Professional and Technical	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000		\$ -		
Communications & Reporting	\$ 9,000	\$ 12,000	\$ 12,000	\$ 12,000		\$ -		
Office Supplies	\$ 1,000	\$ 1,500	\$ 1,500	\$ 1,500		\$ -		
B&E Repair and Maint Supplies	\$ 5,500	\$ 6,000	\$ 6,000	\$ 6,000		\$ -		
Apparatus Fuel and Maintenance	\$ 5,000	\$ 10,000	\$ 12,000	\$ 11,000		\$ 1,000	10.00%	Inflationary increases
Firefighting Supplies	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000		\$ -		
Uniforms	\$ 500	\$ 500	\$ 500	\$ 500		\$ -		
Dues and Memberships	\$ 2,300	\$ 2,300	\$ 2,300	\$ 2,300		\$ -		
Fire Dept Equipment	\$ 10,000	\$ 12,000	\$ 12,000	\$ 12,000		\$ -		
Medical for New Hires	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00		\$ -		
Custodial	\$ 500.00	\$ 750.00	\$ 900.00	\$ 750.00		\$ -	0.00%	
Personal Protective Equipment	\$ 1,500.00	\$ 1,500.00	\$ 6,000.00	\$ 1,500.00		\$ -	0.00%	
Computer Repairs & Software	\$ 4,400.00	\$ 4,400.00	\$ 4,400.00	\$ 4,400.00		\$ -		
Non energy Water	\$ 1,000.00	\$ 2,000.00	\$ 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		\$ 1,000	20.00%	IE epi/narcan/medical increases
Training	\$ -	\$ 500.00	\$ 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	\$0.00	\$ 4,500	5.12%	

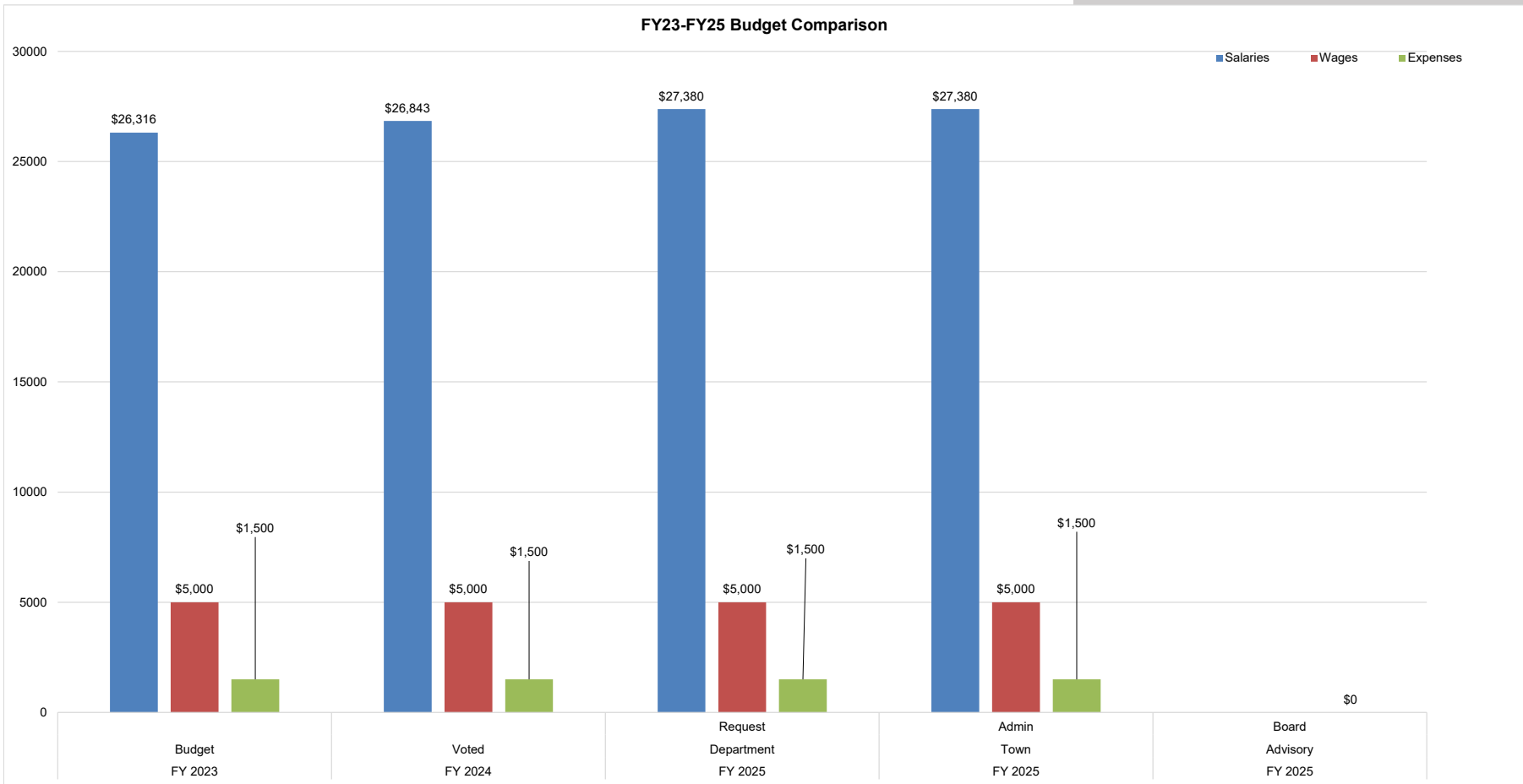
Fire Department Expenses

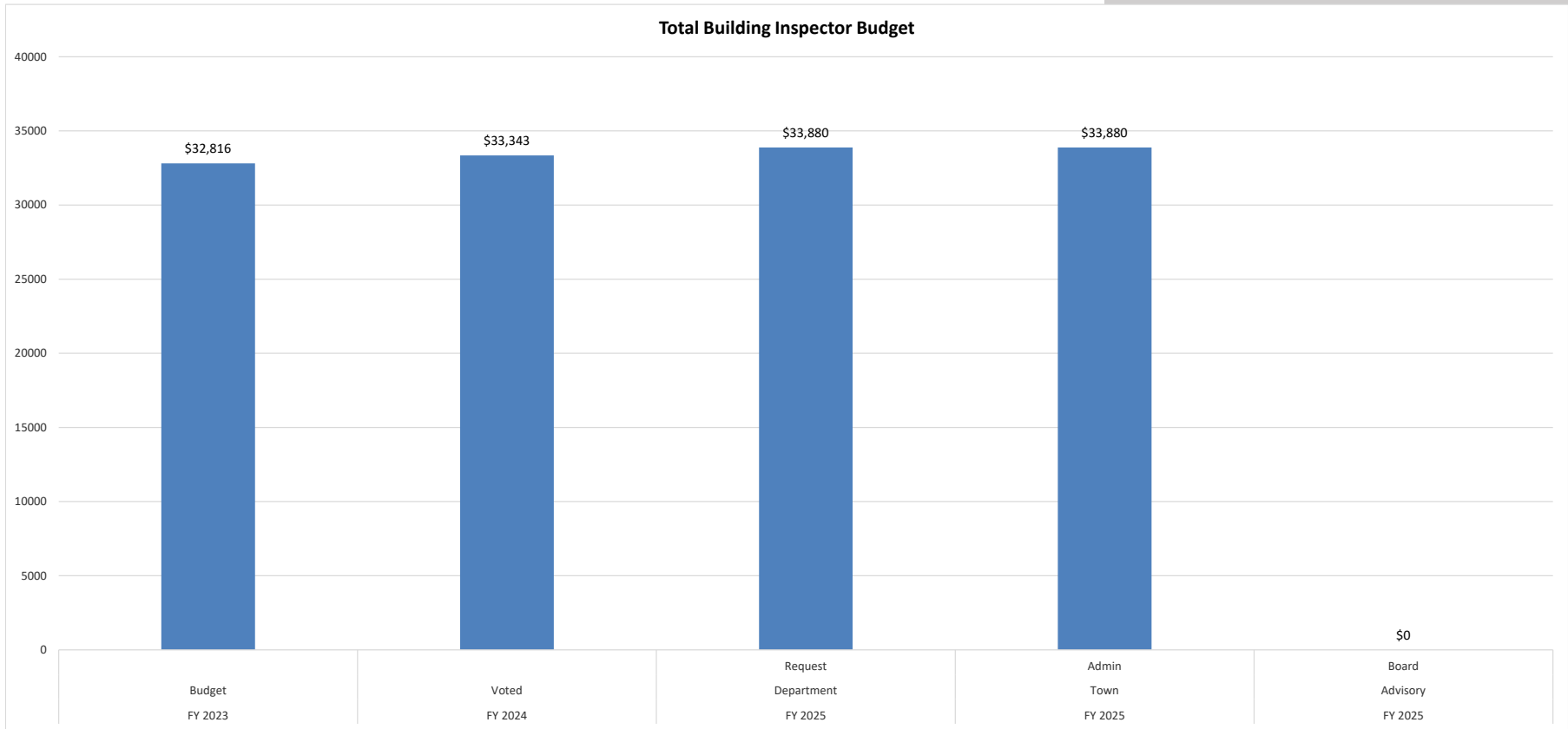


INSPECTORS

BUILDING INSPECTOR

Line	Department/Description	FY 2023 Budget	FY 2024 Voted	FY 2025 Department Request	FY 2025 Town Admin	FY 2025 Advisory Board	Percent Change
BUILDING INSPECTOR							
1240	Salaries	\$ 26,316	\$ 26,843	\$ 27,380	\$ 27,380		2.00%
1241	Wages	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000		0.00%
1242	Expenses	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$0	0.00%
DEPARTMENTAL TOTAL		\$ 32,816	\$ 33,343	\$ 33,880	\$ 33,880	\$0	1.61%





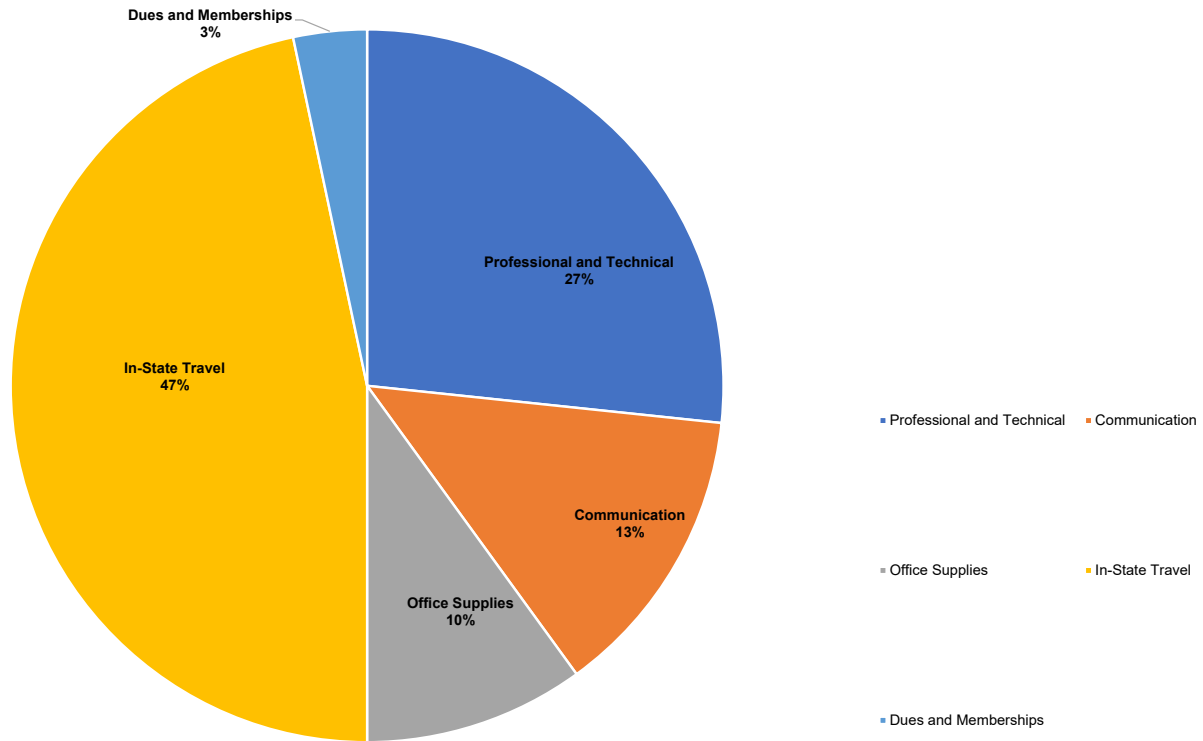
SALARIES

FISCAL YEAR 2024						FISCAL YEAR 2025		Projected Salary Fiscal 2024
Last Name	First Name	Position	Pay Grade	Hours	Annual Salary 7/1/2023	Proposed Increase 7/1/2024	Final Salary	
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	Hours	Annual Salary 7/1/2023	Proposed Increase 7/1/2024	Final Salary	
		Wages			\$ 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

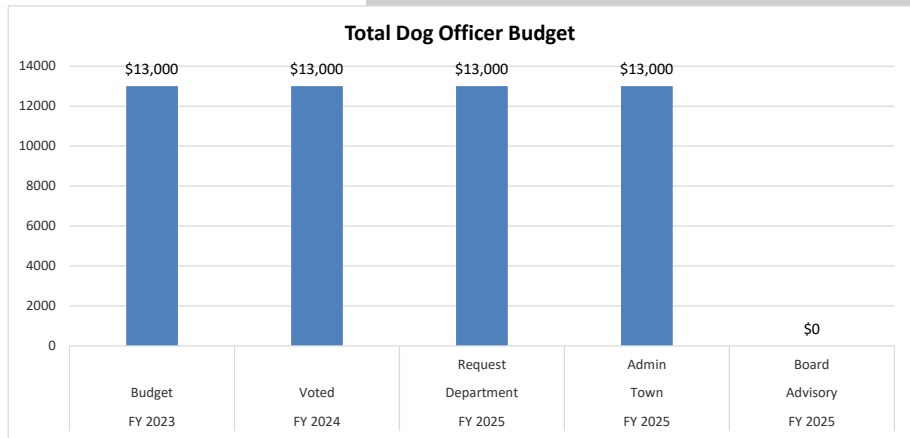
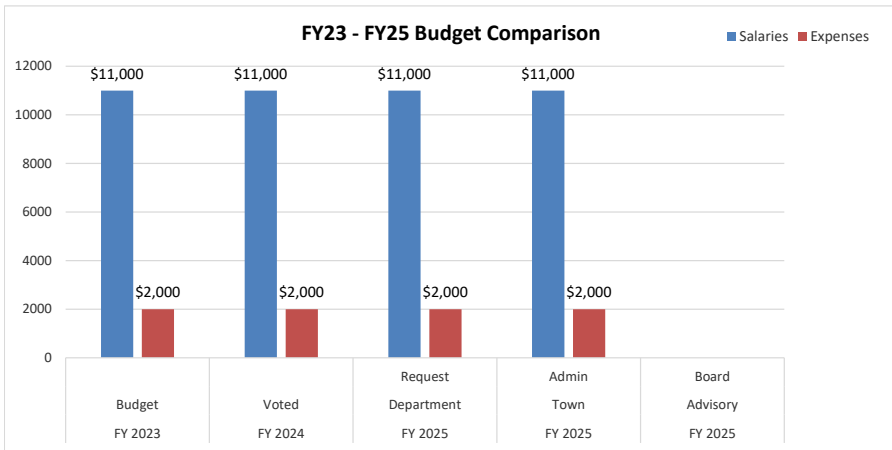
Line Item	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025	FY 2025
	Budget	Voted	Department Request	Town Admin Recommendation	Advisory Board	Variance	Percent Change
Professional and Technical	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00		\$0.00	0.00%
Communication	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00		\$0.00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

Building Department Expenses



DOG OFFICER

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		0.00%
1361	Expenses	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000		0.00%
DEPARTMENTAL TOTAL		\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	-	0.00%



GAS, PLUMBING, AND ELECTRICAL INSPECTORS

GAS INSPECTION

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		0.00%
DEPARTMENTAL TOTAL		\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	0	0.00%

PLUMBING INSPECTION

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		0.00%
DEPARTMENTAL TOTAL		\$ 4,000	\$ 4,000	\$ 4,000	\$4,000	\$0	0.00%

ELECTRICAL INSPECTION

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		0.00%
DEPARTMENTAL TOTAL		\$ 12,000	\$ 12,000	\$12,000.00	\$12,000.00	\$0.00	0.00%

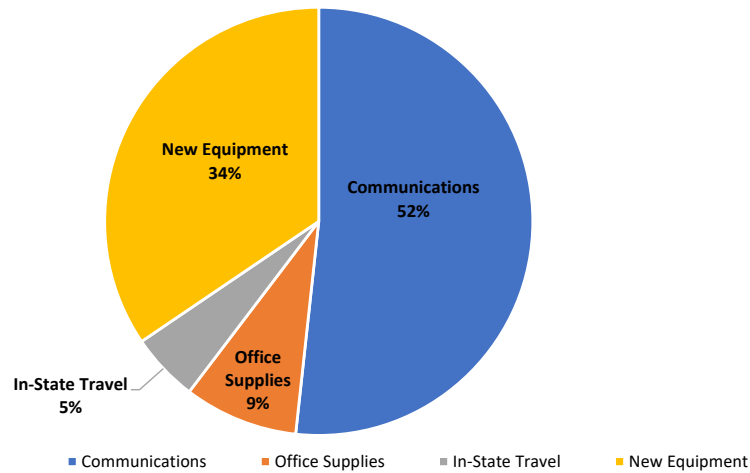
EMERGENCY MANAGEMENT

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	\$ -	0.00%
DEPARTMENTAL TOTAL		\$ 2,900	\$ 2,900	\$ 2,900	\$ 2,900	\$ -	0.00%

EXPENSES

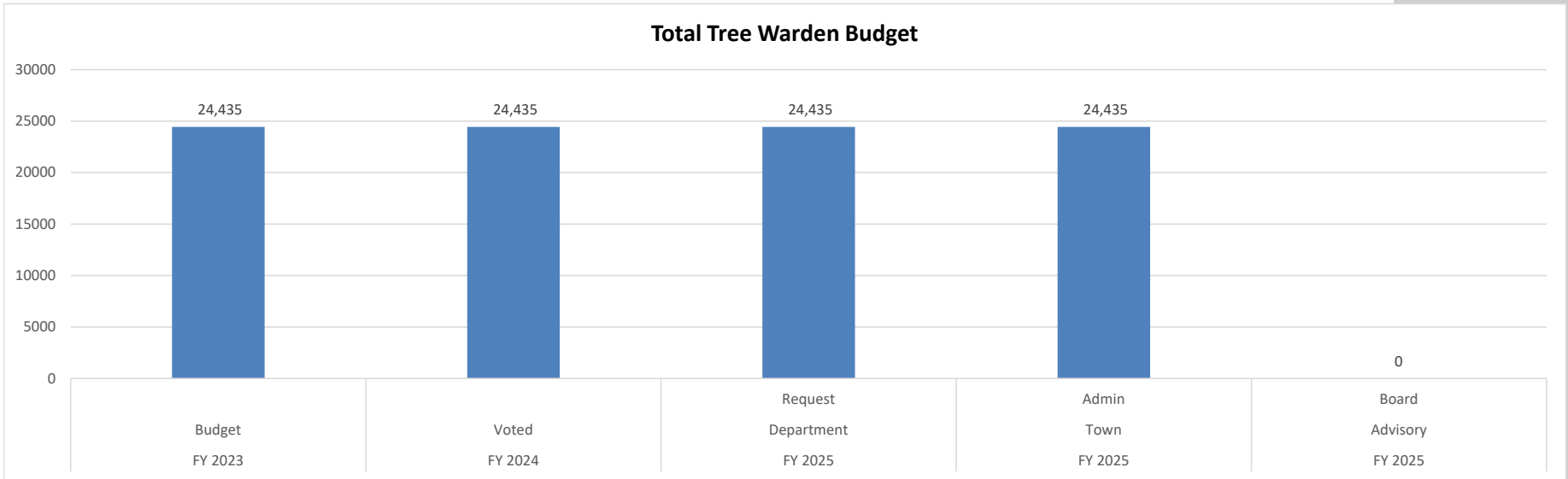
	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025	FY 2025	
<u>Line Item</u>	<u>Budget</u>	<u>Voted</u>	<u>Department Request</u>	<u>Town Admin Recommendation</u>	<u>Advisory Board</u>	<u>Variance</u>	<u>Percent Change</u>	<u>Line Item Detail Description</u>
Communications	\$ 1,500.00	\$1,500.00	\$1,500.00	\$1,500.00		\$0.00	0.00%	
Office Supplies	\$ 250.00	\$250.00	\$250.00	\$250.00		\$0.00	0.00%	
In-State Travel	\$ 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		\$0.00	0.00%	
TOTAL FUNDS REQUESTED	\$ 2,900.00	\$2,900.00	\$2,900.00	\$ 2,900.00	\$ -	\$0.00	0.00%	

Emergency Management Expenses



TREE WARDEN

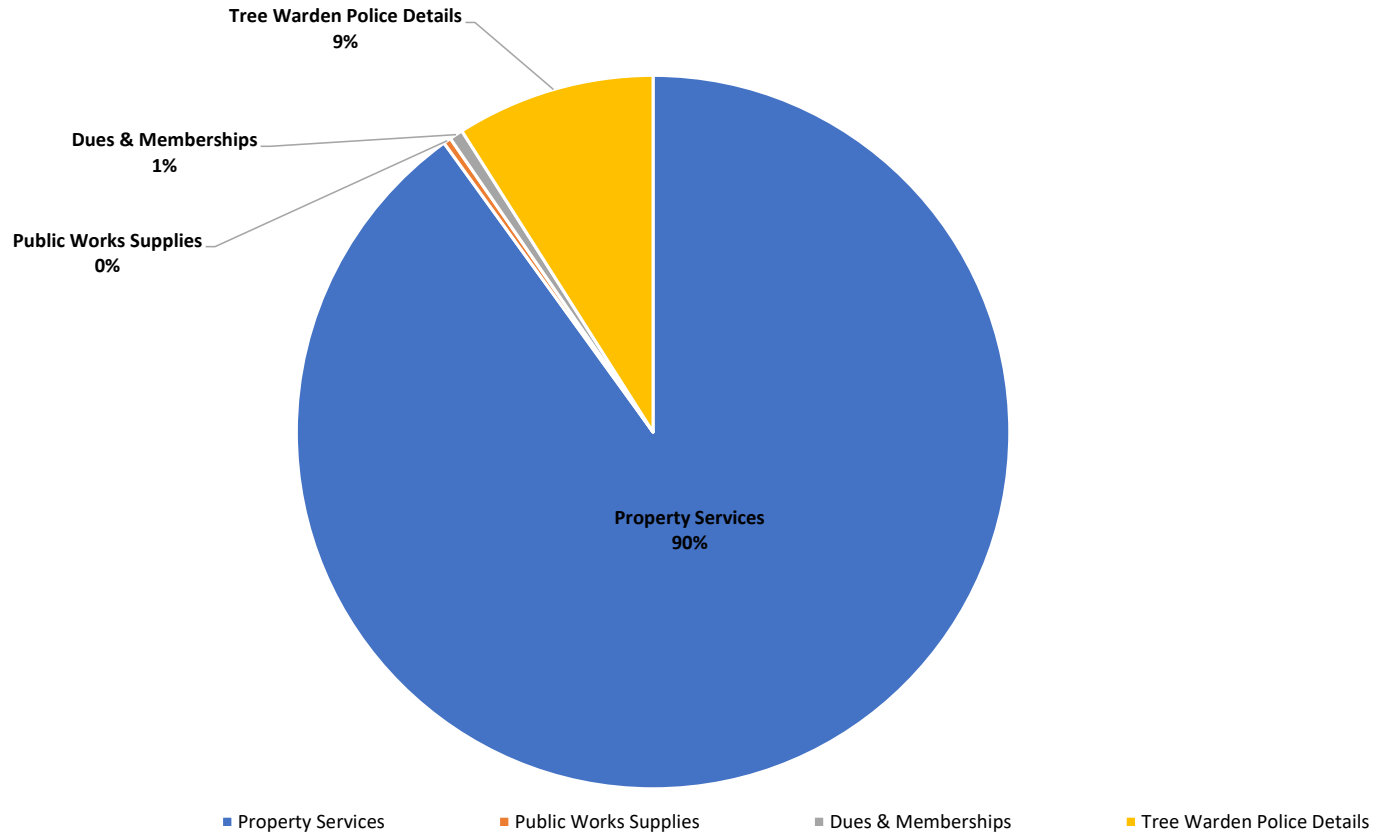
Line	Department/Description	FY 2023 Budget	FY 2024 Voted	FY 2025 Department Request	FY 2025 Town Admin	FY 2025 Advisory Board	Percent Change
TREE WARDEN BUDGET							
1531	Expenses	\$ 24,435	\$ 24,435	\$ 24,435	\$ 24,435	\$0	0.00%
DEPARTMENTAL TOTAL		\$ 24,435	\$ 24,435	\$24,435	\$24,435	\$0	0.00%



EXPENSES

	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025	FY 2025
<u>Line Item</u>	<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>
Property Services	\$ 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		\$0.00	0.00%
Dues & Memberships	\$ 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		\$0.00	0.00%
TOTAL FUNDS REQUESTED	\$ 24,435.00	\$ 24,435.00	\$24,435.00	\$24,435.00	\$0.00	\$0.00	0.00%

Tree Warden Expenses

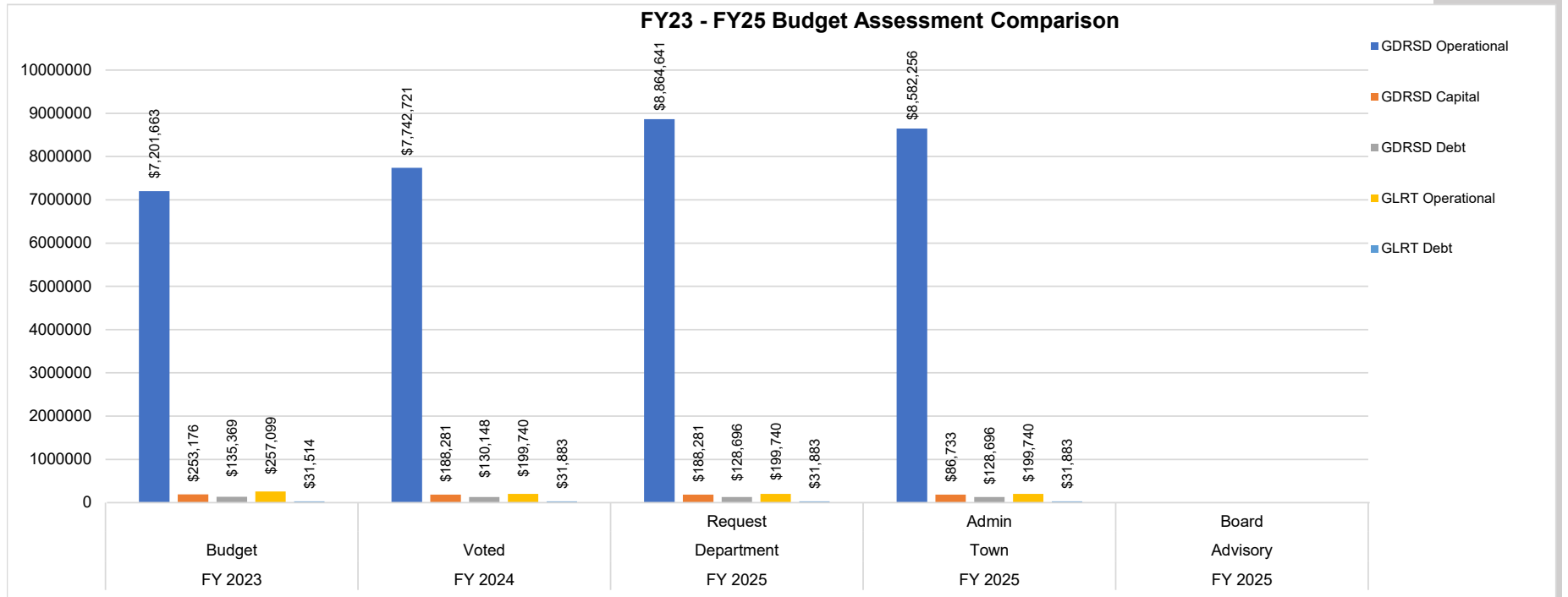


**PUBLIC SAFETY
SUMMARY OF EXPENDITURES**

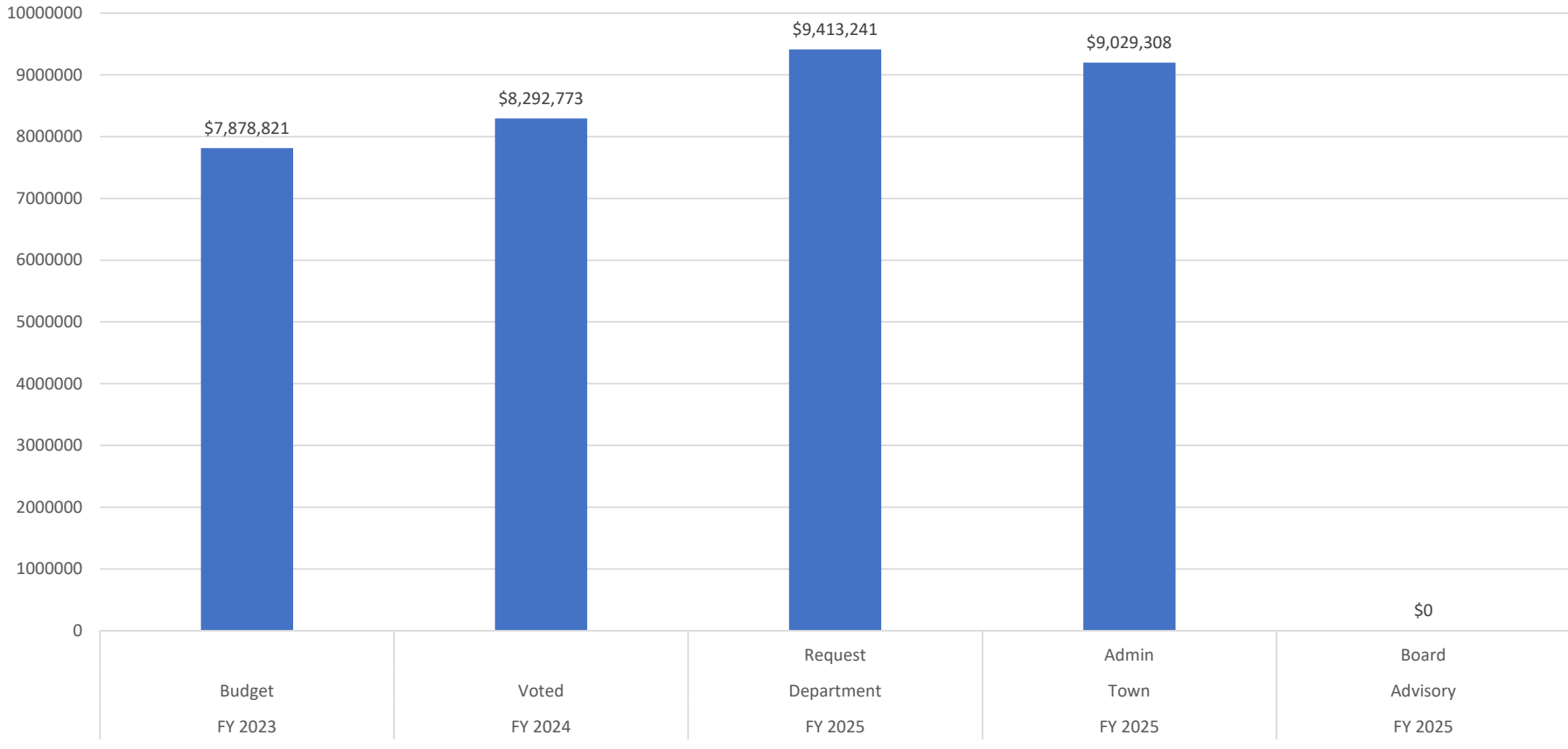
Department	Budget
Police	\$1,311,226
Fire	\$363,463
Inspectors	\$66,880
Emergency Management	\$2,900
Tree Warden	\$24,435
Total	\$1,768,904

REGIONAL SCHOOL DISTRICTS

Line	Department/Description	FY 2023 Budget	FY 2024 Voted	FY 2025 Department Request	FY 2025 Town Admin	FY 2025 Advisory Board	Percent Change
GROTON-DUNSTABLE REGIONAL SCHOOL DISTRICT							
1410	Groton Dunstable Regional Operational	\$ 7,201,663	\$7,742,721	\$8,864,641	\$8,582,256		10.84%
1411	Groton Dunstable Regional Capital	\$ 253,176	\$ 188,281	\$ 188,281	\$ 86,733		-53.93%
1412	Groton Dunstable Regional Debt	\$ 135,369	\$130,148	\$128,696	\$128,696		-1.12%
1413	Greater Lowell Regional Technical	\$ 257,099	\$ 199,740	\$ 199,740	\$ 199,740		0.00%
1414	Greater Lowell Regional Debt	\$ 31,514	\$ 31,883	\$ 31,883	\$ 31,883		0.00%
DEPARTMENTAL TOTAL		\$ 7,878,821	\$ 8,292,773	\$9,413,241	\$9,029,308	0	8.88%

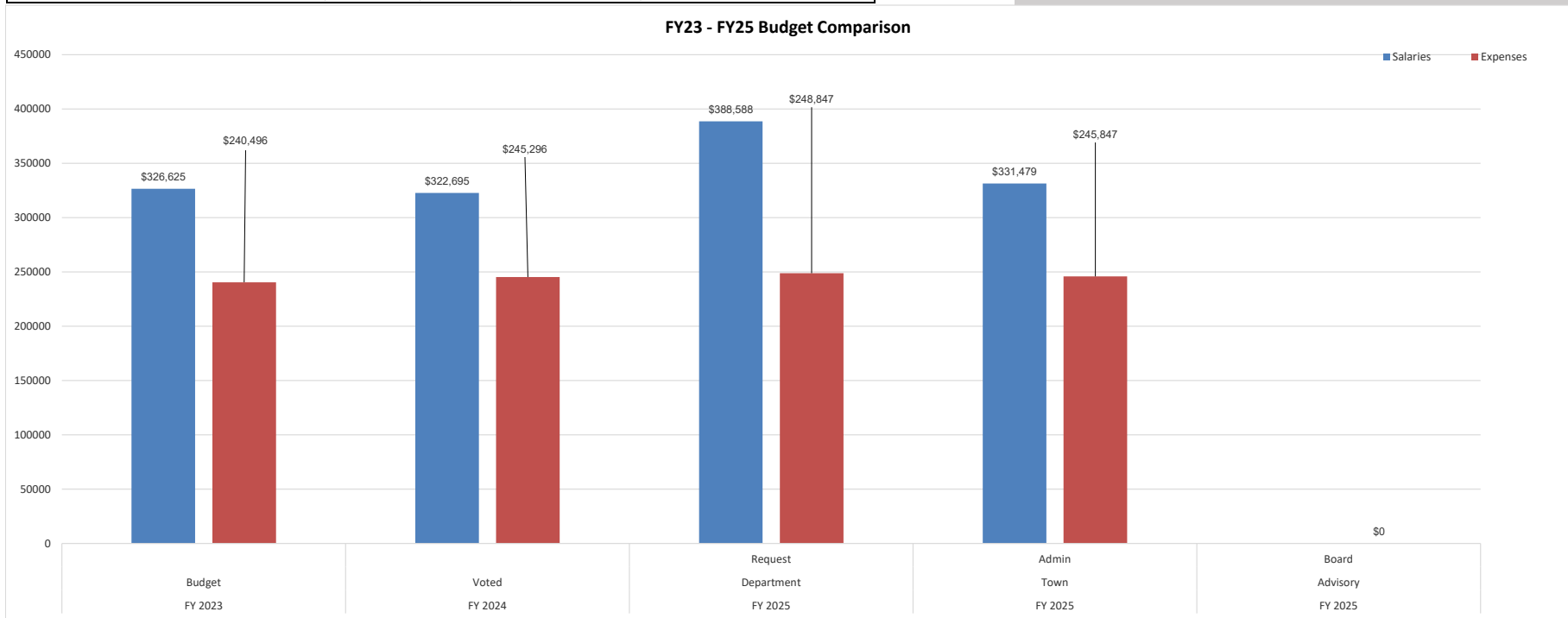


Total Schools Assessment



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		2.72%
1502	Expenses	\$240,496	\$245,296	\$248,847	\$245,847	\$0	0.22%
DEPARTMENTAL TOTAL		\$567,121	\$567,991	\$637,435	\$577,326	\$0	1.64%





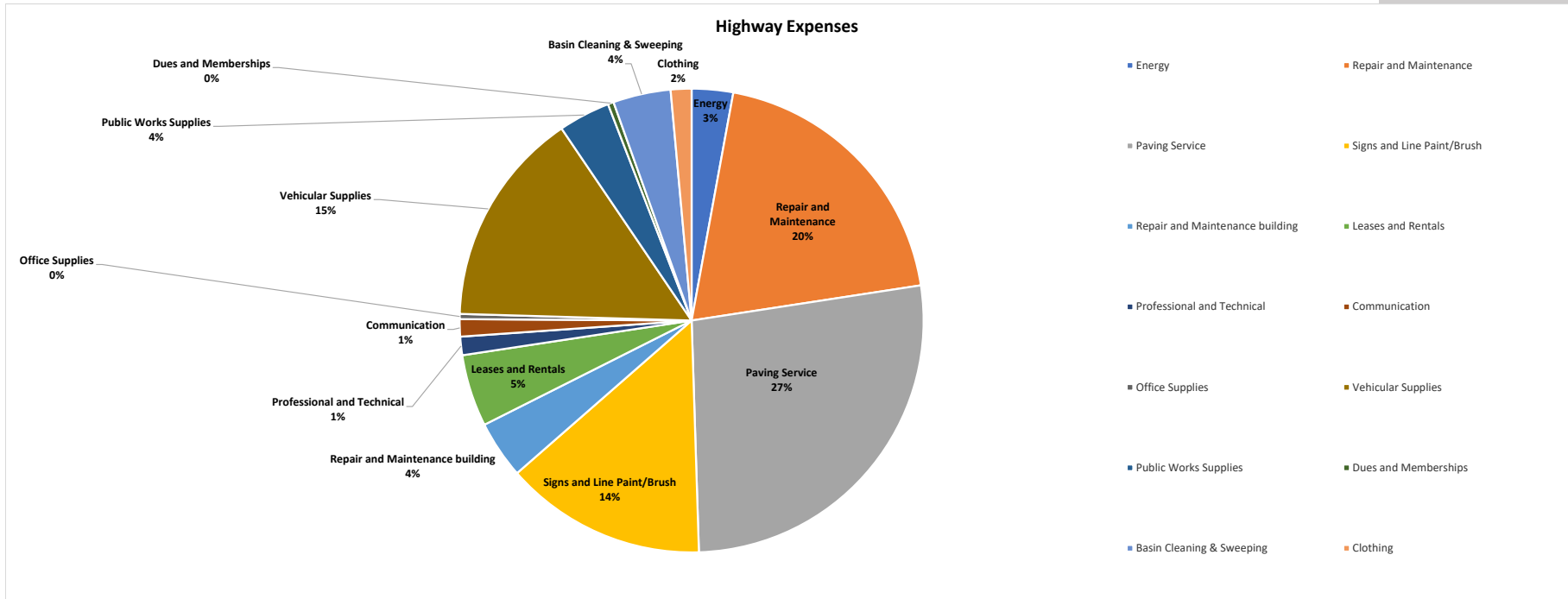
SALARIES

FISCAL YEAR 2024						FISCAL YEAR 2025							
Last Name	First Name	Position	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
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		\$ 25.06	16	\$ 5,804.96		\$ 25.55		\$ 5,804.96	\$ 5,804.96
Cullen	Mark	Operator	\$ 30.79	40	\$ 64,743.61	\$ 30.79	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		PT			\$ 6,500.00			\$ 6,500.00				\$ 6,500.00	\$ 6,500.00
Overtime		Overtime			\$ 8,000.00			\$ 8,000.00				\$ 8,000.00	\$ 8,000.00
Total Wages					\$ 322,695.13								\$ 331,478.97
Budget					\$ 322,695.00								\$ 331,479.00

(step increase at anniversary)
(step increase at anniversary)

EXPENSES

	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025	FY 2025	
Line Item	Budget	Voted	Department Request	Town Admin Recommendation	Advisory Board	Variance	Percent Change	Line Item Detail Description
Energy	\$ 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		\$ 4,053.00	9.02%	aging equipment
Paving Service	\$ 67,000.00	\$ 67,000.00	\$ 67,000.00	\$ 67,000.00		\$ -	0.00%	
Signs and Line Paint/Brush	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00		\$ -	0.00%	
Repair and Maintenance building	\$ 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		\$ -	0.00%	
Professional and Technical	\$ 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)	-50.00%	increase was for 2way radio upgrade
Office Supplies	\$ 902.00	\$ 902.00	\$ 900.00	\$ 900.00		\$ (2.00)	-0.22%	
Vehicular Supplies	\$ 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		\$ -	0.00%	
Dues and Memberships	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 500.00		\$ (500.00)	-50.00%	
Basin Cleaning & Sweeping	\$ 5,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00		\$ -	0.00%	
Clothing	\$ 3,800.00	\$ 3,600.00	\$ 3,600.00	\$ 3,600.00		\$ -	0.00%	
TOTAL FUNDS REQUESTED	\$ 240,496.00	\$ 245,296.00	\$ 248,847.00	\$ 245,847.00	\$ -	\$ 551.00	0.22%	



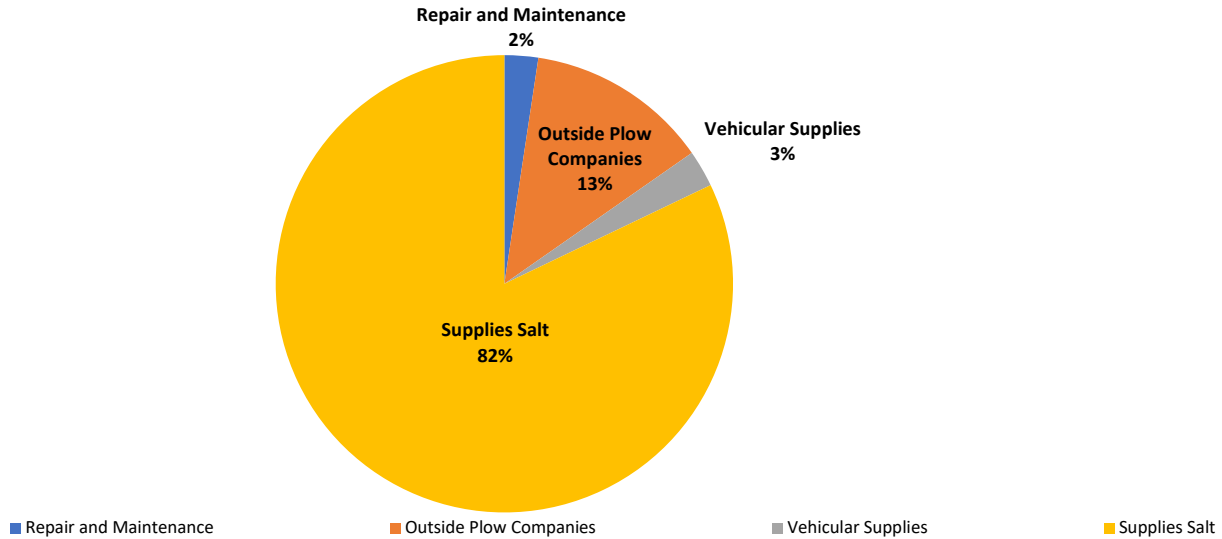
SNOW

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		0.00%
1520	Expenses	\$ 229,710	\$ 229,710	\$234,404	\$229,710	\$0	0.00%
DEPARTMENTAL TOTAL		\$ 285,885	\$ 285,885	\$291,704	\$285,885	\$0	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		\$ -	0.00%
Outside Plow Companies	\$ 25,583.00	\$ 25,583.00	\$ 30,277.00	\$ 25,583.00		\$ 4,694.00	18.35%
Vehicular Supplies	\$ 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		\$ -	0.00%
TOTAL FUNDS REQUESTED	\$ 229,710.00	\$ 229,710.00	\$ 234,404.00	\$ 229,710.00	\$ -	\$ 4,694.00	2.04%

Snow and Ice Expenses

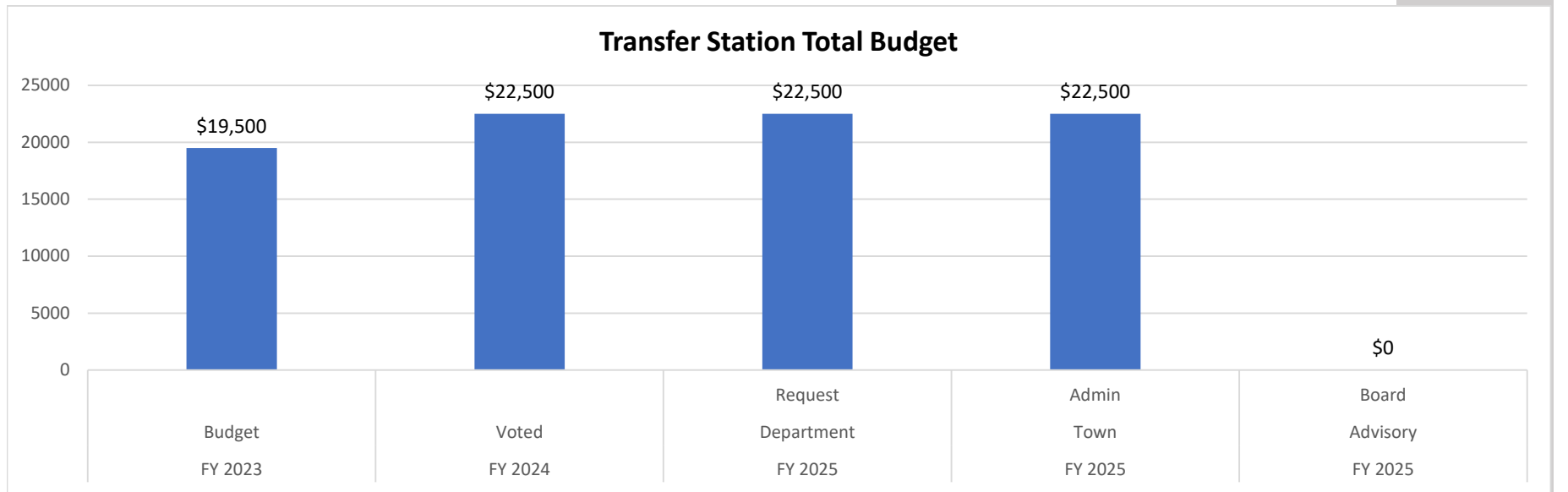


STREET LIGHTS

Line	Department/Description	FY 2023 Budget	FY 2024 Voted	FY 2025 Department Request	FY 2025 Town Admin	FY 2025 Advisory Board	Percent Change
STREET LIGHTS							
1510	Expenses	\$ 10,000	\$ 10,000	\$12,000	\$11,000		10.00%
DEPARTMENTAL TOTAL		\$ 10,000	\$ 10,000	\$12,000	\$11,000	\$0	10.00%

TRANSFER STATION

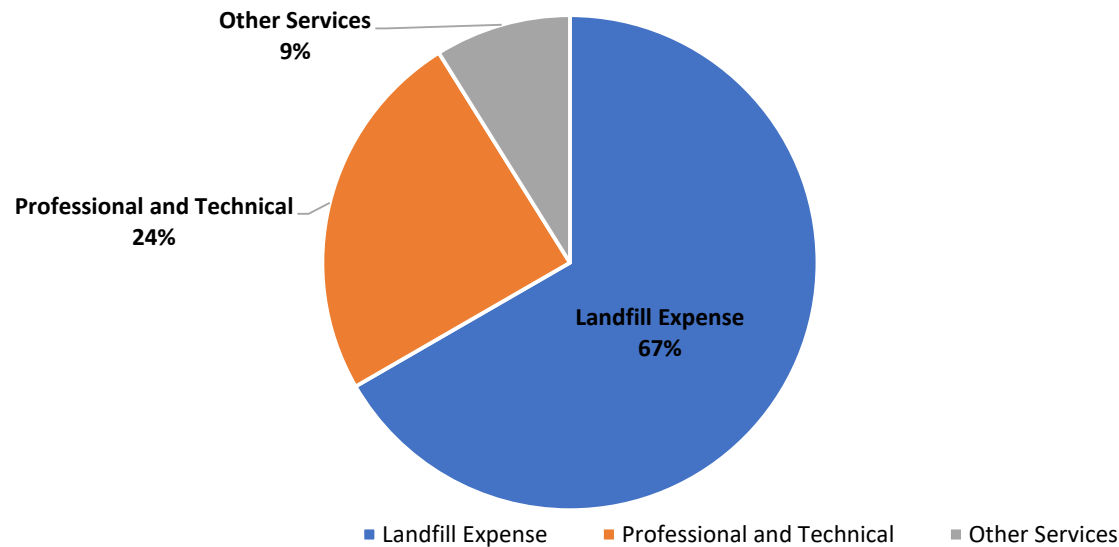
Line	Department/Description	FY 2023 Budget	FY 2024 Voted	FY 2025 Department Request	FY 2025 Town Admin	FY 2025 Advisory Board	Percent Change
TRANSFER STATION							
	1550 Wages	\$ -	\$ -	\$0			
	1551 Expenses	\$ 19,500	\$ 22,500	\$22,500	\$22,500	\$0	0.00%
DEPARTMENTAL TOTAL		\$ 19,500	\$ 22,500	\$22,500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



EXPENSES

	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	Percent
Department/Description	Budget	Voted	Department	Town	Advisory	Change
			Request	Admin	Board	
Landfill Expense	\$12,000.00	\$15,000.00	\$15,000.00	\$15,000.00		0.00%
Rubbish Removal	\$0.00	\$0.00	\$0.00	\$0.00		
Professional and Technical	\$5,500.00	\$5,500.00	\$5,500.00	\$5,500.00		0.00%
Other Services	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00		0.00%
Other Supply	\$0.00		\$0.00	\$0.00		
Rentals and Leases	\$0.00	\$0.00	\$0.00	\$0.00		
TOTAL FUNDS REQUESTED	\$19,500.00	\$22,500.00	\$22,500.00	\$22,500.00	\$0.00	0.00%

Transfer Station Expenses



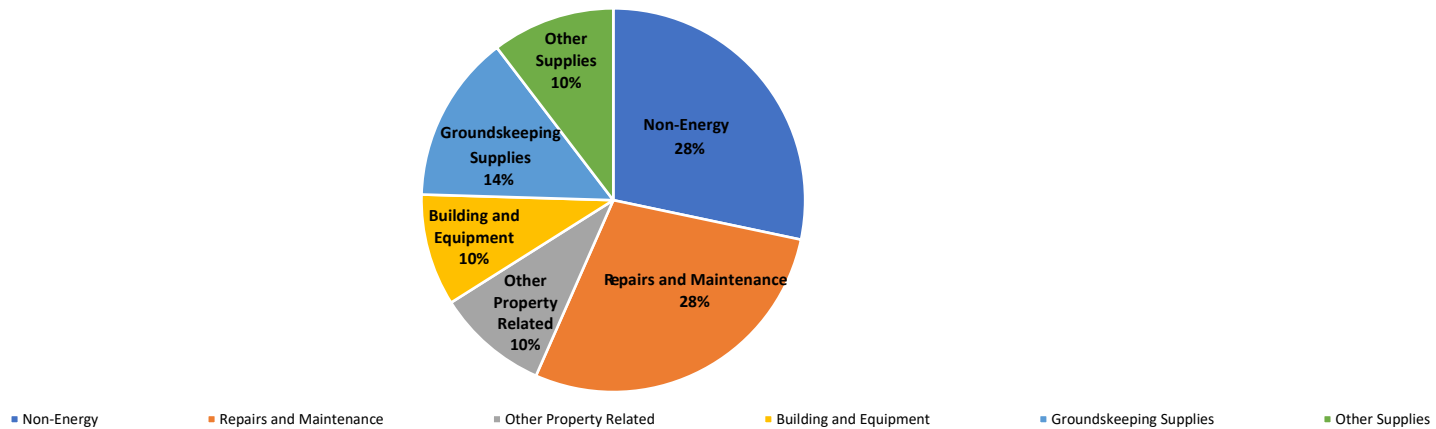
CEMETERY

Line	Department/Description	FY 2023 Budget	FY 2024 Voted	FY 2025 Department Request	FY 2025 Town Admin	FY 2025 Advisory Board	Percent Change
CEMETERY DEPARTMENT							
1090	Wages	\$ 12,450	\$ 15,000	\$ 15,000	\$ 15,000		0.00%
1091	Expenses	\$ 8,450	\$ 10,600	\$10,600	\$10,600	\$0	0.00%
DEPARTMENTAL TOTAL		\$ 20,900	\$ 25,600	\$25,600	\$25,600	\$0	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
Non-Energy	\$ 1,250.00	\$ 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		\$ -	0.00%
Other Property Related	\$ 600.00	\$ 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		\$ -	0.00%
Groundskeeping Supplies	\$ 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		\$ -	0.00%
TOTAL FUNDS REQUESTED	\$ 8,450.00	\$ 10,600.00	\$ 10,600.00	\$ 10,600.00	\$ -	\$ -	0.00%

Cemetery Expenses

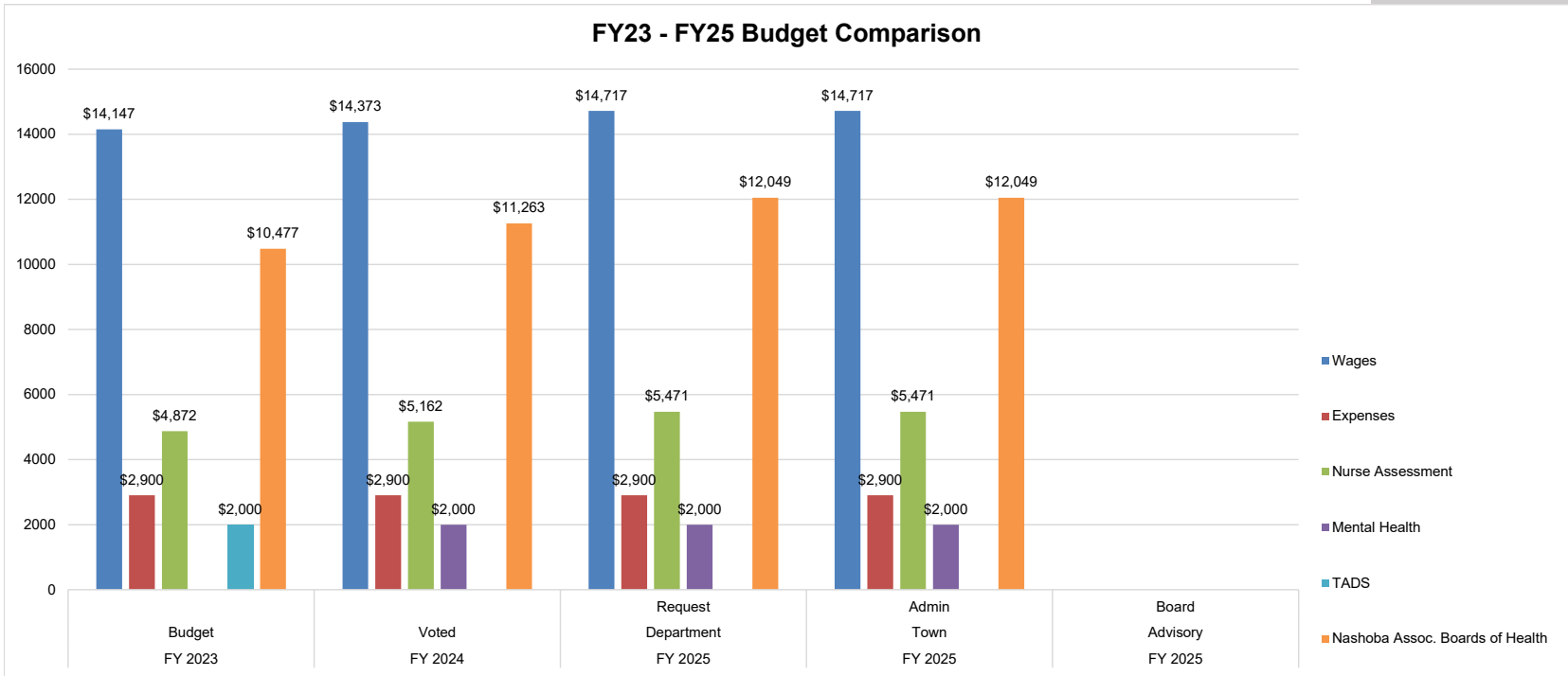


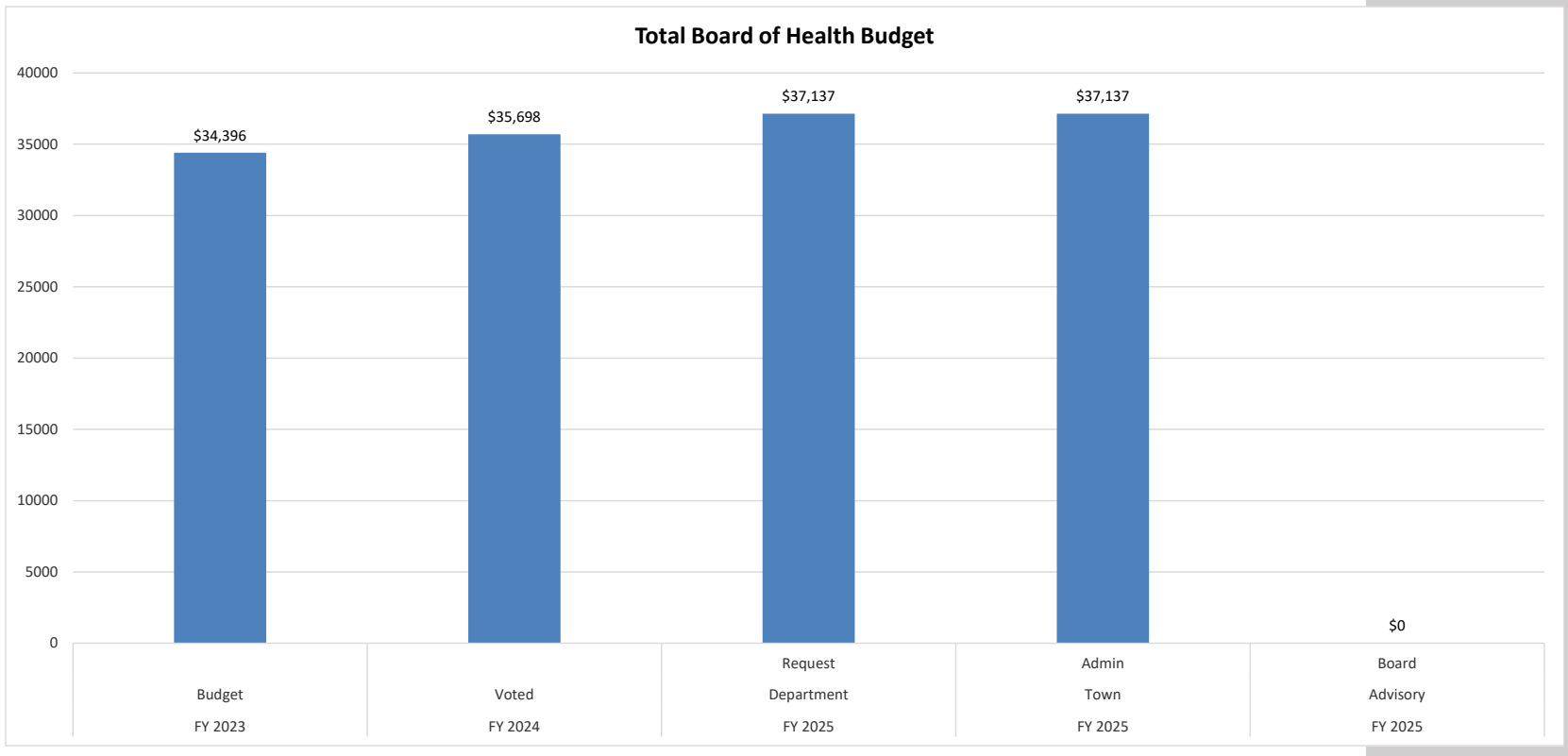
PUBLIC WORKS
SUMMARY OF EXPENDITURES

Department	Budget
Highway	\$577,326
Snow	\$285,885
Street Lights	\$11,000
Transfer Station	\$22,500
Cemetery	\$25,600
Total	\$922,311

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	Explanation of Change
HEALTH DEPARTMENT								
1090	Wages	\$14,147	\$14,373	\$14,717	\$14,717		2.39%	
1091	Expenses	\$2,900	\$2,900	\$2,900	\$2,900		0.00%	
1092	Nurse Assessment	\$4,872	\$5,162	\$5,471	\$5,471		5.99%	Annual increase in assessment
1093	Mental Health		\$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		6.98%	Annual increase in assessment
DEPARTMENTAL TOTAL		\$ 34,396	\$ 35,698	\$ 37,137	\$ 37,137	\$0.00	4.03%	





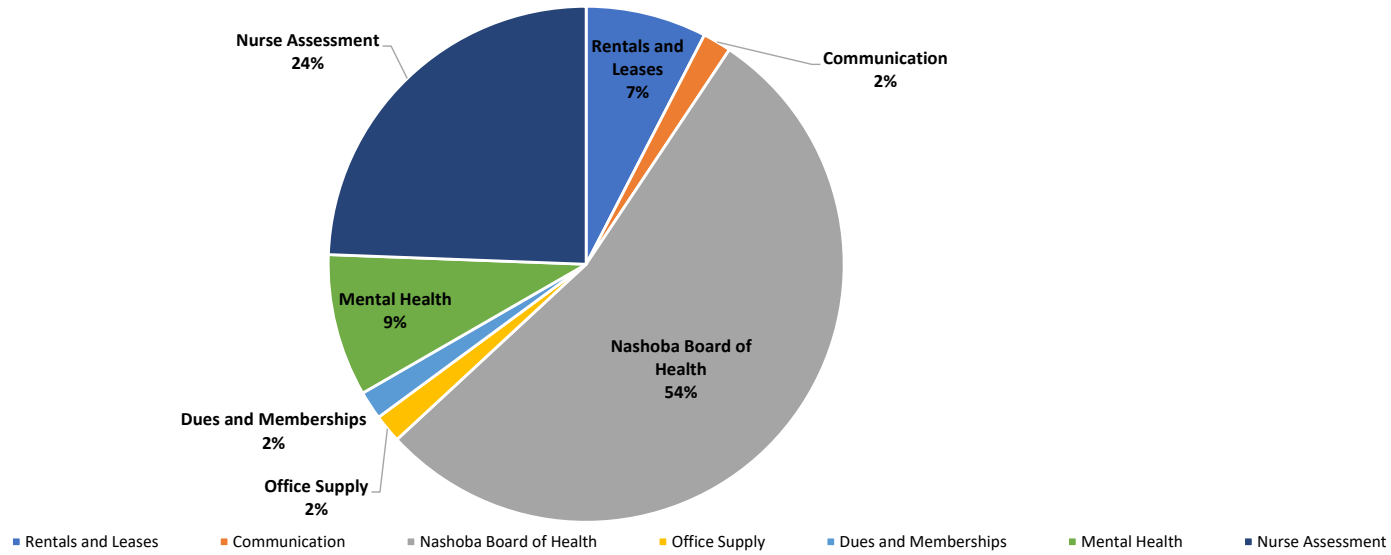
SALARIES

FISCAL YEAR 2024						FISCAL YEAR 2025							
Last Name	First Name	Position	Rate	Hours	Annual Salary 7/1/2023	Proposed Rate Increase	Hours	Proposed Increase 7/1/2024	Final Base Rate	Salary Increase	Final Salary	Projected Salary Fiscal 2025	
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

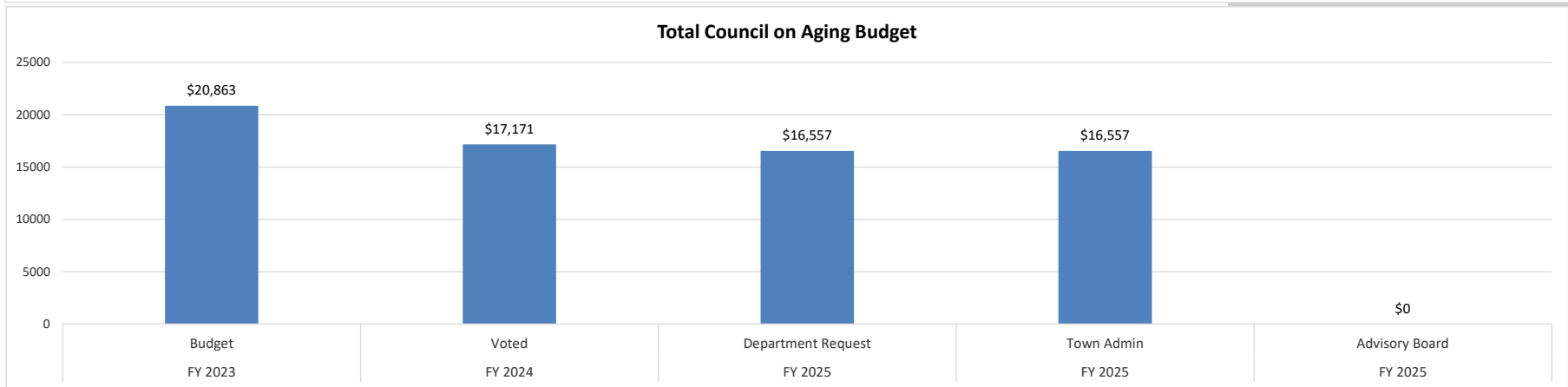
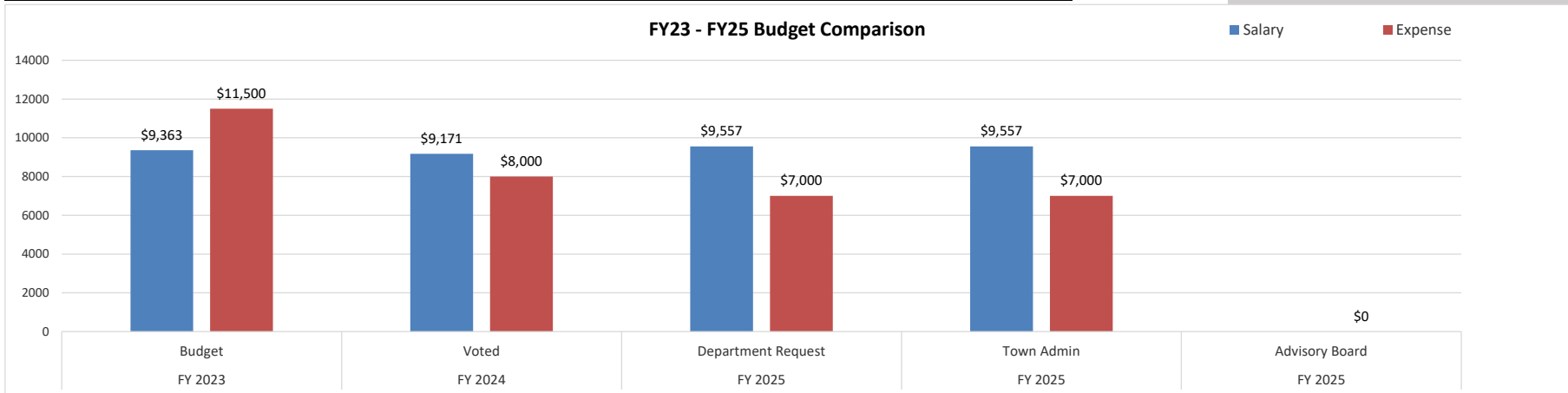
Line Item	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025	FY 2025
	Budget	Voted	Department Request	Town Admin Recommendation	Advisory Board	Variance	Percent Change
Rentals and Leases	\$1,700	\$1,700	\$1,700	\$1,700		\$ -	0.00%
Communication	\$400	\$400	\$400	\$400		\$ -	0.00%
Nashoba Board of Health	\$10,477	\$11,263	\$12,049	\$12,049		\$ 786.27	6.98%
Office Supply	\$400	\$400	\$400	\$400		\$ -	0.00%
Dues and Memberships	\$400	\$400	\$400	\$400		\$ -	0.00%
Mental Health	\$2,000	\$2,000	\$2,000	\$2,000		\$ -	0.00%
Nurse Assessment	\$4,872	\$5,162	\$5,471	\$5,471		\$ 309.00	5.99%
TOTAL FUNDS REQUESTED	\$20,249	\$21,325	\$22,420	\$22,420	\$0	\$ 1,095.27	5.14%

Health Department Expenses



COUNCIL ON AGING

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
COUNCIL ON AGING							
Wages	\$9,363	\$9,171	\$9,557	\$9,557		4.21%	additional costs through a combination of grant monies, free meals from AGESPAN, and
Expenses	\$11,500	\$8,000	\$7,000	\$7,000		-39.13%	
DEPARTMENTAL TOTAL	\$20,863	\$17,171	\$16,557	\$16,557	\$0	-3.58%	



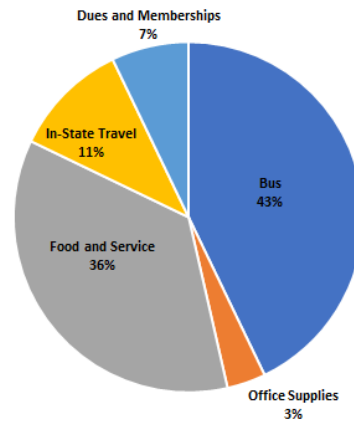
SALARIES

FISCAL YEAR 2024						FISCAL YEAR 2025							
Last Name	First Name	Position	Rate	Hours	Annual Salary 7/1/2023	Proposed Rate Increase	Hours	Proposed Increase 7/1/2024	Final Base Rate	Salary Increase	Final Salary	Projected Salary Fiscal 2025	
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	\$3,500	\$3,000	\$3,000		-\$500	-14.29%	
Office Supplies	\$250	\$250	\$250	\$250		\$0	0.00%	
Food and Service	\$4,500	\$3,000	\$2,500	\$2,500		-\$500	-16.66%	Offsetting additional costs through a combination of grant monies, free meals from AGESPAN, and donations
In-State Travel	\$1,250	\$750	\$750	\$750		\$0	0.00%	
Dues and Memberships	\$500	\$500	\$500	\$500		\$0	0.00%	
TOTAL FUNDS REQUESTED	\$11,500	\$8,000	\$7,000	\$7,000	\$0	-\$1,000	-12.50%	

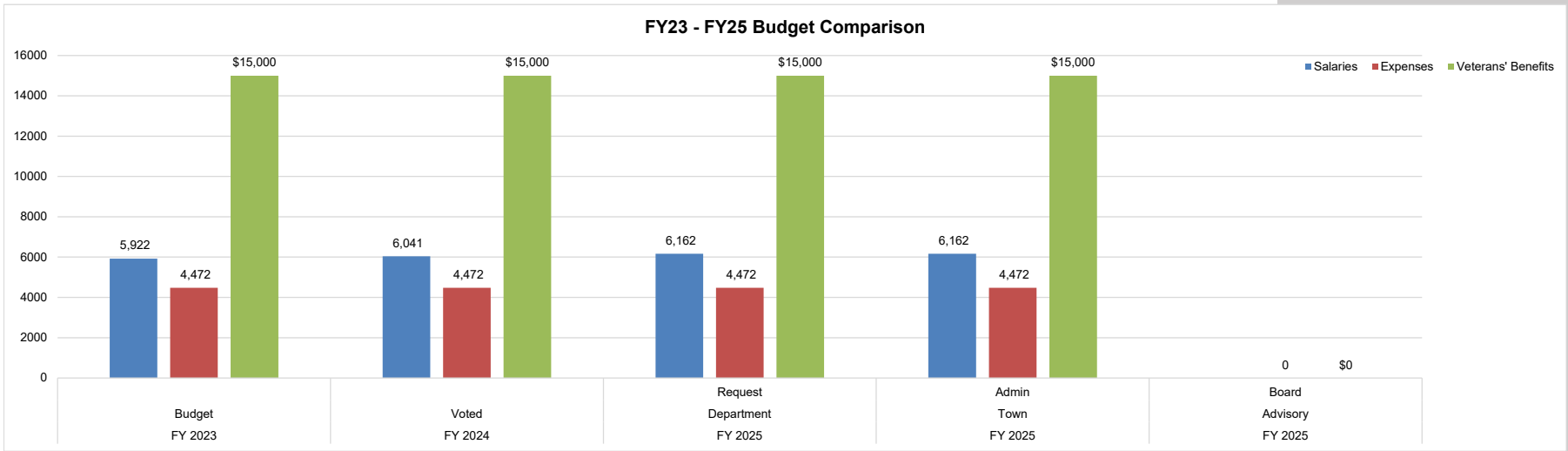
Council on Aging Expenses

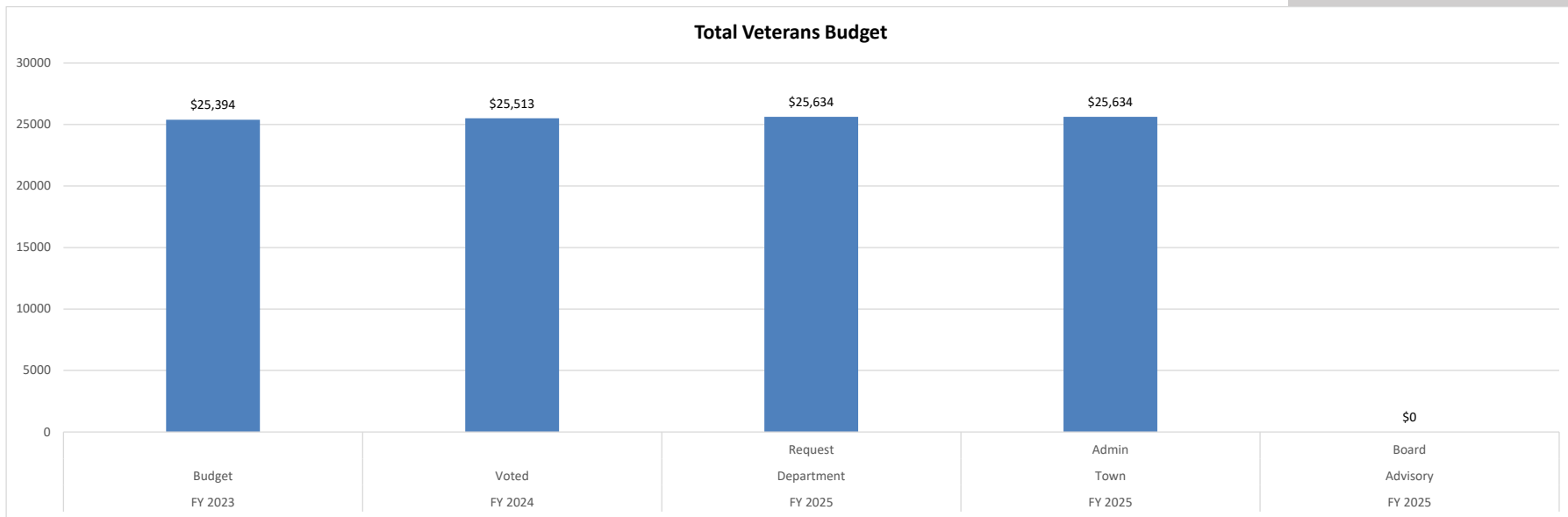


■ Bus ■ Office Supplies ■ Food and Service ■ In-State Travel ■ Dues and Memberships

VETERANS

Line	Department/Description	FY 2023 Budget	FY 2024 Voted	FY 2025 Department Request	FY 2025 Town Admin	FY 2025 Advisory Board	Percent Change
VETERAN'S SERVICE OFFICER							
1620	Salary	\$ 5,922	\$ 6,041	\$ 6,162	\$6,162		2.00%
1621	Expenses	\$ 4,472	\$ 4,472	\$ 4,472	\$4,472	\$ -	0.00%
1622	Veterans' Benefits	\$ 15,000	\$ 15,000	\$ 15,000	\$15,000	\$ -	0.00%
DEPARTMENTAL TOTAL		\$ 25,394	\$ 25,513	\$25,634	\$25,634	\$0	0.47%





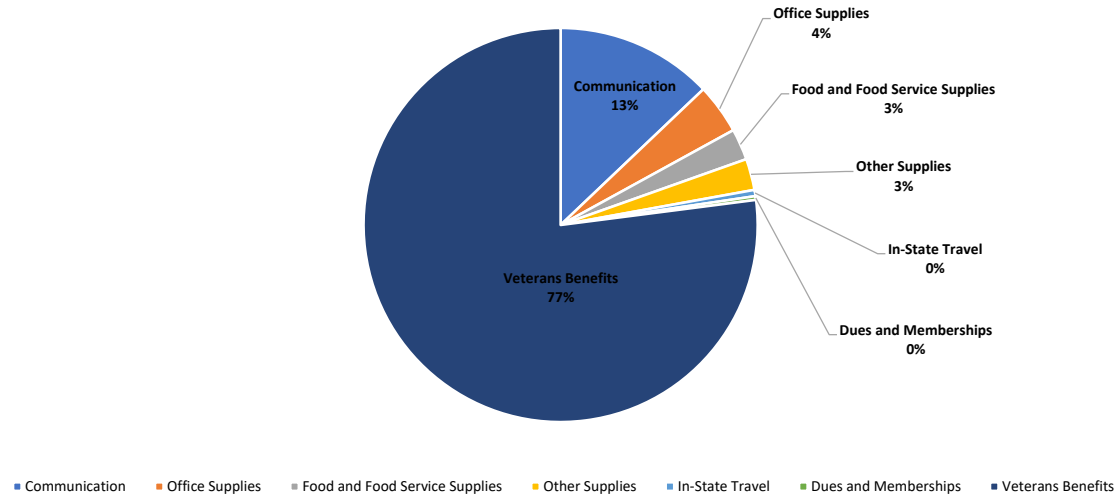
SALARIES

FISCAL YEAR 2024				FISCAL YEAR 2025			
Last Name	First Name	Position	Annual Salary 7/1/2023	Rate	Salary Increase	Final Salary	Projected Salary Fiscal 2025
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
	Budget	Voted	Department Request	Town Admin Recommendation	Advisory Board	Variance	Percent Change
Communication	\$ 2,512.00	\$ 2,512.00	\$ 2,512.00	\$ 2,512.00		\$ -	0.00%
Office Supplies	\$ 800.00	\$ 800.00	\$ 800.00	\$ 800.00		\$ -	0.00%
Food and Food Service Supplies	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00		\$ -	0.00%
Other Supplies	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00		\$ -	0.00%
In-State Travel	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00		\$ -	0.00%
Dues and Memberships	\$ 60.00	\$ 60.00	\$ 60.00	\$ 60.00		\$ -	0.00%
Veterans Benefits	\$ 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	\$ -	\$ -	0.00%

Veterans Expenses

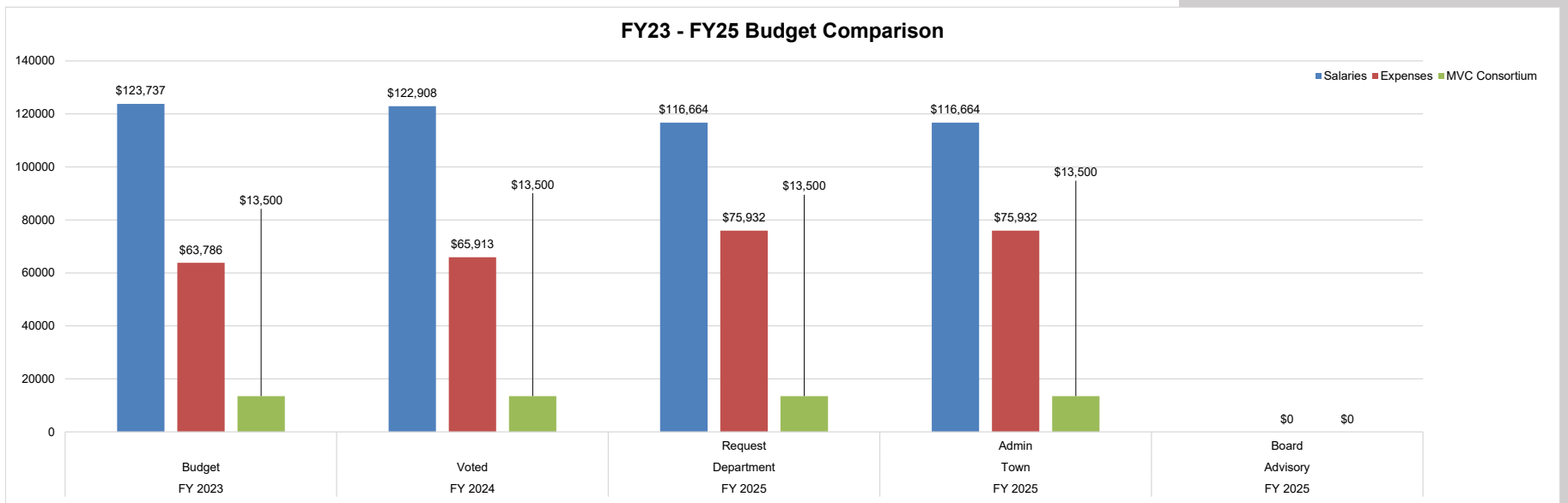


**HUMAN SERVICES
SUMMARY OF EXPENDITURES**

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

LIBRARY

Line	Department/Description	FY 2023 Budget	FY 2024 Voted	FY 2025 Department Request	FY 2025 Town Admin	FY 2025 Advisory Board	Percent Change
LIBRARY							
1660	Salary	\$ 123,737	\$ 122,908	\$ 116,664	\$ 116,664		-5.08%
1662	Expenses	\$ 63,786	\$ 65,913	\$ 75,932	\$ 75,932	\$ -	15.20%
1663	MVC Consortium	\$ 13,500	\$ 13,500	\$13,500	\$13,500	\$0	0.00%
DEPARTMENTAL TOTAL		\$ 201,023	\$ 202,321	\$ 206,096	\$ 206,096	\$ -	1.87%





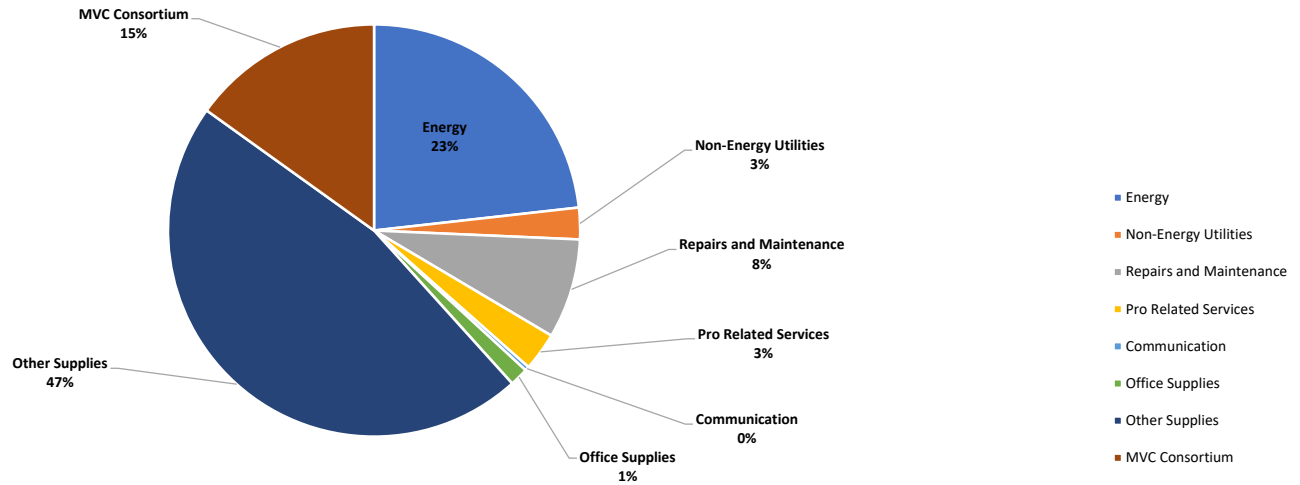
SALARIES

FISCAL YEAR 2024							FISCAL YEAR 2025					
Last Name	First Name	Position	Rate	Hours	Annual Salary 7/1/2023	Proposed Rate Increase	Hours	Proposed Increase 7/1/2024	Final Base Rate	Salary Increase	Final Salary	Projected Salary Fiscal 2025
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
Pallis	Marybeth	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

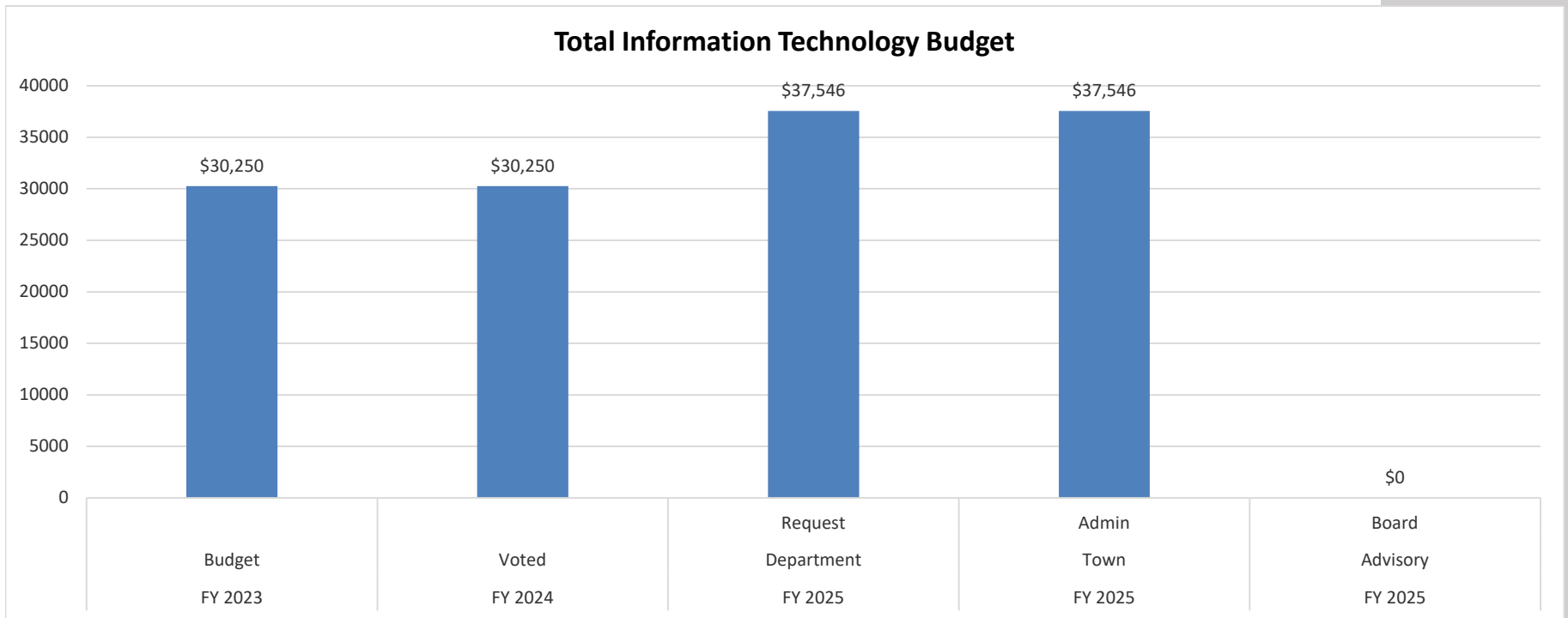
	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025	FY 2025	
<u>Line Item</u>	<u>Budget</u>	<u>Voted</u>	<u>Department Request</u>	<u>Town Admin Recommendation</u>	<u>Advisory Board</u>	<u>Variance</u>	<u>Percent Change</u>	<u>Line Item Detail Description</u>
Energy	\$ 15,000.00	\$ 16,000.00	\$ 20,765.00	\$ 20,765.00		\$ 4,765.00	29.78%	Inflationary increases in energy
Non-Energy Utilities	\$ 1,713.00	\$ 1,713.00	\$ 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		\$ 3,000.00	75.00%	Aging building, increased needs
Pro Related Services	\$ 2,200.00	\$ 2,200.00	\$ 2,685.00	\$ 2,685.00		\$ 485.00	22.05%	Potential need for transition assistance
Communication	\$ 250.00	\$ 300.00	\$ 300.00	\$ 300.00		\$ -	0.00%	
Office Supplies	\$ 1,200.00	\$ 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		\$ 1,269.00	3.14%	Increases to circulation materials
						\$ -		
TOTAL FUNDS REQUESTED	\$ 63,786.00	\$ 65,913.00	\$ 75,932.00	\$ 75,932.00	\$ -	\$ 10,019.00	15.20%	
						\$ -		
						\$ -		
MVC Consortium	\$ 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	\$0.00	\$ -	0.00%	

Library Expenses



INFORMATION TECHNOLOGY

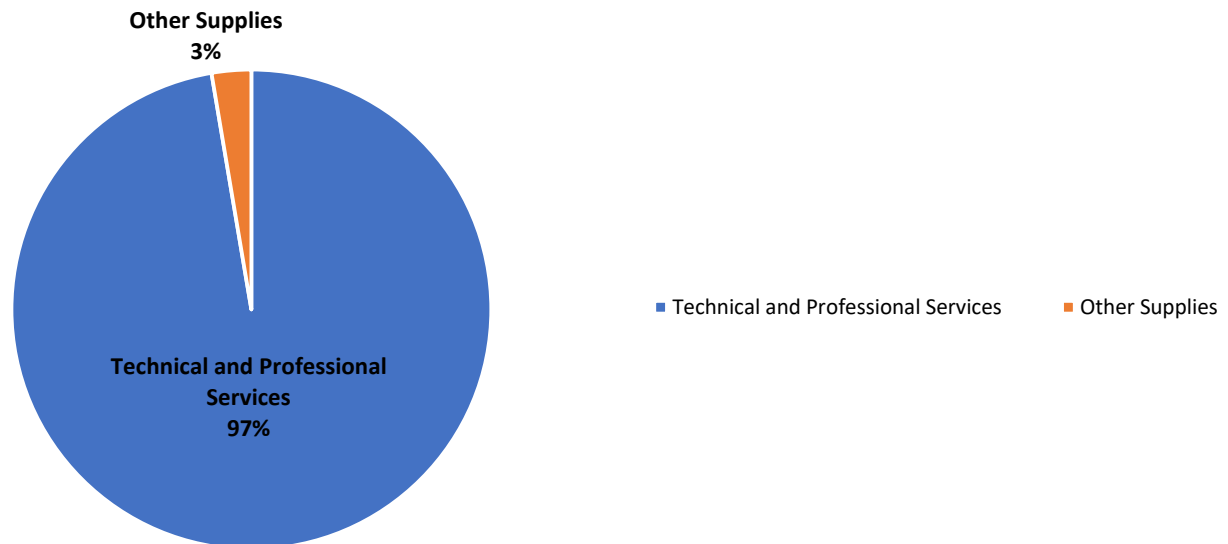
Line	Department/Description	FY 2023 Budget	FY 2024 Voted	FY 2025 Department Request	FY 2025 Town Admin	FY 2025 Advisory Board	Percent Change	Explanation of Change
INFORMATION TECHNOLOGY								
1102	Expenses	\$ 30,250	\$ 30,250	\$ 37,546	\$ 37,546	\$0.00	24.12%	New IT contract has caused annual increase
DEPARTMENTAL TOTAL		\$ 30,250	\$ 30,250	\$ 37,546	\$ 37,546	\$0.00	24.12%	



EXPENSES

			FY 2025	FY 2025			FY 2025
	FY 2023	FY 2024	Department	Town Admin	FY 2025	FY 2025	Percent
<u>Line Item</u>	<u>Budget</u>	<u>Voted</u>	<u>Request</u>	<u>Recommendation</u>	<u>Advisory Board</u>	<u>Variance</u>	<u>Change</u>
Technical and Professional Services	\$ 27,250.00	\$ 27,250.00	\$ 36,546.00	\$ 36,546.00		\$ 9,296.00	34.11%
Other Supplies	\$ 3,000.00	\$ 3,000.00	\$ 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	\$0.00	\$ 7,296.00	24.12%

Information Technology Expenses



RECREATION

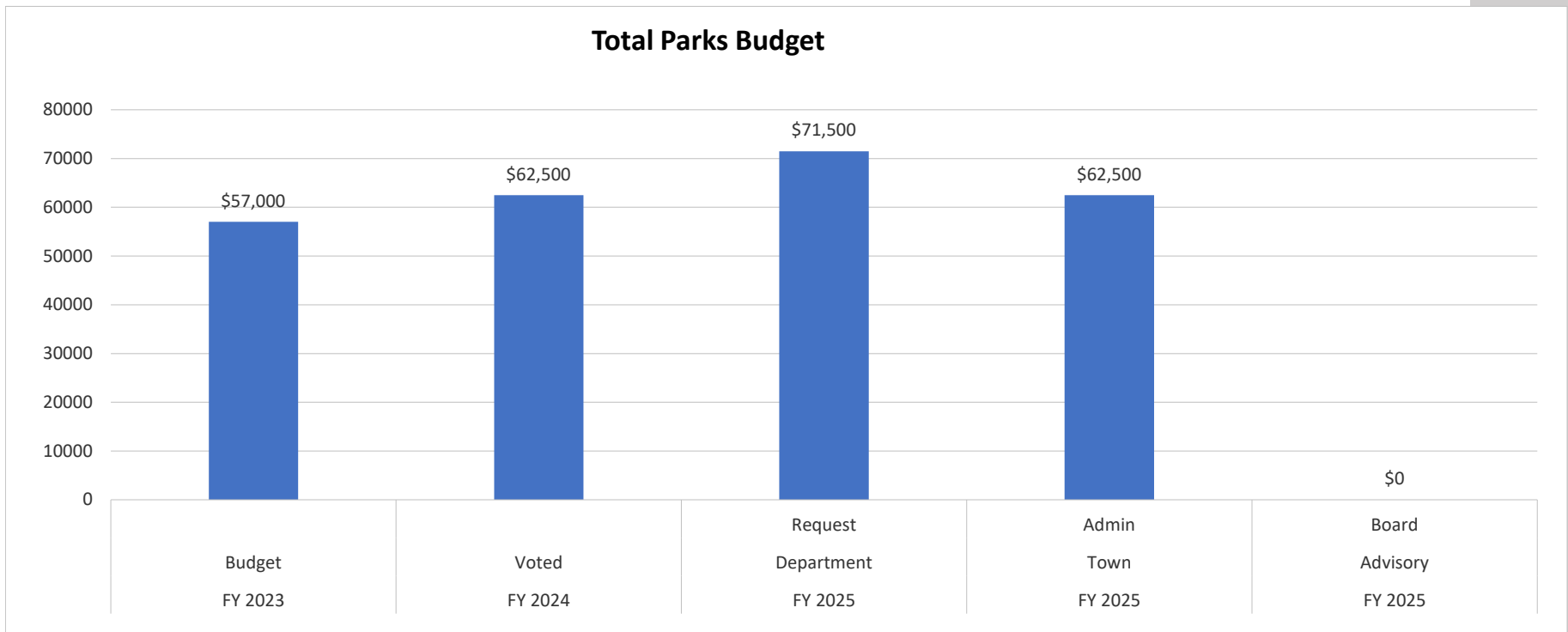
Line	Department/Description	FY 2023 Budget	FY 2024 Voted	FY 2025 Department Request	FY 2025 Town Admin	FY 2025 Advisory Board	Percent Change
RECREATION DEPARTMENT							
1561	Expenses	\$ 11,400	\$ 11,400	\$ 11,400	\$ 11,400	\$0	0.00%
DEPARTMENTAL TOTAL		\$ 11,400	\$ 11,400	\$ 11,400	\$ 11,400	\$0	0.00%

EXPENSES

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

PARKS

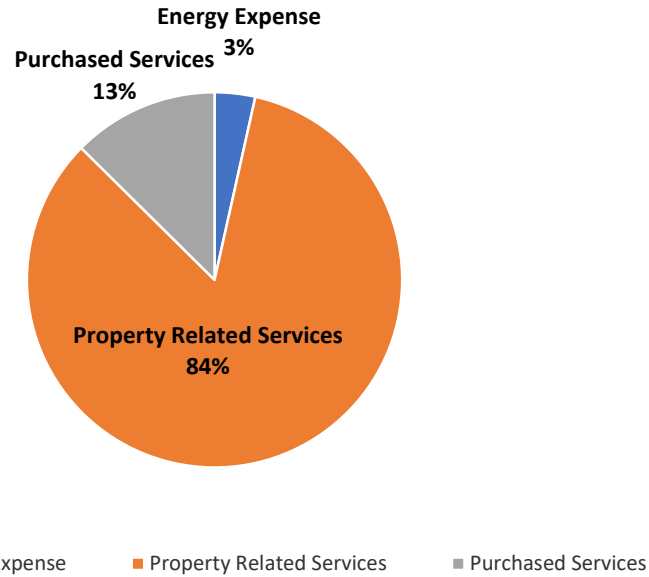
Line	Department/Description	FY 2023 Budget	FY 2024 Voted	FY 2025 Department Request	FY 2025 Town Admin	FY 2025 Advisory Board	Percent Change
PARKS DEPARTMENT							
1561	Expenses	\$ 57,000	\$ 62,500	\$ 71,500	\$ 62,500	\$ 0	0.00%
DEPARTMENTAL TOTAL		\$ 57,000	\$ 62,500	\$ 71,500	\$ 62,500	\$ 0	0.00%



EXPENSES

			FY 2025	FY 2025			FY 2025
	FY 2023	FY 2024	Department	Town Admin	FY 2025	FY 2025	Percent
<u>Line Item</u>	<u>Budget</u>	<u>Voted</u>	<u>Request</u>	<u>Recommendation</u>	<u>Advisory Board</u>	<u>Variance</u>	<u>Change</u>
Energy Expense	\$ 3,000.00	\$ 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		\$0.00	0.00%
Purchased Services	\$ 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	\$ -	\$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		0.00%
DEPARTMENTAL TOTAL		\$ 700	\$ 700	\$ 700	\$ 700		0.00%

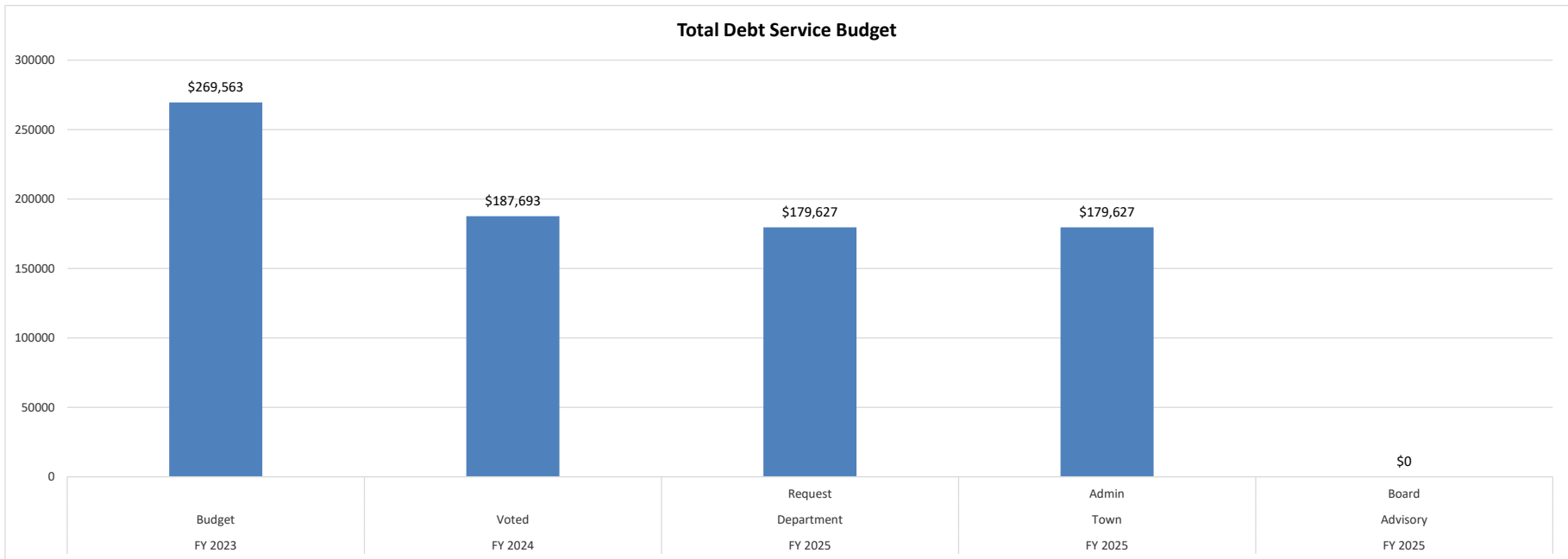
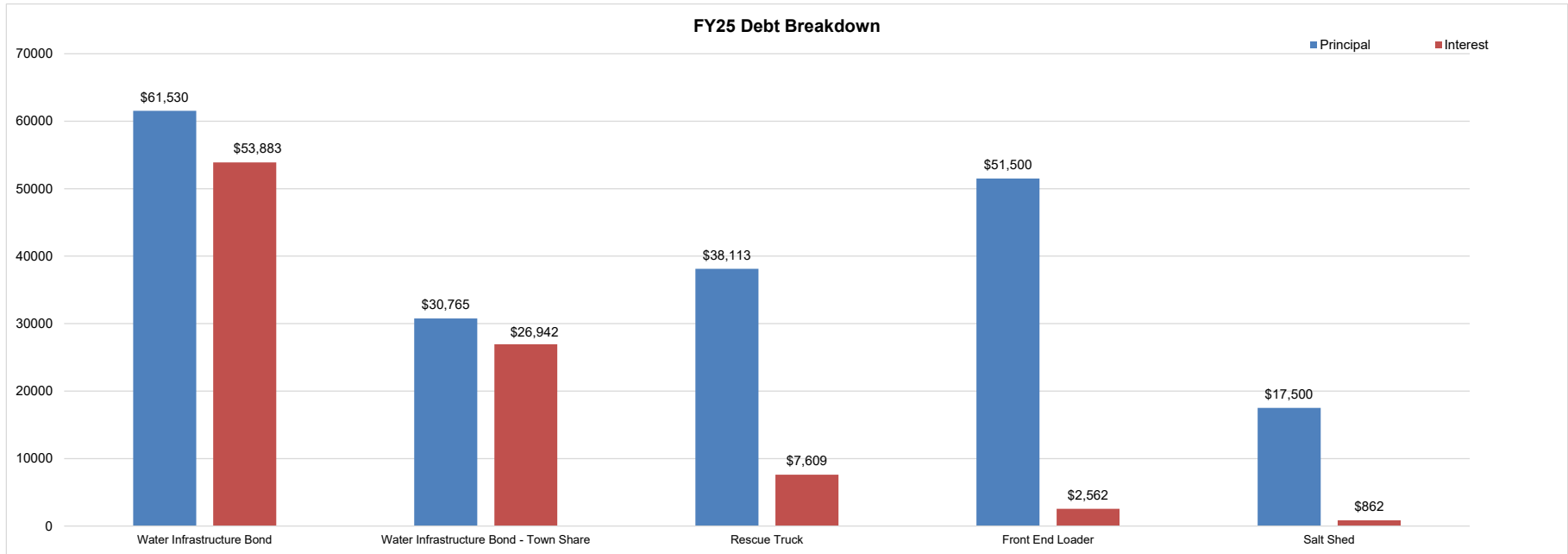
**LIBRARY AND RECREATION
SUMMARY OF EXPENDITURES**

Department	Budget
Library	\$206,096
Information Technology	\$37,546
Recreation	\$11,400
Parks	\$62,500
Memorial Day	\$700
Total	\$318,242

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		-1.34%
2002	Long Term Debt - Interest	\$ 30,856	\$ 44,175	\$37,974.70	\$37,974.70		-14.04%
2004	Temporary Loan Interest Admin Fee	\$ 3,300		\$ -	\$ 3,774		
			\$ 3,774	\$ 3,774	\$ 3,774		0.00%
DEPARTMENTAL TOTAL		\$ 269,563	\$ 187,693	\$ 179,627	\$ 179,627	0	-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	\$128,696.00		\$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		\$318,069.76		\$320,152.36		\$320,160.83		\$320,169.97	
TOTAL DEBT SERVICE		\$336,431.60		\$320,152.36		\$320,160.83		\$320,169.97	

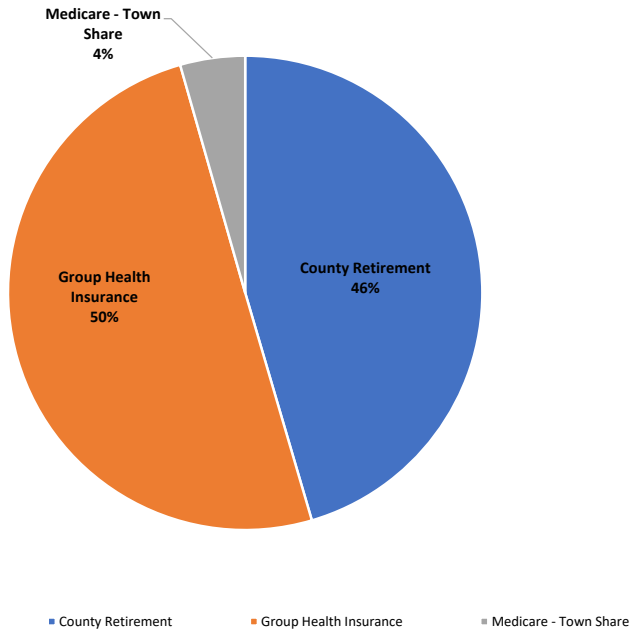


ASSESSMENTS

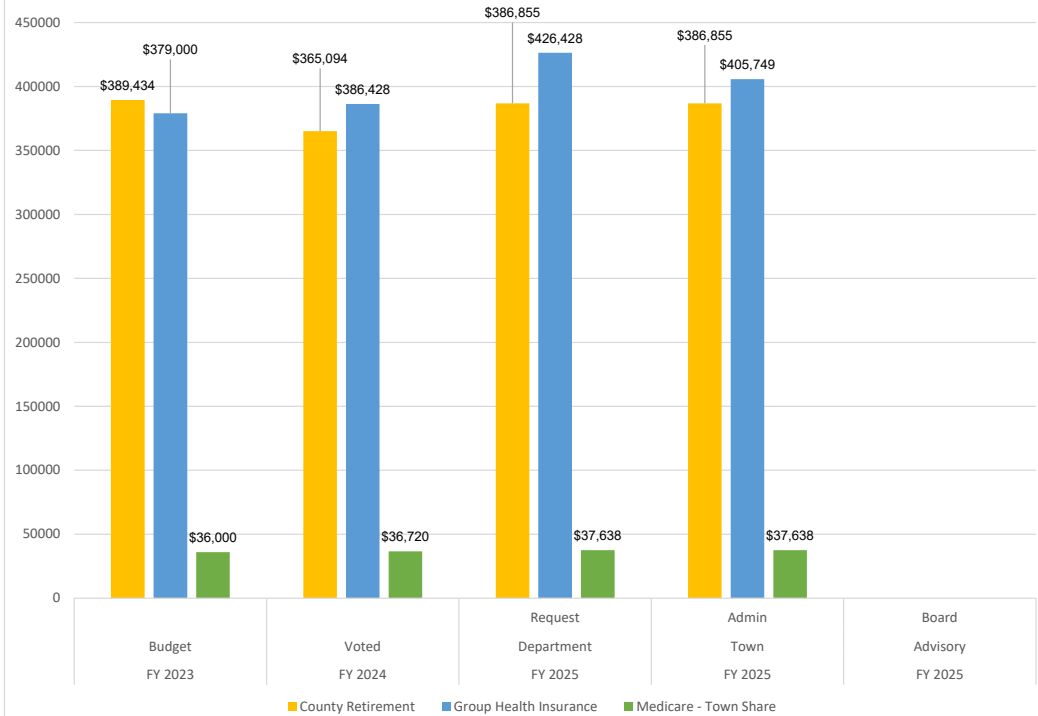
EMPLOYEE BENEFITS

Line	Department/Description	FY 2023 Budget	FY 2024 Voted	FY 2025 Department Request	FY 2025 Town Admin	FY 2025 Advisory Board	Percent Change
EMPLOYEE BENEFITS							
3000	County Retirement	\$ 389,434	\$ 365,094	\$ 386,855	\$ 386,855		5.96%
3001	Group Health Insurance	\$ 379,000	\$ 386,428	\$ 426,428	\$ 405,749		5.00%
3002	Medicare - Town Share	\$ 36,000	\$ 36,720	\$ 37,638	\$ 37,638		2.50%
	Unemployment Compensation	\$	\$ 20,000				-100.00%
DEPARTMENTAL TOTAL		\$ 804,434	\$ 808,242	\$ 850,921	\$ 830,242	0	5.28%

Breakdown of Employee Benefits

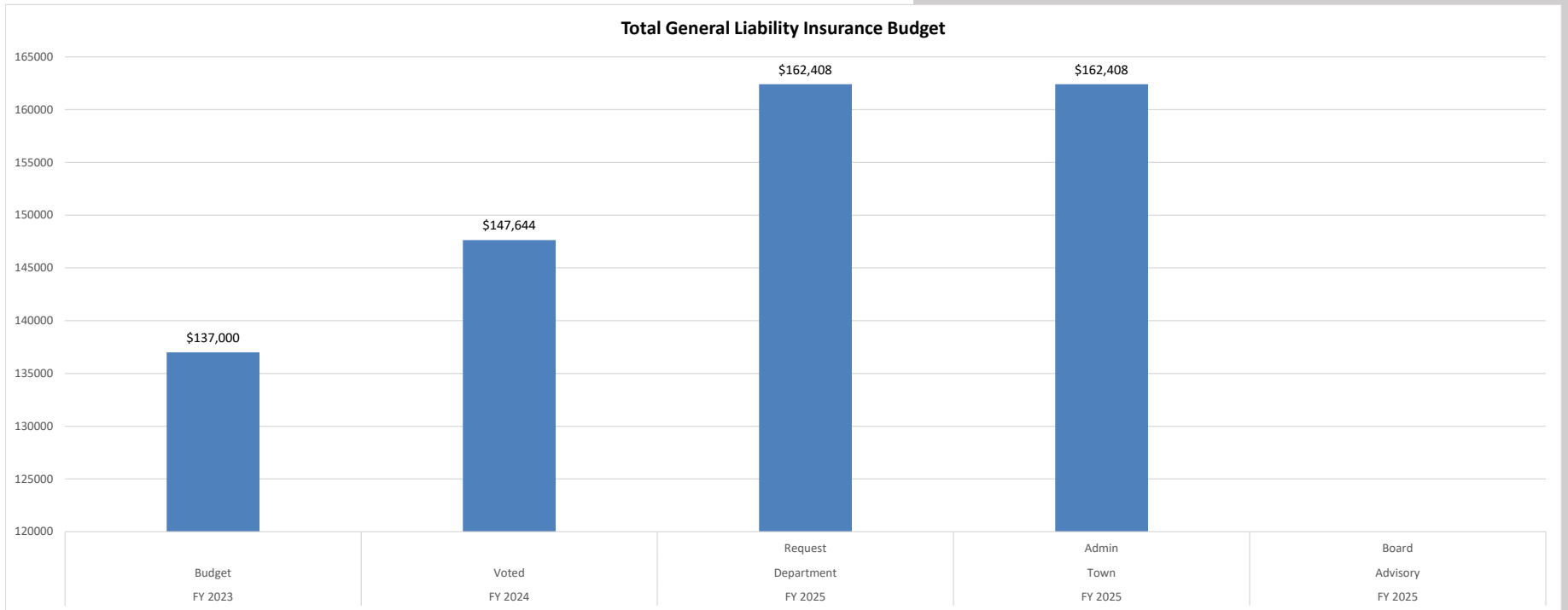


Employee Benefits Budget Totals



GENERAL LIABILITY

Line	Department/Description	FY 2023 Budget	FY 2024 Voted	FY 2025 Department Request	FY 2025 Town Admin	FY 2025 Advisory Board	Percent Change
INSURANCE & BONDING							
1160	Building/Vehicle Liability Insurance	\$ 137,000	\$ 147,644	\$ 162,408	\$ 162,408		10.00%
DEPARTMENTAL TOTAL		\$ 137,000	\$ 147,644	\$ 162,408	\$ 162,408	\$ 0.00	10.00%



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 assessment 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 10% and, in FY27, it will increase by 8.15%. These increases are based on the initial assessment and not the recently reduced assessment. For capital expenses, FY26 and FY27 are funded at FY24 levels. 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.
- State aid increases by 2% 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 \$791,428 and \$540,858 respectively.

General Fund Override and Impacts

As stated above, the FY25 recommended operating budget relies on a general fund override in the amount of \$694,578.

In order to balance FY26 and FY27, an override in the amount of \$791,428 and \$540,858 will be needed, respectively. The total override amount needed to balance all 3 years is \$2,026,865.

Using information provided by the Town Assessor, below please find an analysis of the impact to the average single family tax bill which is based on the FY24 average assessment and tax rate. The average single-family assessment for FY24 is \$641,400 and the tax rate is \$13.96.

The average single family tax bill, including the 3% Community Preservation Act (CPA) surcharge, is \$9,222.56.

- In FY25, with the additional \$694,578 general fund override amount, the average single family tax bill, including the CPA surcharge, would be \$9,790.72. That is an increase of \$568.16.
- In FY26, with the additional \$791,428 general fund override amount, the average single family tax bill, including CPA surcharge, would be \$10,438.14. That is an increase of \$647.42.
- In FY27, with the additional \$540,858 general fund override amount, the average single family tax bill, including CPA surcharge, would be \$10,880.78. That is an increase of \$442.64.

All total, over the 3-year time period, the single family tax bill would increase by an ***estimated*** \$1,658.22.

Town and School Deficits

If an override fails, the Town will need to decide how to allocate the deficit between the Town and Groton Dunstable Regional School District.

New Available Revenue

The FY25 new revenues are based on the calculation of total new revenues generated by the 2.5% tax increase plus new growth, state aid, local receipts which, for FY25 equals \$398,475. However, because we have reduced the free cash appropriation by \$100,000 and added back capital expenditures in the amount of \$119,344, based on prior years' spending, the total available new revenue is \$179,131.

Since the Groton Dunstable Regional School District is projected to be 65% of the Town's overall spending in FY25, and the Town budget is the remaining 35%, the Town could allocate the new available revenue 65% to the School District and 35% to the Town. This would mean the School District would receive \$116,435 and the Town would receive \$62,696, proportionally.

The School District's FY25 budget assessment increase is \$736,535 thus the deficit associated with the School District after offsetting the increase with the Town's new available revenue is \$620,100; the Town's operating budget increase is \$136,027, the deficit is \$73,331 when including new available revenue.

Proportion of Overall Deficit

Another method to allocate the deficit is to split the bottom-line deficit proportionally based on budget spending – 65% to the School District and 35% to the Town. This approach is used by the Town of Groton.

The overall, bottom-line budget deficit for FY25 is \$694,578. If you allocate the deficit 65% to the School District and 35% to the Town, the School District's deficit is \$451,476, and the Town's deficit is \$243,102, proportionally.

In sum, the range of the deficit associated with the School District's assessment is between \$451,476 and \$620,100 and the Town's deficit is between \$73,331 and \$243,102, depending on how we assign the overall deficit.

	Budget	Dpt. Requests	TA Recommend	Estimated	Estimated
	<u>FY24</u>	<u>FY25</u>	<u>FY25</u>	<u>FY26</u>	<u>FY27</u>
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	390,853	398,670	406,643
Local Receipts	749,632	750,000	750,000	750,000	750,000
Transfer Stabilization					
Free Cash for Operating Expenses	574,343	474,343	474,343	374,343	274,343
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	2,285,951	2,202,198	2,118,939
Total Available Revenue	13,774,363	14,041,309	14,052,859	14,367,409	14,690,285
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	14,196,859	14,511,409	14,834,285
Ties to the Recap					
Total new money for operating	402,668	386,925	398,475	415,588	421,917
Starting Free Cash Balance	640,481				
Available Free Cash Balance	66,138				

	Budget <u>FY24</u>	Dpt. Requests <u>FY25</u>	TA Recommend <u>FY25</u>	Estimated <u>FY26</u>	Estimated <u>FY27</u>
EXPENSES					
General Government	660,102	633,755	633,755	650,737	665,352
Public Safety	1,665,647	1,963,808	1,768,904	1,805,229	1,842,342
Schools	8,292,773	9,413,241	9,029,308	10,072,080	10,853,809
Public Works	911,976	989,239	922,311	935,522	949,056
Human Services	78,382	79,328	79,328	81,457	83,682
Library & Recreation	307,171	327,242	318,242	324,190	330,830
Town Debt Service	187,693	179,627	179,627	161,971	162,056
Insurance & Assesments	955,886	1,013,329	992,650	1,042,283	1,094,397
Total Town Budget	13,059,629	14,599,569	13,924,125	15,073,468	15,981,525
Total Town Operating	4,579,163	5,006,701	4,715,190	4,839,417	4,965,660
Total School Operating	8,292,773	9,413,241	9,029,308	10,072,080	10,853,809
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	3,213	3,277	3,343
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	14,891,437	16,049,275	16,966,164
Surplus/ (Deficit)	0	(1,261,339)	(694,578)	(1,537,866)	(2,131,879)

1-year override	2-year override	3-year override	Total
694,578	791,428	540,858	2,026,865

Department/Account	Voted FY21	Voted FY22	Voted FY23	Voted FY24	Dept Requests FY25	Town Admin FY25	Estimated FY26	Estimated FY27
GENERAL GOVERNMENT								
Town Administrator								
Administrator Salary	77,812	93,636	93,636	129,700	135,700	135,700	141,700	145,243
Assistant Administrator Salary	62,424	63,672	64,945.44	45,900.00	46,996.00	46,996.00	47,936	48,895
Communication								
Office Supplies	400	400	400	400	400	400.00	404	408
Dues & Subscriptions	880	880	880	880	880	880.00	889	898
Training & Meetings	2,000	2,000	2,000	2,000	5,000	5,000.00	5,050	5,101
350th Celebration			20,000					
SALARIES	140,236	157,308	158,581	175,600	182,696	182,696	189,636	194,137
EXPENSES	3,280	3,280	23,280	3,280	6,280	6,280	6,343	6,406
Total	143,516	160,588	181,861	178,880	188,976	188,976	195,979	200,543
Selectmen								
Salaries								
Energy								
Professional and Tech	330	330	330	330	330	330	340	350
Special Legal	6,000	6,000	6,000	6,000	6,000	6,000	6,180	6,365
Communication	1,200	1,200	1,200	1,200	1,200	1,200	1,212	1,224
Office Supplies Expense	300	300	300	300	300	300	303	306
In-State Travel	100	100	100	100	100	100	101	102
Dues and Membership	900	900	900	900	1,500	1,500	1,530	1,561
No. Midd. Council of Govt	5,800	5,800	1,144	1,173	4,800	4,800	4,896	4,994
SALARIES	-	-	-	-	-	-	0	0
EXPENSES	14,630	14,630	9,974	10,003	14,230	14,230	14,562	14,902
Total	14,630	14,630	9,974	10,003	14,230	14,230	14,562	14,902
Fincom								
Dues and Memberships	150	150	150	150	150	150	150	150
Reserve Account	30,000	30,000	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	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	28,877	29,455
Accountant Services			30,600	36,000	36,000	36,000.000	37,080	38,192
Annual Audit	15,000	16,000	16,000	21,000	16,000	16,000.00	16,480	16,974
Professional Tech	6,000	6,000	6,000	6,000	6,000	6,000.000	6,180	6,365
Office Supplies	750	750	750	750	750	750.00	758	765
In-State Travel	850	850	850	850	850	850.00	859	867
Dues and Membership	100	100	100	100	100	100.00	102	104
SALARIES	31,185	41,408	11,618	12,289	28,311	28,311	28,877	29,455
EXPENSES	22,700	23,700	54,300	64,700	59,700	59,700	61,458	63,268
Total	53,885	65,108	65,918	76,989	88,011	88,011	90,335	92,723
Assessors								
Salaries	-	-						
Principle Assessor Salary	31,074	31,695	32,455	34,171	34,991	34,991.00	35,691	36,405
Associate Assessor Salary	17,181	17,522	17,870	18,519	12,628	12,628.00	12,881	13,138
Professional and Technical	10,180	13,780	11,380	9,000	8,000	8,000.000	8,240	8,487
Prof & Tech Prop Review Assessment	12,000	12,000	12,000	10,000	9,000	9,000.000	9,270	9,548
Communication	125	125	125	125	125	125.00	126	128
Office Supplies	900	900	900	900	900	900.00	909	918
In-State Travel	700	700	700	700	500	500.00	505	510
Dues and Memberships	150	150	150	150	150	150.00	153	156
SALARIES	48,255	49,217	50,325	52,690	47,619	47,619	48,571	49,543
EXPENSES	24,055	27,655	25,255	20,875	18,675	18,675	19,203	19,747
Total	72,310	76,872	75,580	73,565	66,294	66,294	67,775	69,290

Treasurer								
Treasurer-Collector	71,614	73,031	58,754.04	65,850.00	30,999.00	30,999.00	31,801	32,437
Treasurer/Collector Certification			2,000					
Professional and Technical	15,230	15,230	15,920	16,200	18,700	18,700.00	19,261	19,839
Communication	5,800	5,800	5,800	6,500	6,500	6,500.00	6,565	6,631
Office Supplies	1,550	1,550	2,050	2,050	2,050	2,050.00	2,071	2,091
In-State Travel	247	247	547	600	600	600	606	612
Dues and Memberships	100	100	250	250	250	250.00	255	260
Other Bank Charges	490	490	490	490	490	490.00	495	500
Tax Title								
SALARIES	71,614	73,031	58,754	65,850	30,999	30,999	31,801	32,437
EXPENSES	23,417	23,417	27,057	26,090	28,590	28,590	29,252	29,933
Total	95,031	96,448	85,811	91,940	59,589	59,589	61,053	62,370
Town Counsel								
Professional and Technical	30,000	30,000	30,000	32,000	32,000	32,000	32,960	33,949
Dog Program								
Communication	150	200	200	200	200	200.00	202	204
Other Supplies	500	600	600	600	600	600.00	606	612
Total	650	800	800	800	800	800	808	816
Town Clerk								
Salary	38,210	38,974	39,905	40,706	20,839	20,839.00	21,256	21,681
Town Clerk			20,000					
Assistant Clerk				10,608	15,665	15,665.00	15,978	16,298
Temp Wages	2,000	3,001						
Certification	1,000		1,000					
Professional and Technical	700	700	700	700	700	700.00	721	743
Communication	300	300	300	300	300	300.00	303	306
Office Supplies	500	500	500	500	500	500.00	505	510
In-State Travel	300	300	300	300	300	300.00	303	306
Dues and Memberships	150	150	150	300	300	300.00	303	306
SALARIES	41,210	42,975	60,905	51,314	36,504	36,504	37,234	37,979
EXPENSES	1,950	1,950	1,950	2,100	2,100	2,100	2,135	2,171
Total	43,160	44,925	62,855	53,414	38,604	38,604	39,369	40,150
Elections								
Wages	7,000	2,000	3,000	3,000	3,000	3,000.00	3,000	3,000
Repairs and Maintenance	500	500	500	500	500	500.00	515	530
Professional and Tech	10,000	3,000	3,000	3,250	3,250	3,250.00	3,348	3,448
Communication	6,000	3,000	3,000	3,000	3,000	3,000.00	3,030	3,060
Other Supplies	500	1,500	1,500	1,500	1,500	1,500.00	1,515	1,530
SALARIES	7,000	2,000	3,000	3,000	3,000	3,000	3,000	3,000
EXPENSES	17,000	8,000	8,000	8,250	8,250	8,250	8,408	8,569
Total	24,000	10,000	11,000	11,250	11,250	11,250	11,408	11,569
Registrar								
Salary	\$ 225	\$ 250	\$ 250	\$ 850	\$ 850	\$ 850	\$ 850	\$ 850
Conservation								
Clerical Wages	14,446	15,111	15,350	14,560	14,616	14,616.00	14,908	15,206
Professional and Technical	280	280	280	280	280	280.00	288	297
Communication	175	175	175	175	175	175.00	177	179
Office Supplies	225	225	225	225	225	225.00	227	230
Other Supplies	300	300	300	300	300	300.00	303	306
In-State Travel	70	70	70	70	70	70.00	71	71
Dues and Memberships	800	800	800	800	800	800.00	816	832
Other Expenses	150	150	150	150	150	150.00	152	153
SALARIES	14,446	15,111	15,350	14,560	14,616	14,616	14,908	15,206
EXPENSES	2,000	2,000	2,000	2,000	2,000	2,000	2,034	2,068
Total	16,446	17,111	17,350	16,560	16,616	16,616	16,942	17,274

Planning Board								
Clerical Wage	14,446	15,111	15,350	14,560	14,616	14,616.00	14,908	15,206
Professional and Tech	900	950	950	950	950	950	979	1,008
Communication	225	225	225	225	225	225	227	230
Office Supplies	225	225	225	225	225	225	227	230
SALARIES	14,446	15,111	15,350	14,560	14,616	14,616	14,908	15,206
EXPENSES	1,350	1,400	1,400	1,400	1,400	1,400	1,433	1,467
Total	15,796	16,511	16,750	15,960	16,016	16,016	16,341	16,673
Zoning Board								
Wages	-	-	-	-	-	-	-	0
Professional & Technical	816	816	816	1,000	1,000	1,000.00	1,030	1,061
Office Supplies	500	500	500	500	500	500.00	505	510
SALARIES	-	-	-	-	-	-	0	0
EXPENSES	1,316	1,316	1,316	1,500	1,500	1,500	1,535	1,571
Total	1,316	1,316	1,316	1,500	1,500	1,500	1,535	1,571
Town Hall								
Clerical Wages								
Part Time Wages								
Janitor/Recycler Wages	5,650	5,762	5,877	5,267	5,394	5,394.00	5,502	5,612
Hall Energy	12,000	12,000	12,000	14,000	15,000	15,000.00	15,450	15,914
Non- Energy Utilities	5,120	5,120	5,120	8,000	8,500	8,500.00	8,755	9,018
Repairs and Maint.	9,000	9,120	9,420	9,420	9,420	9,420.00	9,703	9,994
Property Related Services	4,500	4,600	8,000	8,000	9,000	9,000.00	9,270	9,548
Professional and Tech	1,000	1,000	1,000	1,000	1,000	1,000	1,030	1,061
Communication	4,750	4,750	5,000	5,000	5,000	5,000	5,050	5,101
Office Supplies	2,500	2,500	2,500	2,000	2,000	2,000	2,020	2,040
Bldg Repair & Maintenance Supplies								
Custodial Housekeeping Supplies	530	530	530	530	530	530	535	541
SALARIES	5,650	5,762	5,877	5,267	5,394	5,394	5,502	5,612
EXPENSES	39,400	39,620	43,570	47,950	50,450	50,450	51,813	53,215
Total	45,050	45,382	49,447	53,217	55,844	55,844	57,315	58,827
Town Reports								
Communication	325	325	325	325	325	325.00	328	332
Other Services	2,700	2,700	2,700	2,700	2,700	2,700.00	2,727	2,754
Total	3,025	3,025	3,025	3,025	3,025	3,025	3,055	3,086
Town Engineer								
Engineering Services	10,000	10,000	10,000	10,000	10,000	10,000	10,300	10,609
Total				\$ 10,000		\$ 10,000		
TOTAL GENERAL GOVERNMENT								
SALARIES	374,268	402,173	380,010.86	395,978.80	364,605.00	364,605.00	375,288	383,425
EXPENSES	224,923	220,943	272,077.00	264,123.00	269,150.00	269,150.00	275,449	281,927
Total	\$ 599,191	\$ 623,116	\$ 652,087.86	\$ 660,101.80	\$ 633,755.00	\$ 633,755.00	\$ 650,737	\$ 665,352
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PUBLIC SAFETY									
Police Department									
Chief Salary	123,665	128,558	131,335	133,931	136,595	136,595.00	139,327	142,113	
Wages	803,833	928,934	918,604	890,220	992,216	\$ 992,216	1,012,060	1,032,302	
Energy	9,000	9,000	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	3,000	3,000.00	3,090	3,183	
Cruiser Repairs and Maint.	8,000	8,000	10,000	10,000	10,000	10,000.00	10,300	10,609	
Radio Repair & Maintain Service	8,250	8,250	8,250	9,450	15,450	15,450.00	15,914	16,391	
Property Related Services	3,000	4,500	5,000	7,000	7,000	7,000.00	7,210	7,426	
Professional & Tech (Training)	11,000	11,000	11,000	13,000	15,000	14,000.00	14,420	14,853	
Tuition Reimbursement	2,700	2,700	2,700	2,700	2,700	2,700.00	2,727	2,754	
Police Radio Communication/School Resource Officer	83,000	86,000	98,000	106,700	124,300	41,765.00	43,018	44,308	
Communication (Phone)	3,500	3,500	4,000	4,000	4,000	4,000.00	4,040	4,080	
Lockup	3,000	3,000	3,000	2,500	2,500	2,500.00	2,525	2,550	
Office Supplies	3,500	3,500	3,500	3,500	3,500	3,500.00	3,535	3,570	
Cruiser Supplies	29,000	29,000	29,000	29,000	29,000	29,000.00	29,870	30,766	
Other Supplies	22,400	22,400	24,000	24,000	24,000	24,000.00	24,240	24,482	
Dues and Memberships	12,900	12,900	13,500	13,500	13,500	13,500.00	13,770	14,045	
Cruiser Cap Lease	42,000	42,000	48,000	-	-	-	-	-	
	SALARIES	927,498	1,057,492	1,049,939	1,024,151	1,128,811	1,128,811	1,151,387	1,174,415
	EXPENSES	244,250	248,750	271,950	239,150	266,910	182,415	187,018	191,750
Total		1,171,748	1,306,242	1,321,889	1,263,301	1,395,721	1,311,226	1,338,406	1,366,165
Fire Department									
Chief Salary	85,800	87,516	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	52,000	54,949	40,000	80,268	81,874	81,874.00	83,511	85,182	
Wages, training	11,160	11,322	12,600	12,852	13,109	13,109.00	13,371	13,639	
Station Coverage		10,950							
Energy	3,500	3,000	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	15,000	15,000.00	15,450	15,914	
Professional & Tech Services	4,500	2,000	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	4,400.00	4,532	4,668	
Communications	7,000	9,000	9,000	12,000	12,000	12,000.00	12,120	12,241	
Office Supplies	800	1,000	1,000	1,500	1,500	1,500.00	1,515	1,530	
Building Repairs and Maint	3,000	5,500	5,500	6,000	6,000	6,000.00	6,180	6,365	
Vehicular Supplies	7,000	5,000	5,000	10,000	12,000	11,000.00	11,330	11,670	
Firefighting Supplies	6,000	6,000	6,000	6,000	6,000	6,000.00	6,180	6,365	
Custodial		500	500	750	900	750.00	758	765	
Training				500	1,000	1,000.00	1,010	1,020	
EMS Equipment & Supplies		1,000	1,000	5,000	7,000	6,000.00	6,180	6,365	
Uniforms		500	500	500	500	500.00	505	510	
Dues and Memberships	1,800	2,300	2,300	2,300	2,300	2,300.00	2,346	2,393	
Personal Protective Equipment & Supp.		1,500	1,500	1,500	6,000	1,500.00	1,545	1,591	
Rehab supplies									
Fire Department Equipment Replacement	13,000	10,000	10,000	12,000	12,000	12,000.00	12,360	12,731	
Annual Testing					5,000	-			
Medical for new Hires	4,000	1,500	1,500	1,500	1,500	1,500.00	1,515	1,530	
	SALARIES	148,960	164,737	298,806	220,718	368,772	271,013	276,433	281,962
	EXPENSES	65,600	68,200	69,200	87,950	105,100	92,450	94,856	97,329
Total		214,560	232,937	368,006	308,668	473,872	363,463	371,289	379,291
Inspectors									
Building Inspector Salary	25,290	25,796	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	5,000	5,000.00	5,000	5,000	
Gas Inspector Salary	4,000	4,000	4,000	4,000	4,000	4,000.00	4,000	4,000	
Plumbing Inspector Salary	4,000	4,000	4,000	4,000	4,000	4,000.00	4,000	4,000	
Electrical Inspector Salary	12,000	12,000	12,000	12,000	12,000	12,000.00	12,000	12,000	
Dog Officer Salary	11,000	11,000	11,000	11,000	11,000	11,000.00	11,000	11,000	
Building Inspector Expense	1,500	1,500	1,500	1,500	1,500	1,500.00	1,515	1,530	
Dog Officer Expense	2,000	2,000	2,000	2,000	2,000	2,000.00	2,020	2,040	
	SALARIES	61,290	61,796	62,316	62,843	63,380	63,928	64,486	
	EXPENSES	3,500	3,500	3,500	3,500	3,500	3,535	3,570	
Total		64,790	65,296	65,816	66,343	66,880	67,463	68,057	

Emergency Management									
Communications	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,515	1,530
Other Supplies	250	250	250	250	250	250	250	253	255
New Equipment	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,010	1,020
In-State Travel	150	150	150	150	150	150	150	152	153
Total	2,900	2,900	2,900	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	22,000	22,000	22,000	22,660	23,340
Police Details			2,200	2,200	2,200	2,200	2,200	2,244	2,289
Public Works Supplies	85	85	85	85	85	85	85	86	87
Dues and Memberships	150	150	150	150	150	150	150	153	156
Total	22,235	22,235	24,435	24,435	24,435	24,435	24,435	25,143	25,871
	\$ 1,476,233	\$ 1,629,610	\$ 1,783,046	\$ 1,665,647	\$ 1,963,808	\$ 1,768,904	\$ 1,805,229	\$ 1,842,342	
TOTAL PUBLIC SAFETY	1,476,233	1,629,610	1,783,046	1,665,647	1,963,808	1,768,904	1,805,229	1,842,342	
SALARIES	1,137,748	1,284,025	1,411,061	1,307,712	1,560,963	1,463,204	1,491,748	1,520,863	
EXPENSES	338,485	345,585	371,985	357,935	402,845	305,700	313,481	321,479	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
SCHOOLS									
GDRSD (GDRSD Operating + Capital)									
Operating	6,767,185	7,230,946	7,590,208	8,061,150	9,181,618	8,797,685	9,834,465	10,610,022	
Capital	6,475,665	7,000,663	7,201,663	\$7,742,721	\$8,864,641	\$8,582,256	9,516,036	10,291,593	
Debt	78,830	64,202	253,176	188,281	188,281	86,733	188,281	188,281	
	212,690	166,081	135,369	130,148	128,696	128,696	130,148	130,148	
GLRVTS									
Operating	283,795	242,921	257,099	199,740	199,740	199,740	205,732	211,904	
	34,786	33,447	31,514	31,883	31,883	31,883	31,883	31,883	
Essex Agricultural									
Tuition	-	-	-	-	-	-	-	-	
Transportation	-	-	-	-	-	-	-	-	
TOTAL SCHOOLS	7,085,766	7,507,314	7,878,821	8,292,773	9,413,241	9,029,308	10,072,080	10,853,809	
	\$ 7,085,766	\$ 7,507,314	\$ 7,878,821	\$ 8,292,773	\$ 9,413,241	\$ 9,029,308	\$ 10,072,080	\$ 10,853,809	
PUBLIC WORKS									
Highway Department									
Salary	209,163	214,171	292,214	287,761	353,052	295,944.00	301,863	307,900	
Part-Time Wages	6,500	6,500	6,500	6,500	6,500	6,500.00	6,630	6,763	
Clerical Wages	18,481	18,850	19,911	20,434	21,036	21,035.00	21,456	21,885	
Overtime	8,000	8,000	8,000	8,000	8,000	8,000.00	8,160	8,323	
Clothing	2,700	2,700	3,800	3,600	3,600	3,600.00	3,636	3,672	
Energy	6,895	7,033	7,174	7,174	7,174	7,174	7,389	7,611	
Repairs and Maint Service	43,637	44,947	44,947	44,947	49,000	49,000.00	50,470	51,984	
Paving Service	67,500	67,000	67,000	67,000	67,000	67,000	67,000	67,000	
Brush, Signs, Line Paint	29,369	29,369	35,000	35,000	35,000	35,000	36,050	37,132	
Repairs and Maintain Building	5,000	10,000	10,000	10,000	10,000	10,000	10,300	10,609	
Leases and Rentals	15,600	15,600	10,000	10,000	12,500	10,000	10,100	10,201	
Mach. Professional and Tech	3,090	3,200	3,200	3,200	3,200	3,200	3,296	3,395	
Communication	5,463	5,463	6,000	6,000	3,000	3,000.00	3,030	3,060	
Supplies	902	902	902	902	900	900.00	909	918	
Machinery Vehicular Supplies	37,500	37,500	37,500	37,500	37,500	37,500	38,625	39,784	
Machinery Public Works Supplies	8,626	8,799	8,973	8,973	8,973	8,973	9,242	9,519	
Basin Cleaning and Sweeping - MS4		5,000	5,000	10,000	10,000	10,000	10,300	10,609	
Dues and Memberships	1,000	1,000	1,000	1,000	1,000	500.00	510	520	
SALARIES	242,144	247,521	326,625	322,695	388,588	331,479	338,109	344,871	
EXPENSES	227,282	238,513	240,496	245,296	248,847	245,847	250,857	256,015	
Total	469,426	486,034	567,121	567,991	637,435	577,326	588,966	600,885	

Snow Removal									
Wages	56,175	56,175	56,175	56,175	57,300	56,175	56,175	56,175	56,175
Repair and Maintenance Services	5,583	5,583	5,583	5,583	5,583	5,583	5,583	5,583	5,583
Flowing Outside Flow Companies	25,583	25,583	25,583	25,583	30,277	25,583	25,583	25,583	25,583
Professional and Technical									
Vehicular Supplies	6,090	6,090	6,090	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	192,454	192,454	192,454
SALARIES	56,175	56,175	56,175	56,175	57,300	56,175	56,175	56,175	56,175
EXPENSES	229,710	229,710	229,710	229,710	234,404	229,710	229,710	229,710	229,710
Total	285,885	285,885	285,885	285,885	291,704	285,885	285,885	285,885	285,885
Street Lights									
Energy	11,500	10,000	10,000	10,000	12,000	11,000.00	11,330	11,670	11,670
Transfer Station									
Wages	-	-	-	-	-	-	-	0	0
Landfill Expense	5,000	12,000	12,000	15,000	15,000	15,000	15,450	15,914	15,914
Curbside trash pickup									
Professional and Technical	5,430	5,500	5,500	5,500	5,500	5,500	5,665	5,835	5,835
Other Services				2,000	2,000	2,000	2,060	2,122	2,122
Other Supply	2,000	2,000	2,000						
Rentals and Leases									
SALARIES	-	-	-	-	-	-	0	0	0
EXPENSES	12,430	19,500	19,500	22,500	22,500	22,500	23,175	23,870	23,870
Total	12,430	19,500	19,500	22,500	22,500	22,500	23,175	23,870	23,870
Cemetery									
Wages	11,966	12,205	12,450	15,000	15,000	15,000	15,300	15,606	15,606
Non-Energy Utilities(Water)	1,250	1,250	1,250	3,000	3,000	3,000	3,090	3,183	3,183
Repairs and Maint Services	3,000	3,000	3,000	3,000	3,000	3,000	3,090	3,183	3,183
Other Property Related Services	600	600	600	1,000	1,000	1,000	1,030	1,061	1,061
Build and Equip Repair Supplies	1,000	1,000	1,000	1,000	1,000	1,000	1,030	1,061	1,061
Grounds keeping Supplies	1,500	1,500	1,500	1,500	1,500	1,500	1,515	1,530	1,530
Other Supplies	1,100	1,100	1,100	1,100	1,100	1,100	1,111	1,122	1,122
SALARIES	11,966	12,205	12,450	15,000	15,000	15,000	15,300	15,606	15,606
EXPENSES	8,450	8,450	8,450	10,600	10,600	10,600	10,866	11,139	11,139
Total	20,416	20,655	20,900	25,600	25,600	25,600	26,166	26,745	26,745
	\$ 799,657	\$ 822,074	\$ 903,406	\$ 911,976	\$ 989,239	\$ 922,311	\$ 935,522	\$ 949,056	\$ 949,056
TOTAL PUBLIC WORKS	799,657	822,074	903,406	911,976	989,239	922,311	935,522	949,056	949,056
SALARIES	310,285	315,901	395,250	393,870	460,888	402,654	409,584	416,652	416,652
EXPENSES	489,372	506,173	508,156	518,106	528,351	519,657	525,938	532,404	532,404
HUMAN SERVICES									
Board of Health									
Board of Health Wages	12,821	13,077	13,552	14,373	14,717	14,717.00	15,011	15,312	15,312
Nashoba Bd of Health Assm	9,030	9,482	10,477	11,263	12,049	12,049.00	12,892	13,795	13,795
Rentals and Leases	1,700	1,700	1,700	1,700	1,700	1,700.00	1,717	1,734	1,734
Communications	400	400	400	400	400	400.00	404	408	408
Supplies	400	400	400	400	400	400.00	404	408	408
Dues and Memberships	400	400	400	400	400	400.00	404	408	408
Town Nurse Assessment	4,305	4,521	4,872	5,162	5,471	5,471.00	5,799	6,147	6,147
Mental Health		2,000	2,000	2,000	2,000	2,000.00	2,000	2,000	2,000
TADS	2,000								
SALARIES	12,821	13,077	13,552	14,373	14,717	14,717	15,011	15,312	15,312
EXPENSES	18,235	18,903	20,249	21,325	22,420	22,420	23,621	24,900	24,900
Total	31,056	31,980	33,801	35,698	37,137	37,137	38,632	40,212	40,212

Council on Aging																		
Council On Aging Wages	9,000	9,180	9,363	9,171	9,557	9,557.00	9,748	9,943										
Council on Aging Bus	5,000	5,000	5,000	3,500	3,000	3,000.00	3,030	3,060										
Council on Aging Office Supplies	250	250	250	250	250	250.00	253	255										
COA Food and Service	4,500	4,500	4,500	3,000	2,500	2,500.00	2,575	2,652										
Council on Aging In-St Travel	1,250	1,250	1,250	750	750	750.00	758	765										
COA Dues and Memberships	500	500	500	500	500	500.00	510	520										
SALARIES	9,000	9,180	9,363	9,171	9,557	9,557	9,748	9,943										
EXPENSES	11,500	11,500	11,500	8,000	7,000	7,000	7,125	7,253										
Total	20,500	20,680	20,863	17,171	16,557	16,557	16,873	17,196										
Veterans Affairs																		
Veterans Agent Salary	5,805	5,805	5,922	6,041	6,162	6,162.00	6,285	6,411										
Expenses	4,472	4,472	4,472	4,472	4,472	4,472.00	4,517	4,562										
Veterans Benefits	20,000	15,000	15,000	15,000	15,000	15,000.00	15,150	15,302										
SALARIES	5,805	5,805	5,922	6,041	6,162	6,162	6,285	6,411										
EXPENSES	24,472	19,472	19,472	19,472	19,472	19,472	19,667	19,863										
Total	30,277	25,277	25,394	25,513	25,634	25,634	25,952	26,274										
<table style="width:100%; border:none;"> <tr> <td style="width:33%;"></td> <td style="width:33%; text-align:right;">\$ 81,833</td> <td style="width:33%; text-align:right;">\$ 77,937</td> <td style="width:33%; text-align:right;">\$ 80,058</td> <td style="width:33%; text-align:right;">\$ 78,382</td> <td style="width:33%; text-align:right;">\$ 79,328</td> <td style="width:33%; text-align:right;">\$ 79,328</td> <td style="width:33%; text-align:right;">81,457</td> <td style="width:33%; text-align:right;">83,682</td> </tr> </table>											\$ 81,833	\$ 77,937	\$ 80,058	\$ 78,382	\$ 79,328	\$ 79,328	81,457	83,682
	\$ 81,833	\$ 77,937	\$ 80,058	\$ 78,382	\$ 79,328	\$ 79,328	81,457	83,682										
TOTAL HUMAN SERVICES																		
SALARIES	81,833	77,937	80,058	78,382	79,328	79,328	81,457	83,682										
EXPENSES	27,626	28,062	28,837	29,585	30,436	30,436	31,045	31,666										
	54,207	49,875	51,221	48,797	48,892	48,892	50,412	52,017										
LIBRARY, PARKS & RECREATION																		
Library Operations																		
Salaries and Wages	115,601	117,832	120,214	122,908	116,664	116,664.00	118,997	121,377										
Energy	15,000	15,000	15,000	16,000	20,765	20,765.00	21,388	22,030										
Non-Energy Utilities	500	1,713	1,713	1,713	2,213	2,213.00	2,279	2,348										
Repairs and Maint	3,200	4,805	4,000	4,000	7,000	7,000.00	7,210	7,426										
Other Pro Related Serv	2,500	2,500	2,200	2,200	2,685	2,685.00	2,766	2,849										
Professional & Technical Services																		
Communication	550	250	250	300	300	300.00	303	306										
Office Supplies	1,300	1,300	1,200	1,300	1,300	1,300.00	1,313	1,326										
Other Supplies	37,836	37,836	39,423	40,400	41,669	41,669.00	42,086	42,507										
SALARIES	115,601	117,832	120,214	122,908	116,664	116,664	118,997	121,377										
EXPENSES	60,886	63,404	63,786	65,913	75,932	75,932	77,345	78,791										
Total	176,487	181,236	184,000	188,821	192,596	192,596	196,342	200,168										
Library Consortium																		
M.V.L. Consortium Dues	13,300	13,300	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	23,700	24,000																
Other Supplies	3,000	3,000	3,000	3,000	1,000	1,000	1,010	1,020										
Total	26,700	27,000	30,250	30,250	37,546	37,546	37,804	38,068										

Recreation Department									
Rec. Other Purchased Service	6,400	6,400	11,400	11,400	11,400	11,400.00	11,742	12,094	
Parks Department									
Energy Expense	3,000	3,000	3,000	2,500	2,500	2,500.00	2,575	2,652	
Other Property Related Services	49,000	49,000	45,000	51,000	60,000	51,000.00	51,980	53,539	
Other Purchased Services	9,000	9,000	9,000	9,000	9,000	9,000.00	9,270	9,548	
Total	61,000	61,000	57,000	62,500	71,500	62,500	63,825	65,740	
Memorial Day Committee									
Expenses	700	700	700	700	700	700.00	707	714	
	\$ 284,587	\$ 289,636	296,850.00	307,170.72	327,242.00	318,242.00	324,190	330,830	
TOTAL LIBRARY & RECREATION	284,587	289,636	296,850.00	307,170.72	327,242.00	318,242.00	324,190	330,830	
SALARIES	115,601	117,832	120,214.00	122,907.72	116,664.00	116,664.00	118,997	121,377	
EXPENSES	168,986	171,804	176,636.00	184,263.00	210,578.00	201,578.00	205,192	209,453	
DEBT & INTEREST									
Long Term Principal									
Long Term Principal	\$ 249,000	\$ 89,000	\$ 235,407	\$ 139,744	\$ 137,878	137,877.90	131,903	132,651	
Long Term Interest									
Long Term Interest	23,375	7,000	30,856	44,175	37,975	37,974.70	26,219	25,478	
Temporary Loan Interest									
Temporary Loan Interest	3,300	3,300	3,300	3,774	3,774	3,774.00	3,849	3,926	
TOTAL DEBT & INTEREST	275,675	99,300	269,563	187,693	179,627	179,627	161,971	162,056	
INSURANCE & ASSESSMENTS									
County Retirement									
County Retirement System	293,124	367,320	389,434	365,094	386,855	386,855	406,198	426,508	
Group Health Insurance - 914									
Group Health Insurance	307,000	305,000	379,000	386,428	426,428	405,749	426,037	447,339	
Unemployment Account									
Unemployment				20,000					
FICA Town Share									
Medicare Town Share	30,000	33,100	36,000	36,720	37,638	37,638	39,520	41,496	
Bldg./Vehicle Liab. Ins./Workers Compensation, Etc									
Bldg./Vehicle Liab. Ins.	120,000	127,500	137,000	147,644	162,408	162,408	170,528	179,055	
TOTAL INSURANCE & ASSESSMENTS	750,124	832,920	941,434	955,886	1,013,329	992,650	1,042,283	1,094,397	

Total Budget	11,353,066	11,881,907	12,805,266	13,059,629	14,599,569	13,924,125	15,073,468	15,981,525
	\$ 11,353,066	\$ 11,881,907	\$ 12,805,266	\$ 13,059,629	\$ 14,599,569	\$ 13,924,125	15,073,468	15,981,525
Municipal Salaries	1,965,528	2,147,993	2,335,373	2,250,054	2,533,556	2,377,563	2,426,662	2,473,983
Municipal Operations	1,275,973	1,294,380	1,380,075	1,373,224	1,459,816	1,344,977	1,370,473	1,397,279
Insurance & Assessments	750,124	832,920	941,434	955,886	1,013,329	992,650	1,042,283	1,094,397
Municipal Operations - TOTAL	3,991,625	4,275,293	4,656,882	4,579,163	5,006,701	4,715,190	4,839,417	4,965,660
Municipal Debt & Interest	275,675	99,300	269,563	187,693	179,627	179,627	161,971	162,056
Town Operations & Debt - TOTAL	4,267,300	4,374,593	4,926,445	4,766,856	5,186,328	4,894,817	5,001,388	5,127,716
Schools - Operations	6,838,290	7,307,786	7,711,938	8,130,742	9,252,662	8,868,729	9,910,049	10,691,778
Schools - Debt & Interest	247,476	199,528	166,883	162,031	160,579	160,579	162,031	162,031
Schools Operations & Debt - TOTAL	7,085,766	7,507,314	7,878,821	8,292,773	9,413,241	9,029,308	10,072,080	10,853,809
Total Budget for the Fiscal Year	11,353,066	11,881,907	12,805,266	13,059,629	14,599,569	13,924,125	15,073,468	15,981,525
Check	\$ 11,275,735	\$ 11,881,907	\$ 12,616,292					
	\$ 77,331	\$ -						

	Dpt Requests FY25	TA Recommend FY25	Estimated FY26	Estimated FY27
Municipal Salaries	12.60%	5.67%	2.07%	1.95%
Municipal Operations	6.31%	-2.06%	1.90%	1.96%
Insurance & Assessments	6.01%	3.85%	5.00%	5.00%
Municipal Operations - TOTAL	9.34%	2.97%	2.63%	2.61%
Municipal Debt & Interest	-4.30%	-4.30%	-9.83%	0.05%
Town Operations & Debt - TOTAL	8.80%	2.68%	2.18%	2.53%
Schools - Operations	13.80%	9.08%	11.74%	7.89%
Schools - Debt & Interest	-0.90%	-0.90%	0.90%	0.00%
Schools Operations & Debt - TOTAL	13.51%	8.88%	11.55%	7.76%
Total Budget for the Fiscal Year	11.79%	6.62%	8.25%	6.02%