Town of Acton

OFFICE OF THE TOWN MANAGER

472 Main Street
Acton, Massachusetts 01720
(978) 929-6611
www.actonma.gov
manager@actonma.gov

March 6, 2025

Dear Members of the Finance Committee:

At the February 24, 2025 meeting, the Select Board unanimously voted to adopt the enclosed FY2026 Revised Recommended Municipal Budget and Capital Improvement Plan and to formally transmit the budget to the Finance Committee.

The FY2026 budget process began in August 2024 when departments were directed to submit budget requests to support their current level of service and capital improvement requests with justifications. The preliminary level services estimate and capital needs presented to the Select Board on November 18, 2024 included a level services estimate of $41,295,277 to support municipal operations along with $1.1M in new staff requests. Incorporating feedback from the Select Board and Finance Committee, the level services estimate was reduced in a December 16, 2024 presentation to $40,940,464, a reduction of $354,763. This reduction required deferring of staffing and reductions in supplies and services expenses.

The FY2026 budget book published and distributed on January 8, 2025 contained a $40,940,464 operating budget and inclusive of offsets, subsidies, and capital funding, was a total FY2026 spending of $42,671,926. This represented an increase of 4.56% over FY2025. This budget recommendation was presented during a joint meeting of the Select Board and Finance Committee on January 13, 2025 and reviewed at budget workshops held January 15th and 21st.

The Massachusetts Interlocal Insurance Association (MIIA) recently announced that the Town would see a 14.84% increase in health insurance premiums in FY2026, $160,000 more than the 10% the Town had originally budgeted for based on previous guidance from MIIA. The Select Board directed that we absorb this increase through reductions in other areas to maintain the $40,940,464 operating budget. At the February 24, 2025 Select Board meeting we presented the FY2026 Revised Town Manager's Recommended Budget which includes $465,000 in cuts between the operating and capital budgets and results in a $305,000 reduction in total Town spending. This budget, shown in the following pages, features **$42,405,573 in total FY2026 spending, including capital, offsets, and subsidies, which is a 3.81% increase** over the approved FY2025 budget.

While there continue to be requests from departments to adjust staffing to meet the growing needs and service expectations of the community, we are only proposing to add staffing to a few targeted areas of need surrounding public safety and customer service. We are recommending a new Police Lieutenant, a Firefighter/Paramedic, and a part-time Benefits Coordinator position in a phased approach which allows the Town to realize salary savings. Cumulatively, these new positions will amount to $106,218 in salary costs in FY2026, $1M less than was initially requested by departments. The Town will continue, as it has over the last several years, to prioritize efficiency and reorganization whenever possible, in its ongoing effort to utilize its resources and workforce cost-effectively. In the last 7 years we have added very few new positions and only those that specifically address Select Board goals. During this period several other staffing requests from departments were deferred. When we identify a need we do not immediately propose to create a new position. We have been able to meet many staffing needs through reorganization. In Land Use we reorganized to streamline and also utilized part time staffing to meet emerging needs while keeping costs down. We reorganized the Library staffing to maximize the value for the benefitted positions and find ways to address needs such as teen librarian. In the Police Department we reorganized detective positions to establish a clinician position. It is important to note that as part of recent reorganizations, several positions were eliminated including Finance Director, Land Use Director, and a Police Detective position. We also have been able to address staffing needs through regionalization agreements, such as our agreement with Boxborough to share Veterans services, with Westford for a shared food inspector, with Littleton for a shared electrical inspector, with Littleton and Sudbury to share transportation dispatch, and the agreement we just established with Littleton to share a public health nurse. We will continue to explore all alternative methods available before proposing new full-time positions in future budgets.

The capital plan for FY2026 includes critical investments in projects to support public health and safety, improve our infrastructure, and to address Select Board and community priorities. The Select Board also established a goal for this year to present an article to the 2025 Annual Town Meeting for a new Department of Public Works Facility. A proposal is being finalized after extensive community and stakeholder input led by the DPW Facility Building Committee. I am also recommending that $1.5M from the Capital Stabilization Fund may be utilized to reduce the amount of the borrowing for this large capital investment.

The FY2026 budget process started earlier, featured greater opportunity for feedback and public engagement, and included an optimized budget book which contains enhanced and expanded financial information and department narratives, resulting in greater transparency. Below is a table showing the summary of the budget recommendation.

	FY25 Approved Budget	**11/18/24 FY26 Level Services Budget**	*% Change from FY25*	**FY26 Recommended Budget**	**% Change from FY25**
Municipal Operations (Article 4):	**$39,068,663**	**$41,380,227**	*5.92%*	**$40,810,464**	**4.46%**
Offsets:	-350,000	-350,000	*0.00%*	-350,000	0.00%
Subsidies:	540,000	556,200	*3.00%*	556,200	3.00%
Capital Borrowing (Article 6):	564,138	564,138	*0.00%*	603,909	7.05%
Capital Free Cash (Article 5):	1,025,000	1,025,000	*0.00%*	785,000	-23.41%
Total Capital:	***1,589,138***	***1,589,138***	*0.00%*	***1,388,909***	**-12.60%**
Total Municipal Spending	**40,847,801**	**43,175,565**	*5.70%*	**42,405,573**	**3.81%**

I would like to thank the Select Board for its guidance and support and the department leaders for their efforts and professionalism. Thank you to the Finance Committee for all of the input and guidance you have provided throughout the budget process. I look forward to continuing to work with you on next steps.

Regards,

John S. Mangiaratti
Town Manager

Enclosures:

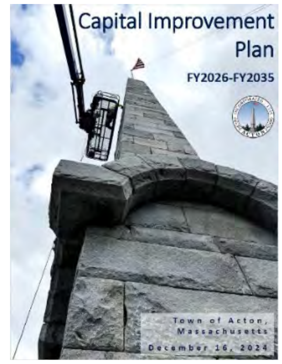
- Page 3: Year-to-Year Comparison March 6, 2025
- Page 4: Revised Capital Plan
- Page 7: General Fund Budgets
- Page 54: Enterprise Fund Budgets
- Page 61: Revolving Fund Budgets

Year-to-Year Expense Comparison

The table below displays a breakdown of expenditures for the Fiscal Year 2026 Initial and Revised Recommended Operating Budgets. Please note the following does not include enterprise or revolving funds or educational assessments from the two regional school districts serving Acton residents, Acton-Boxborough Regional School District and Minuteman Regional Vocational Technical School.

	FY24	FY24	FY25	FY26	FY26	
	BUDGET	ACTUAL	BUDGET	TM INITIAL RECOMMENDED BUDGET (1/8/2025)	TM REVISED RECOMMENDED BUDGET (3/6/2025)	% CHANGE
SALARIES - BOARD MEMBERS	6,800	5,375	6,800	6,800	6,800	**0.00%**
SALARIES - PROFESSIONAL	5,587,110	4,555,868	5,862,983	6,273,609	6,218,101	**6.06%**
SALARIES - CLERICAL	1,351,133	948,293	1,288,292	1,286,195	1,183,228	**-8.16%**
SALARIES - OTHER NON EXEMPT	9,825,569	9,595,572	10,008,383	10,387,231	10,279,662	**2.71%**
SALARIES - COMPENSTATION RESERVE	151,595	-	30,000	200,000	200,000	**566.67%**
Subtotal:	16,922,207	15,105,108	17,196,458	18,153,835	17,887,790	**4.02%**
SALARIES - OVERTIME	1,225,558	1,690,604	1,337,129	1,361,753	1,361,753	**1.84%**
Total Salaries:	18,147,765	16,795,712	18,533,587	19,515,588	19,249,543	**3.86%**
FRINGES - LONGEVITY	40,900	38,550	41,100	33,100	33,100	**-19.46%**
FRINGES - EDUCATIONAL INCENTIVE	661,094	598,891	668,803	706,089	706,089	**5.58%**
FRINGES - OTHER	301,262	358,550	300,865	304,628	290,268	**-3.52%**
FRINGES - UNIFORMS	154,200	137,114	178,600	158,600	158,600	**-11.20%**
FRINGES - EMPLOYEE DEVELOPMENT	120,559	133,854	145,484	133,424	133,424	**-8.29%**
FRINGES - HEALTH INSURANCE	3,630,400	4,262,849	4,134,069	4,542,663	4,702,663	**13.75%**
FRINGES - LIFE INSURANCE	8,000	8,692	9,000	9,000	9,000	**0.00%**
FRINGES - UNEMPLOYMENT	500	26,657	31,000	14,420	14,420	**-53.48%**
FRINGES - WORKERS COMP	63,129	57,381	63,129	57,639	57,639	**-8.70%**
FRINGES - PAYROLL TAXES	225,000	254,385	225,000	245,867	245,867	**9.27%**
FRINGES - PENSION / OPEB	6,015,528	6,106,448	6,217,229	6,658,989	6,658,989	**7.11%**
Total Fringes:	11,220,572	11,983,371	12,014,279	12,864,420	13,010,059	**8.29%**
SNOW AND ICE REMOVAL	571,674	753,753	571,674	571,674	571,674	**0.00%**
INFRASTRUCTURE MAINTENANCE	1,199,600	1,243,695	1,208,100	1,218,500	1,218,500	**0.86%**
EQUIPMENT MAINTENANCE/RENTAL	797,328	876,350	957,328	870,800	865,800	**-9.56%**
WASTE REMOVAL	61,420	45,123	67,790	53,790	53,790	**-20.65%**
VEHICLES	50,000	100,584	-	-	-	**#DIV/0!**
PUBLIC CELEBRATION	12,900	-	12,900	4,500	4,500	**-65.12%**
VETERANS BENEFITS	80,000	79,564	78,000	78,000	78,000	**0.00%**
PURCHASE OF SERVICES	1,720,689	1,858,511	1,779,747	2,067,636	2,063,041	**15.92%**
PURCHASE OF SUPPLIES	273,232	315,127	301,722	312,446	312,446	**3.55%**
BOOKS AND PERIODICALS	257,228	278,838	260,125	159,200	159,200	**-38.80%**
LEGAL	450,000	360,718	435,000	400,000	400,000	**-8.05%**
MINUTEMAN SENIOR SERVICES	-	-	-	-	-	-
INSURANCE	436,550	407,836	444,700	452,844	452,844	**1.83%**
UTILITIES	458,238	537,231	463,564	464,064	464,064	**0.11%**
GAS AND DIESEL	237,215	265,407	254,215	274,000	274,000	**7.78%**
DEBT	1,407,736	1,407,536	1,685,932	1,633,002	1,633,002	**-3.14%**
Total Non-Personnel Expenses:	8,013,810	8,530,272	8,520,797	8,560,456	8,550,861	**0.35%**
TOTAL	37,382,147	37,309,355	39,068,663	40,940,464	40,810,464	**4.46%**

Revised Capital Projects



As part of the annual budget process, Department Heads submit capital requests to the Town Manager, for both the current budget cycle, as well as estimated capital needs for the following nine years. All of this information is reviewed by the Town Manager and is compiled into the Capital Improvement Plan (CIP), which is published and presented to the Select Board annually. The FY2026-FY2035 Capital Improvement Plan was published on December 16, 2024 and features $111.738 million in needed investments in the community. The CIP serves as an assessment of needs rather than a specific capital investment strategy. The projects which are ultimately pursued are dependent on available funding and community priorities. After careful review and incorporating feedback from the Select Board and Finance Committee, the Town Manager recommends the following capital investment as part of the FY2026 Recommended Budget:

General Fund: Non-Excluded Borrowing

Project	Total Project Cost	Annual Borrowing Cost
Town Hall HVAC/Electrification (GF Portion)	$3,750,000	$98,493
Complete Streets and Sidewalks	$1,900,000	$173,889
Fire Engine Replacement	$1,500,000	$187,245
Stormwater Program (Bridges/Culverts)	$850,000	$50,659
Public Safety Radio Project Phase 2	$750,000	$93,623
Total:	**$8,750,000**	**$603,909**

**borrowing estimated at 4.25% interest rate for maximum term*

General Fund: Free Cash

Project	Department Request	Town Manager Initial Recommended (1/8/2025)	Town Manager Revised Recommended (3/6/2025)
Police Fleet- Cruiser Replacement	$225,000	$225,000	$225,000
Building Improvements	$150,000	$150,000	$0
Fire Department Command Vehicle	$115,000	$100,000	$100,000
Traffic Calming Measures	$100,000	$90,000	$90,000
PFAS Turnout Gear- Phase 1	$450,000	$80,000	$75,000
Handheld Radio Replacement- Phase 1	$120,000	$60,000	$60,000
Roof Design for Facilities	$100,000	$50,000	$90,000
Town Meeting Clicker Replacement- Phase 1	$50,000	$50,000	$0
South Acton Traffic Signal Replacement	$50,000	$50,000	$50,000
Vegetation Management Program	$25,000	$25,000	$15,000
Childcare and Transfer Station Subsidy	$40,000	$40,000	$40,000
Fireworks for 4th of July Celebration	$40,000	$40,000	$40,000
Total:	**$1,465,000**	**$960,000**	**$785,000**

General Fund: Excluded Borrowing

Project	Total Project Cost	Capital Stabilization	Amount Borrowed	Annual Borrowing Cost
New Department of Public Works Building	$40,000,000	$1,500,000	$38,500,000	$2,314,110
Total:	**$40,000,000**	**$1,500,000**	**$38,500,000**	**$2,314,110**

**borrowing estimated at 4.25% interest rate for maximum term*

December 2024 Rendering of Proposed New DPW Facility

Special Revenue and Enterprise Funds:

Project	Town Manager Initial Recommended (1/8/2025)	Town Manager Revised Recommended (3/6/2025)	Funding Source
PSF Building Improvements- Locker room/ sprinklers	$400,000	$350,000	Sale Proceeds
AML Public Bathrooms and Carpet Replacement	$350,000	$350,000	Sale Proceeds
Town Facilities Capital: Town Hall / NARA Improvements / Roof Replacements	$250,000	$300,000	Sale Proceeds
Equalization Tank for Wastewater Treatment Plant	-	$1,500,000	Sewer Enterprise Fund

GENERAL FUND - TOWN Department	FY23 ACTUALS	FY24 BUDGET	FY24 ACTUALS	FY25 BUDGET	FY26 TM INITIAL RECOMMENDED BUDGET (1/8/2025)	FY26 TM REVISED RECOMMENDED BUDGET (3/6/2025)	$ Change	% Change
General Government	**$ 20,235,774**	**$ 19,503,938**	**$ 20,444,644**	**$ 20,948,995**	**$ 22,235,882**	**$ 22,279,148**	**$ 1,330,152**	**6.35%**
Legislative								
Town Meeting	$ 16,060	$ 20,000	$ 30,616	$ 20,000	$ 20,000	$ 20,000	$ -	0.00%
Executive								
Town Manager	$ 1,760,850	$ 1,916,285	$ 1,864,190	$ 1,681,482	$ 1,831,314	$ 1,805,624	$ 124,142	7.38%
Finance and Administration								
Finance Director	$ 13,123,671	$ 11,804,289	$ 12,637,972	$ 13,046,983	$ 13,864,279	$ 14,024,279	$ 977,296	7.49%
Accounting	$ 312,740	$ 361,947	$ 306,306	$ 350,695	$ 410,050	$ 410,050	$ 59,355	16.93%
Assessors	$ 294,103	$ 309,702	$ 297,315	$ 338,261	$ 369,877	$ 369,877	$ 31,616	9.35%
Collector/Treasurer	$ 135,251	$ 130,329	$ 157,025	$ 182,419	$ 197,425	$ 197,425	$ 15,006	8.23%
Human Resources	$ 372,646	$ 454,246	$ 469,775	$ 540,613	$ 581,703	$ 565,184	$ 24,571	4.55%
Finance Committee	$ 286	$ 280	$ -	$ 280	$ 280	$ 280	$ -	0.00%
Operations Support								
Information Technology / GIS	$ 1,689,728	$ 1,678,486	$ 1,712,021	$ 1,868,977	$ 1,996,566	$ 1,927,040	$ 58,063	3.11%
Public Facilities	$ 1,361,565	$ 1,574,228	$ 1,717,090	$ 1,572,820	$ 1,650,883	$ 1,650,883	$ 78,063	4.96%
Licensing and Registration								
Elections	$ 47,165	$ 65,300	$ 47,164	$ 94,100	$ 77,100	$ 72,100	$ (22,000)	-23.38%
Town Clerk	$ 245,654	$ 208,949	$ 252,716	$ 227,368	$ 202,049	$ 202,049	$ (25,319)	-11.14%
Land Use								
Building	$ 297,379	$ 279,197	$ 241,762	$ 300,599	$ 301,748	$ 301,748	$ 1,149	0.38%
Conservation	$ 175,977	$ 226,532	$ 204,096	$ 220,378	$ 213,880	$ 213,880	$ (6,498)	-2.95%
Historical Commission	$ 508	$ 376	$ 105	$ 10,376	$ 10,376	$ 10,376	$ -	0.00%
Planning	$ 311,504	$ 339,327	$ 367,753	$ 382,211	$ 392,056	$ 392,056	$ 9,845	2.58%
Development								
Sustainability	$ 90,687	$ 134,465	$ 138,737	$ 111,433	$ 116,297	$ 116,297	$ 4,864	4.36%
Public Safety	**$ 9,616,592**	**$ 10,416,389**	**$ 9,773,506**	**$ 10,468,083**	**$ 10,976,228**	**$ 10,803,790**	**$ 335,707**	**3.21%**
Emergency Management	$ 3,982	$ 23,450	$ 24,331	$ 22,100	$ 21,100	$ 21,100	$ (1,000)	-4.52%
Dispatch	$ 758,148	$ 1,137,653	$ 968,831	$ 791,847	$ 836,831	$ 836,831	$ 44,984	5.68%
Police	$ 4,935,779	$ 5,337,856	$ 4,801,408	$ 5,460,114	$ 5,709,331	$ 5,653,823	$ 193,709	3.55%
Fire	$ 3,918,682	$ 3,917,430	$ 3,978,937	$ 4,194,022	$ 4,408,966	$ 4,292,036	$ 98,014	2.34%
Public Works	**$ 3,966,687**	**$ 4,057,440**	**$ 3,891,356**	**$ 4,071,830**	**$ 4,139,351**	**$ 4,139,351**	**$ 67,521**	**1.66%**
Cemetery	$ 406,940	$ 456,981	$ 381,515	$ 459,842	$ 465,355	$ 465,355	$ 5,513	1.20%
Engineering	$ 179,461	$ 184,550	$ 227,305	$ 195,091	$ 201,702	$ 201,702	$ 6,611	3.39%
Highway	$ 3,380,286	$ 3,415,909	$ 3,282,536	$ 3,416,897	$ 3,472,294	$ 3,472,294	$ 55,397	1.62%
Culture and Recreation	**$ 1,705,275**	**$ 1,883,952**	**$ 1,810,917**	**$ 1,938,611**	**$ 2,009,778**	**$ 2,008,950**	**$ 70,339**	**3.63%**
AB Cultural Council	$ 600	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ -	0.00%
Celebrations	$ 770	$ 14,900	$ 2,074	$ 24,900	$ 14,500	$ 14,500	$ (10,400)	-41.77%
Citizens' Library	$ 75,483	$ 97,606	$ 55,332	$ 96,124	$ 85,801	$ 85,801	$ (10,323)	-10.74%
Memorial Library	$ 1,368,861	$ 1,521,851	$ 1,491,200	$ 1,555,096	$ 1,638,738	$ 1,637,910	$ 82,814	5.33%
Recreation	$ 259,561	$ 247,595	$ 260,311	$ 260,491	$ 268,739	$ 268,739	$ 8,248	3.17%
Human Services	**$ 1,369,352**	**$ 1,520,431**	**$ 1,388,929**	**$ 1,566,144**	**$ 1,579,225**	**$ 1,579,225**	**$ 13,082**	**0.84%**
Commission on Disabilities	$ 762	$ 2,000	$ 1,065	$ 2,000	$ 2,000	$ 2,000	$ -	0.00%
Council on Aging	$ 392,094	$ 406,049	$ 398,607	$ 428,197	$ 441,300	$ 441,300	$ 13,103	3.06%
Nursing Services	$ 585,347	$ 704,931	$ 563,571	$ 706,561	$ 717,059	$ 717,059	$ 10,498	1.49%
Veterans' Services	$ 164,043	$ 181,977	$ 192,381	$ 183,875	$ 185,728	$ 185,728	$ 1,853	1.01%
Health	$ 227,106	$ 225,474	$ 233,305	$ 245,511	$ 233,138	$ 233,138	$ (12,373)	-5.04%
General Fund - Total	**$ 36,893,679**	**$ 37,382,149**	**$ 37,309,351**	**$ 38,993,663**	**$ 40,940,464**	**$ 40,810,464**	**$ 1,816,801**	**4.66%**

GENERAL GOVERNMENT - FINANCE DIRECTOR

FINANCE DIRECTOR (132) Account Number	GENERAL FUND - TOWN Description	FY23 ACTUALS	FY24 BUDGET	FY24 ACTUAL	FY25 BUDGET	FY26 TM INITIAL RECOMMENDED BUDGET (1/8/2025)	FY26 TM REVISED RECOMMENDED BUDGET (3/6/2025)	$ Change	% Change
Personal Services									
132-510300	OVERTIME	$ 1,773	$ -	$ 289	$ -	$ -	$ -	$ -	-
132-510400	SICK	$ 5,489	$ -	$ 6,270	$ -	$ -	$ -	$ -	-
132-510410	FUNERAL LEAVE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
132-510490	MERIT PAY	$ 1,917	$ -	$ 3,000	$ -	$ -	$ -	$ -	-
132-510500	HOLIDAY	$ 10,284	$ -	$ 6,873	$ -	$ -	$ -	$ -	-
132-510600	VACATION	$ 38,647	$ -	$ 5,301	$ -	$ -	$ -	$ -	-
132-510900	PERSONAL TIME	$ 3,480	$ -	$ 1,568	$ -	$ -	$ -	$ -	-
132-511000	OTHER SALARIES & WAGES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
132-512050	CLERICAL SALARIES & WAGES	$ 47,523	$ 58,773	$ 60,039	$ 62,982	$ 63,581	$ 63,581	$ 599	0.95%
132-513000	PROFESSIONAL SALARIES	$ 147,537	$ 241,445	$ 69,908	$ 80,143	$ 59,941	$ 59,941	$ (20,202)	-25.21%
	Personal Services - Subtotal	***$ 256,651***	***$ 300,218***	***$ 153,247***	***$ 143,125***	***$ 123,522***	***$ 123,522***	***$ (19,603)***	-13.70%
Purchase of Services									
132-520600	EQUIPMENT MAINTENANCE	$ 1,556	$ 3,000	$ 1,556	$ 3,000	$ 2,000	$ 2,000	$ (1,000)	-33.33%
132-520900	TRAVEL	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
132-521500	TELEPHONE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
132-521700	DUES AND MEMBERSHIP	$ 325	$ 1,000	$ 675	$ 1,000	$ 1,000	$ 1,000	$ -	0.00%
132-521800	PROFESSIONAL DEVELOPMENT	$ -	$ -	$ -	$ 1,400	$ 1,000	$ 1,000	$ (400)	-28.57%
132-521900	PROFESSIONAL SERVICES	$ 85,976	$ 40,000	$ 62,107	$ 40,000	$ 40,000	$ 40,000	$ -	0.00%
132-521930	PROF. SERVICE - AUDIT	$ 66,400	$ 63,000	$ 70,000	$ 63,000	$ 63,000	$ 63,000	$ -	0.00%
132-522930	BANKING SERVICES	$ 15,712	$ 35,000	$ 32,021	$ 35,000	$ 35,000	$ 35,000	$ -	0.00%
	Purchase of Services - Subtotal	***$ 169,969***	***$ 142,000***	***$ 166,359***	***$ 143,400***	***$ 142,000***	***$ 142,000***	***$ (1,400)***	-0.98%
Purchase of Supplies									
132-540100	OFFICE SUPPLIES	$ 4,870	$ 2,000	$ 3,030	$ 2,000	$ 3,749	$ 3,749	$ 1,749	87.46%
132-540200	OTHER SUPPLIES	$ 713	$ -	$ 2,606	$ 3,000	$ 1,383	$ 1,383	$ (1,617)	-53.88%
132-540300	POSTAGE AND COURIER	$ 60,524	$ 45,000	$ 72,651	$ 60,000	$ 94,000	$ 94,000	$ 34,000	56.67%
132-540900	MATERIAL AND EQUIPMENT	$ 636	$ 1,000	$ 636	$ 1,000	$ 1,000	$ 1,000	$ -	0.00%
	Purchase of Supplies - Subtotal	***$ 66,743***	***$ 48,000***	***$ 78,923***	***$ 66,000***	***$ 100,133***	***$ 100,133***	***$ 34,133***	51.72%
Other Charges and Expenses									
132-570100	WORKERS COMPENSATION INS	$ 63,061	$ 63,129	$ 57,381	$ 63,129	$ 57,639	$ 57,639	$ (5,490)	-8.70%
132-570200	UNEMPLOYMENT INS	$ 35,173	$ 500	$ 26,657	$ 31,000	$ 14,420	$ 14,420	$ (16,580)	-53.48%
132-570400	MEDICARE INSURANCE	$ 245,917	$ 225,000	$ 254,385	$ 225,000	$ 245,867	$ 245,867	$ 20,867	9.27%
132-570500	LIFE INSURANCE	$ 8,571	$ 8,000	$ 8,692	$ 9,000	$ 9,000	$ 9,000	$ -	0.00%
132-570600	HEALTH INS BC/BS	$ 386,220	$ 432,000	$ 817,312	$ 530,496	$ 572,936	$ 572,936	$ 42,440	8.00%
132-570610	HEALTH INS BC/BS RETIREE	$ 277,239	$ 297,000	$ 168,184	$ 364,716	$ 393,893	$ 393,893	$ 29,177	8.00%
132-570620	HEALTH HMO BLUE	$ 872,578	$ 972,000	$ 1,272,860	$ 1,193,616	$ 1,289,105	$ 1,449,105	$ 255,489	21.40%
132-570621	HEALTH HMO BLUE RETIREE	$ 195,939	$ 162,000	$ 239,520	$ 198,936	$ 214,851	$ 214,851	$ 15,915	8.00%
132-570622	TUFTS HEALTH PLAN	$ 13,697	$ 21,600	$ 11,386	$ 26,525	$ 26,525	$ 26,525	$ 0	0.00%
132-570623	BLUE CARE ELECT	$ 10,012	$ 21,600	$ 13,033	$ 26,525	$ 26,525	$ 26,525	$ 0	0.00%
132-570624	BLUE CARE ELECT - RETIREE	$ 18,024	$ -	$ 14,330	$ 79,187	$ 79,187	$ 79,187	$ 0	0.00%
132-570700	HEALTH INS HPHP	$ 738,712	$ 851,400	$ 964,122	$ 1,033,551	$ 1,116,235	$ 1,116,235	$ 82,684	8.00%
132-570710	HEALTH INS HPHP RETIREE	$ 38,109	$ 75,600	$ 67,344	$ 92,837	$ 92,837	$ 92,837	$ -	0.00%
132-570711	HARVARD FREEDOM	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
132-570712	AETNA RETIREE HEALTH	$ -	$ -	$ 112,671	$ -	$ -	$ -	$ -	-
132-570715	HSA SAVINGS ACCOUNT	$ 62,981	$ 70,400	$ 64,597	$ 70,400	$ 70,400	$ 70,400	$ -	0.00%
132-570720	MEDICAL OPT OUT	$ 158,173	$ 160,000	$ 132,126	$ 160,000	$ 218,000	$ 218,000	$ 58,000	36.25%
132-570730	LIFE OPT OUT	$ 203	$ 300	$ 187	$ 300	$ 189	$ 189	$ (111)	-36.85%
132-570800	MIDDLESEX COUNTY RETIREMENT	$ 5,137,366	$ 5,218,405	$ 5,309,325	$ 5,657,229	$ 6,098,989	$ 6,098,989	$ 441,760	7.81%
132-570900	OTHER EMPLOYEE BENEFIT	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
132-570910	OTHER INSURANCE	$ 755	$ 3,500	$ -	$ 3,500	$ 3,500	$ 3,500	$ -	0.00%
132-570911	APS RETIREE HEALTH	$ 407,959	$ 410,000	$ 383,204	$ 353,480	$ 438,480	$ 438,480	$ 85,000	24.05%
132-575000	PROPERTY LIABILITY INSURANCE	$ 304,185	$ 310,000	$ 314,404	$ 317,750	$ 325,694	$ 325,694	$ 7,944	2.50%
132-575010	INSURANCE - BONDS	$ 8,727	$ 11,350	$ 7,638	$ 11,350	$ 11,350	$ 11,350	$ -	0.00%
	Other Charges and Expenses - Subtotal	***$ 8,983,600***	***$ 9,313,784***	***$ 10,239,357***	***$ 10,448,526***	***$ 11,305,622***	***$ 11,465,622***	***$ 1,017,095***	9.73%
Debt Service									
132-590110	LONG TERM DEBT PRIN-SCHOOL	$ 1,390,000	$ 90,000	$ 90,000	$ 15,000	$ 15,000	$ 15,000	$ -	0.00%
132-590120	LONG TERM DEBT PRIN-TOWN	$ 1,104,335	$ 763,336	$ 763,336	$ 578,716	$ 1,018,716	$ 1,018,716	$ 440,000	76.03%
132-590210	LONG TERM DEBT INT SCHOOL	$ 45,666	$ 3,909	$ 3,909	$ 1,116	$ 797	$ 797	$ (319)	-28.60%
132-590220	LONG-TERM DEBT INT-TOWN	$ 377,018	$ 329,863	$ 329,863	$ 295,238	$ 472,361	$ 472,361	$ 177,123	59.99%
132-590230	LONG TERM DEBT SEWERS	$ 44,553	$ 44,553	$ 44,553	$ 44,553	$ 44,553	$ 44,553	$ -	0.00%
132-590300	INTEREST ON TEMP LOANS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
132-590320	SHORT TERM INT - TOWN	$ -	$ 94,500	$ 94,500	$ 669,734	$ -	$ -	$ (669,734)	-100.00%
132-590340	ADMIN FEE MWPAT	$ 19	$ 200	$ -	$ 200	$ 200	$ 200	$ -	0.00%

	Debt Service - Subtotal	***$ 2,961,591***	***$ 1,326,361***	***$ 1,326,161***	***$ 1,604,557***	***$ 1,551,627***	***$ 1,551,627***	***$ (52,930)***	-3.30%
Other Financing Uses									
132-595125	GRACE BTMT 4TH QTR 2009	$ 81,375	$ 81,375	$ 81,375	$ 81,375	$ 81,375	$ 81,375	$ -	0.00%
132-597000	TRANSFER OUT	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
132-597001	OPEB TRANSFER	$ 603,742	$ 592,551	$ 592,551	$ 560,000	$ 560,000	$ 560,000	$ -	0.00%
	Other Financing Uses - Subtotal	***$ 685,117***	***$ 673,925***	***$ 673,926***	***$ 641,375***	***$ 641,375***	***$ 641,375***	***$ -***	0.00%
	Finance Director - Total	**$ 13,123,671**	**$ 11,804,289**	**$ 12,637,972**	**$ 13,046,983**	**$ 13,864,279**	**$ 14,024,279**	$ 977,296	7.49%

BUDGET NOTES

513000	Professional Salaries	Reduction due to partial reallocation of Budget Manager's salary to the Sewer Enterprise and Transfer Station Enterprise Funds
520600	Eqpt Maintenance	Maintenance contracts for postage meter, check endorser, and copier
521700	Dues And Membership	Funds for the Government Finance Officers Association (State and Region) dues, Treasury dues and CPA dues.
521800	Professional Development	Courses and professional development for Finance Department staff.
521900	Professional Services	Primarily used to hire contractors to assist with end-of-year and ARPA reporting
521930	Prof. Service - Audit	Represents the annual audit.
522930	Banking Services	Represents all banking service charges
540100	Office Supplies	Includes A/P checks, year-end tax and financial reporting supplies and other miscellaneous office supplies
540300	Postage And Courier	Represents the cost of postage for most Town departments, including mail-in ballots, as well as machine maintenance and supplies. Increased to reflect rising postage costs.
540900	Material And Equipment	Printer ink and special ink for check writing.
570100	Workers Compensation Ins	Workers Compensation Premium for the municipal operations.
570200	Unemployment Ins	The projected cost of unemployment claims against Municipal Operations.
570400	Medicare	Payroll Medicare Insurance.
570500	Life Insurance	Employer Share of Life Insurance.
570600	Health Bc/Bs High Deductible	Represents the Towns share of active employees-- forecasted 8% increase.
570610	Health Ins Bc/Bs Retiree	Represents the Towns share of retirees.-- forecasted 8% increase.
570620	Health Hmo Blue	Represents the Towns share of active employees low deductible.-- forecasted 8% increase.
570621	Health Hmo Blue Retiree	Represents the Town share of Retirees.-- forecasted 8% increase.
570622	Tufts Health Plan	Represents the Towns share of retirees.
570623	Blue Care Elect	Represents the Towns share of active employees.
570700	Health Insurance - Harvard	Represents the Towns share of active employees-- forecasted 8% increase.
570710	Health Ins HPHP Retiree	Represents the Towns share of retirees.
570715	HSA Savings Account	Represents the Towns contribution towards the employees health savings plan.
570720	Medical Opt Out	For employees who opt out of Medical Insurance offered by the Town.
570730	Life Opt Out	For employees who opt out of Life Insurance offered by the Town.
570800	Middlesex County Retirement	Represents an estimate given by the Middlesex Retirement System, includes early payment discount
570910	Other Insurance	Health Equity annual payment
570911	APS Retiree Health	Represents the Towns portion of APS retiree Health Insurance.
575000	Property & Liability Insurance	The premium cost of a blanket policy that covers all Municipal Buildings-- estimated 2.5% increase
575010	Insurance - Bonds	The cost of bonding Municipal employees.
590110	Long Term Debt Prin-School	Represents the Principal portion of the Local School debt.

590120	Long Term Debt Prin-Town	Represents the Principal portion of the Municipal debt.
590210	Long Term Debt Int School	Represents the Interest portion of the Local School debt.
590220	Long-Term Debt Int-Town	Represents the interest portion of Municipal debt.
590230	Long Term Debt Sewers	Represents the Towns share of the Sewer Operation debt.
595125	Grace Btmt Payments	Represents the cost to the Town of the Sewer Betterment units, SBU's purchased by the Town from WR Grace in 2009.
597001	OPEB Transfer	Other Post Employment Benefits.

GENERAL GOVERNMENT - FINANCE COMMITTEE

FINANCE COMMITTEE (131) Account Number	GENERAL FUND - TOWN Description	FY23 ACTUALS	FY24 BUDGET	FY24 ACTUAL	FY25 BUDGET	FY26 TM INITIAL RECOMMENDED BUDGET (1/8/2025)	FY26 TM REVISED RECOMMENDED BUDGET (3/6/2025)	$ Change	% Change
Purchase of Services									
131-521700	DUES AND MEMBERSHIP	$ 286	$ 280	$ -	$ 280	$ 280	$ 280	$ -	0.00%
Purchase of Services - Subtotal		***$ 286***	***$ 280***		***$ 280***	***$ 280***	***$ 280***	$ -	0.00%
Finance Committee - Total		**$ 286**	**$ 280**		**$ 280**	**$ 280**	**$ 280**	$ -	0.00%

GENERAL GOVERNMENT - ACCOUNTING

ACCOUNTING (133)	GENERAL FUND - TOWN	FY23	FY24	FY24	FY25	FY26 TM INITIAL RECOMMENDED BUDGET	FY26 TM REVISED RECOMMENDED BUDGET	$	%
Account Number	Description	ACTUALS	BUDGET	ACTUAL	BUDGET	(1/8/2025)	(3/6/2025)	Change	Change
Personal Services									
133-510300	OVERTIME	$ 2,859	$ 4,115	$ 1,368	$ -	$ -	$ -	$ -	-
133-510400	SICK	$ 10,036	$ -	$ 4,142	$ -	$ -	$ -	$ -	-
133-510410	FUNERAL LEAVE	$ 476	$ -	$ -	$ -	$ -	$ -	$ -	-
133-510490	MERIT PAY	$ 3,000	$ -	$ 4,625	$ -	$ -	$ -	$ -	-
133-510500	HOLIDAY	$ 16,158	$ -	$ 14,395	$ -	$ -	$ -	$ -	-
133-510600	VACATION	$ 24,683	$ -	$ 15,493	$ -	$ -	$ -	$ -	-
133-510900	PERSONAL TIME	$ 4,177	$ -	$ 3,444	$ -	$ -	$ -	$ -	-
133-511000	OTHER SALARIES & WAGES	$ 564	$ -	$ -	$ -	$ -	$ -	$ -	-
133-512050	CLERICAL SALARIES & WAGES	$ 106,694	$ 130,747	$ 19,220	$ 30,814	$ 75,139	$ 75,139	$ 44,325	143.85%
133-513000	PROFESSIONAL SALARIES	$ 143,924	$ 225,535	$ 242,504	$ 314,831	$ 330,761	$ 330,761	$ 15,930	5.06%
	Personal Services - Subtotal	***$ 312,570***	***$ 360,397***	***$ 305,191***	***$ 345,645***	***$ 405,900***	***$ 405,900***	$ 60,255	17.43%
Purchase of Services									
133-520900	TRAVEL	$ -	$ 300	$ 311	$ 300	$ 400	$ 400	$ 100	33.33%
133-521700	DUES AND MEMBERSHIP	$ 170	$ 250	$ 180	$ 250	$ 250	$ 250	$ -	0.00%
133-521800	PROFESSIONAL DEVELOPMENT	$ -		$ -	$ 3,500	$ 3,000	$ 3,000	$ (500)	-14.29%
133-521900	PROFESSIONAL SERVICES	$ -	$ -	$ 525	$ -	$ -	$ -	$ -	-
133-522910	BINDING SERVICE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
	Purchase of Services - Subtotal	***$ 170***	***$ 550***	***$ 1,016***	***$ 4,050***	***$ 3,650***	***$ 3,650***	$ (400)	-9.88%
Purchase of Supplies									
133-540100	OFFICE SUPPLIES	$ -	$ 1,000	$ 86	$ 1,000	$ 500	$ 500	$ (500)	-50.00%
133-540200	OTHER SUPPLIES	$ -	$ -	$ 13	$ -	$ -	$ -	$ -	-
	Purchase of Supplies - Subtotal	***$ -***	***$ 1,000***	***$ 99***	***$ 1,000***	***$ 500***	***$ 500***	$ (500)	-50.00%
	Accounting - Total	**$ 312,740**	**$ 361,947**	**$ 306,306**	**$ 350,695**	**$ 410,050**	**$ 410,050**	$ 59,355	16.93%

BUDGET NOTES

520900	Travel	Mileage for courses, seminars, etc.
521700	Dues And Membership	Mass Municipal Auditor and Accountants Association.
540100	Office Supplies	Labels and ink for the invoice scanner and other misc. office supplies.

GENERAL GOVERNMENT - ASSESSORS OFFICE

ASSESSORS (137) Account Number	GENERAL FUND - TOWN Description	FY23 ACTUALS	FY24 BUDGET	FY24 ACTUAL	FY25 BUDGET	FY26 TM INITIAL RECOMMENDED BUDGET (1/8/2025)	FY26 TM REVISED RECOMMENDED BUDGET (3/6/2025)	$ Change	% Change
Personal Services									
137-510100	REGULAR PERM	$ -	$ -	$ 3,188	$ -	$ -	$ -	$ -	-
137-510300	OVERTIME	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
137-510400	SICK	$ 14,860	$ -	$ 9,748	$ -	$ -	$ -	$ -	-
137-510410	FUNERAL LEAVE	$ 638	$ -	$ 157	$ -	$ -	$ -	$ -	-
137-510430	BOARD MEMBERS SALARIES	$ 1,600	$ 1,600	$ 1,600	$ 1,600	$ 1,600	$ 1,600	$ -	0.00%
137-510490	MERIT PAY	$ 2,000	$ -	$ 4,500	$ -	$ -	$ -	$ -	-
137-510500	HOLIDAY	$ 11,522	$ -	$ 12,836	$ -	$ -	$ -	$ -	-
137-510600	VACATION	$ 38,804	$ -	$ 15,914	$ -	$ -	$ -	$ -	-
137-510900	PERSONAL TIME	$ 2,900	$ -	$ 2,839	$ -	$ -	$ -	$ -	-
137-511000	OTHER SALARIES & WAGES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
137-512050	CLERICAL SALARIES & WAGES	$ 55,969	$ 70,178	$ 44,619	$ 73,013	$ -	$ -	$ (73,013)	-100.00%
137-513000	PROFESSIONAL SALARIES	$ 125,998	$ 220,178	$ 172,044	$ 195,648	$ 282,177	$ 282,177	$ 86,529	44.23%
	Personal Services - Subtotal	***$ 254,291***	***$ 291,956***	***$ 267,445***	***$ 270,261***	***$ 283,777***	***$ 283,777***	$ 13,516	5.00%
Purchase of Services									
137-520100	ADVERTISING	$ -	$ 100	$ -	$ 100	$ 200	$ 200	$ 100	100.00%
137-520900	TRAVEL	$ 72	$ 200	$ -	$ 200	$ 200	$ 200	$ -	0.00%
137-520901	REVALUATION	$ 3,600	$ 3,000	$ 4,000	$ 37,500	$ 37,500	$ 37,500	$ -	0.00%
137-521700	DUES AND MEMBERSHIP	$ 600	$ 500	$ 750	$ -	$ -	$ -	$ -	-
137-521800	PROFESSIONAL DEVELOPMENT	$ -		$ -	$ 4,000	$ 4,000	$ 4,000	$ -	0.00%
137-521900	PROFESSIONAL SERVICES	$ 23,140	$ 13,746	$ 11,348	$ 26,000	$ 44,000	$ 44,000	$ 18,000	69.23%
137-522700	CONTRACTUAL SERVICES	$ 12,400		$ 13,600	$ -	$ -	$ -	$ -	-
	Purchase of Services - Subtotal	***$ 39,812***	***$ 17,546***	***$ 29,698***	***$ 67,800***	***$ 85,900***	***$ 85,900***	$ 18,100	26.70%
Purchase of Supplies									
137-540100	OFFICE SUPPLIES	$ -	$ 200	$ 172	$ 200	$ 200	$ 200	$ -	0.00%
137-540200	OTHER SUPPLIES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
137-541000	UNIFORMS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
	Purchase of Supplies - Subtotal	***$ -***	***$ 200***	***$ 172***	***$ 200***	***$ 200***	***$ 200***	$ -	0.00%
	Assessors - Total	**$ 294,103**	**$ 309,702**	**$ 297,315**	**$ 338,261**	**$ 369,877**	**$ 369,877**	$ 31,616	9.35%

BUDGET NOTES

512050	Clerical Salaries & Wages	Administrative Assistant promoted to Assessing Analyst, funding for position transferred from this line to Professional Salaries
510430	Board Members Salaries	Board of Assessors stipend.
520100	Advertising	Tax classification notices.
520901	Revaluation	Second half of last year's FY26 DOR revaluation funding
521800	Professional Development	Funding to allow for Assessor and Assistant Assessor attendance of MAAO Assessor's school in August, as well as 3-4 conferences/seminars/clerk's meetings throughout the year, and any accommodations for travel necessary to attend.
521900	Professional Services	Funding for Vision CAMA and RRG software services. Increase it to begin funding DOR required cyclical data collection annually, rather than a one-time capital request every ten years, as was requested for 2025. This will make the project easier to plan for financially, and will allow the department to more effectively manage it on an ongoing basis (est. $16,000 per year as of current data collection prices.

GENERAL GOVERNMENT - COLLECTOR / TREASURER

COLLECTOR/TREASURER (139)	GENERAL FUND - TOWN	FY23	FY24	FY24	FY25	FY26 TM INITIAL RECOMMENDED BUDGET	FY26 TM REVISED RECOMMENDED BUDGET	$	%
Account Number	Description	ACTUALS	BUDGET	ACTUAL	BUDGET	(1/8/2025)	(3/6/2025)	Change	Change
Personal Services									
139-510300	OVERTIME	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
139-510400	SICK	$ 3,633	$ -	$ 5,446	$ -	$ -	$ -	$ -	-
139-510490	MERIT PAY	$ 1,000	$ -	$ 1,500	$ -	$ -	$ -	$ -	-
139-510500	HOLIDAY	$ 6,199	$ -	$ 7,558	$ -	$ -	$ -	$ -	-
139-510550	CPA ADMINISTRATION SALARY	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
139-510600	VACATION	$ 7,140	$ -	$ 8,568	$ -	$ -	$ -	$ -	-
139-510900	PERSONAL TIME	$ 1,438	$ -	$ 1,591	$ -	$ -	$ -	$ -	-
139-512050	CLERICAL SALARIES & WAGES	$ -	$ -	$ -	$ 22,383	$ 27,925	$ 27,925	$ 5,542	24.76%
139-513000	PROFESSIONAL SALARIES	$ 115,630	$ 128,879	$ 131,848	$ 155,936	$ 165,709	$ 165,709	$ 9,773	6.27%
Personal Services - Subtotal		***$ 135,040***	***$ 128,879***	***$ 156,512***	***$ 178,319***	***$ 193,635***	***$ 193,635***	$ 15,316	8.59%
Purchase of Services									
139-520100	ADVERTISING	$ -	$ 350	$ -	$ 350	$ 350	$ 350	$ -	0.00%
139-521800	PROFESSIONAL DEVELOPMENT	$ -		$ -	$ 2,500	$ 2,500	$ 2,500	$ -	0.00%
139-520900	TRAVEL	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
139-521700	DUES AND MEMBERSHIP	$ 200	$ 100	$ 200	$ 200	$ 240	$ 240	$ 40	20.00%
139-521900	PROFESSIONAL SERVICES	$ -	$ 950	$ -	$ 950	$ 500	$ 500	$ (450)	-47.37%
Purchase of Services - Subtotal		***$ 200***	***$ 1,400***	***$ 200***	***$ 4,000***	***$ 3,590***	***$ 3,590***	$ (410)	-10.25%
Purchase of Supplies									
139-540100	OFFICE SUPPLIES	$ 10	$ 50	$ 314	$ 100	$ 200	$ 200	$ 100	100.00%
139-540200	OTHER SUPPLIES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Purchase of Supplies - Subtotal		***$ 10***	***$ 50***	***$ 314***	***$ 100***	***$ 200***	***$ 200***	$ 100	100.00%
Collector / Treasurer - Total		**$ 135,251**	**$ 130,329**	**$ 157,025**	**$ 182,419**	**$ 197,425**	**$ 197,425**	$ 15,006	8.23%

BUDGET NOTES

512505	Clerk Pay	Reallocation between Clerk Pay and Professional Salaries to reflect staff step changes.
520100	Advertising	Tax Title Advertising.
521700	Dues And Membership	Massachusetts Collectors and Treasurers Association membership for the Treasurer/Collector and Assistant Treasurer/Collector
521800	Professional Development	Attendance to the MCTA annual school for continuing education and certification exams for Treasurer and Collector
540100	Office Supplies	Misc. office supplies

GENERAL GOVERNMENT - HUMAN RESOURCES

HUMAN RESOURCES (152) Account Number	GENERAL FUND - TOWN Description	FY23 ACTUALS	FY24 BUDGET	FY24 ACTUAL	FY25 BUDGET	FY26 TM INITIAL RECOMMENDED BUDGET (1/8/2025)	FY26 TM REVISED RECOMMENDED BUDGET (3/6/2025)	$ Change	% Change
Personal Services									
152-510300	OVERTIME	$ 4,788	$ 7,000	$ 1,336	$ 7,000	$ 7,000	$ 7,000	$ -	0.00%
152-510400	SICK	$ 2,631	$ -	$ 1,580	$ -	$ -	$ -	$ -	-
152-510410	FUNERAL LEAVE	$ 1,315	$ -	$ -	$ -	$ -	$ -	$ -	-
152-510490	MERIT PAY	$ 2,000	$ -	$ 4,500	$ -	$ -	$ -	$ -	-
152-510500	HOLIDAY	$ 10,311	$ -	$ 11,320	$ -	$ -	$ -	$ -	-
152-510600	VACATION	$ 16,559	$ -	$ 9,356	$ -	$ -	$ -	$ -	-
152-510900	PERSONAL TIME	$ 1,364	$ -	$ 1,974	$ -	$ -	$ -	$ -	-
152-511000	OTHER SALARIES & WAGES	$ 1,613	$ -	$ 4,103	$ -	$ -	$ -	$ -	-
152-511800	SENIOR WORK PROGRAM	$ 24,675	$ 40,000	$ 31,432	$ 40,000	$ 40,000	$ 40,000	$ -	0.00%
152-512050	CLERICAL SALARIES & WAGES	$ 56,906	$ 69,457	$ 57,899	$ 68,115	$ 104,598	$ 88,079	$ 19,964	29.31%
152-513000	PROFESSIONAL SALARIES	$ 122,155	$ 144,674	$ 203,276	$ 233,883	$ 248,805	$ 248,805	$ 14,922	6.38%
	Personal Services - Subtotal	***$ 244,316***	***$ 261,131***	***$ 326,775***	***$ 348,998***	***$ 400,403***	***$ 383,884***	$ 51,405	14.73%
Purchase of Services									
152-520100	ADVERTISING	$ 3,443	$ 10,815	$ 1,770	$ 10,815	$ 5,000	$ 5,000	$ (5,815)	-53.77%
152-520900	TRAVEL	$ 46	$ 400	$ 418	$ 400	$ 400	$ 400	$ -	0.00%
152-521700	DUES AND MEMBERSHIP	$ 1,360	$ 1,900	$ 645	$ 1,900	$ 1,900	$ 1,900	$ -	0.00%
152-521800	PROFESSIONAL DEVELOPMENT	$ 57	$ -	$ -	$ -	$ -	$ -	$ -	-
152-521820	EMPLOYEE RECOGNITION	$ 24,994	$ 35,000	$ 35,424	$ 32,000	$ 32,000	$ 32,000	$ -	0.00%
152-521900	PROFESSIONAL SERVICES	$ 1,823	$ 10,000	$ 5,393	$ 10,000	$ 7,500	$ 7,500	$ (2,500)	-25.00%
152-521940	PROFESSIONAL SERVICES - MEDICARI	$ 24,430	$ 20,000	$ 17,986	$ 22,000	$ 20,000	$ 20,000	$ (2,000)	-9.09%
152-522300	PRINTING AND COPYING	$ -	$ 500	$ -	$ 500	$ 500	$ 500	$ -	0.00%
	Purchase of Services - Subtotal	***$ 56,153***	***$ 78,615***	***$ 61,636***	***$ 77,615***	***$ 67,300***	***$ 67,300***	$ (10,315)	-13.29%
Purchase of Supplies									
152-540100	OFFICE SUPPLIES	$ 644	$ 1,900	$ 681	$ 1,800	$ 1,800	$ 1,800	$ -	0.00%
152-540200	OTHER SUPPLIES	$ 47	$ 900	$ 377	$ 800	$ 800	$ 800	$ -	0.00%
152-540500	BOOKS AND PERIODICALS	$ -	$ 1,300	$ -	$ 1,100	$ 1,100	$ 1,100	$ -	0.00%
152-540900	MATERIAL AND EQUIPMENT	$ -	$ 400	$ 24	$ 300	$ 300	$ 300	$ -	0.00%
	Purchase of Supplies - Subtotal	***$ 690***	***$ 4,500***	***$ 1,081***	***$ 4,000***	***$ 4,000***	***$ 4,000***	$ -	0.00%
Other Charges and Expenses									
152-570152	POLICE AND FIRE INJURY INSURANCE	$ 71,487	$ 110,000	$ 80,283	$ 110,000	$ 110,000	$ 110,000	$ -	0.00%
	Other Charges and Expenses - Subtotal	***$ 71,487***	***$ 110,000***	***$ 80,283***	***$ 110,000***	***$ 110,000***	***$ 110,000***	$ -	0.00%
	Human Resources - Total	**$ 372,646**	**$ 454,246**	**$ 469,775**	**$ 540,613**	**$ 581,703**	**$ 565,184**	$ 41,090	7.60%

BUDGET NOTES

510300	Overtime	Overtime for hourly positions in HR
520100	Advertising	Advertising for job openings with sites such as the online MMA Beacon, LinkedIn, Indeed, and other professional organizations.
520900	Travel	Mileage reimbursement for in-person trainings, job fairs, meetings, etc.
521700	Dues And Membership	Two SHRM memberships ($800 total), three MMHR memberships ($400 total), and LinkedIn Prime.
521820	Employee Recognition	Projecting to host the 3 signature Employee Recognition events: Professional Development Day, Winter event, and STAR dinner. Also includes funding for First Responders Wellness Group.
521900	Professional Services	Assessment centers and various studies.
521940	Professional Services - Medical	Medical bill for pre-employment physicals and evaluations.
522300	Printing And Copying	Human Resources envelopes. Employee benefit material.
540500	Books And Periodicals	Purchase of recruitment tools, organizational structure subscriptions, SHRM periodicals, etc.
570152	Police And Fire Injury Insurance	Police and Fire injuries while on duty. Level funded.

GENERAL GOVERNMENT - BUILDING DEPARTMENT

BUILDING (251) Account Number	GENERAL FUND - TOWN Description	FY23 ACTUALS	FY24 BUDGET	FY24 ACTUAL	FY25 BUDGET	FY26 TM INITIAL RECOMMENDED BUDGET (1/8/2025)	FY26 TM REVISED RECOMMENDED BUDGET (3/6/2025)	$ Change	% Change
Personal Services									
251-510200	REGULAR TEMP	$ 4,320	$ -	$ -	$ -	$ -	$ -	$ -	-
251-510300	OVERTIME	$ 504	$ -	$ 250	$ -	$ -	$ -	$ -	-
251-510400	SICK	$ 2,035	$ -	$ 7,639	$ -	$ -	$ -	$ -	-
251-510410	FUNERAL LEAVE	$ -	$ -	$ 1,479	$ -	$ -	$ -	$ -	-
251-510490	MERIT PAY	$ 1,084	$ -	$ 2,938	$ -	$ -	$ -	$ -	-
251-510500	HOLIDAY	$ 8,407	$ -	$ 9,308	$ -	$ -	$ -	$ -	-
251-510600	VACATION	$ 20,365	$ -	$ 4,953	$ -	$ -	$ -	$ -	-
251-510900	PERSONAL TIME	$ 2,878	$ -	$ 2,321	$ -	$ -	$ -	$ -	-
251-511000	OTHER SALARIES & WAGES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
251-512050	CLERICAL SALARIES & WAGES	$ 38,958	$ 60,536	$ 30,594	$ 78,532	$ 60,553	$ 60,553	$ (17,979)	-22.89%
251-513000	PROFESSIONAL SALARIES	$ 211,183	$ 206,552	$ 174,074	$ 212,158	$ 231,786	$ 231,786	$ 19,628	9.25%
	Personal Services - Subtotal	***$ 289,733***	***$ 267,088***	***$ 233,556***	***$ 290,690***	***$ 292,339***	***$ 292,339***	$ 1,649	0.57%
Purchase of Services									
251-520900	TRAVEL	$ 1,010	$ 1,000	$ 268	$ 1,000	$ 1,000	$ 1,000	$ -	0.00%
251-521500	TELEPHONE	$ 2,772	$ 3,559	$ 2,766	$ 3,559	$ 3,559	$ 3,559	$ -	0.00%
251-521700	DUES AND MEMBERSHIP	$ 75	$ 800	$ 100	$ 800	$ 800	$ 800	$ -	0.00%
251-521800	PROFESSIONAL DEVELOPMENT	$ 875	$ -	$ 1,596	$ 2,500	$ 1,500	$ 1,500	$ (1,000)	-40.00%
251-521900	PROFESSIONAL SERVICES	$ 899	$ -	$ -	$ -	$ -	$ -	$ -	-
251-522700	CONTRACTUAL SERVICE	$ (223)	$ -	$ -	$ -	$ -	$ -	$ -	-
	Purchase of Services - Subtotal	***$ 5,408***	***$ 5,359***	***$ 4,729***	***$ 7,859***	***$ 6,859***	***$ 6,859***	$ (1,000)	-12.72%
Purchase of Supplies									
251-540100	OFFICE SUPPLIES	$ 1,189	$ 850	$ 430	$ 850	$ 850	$ 850	$ -	0.00%
251-540200	OTHER SUPPLIES	$ 268	$ 500	$ 24	$ -	$ 500	$ 500	$ 500	#DIV/0!
251-540500	BOOKS AND PERIODICALS	$ -	$ 4,500	$ 2,100	$ -	$ -	$ -	$ -	-
251-541000	UNIFORMS	$ 781	$ 900	$ 924	$ 600	$ 600	$ 600	$ -	0.00%
251-541050	PROTECTIVE CLOTHING	$ -		$ -	$ 600	$ 600	$ 600	$ -	0.00%
	Purchase of Supplies - Subtotal	***$ 2,238***	***$ 6,750***	***$ 3,477***	***$ 2,050***	***$ 2,550***	***$ 2,550***	$ 500	24.39%
	Building - Total	**$ 297,379**	**$ 279,197**	**$ 241,762**	**$ 300,599**	**$ 301,748**	**$ 301,748**	$ 1,149	0.38%

BUDGET NOTES

520900	Travel	CEU overnight education- Amherst MA
521700	Dues And Membership	Membership fees to the Mass Building Commissioners & Inspectors Association , the MetroWest Building Officials Organization & the International Code Council and professional licensure for the building inspectors.

GENERAL GOVERNMENT - PLANNING DEPARTMENT

PLANNING (172) Account Number	GENERAL FUND - TOWN Description	FY23 ACTUALS	FY24 BUDGET	FY24 ACTUAL	FY25 BUDGET	FY26 TM INITIAL RECOMMENDED BUDGET (1/8/2025)	FY26 TM REVISED RECOMMENDED BUDGET (3/6/2025)	$ Change	% Change
Personal Services									
172-510300	OVERTIME	$ 1,083	$ -	$ 597	$ -	$ -	$ -	$ -	-
172-510400	SICK	$ 13,944	$ -	$ 6,288	$ -	$ -	$ -	$ -	-
172-510410	FUNERAL LEAVE	$ 125	$ -	$ -	$ -	$ -	$ -	$ -	-
172-510490	MERIT PAY	$ 3,500	$ -	$ 5,250	$ -	$ -	$ -	$ -	-
172-510500	HOLIDAY	$ 13,797	$ -	$ 15,334	$ -	$ -	$ -	$ -	-
172-510600	VACATION	$ 16,517	$ -	$ 22,571	$ -	$ -	$ -	$ -	-
172-510900	PERSONAL TIME	$ 3,309	$ -	$ 3,092	$ -	$ -	$ -	$ -	-
172-512050	CLERICAL SALARIES & WAGES	$ 27,862	$ 37,474	$ 35,363	$ 40,157	$ 40,960	$ 40,960	$ 803	2.00%
172-513000	PROFESSIONAL SALARIES	$ 225,952	$ 280,427	$ 256,404	$ 317,031	$ 324,131	$ 324,131	$ 7,100	2.24%
	Personal Services - Subtotal	***$ 306,090***	***$ 317,901***	***$ 344,899***	***$ 357,188***	***$ 365,092***	***$ 365,092***	$ 7,904	2.21%
Purchase of Services									
172-520100	ADVERTISING	$ 616	$ 760	$ 587	$ 760	$ 760	$ 760	$ 0	0.03%
172-520900	TRAVEL	$ 327	$ 1,000	$ 394	$ 850	$ 850	$ 850	$ -	0.00%
172-521700	DUES AND MEMBERSHIP	$ 680	$ 1,754	$ 668	$ 1,754	$ 1,754	$ 1,754	$ -	0.00%
172-521800	PROFESSIONAL DEVELOPMENT	$ -		$ -	$ 3,600	$ 2,600	$ 2,600	$ (1,000)	-27.78%
172-521900	PROFESSIONAL SERVICES	$ 2,629	$ 15,792	$ 15,509	$ 15,792	$ 16,000	$ 16,000	$ 208	1.32%
172-522300	PRINTING AND COPYING	$ -	$ -	$ 2,056	$ -	$ -	$ -	$ -	-
	Purchase of Services - Subtotal	***$ 4,252***	***$ 19,306***	***$ 19,213***	***$ 22,756***	***$ 21,964***	***$ 21,964***	$ (792)	-3.48%
Purchase of Supplies									
172-540100	OFFICE SUPPLIES	$ 623	$ 1,667	$ 1,147	$ 1,667	$ 300	$ 300	$ (1,367)	-82.00%
172-540230	COMMUNITY ENGAGEMENT SUPPLIE	$ -	$ -	$ -	$ -	$ 4,000	$ 4,000	$ 4,000	#DIV/0!
172-540300	POSTAGE AND COURIER	$ -	$ -	$ 1,900	$ -	$ -	$ -	$ -	-
172-540500	BOOKS AND PERIODICALS	$ 540	$ 453	$ 594	$ 600	$ 700	$ 700	$ 100	16.67%
	Purchase of Supplies - Subtotal	***$ 1,163***	***$ 2,120***	***$ 3,641***	***$ 2,267***	***$ 5,000***	***$ 5,000***	$ 2,733	120.56%
	Planning - Total	**$ 311,504**	**$ 339,327**	**$ 367,753**	**$ 382,211**	**$ 392,056**	**$ 392,056**	$ 9,845	2.58%

BUDGET NOTES

520100	Advertising	Advertising with the Action Unlimited to meet requirements for public notice of annual CPA Plan and Zoning articles for public hearing prior to Town Meeting
520900	Travel	Travel to and from meetings and sites around Town for enforcement or meetings at other Town properties.
521700	Dues And Membership	AICP dues and memberships for three planners; APA and APA-MA memberships
521900	Professional Services	Legal services specializing in fair housing/civil rights review of all proposed zoning bylaws for fair housing implications and potential disparate impact prior to public hearing for Town Meeting.
540100	Office Supplies	For various supplies needed including materials for public engagement; some funding transferred to new Community Engagement Supplies line.
540230	Community Engagement Supplies	Covers cost of one, two-sided postcard to be mailed through USPS. Our new practice has been to send a town-wide post card to all residential mailing addresses at the kick-off of each planning initiative to increase public participation and awareness. Also includes funding for public workshop supplies, such as food, foam boards, and easels.
540500	Books And Periodicals	Electronic handbook of Massachusetts Land Use and Planning Law (slight increase from last year)

GENERAL GOVERNMENT - CONSERVATION OFFICE

CONSERVATION (550) Account Number	GENERAL FUND - TOWN Description	FY23 ACTUALS	FY24 BUDGET	FY24 ACTUAL	FY25 BUDGET	FY26 TM INITIAL RECOMMENDED BUDGET (1/8/2025)	FY26 TM REVISED RECOMMENDED BUDGET (3/6/2025)	$ Change	% Change
Personal Services									
550-510100	REGULAR PERM	$ (6,339)	$ -	$ -	$ -	$ -	$ -	$ -	-
550-510300	OVERTIME	$ 353	$ -	$ 916	$ -	$ -	$ -	$ -	-
550-510400	SICK	$ 2,021	$ -	$ 1,818	$ -	$ -	$ -	$ -	-
550-510410	FUNERAL LEAVE	$ 667	$ -	$ -	$ -	$ -	$ -	$ -	-
550-510440	SEASONAL	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
550-510460	LONGEVITY	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
550-510490	MERIT PAY	$ 1,750	$ -	$ 1,375	$ -	$ -	$ -	$ -	-
550-510500	HOLIDAY	$ 7,420	$ -	$ 7,253	$ -	$ -	$ -	$ -	-
550-510530	FLSA ADJUSTMENT	$ 43	$ -	$ -	$ -	$ -	$ -	$ -	-
550-510600	VACATION	$ 7,093	$ -	$ 10,594	$ -	$ -	$ -	$ -	-
550-510900	PERSONAL TIME	$ 1,423	$ -	$ 1,692	$ -	$ -	$ -	$ -	-
550-511000	OTHER SALARIES & WAGES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
550-512050	CLERICAL SALARIES & WAGES	$ 66,260	$ 88,063	$ 75,541	$ 62,334	$ -	$ -	$ (62,334)	-100.00%
550-513000	PROFESSIONAL SALARIES	$ 75,059	$ 84,054	$ 62,661	$ 102,285	$ 158,141	$ 158,141	$ 55,856	54.61%
	Personal Services - Subtotal	***$ 155,751***	***$ 172,117***	***$ 161,850***	***$ 164,619***	***$ 158,141***	***$ 158,141***	$ (6,478)	-3.93%
Purchase of Services									
550-520100	ADVERTISING	$ 323	$ 300	$ 312	$ 300	$ 300	$ 300	$ -	0.00%
550-520200	BLDG GROUNDS AND MAINT.	$ 6,448	$ -	$ -	$ -	$ -	$ -	$ -	-
550-520300	EQPT REP AND SERVICING	$ 843	$ -	$ -	$ -	$ -	$ -	$ -	-
550-520900	TRAVEL	$ -	$ 150	$ 25	$ 150	$ 150	$ 150	$ -	0.00%
550-521100	ELECTRICITY	$ -	$ -	$ 288	$ 1,344	$ 1,344	$ 1,344	$ -	0.00%
550-521110	WATER	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
550-521500	TELEPHONE	$ 1,574	$ 1,440	$ 1,176	$ 1,440	$ 2,160	$ 2,160	$ 720	50.00%
550-521700	DUES AND MEMBERSHIP	$ 1,283	$ 1,100	$ 809	$ 1,100	$ 1,100	$ 1,100	$ -	0.00%
550-521800	PROFESSIONAL DEVELOPMENT	$ 355	$ 500	$ 330	$ 500	$ 1,000	$ 1,000	$ 500	100.00%
550-521900	PROFESSIONAL SERVICES	$ 3,275	$ 9,975	$ 11,405	$ 12,975	$ 17,975	$ 17,975	$ 5,000	38.54%
550-522300	PRINTING AND COPYING	$ -	$ 250	$ -	$ 250	$ 250	$ 250	$ -	0.00%
550-522450	LICENSE FEES	$ 102	$ -	$ -	$ -	$ -	$ -	$ -	-
550-522700	CONTRACTUAL SERVICES	$ 1,800	$ 28,000	$ 26,380	$ 25,000	$ 20,000	$ 20,000	$ (5,000)	-20.00%
550-523840	PORTABLE TOILETS	$ -	$ -	$ 100	$ -	$ -	$ -	$ - -	
	Purchase of Services - Subtotal	***$ 16,003***	***$ 41,715***	***$ 40,824***	***$ 43,059***	***$ 44,279***	***$ 44,279***	$ 1,220	2.83%
Purchase of Supplies									
550-540100	OFFICE SUPPLIES	$ 40	$ 750	$ 55	$ 750	$ 300	$ 300	$ (450)	-60.00%
550-540200	OTHER SUPPLIES	$ 917	$ 2,000	$ (17)	$ 2,000	$ -	$ -	$ (2,000)	-100.00%
550-540230	COMMUNITY ENGAGEMENT SUPPLIES	$ -	$ -	$ -	$ -	$ 1,000	$ 1,000	$ 1,000	#DIV/0!
550-540250	MEDICAL SUPPLIES	$ -	$ 200	$ -	$ 200	$ 200	$ 200	$ -	0.00%
550-540600	SPORTS & RECREATION EQPT	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
550-540610	LAND STEWARD	$ 2,666	$ 4,000	$ 866	$ 4,000	$ 4,460	$ 4,460	$ 460	11.50%
550-540700	MEALS	$ -	$ 250	$ -	$ 250	$ -	$ -	$ (250)	-100.00%
550-540900	MATERIALS AND EQUIPMENT	$ 599	$ 5,000	$ 518	$ 5,000	$ 5,000	$ 5,000	$ -	0.00%
550-541000	UNIFORMS	$ -	$ 500	$ -	$ 500	$ 500	$ 500	$ -	0.00%
	Purchase of Supplies - Subtotal	***$ 4,223***	***$ 12,700***	***$ 1,422***	***$ 12,700***	***$ 11,460***	***$ 11,460***	$ (1,240)	-9.76%
Capital Outlay									
550-583000	MACHINERY AND EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
	Capital Outlay - Subtotal	***$ -***	***$ -***	***$ -***	***$ -***	***$ -***	***$ -***	$ -	-
	Conservation - Total	**$ 175,977**	**$ 226,532**	**$ 204,096**	**$ 220,378**	**$ 213,880**	**$ 213,880**	$ (6,498)	-2.95%

BUDGET NOTES

520100	Advertising	Legal advertising with the Action Unlimited for wetland filings for trail projects requiring permitting
520900	Travel	Travel to and from conferences/workshops or regional meetings
521100	Electricity	
521500	Telephone	Three phones (Conservation Agent, Community Conservation Specialist, and Planning Director)-- added one phone line this year for Community Conservation Specialist
521700	Dues And Membership	MACC dues, MCA and NECA dues. Dues cover conservation agent and all conservation members.
521800	Professional Development	First year development for staff and general workshops for Commission members

521900	Professional Services	Moved $5,000 for hazardous tree removal from contractual services into professional services to isolate contractual services which is only for Arboretum edging, trimming/pruning, etc.
540100	Office Supplies	Reduced and transferred funding to new Community Engagement Supplies line.
540230	Community Engagement Supplies	Supplies for community outreach events
540250	Medical Supplies	Medical kits for Conservation vehicle
540610	Land Steward	Materials for the maintenance of conservation lands, trails, and boardwalks and dog waste bags
540900	Material And Equipment	Parts, small tools, sand, gravel, stone, cement, flags for flagpoles, and routine equipment repairs, parking lot and accessibility improvements. Arboretum projects, property maintenance, equipment, and landscaping supplies.

GENERAL GOVERNMENT - HISTORIC COMMISSION

HISTORIC COMMISSION (650) Account Number	GENERAL FUND - TOWN Description	FY23 ACTUALS	FY24 BUDGET	FY24 ACTUAL	FY25 BUDGET	FY26 TM INITIAL RECOMMENDED BUDGET (1/8/2025)	FY26 TM REVISED RECOMMENDED BUDGET (3/6/2025)	$ Change	% Change
Purchase of Services									
650-520100	ADVERTISING	$ -	$ -	$ 75	$ -	$ -	$ -	$ -	0.00%
650-521700	DUES AND MEMBERSHIP	$ -	$ 200	$ -	$ 200	$ 200	$ 200	$ -	0.00%
650-521800	PROFESSIONAL DEVELOPMENT	$ 423	$ -	$ -	$ -	$ -	$ -	$ -	-
Purchase of Services - Subtotal		***$ 423***	***$ 200***	***$ 75***	***$ 200***	***$ 200***	***$ 200***	$ -	0.00%
Purchase of Supplies									
650-540200	OTHER SUPPLIES	$ 85	$ 176	$ 30	$ 10,176	$ 10,176	$ 10,176	$ -	0.00%
Purchase of Supplies - Subtotal		***$ 85***	***$ 176***	***$ 30***	***$ 10,176***	***$ 10,176***	***$ 10,176***	$ -	0.00%
Historic Commission - Total		**$ 508**	**$ 376**	**$ 105**	**$ 10,376**	**$ 10,376**	**$ 10,376**	$ -	0.00%

PUBLIC SAFETY - FIRE DEPARTMENT

FIRE (220) Account Number	GENERAL FUND - TOWN Description	FY23 ACTUALS	FY24 BUDGET	FY24 ACTUAL	FY25 BUDGET	FY26 TM INITIAL RECOMMENDED BUDGET (1/8/2025)	FY26 TM REVISED RECOMMENDED BUDGET (3/6/2025)	$ Change	% Change
Personal Services									
220-510100	REGULAR PERM	$ 1,545,014	$ 2,416,847	$ 1,652,334	$ 2,440,998	$ 2,592,135	$ 2,489,566	$ 48,568	1.99%
220-510300	OVERTIME	$ 787,387	$ 425,000	$ 846,070	$ 525,000	$ 550,000	$ 550,000	$ 25,000	4.76%
220-510400	SICK	$ 105,447	$ -	$ 122,670	$ -	$ -	$ -	$ -	-
220-510401	SICK BUYBACK	$ 9,700	$ 15,000	$ 7,400	$ 15,000	$ 15,000	$ 15,000	$ -	0.00%
220-510410	FUNERAL LEAVE	$ 9,002	$ -	$ 3,772	$ -	$ -	$ -	$ -	-
220-510450	INJURY LEAVE	$ 209,107	$ -	$ 110,879	$ -	$ -	$ -	$ -	-
220-510460	LONGEVITY	$ 19,550	$ 20,800	$ 19,650	$ 21,900	$ 17,200	$ 17,200	$ (4,700)	-21.46%
220-510470	INCENTIVE PAY	$ 22,027	$ 23,433	$ 22,676	$ 26,228	$ 24,344	$ 24,344	$ (1,884)	-7.18%
220-510490	MERIT PAY	$ 2,000	$ -	$ 4,500	$ -	$ -	$ -	$ -	-
220-510500	HOLIDAY	$ 26,863	$ -	$ 22,989	$ -	$ -	$ -	$ -	-
220-510520	OVERTIME/SICK ADJUSTMENT	$ (18,180)	$ -	$ (15,157)	$ -	$ -	$ -	$ -	-
220-510530	FLSA ADJUSTMENT	$ 15,143	$ 4,800	$ 10,895	$ 4,800	$ 4,800	$ 4,800	$ -	0.00%
220-510540	HOLIDAY A&B	$ 101,054	$ 131,720	$ 109,807	$ 137,243	$ 130,207	$ 130,207	$ (7,036)	-5.13%
220-510600	VACATION	$ 199,202	$ -	$ 190,927	$ -	$ -	$ -	$ -	-
220-510730	EMT STIPEND	$ 185,804	$ 241,962	$ 196,522	$ 243,565	$ 248,128	$ 233,768	$ (9,797)	-4.02%
220-510750	UNIFORM STIPEND	$ 3,200	$ 3,400	$ 3,100	$ 3,500	$ 3,500	$ 3,500	$ -	0.00%
220-510900	PERSONAL TIME	$ 41,608	$ -	$ 36,974	$ -	$ -	$ -	$ -	-
220-511000	OTHER SALARIES & WAGES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
220-512050	CLERICAL SALARIES & WAGES	$ 56,432	$ 70,178	$ 57,080	$ 73,013	$ 74,473	$ 74,473	$ 1,460	2.00%
220-513000	PROFESSIONAL SALARIES	$ 205,500	$ 291,290	$ 199,951	$ 291,075	$ 314,978	$ 314,978	$ 23,903	8.21%
Personal Services - Subtotal		***$ 3,525,860***	***$ 3,644,430***	***$ 3,603,039***	***$ 3,782,322***	***$ 3,974,766***	***$ 3,857,836***	$ 192,444	5.09%
Purchase of Services									
220-520100	ADVERTISING	$ -	$ -	$ 300	$ -	$ -	$ -	$ -	-
220-520300	EQUIP REP AND SERVICING	$ 18,592	$ 18,000	$ 21,113	$ 20,000	$ 30,000	$ 30,000	$ 10,000	50.00%
220-520310	RADIO REPAIRS	$ 822	$ 12,000	$ 17,417	$ 20,000	$ 20,000	$ 20,000	$ -	0.00%
220-520900	TRAVEL	$ 410	$ 500	$ 100	$ 500	$ 2,500	$ 2,500	$ 2,000	400.00%
220-521500	TELEPHONE	$ 4,175	$ 5,000	$ 2,956	$ 5,000	$ 5,000	$ 5,000	$ -	0.00%
220-521700	DUES AND MEMBERSHIP	$ 10,053	$ 8,800	$ 5,373	$ 10,000	$ 12,000	$ 12,000	$ 2,000	20.00%
220-521800	PROFESSIONAL DEVELOPMENT	$ 799	$ 2,000	$ 5,650	$ 6,000	$ 8,000	$ 8,000	$ 2,000	33.33%
220-521900	PROFESSIONAL SERVICES	$ 25,035	$ 19,000	$ 325	$ 2,000	$ 2,000	$ 2,000	$ -	0.00%
220-522450	LICENSE FEES	$ 9,483	$ 12,500	$ 36,650	$ 42,000	$ 45,000	$ 45,000	$ 3,000	7.14%
220-522700	CONTRACTUAL SERVICE	$ -	$ -	$ 1,275	$ -	$ -	$ -	$ -	-
Purchase of Services - Subtotal		***$ 69,368***	***$ 77,800***	***$ 91,158***	***$ 105,500***	***$ 124,500***	***$ 124,500***	$ 19,000	18.01%
Purchase of Supplies									
220-540100	OFFICE SUPPLIES	$ 3,884	$ 5,000	$ 4,410	$ 5,000	$ 6,000	$ 6,000	$ 1,000	20.00%
220-540200	OTHER SUPPLIES	$ 39,085	$ 8,000	$ 2,117	$ 8,000	$ 4,000	$ 4,000	$ (4,000)	-50.00%
220-540500	BOOKS AND PERIODICALS	$ 1,817	$ 2,000	$ 2,944	$ 2,000	$ 3,500	$ 3,500	$ 1,500	75.00%
220-540700	MEALS	$ 1,127	$ 1,200	$ 358	$ 1,200	$ 1,200	$ 1,200	$ -	0.00%
220-540900	MATERIAL AND EQUIPMENT	$ 61,140	$ 23,000	$ 45,675	$ 50,000	$ 50,000	$ 50,000	$ -	0.00%
220-540930	PARTS/TIRES - FIRE	$ 151,750	$ 90,000	$ 166,902	$ 150,000	$ 175,000	$ 175,000	$ 25,000	16.67%
220-541000	UNIFORMS	$ 16,838	$ 26,000	$ 18,570	$ 30,000	$ 25,000	$ 25,000	$ (5,000)	-16.67%
220-541050	PROTECTIVE CLOTHING	$ 11,684	$ 40,000	$ 41,994	$ 60,000	$ 45,000	$ 45,000	$ (15,000)	-25.00%
Purchase of Supplies - Subtotal		***$ 287,324***	***$ 195,200***	***$ 282,971***	***$ 306,200***	***$ 309,700***	***$ 309,700***	$ 3,500	1.14%
Capital Outlay									
220-583000	MACHINERY AND EQUIPMENT	$ 9,113	$ -	$ 1,769	$ -	$ -	$ -	$ -	-
220-585000	MOTOR VEHICLE	$ 27,017	$ -	$ -	$ -	$ -	$ -	$ -	-
Capital Outlay - Subtotal		***$ 36,130***	***$ -***	***$ 1,769***	***$ -***	***$ -***	***$ -***	$ -	-
	Fire - Total	**$ 3,918,682**	**$ 3,917,430**	**$ 3,978,937**	**$ 4,194,022**	**$ 4,408,966**	**$ 4,292,036**	$ 214,944	5.13%

BUDGET NOTES

520300	Eqpt Rep And Servicing	Steeply increased costs for required annual service/maintenance/certification of equipment including SCBA, ladders, hydraulic tools, extinguishers, compressors, small engines, gas meters, PPV, appliances, fit-testing equipment, etc. Repairs also fall under this category.
520310	Radio Repairs	Portable radios currently cost $6,000- 9,000 each. Mobile radios will be replaced and upgraded as funding allows. Includes repairs, maintenance, peripherals, antennas, programming, etc.
520900	Travel	To cover tolls, hotel and airfare, and rental vehicle expenses to attend seminars or conferences out of state.
521500	Telephone	Mobile phone services for Chief and Deputy, Fire Alarm Superintendent, Apparatus Maintenance Coordinator, Ambulances, Engines, and various WiFi devices required in vehicles for interconnectivity
521700	Dues And Membership	Dues and memberships in professional organizations
521800	Professional Development	Increased funding to support outside training opportunities.

521900	Professional Services	Includes specialized services that may be required from time to time, including cleaning and decontamination of vehicles, ambulance passenger compartment, etc.
522450	License Fees	Licensing costs for various program utilized by the department. Annual costs have risen sharply.
540100	Office Supplies	Office supplies for the fire administration offices as well as for the 4 stations. We have also seen an increase in supply costs.
540200	Other Supplies	Includes bottled drinking water to be deployed on all apparatus, coolers to hold the bottled water, miscellaneous station and housekeeping cleaning supplies, duplication of keys when necessary, initial set of bed linens for new members, etc.
540500	Books And Periodicals	Fire service course texts, Fire codes and trade journals. Per contract suppling fire service training books in all the stations.
540700	Meals	Out of office meeting meals. Contractual meals during emergency or extended operations.
540900	Material And Equipment	Variety of materials such as caution tape, vehicle mounts, snow/ice scrapers, speedy dry absorbent, hand and power tools, etc.
540930	Parts/Tires - Fire	Our current fleet is experiencing a frequent need for repairs and maintenance resulting in increased costs.
541000	Uniforms	Includes Class B Uniforms (shirts, t-shirts, pants), boots, sweatshirts, jackets, hats, mittens and caps, Academy-required clothing, and Class A Uniforms (dress shirt, tie, hat, gloves, and pins)
541050	Protective Clothing	Personal protective clothing: helmet, shield, hood, turnout gear, etc. Turnout equipment costs have skyrocketed in recent years. Turnout is custom fit to each member to ensure it provides the necessary protection and function. Also includes repairs to turnout gear and equipment.

PUBLIC SAFETY - EMERGENCY MANAGEMENT

EMERGENCY MANAGEMENT (291 Account Number	GENERAL FUND - TOWN Description	FY23 ACTUALS	FY24 ACTUAL	FY25 BUDGET	FY26 TM INITIAL RECOMMENDED BUDGET (1/8/2025)	FY26 TM REVISED RECOMMENDED BUDGET (3/6/2025)	$ Change	% Change
Personal Services								
291-510300	OVERTIME	$ -	$ 881	$ -	$ -	$ -	$ -	-
291-513000	PROFESSIONAL SALARIES	$ -	$ -	$ -	$ -	$ -	$ -	-
Personal Services - Subtotal		***$ -***	***$ 881***	***$ -***	***$ -***	***$ -***	$ -	-
Purchase of Services								
291-520300	EQPT REPAIR AND SERVICING	$ 1,919	$ 800	$ 2,500	$ 2,500	$ 2,500	$ -	0
291-521500	TELEPHONE	$ -	$ -	$ 600	$ 600	$ 600	$ -	0
291-522700	CONTRACTUAL SERVICE	$ -	$ -	$ -	$ -	$ -	$ -	-
Purchase of Services - Subtotal		***$ 1,919***	***$ 800***	***$ 3,100***	***$ 3,100***	***$ 3,100***	$ -	0.00%
Purchase of Supplies								
291-540100	SUPPLIES	$ -	$ -	$ 1,500	$ 1,500	$ 1,500	$ -	0
291-540200	OTHER SUPPLIES	$ 315	$ 115	$ 1,500	$ 1,500	$ 1,500	$ -	0
291-540900	MATERIALS AND EQUIPMENT	$ 1,748	$ 22,535	$ 16,000	$ 15,000	$ 15,000	$ (1,000)	-6.25%
Purchase of Supplies - Subtotal		***$ 2,063***	***$ 22,650***	***$ 19,000***	***$ 18,000***	***$ 18,000***	$ (1,000)	-5.26%
Emergency Management - Total		**$ 3,982**	**$ 24,331**	**$ 22,100**	**$ 21,100**	**$ 21,100**	$ (1,000)	-4.52%

BUDGET NOTES

520300	Eqpt Rep And Servicing	Preparedness equipment such as generators, water pumps, etc. required annual servicing and maintenance to remain ready when needed
521500	Telephone	Covers satellite phone service for a single satellite phone to be ready and available at all times if needed.
540100	Office Supplies	Various supplies to ensure that each piece of equipment that may be lent out has operational instructions and a tracking log. Includes tags and labels to clearly identify the equipment as belonging to Acton Emergency Management, brochures, signs to provide guidance in an emergency, large planning charts, etc.
540200	Other Supplies	Miscellaneous supplies that may be needed to properly store Emergency Management equipment-- might include shelving, plastic tubs and boxes, etc.
540900	Material And Equipment	Supplies and materials such as shelter materials (cots, bedding, hygiene kits, etc.), EZ-Up Tends, emergency lighting, drinking water, phone charging banks, batteries, and other additional items as identified in the recently developed Comprehensive Emergency Management Plan (CEMP) for Acton.

PUBLIC SAFETY - POLICE DEPARTMENT

POLICE (210) Account Number	GENERAL FUND - TOWN Description	FY23 ACTUALS	FY24 BUDGET	FY24 ACTUAL	FY25 BUDGET	FY26 TM INITIAL RECOMMENDED BUDGET (1/8/2025)	FY26 TM REVISED RECOMMENDED BUDGET (3/6/2025)	$ Change	% Change
Personal Services									
210-510100	REGULAR PERM	$ 2,048,246	$ 3,041,262	$ 2,152,573	$ 3,102,457	$ 3,165,447	$ 3,165,447	$ 62,990	2.03%
210-510300	OVERTIME	$ 755,625	$ 537,255	$ 533,190	$ 548,544	$ 560,167	$ 560,167	$ 11,623	2.12%
210-510400	SICK	$ 119,979	$ -	$ 154,905	$ -	$ -	$ -	$ -	-
210-510410	FUNERAL LEAVE	$ 5,875	$ -	$ 3,901	$ -	$ -	$ -	$ -	-
210-510450	INJURY LEAVE	$ 32,376	$ -	$ 19,341	$ -	$ -	$ -	$ -	-
210-510470	EDU & EXPERIENCE INCENTIVE PAY	$ 496,375	$ 637,661	$ 576,216	$ 642,575	$ 681,745	$ 681,745	$ 39,170	6.10%
210-510480	OUTSIDE DETAIL	$ 1,856		$ -	$ -	$ -	$ -	$ -	-
210-510490	MERIT PAY	$ 3,000	$ -	$ 7,500	$ -	$ -	$ -	$ -	-
210-510500	HOLIDAY	$ 147,208	$ -	$ 157,291	$ -	$ -	$ -	$ -	-
210-510520	OVERTIME/SICK ADJUSTMENT	$ (11,412)	$ -	$ (9,803)	$ -	$ -	$ -	$ -	-
210-510530	FLSA ADJUSTMENT	$ 59,518	$ 45,000	$ 41,604	$ 50,000	$ 50,000	$ 50,000	$ -	0.00%
210-510600	VACATION	$ 270,354	$ -	$ 195,599	$ -	$ -	$ -	$ -	-
210-510800	COURT TIME	$ 12,368	$ 20,000	$ 4,389	$ 20,000	$ 10,000	$ 10,000	$ (10,000)	-50.00%
210-510900	PERSONAL TIME	$ 34,285	$ -	$ 35,266	$ -	$ -	$ -	$ -	-
210-511000	OTHER SALARIES & WAGES	$ 19,288	$ -	$ 30,782	$ -	$ -	$ -	$ -	-
210-511010	MATRON WAGES	$ -	$ 2,000	$ -	$ -	$ -	$ -	$ -	-
210-511030	JUVENILE OFFICER	$ 10,517	$ 10,000	$ 638	$ 10,000	$ 10,000	$ 10,000	$ -	0.00%
210-511040	FIREARMS STIPEND	$ 22,200	$ 25,800	$ 23,400	$ 25,800	$ 26,400	$ 26,400	$ 600	2.33%
210-511050	SPECIAL DUTY	$ 24,680	$ 34,000	$ 23,600	$ 34,000	$ 34,000	$ 34,000	$ -	0.00%
210-511060	5 AND 2 SCHEDULE	$ 20,342	$ 30,000	$ 17,616	$ 30,000	$ 30,000	$ 30,000	$ -	0.00%
210-511080	FIREARM INSTRUCTOR	$ 3,400	$ 3,600	$ 3,900	$ 3,600	$ 3,600	$ 3,600	$ -	0.00%
210-512050	CLERICAL SALARIES & WAGES	$ 100,999	$ 140,356	$ 100,836	$ 146,027	$ 144,572	$ 144,572	$ (1,455)	-1.00%
210-513000	PROFESSIONAL SALARIES	$ 372,149	$ 539,483	$ 391,002	$ 552,872	$ 686,748	$ 631,239	$ 78,367	14.17%
	Personal Services - Subtotal	***$ 4,549,227***	***$ 5,066,417***	***$ 4,463,745***	***$ 5,165,875***	***$ 5,402,679***	***$ 5,347,171***	$ 236,804	4.58%
Purchase of Services									
210-520310	RADIO REPAIRS	$ 6,248	$ 8,000	$ 685	$ 10,000	$ 6,000	$ 6,000	$ (4,000)	-40.00%
210-520600	EQUIPMENT MAINTENANCE	$ 29,181	$ 50,000	$ 26,882	$ 105,000	$ 10,000	$ 10,000	$ (95,000)	-90.48%
210-520900	TRAVEL	$ 5,816	$ 3,200	$ 7,109	$ 4,000	$ 6,000	$ 6,000	$ 2,000	50.00%
210-521500	TELEPHONE	$ 21,600	$ 18,000	$ 19,186	$ 18,000	$ 20,000	$ 20,000	$ 2,000	11.11%
210-521700	DUES AND MEMBERSHIP	$ 17,515	$ 7,000	$ 18,064	$ 7,000	$ 5,000	$ 5,000	$ (2,000)	-28.57%
210-521800	PROFESSIONAL DEVELOPMENT	$ 15,137	$ 19,000	$ 15,150	$ 19,000	$ 20,000	$ 20,000	$ 1,000	5.26%
210-521900	PROFESSIONAL SERVICES MEDICA	$ 492	$ 4,439	$ 5,849	$ 4,439	$ 4,500	$ 4,500	$ 61	1.37%
210-521940	CONTRACTUAL SERVICES	$ 7,600	$ 10,000	$ 180	$ 10,000	$ 5,000	$ 5,000	$ (5,000)	-50.00%
210-522700	CONTRACTUAL SERVICE	$ 11,475	$ -	$ 19,680	$ -	$ 113,852	$ 113,852	$ 113,852	-
210-523300	SECURITY	$ -	$ 1,000	$ -	$ 1,000	$ 1,000	$ 1,000	$ -	0.00%
210-523800	BULLET PROOF VEST	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
292-522070	ANIMAL CONTROL - DOG BOARDING SERVIC	$ 1,360	$ 2,000	$ -	$ 2,000	$ 2,000	$ 2,000	$ -	0.00%
292-522700	ANIMAL CONTROL - CONTRACTUAL SERVIC	$ 19,200	$ 21,000	$ 19,200	$ 36,000	$ 36,000	$ 36,000	$ -	0.00%
	Purchase of Services - Subtotal	***$ 135,623***	***$ 143,639***	***$ 131,985***	***$ 216,439***	***$ 229,352***	***$ 229,352***	$ 12,913	5.97%
Purchase of Supplies									
210-540100	OFFICE SUPPLIES	$ 7,906	$ 6,600	$ 3,078	$ 6,600	$ 6,600	$ 6,600	$ -	0.00%
210-540110	POLICE SUPPLIES	$ 7,747	$ 10,000	$ 5,349	$ 10,000	$ 7,500	$ 7,500	$ (2,500)	-25.00%
210-540210	PHOTOGRAPHIC SUPPLIES	$ 3,111	$ 3,200	$ 2,500	$ 3,200	$ 3,200	$ 3,200	$ -	0.00%
210-540500	BOOKS AND PERIODICALS	$ -	$ 1,000	$ -	$ 1,000	$ 1,000	$ 1,000	$ -	0.00%
210-540900	MATERIAL AND EQUIPMENT	$ 13,865	$ 2,000	$ 39,635	$ 2,000	$ 5,000	$ 5,000	$ 3,000	150.00%
210-541000	UNIFORMS	$ 70,715	$ 45,000	$ 46,091	$ 45,000	$ 45,000	$ 45,000	$ -	0.00%
210-541100	RANGE & AMMUNITION	$ 9,224	$ 10,000	$ 8,441	$ 10,000	$ 9,000	$ 9,000	$ (1,000)	-10.00%
	Purchase of Services - Subtotal	***$ 112,569***	***$ 77,800***	***$ 105,094***	***$ 77,800***	***$ 77,300***	***$ 77,300***	$ (500)	-0.64%
Capital Outlay									
210-580000	CAPITAL OUTLAY	$ 27,999	$ -	$ -	$ -	$ -	$ -	$ -	-
210-585000	MOTOR VEHICLE	$ 110,362	$ 50,000	$ 100,584	$ -	$ -	$ -	$ -	-
	Capital Outlay - Subtotal	***$ 138,360***	***$ 50,000***	***$ 100,584***	***$ -***	***$ -***	***$ -***	$ -	-
	Police - Total	**$ 4,935,779**	**$ 5,337,856**	**$ 4,801,408**	**$ 5,460,114**	**$ 5,709,331**	**$ 5,653,823**	$ 249,217	4.56%

BUDGET NOTES

Animal Control		
522700	Contractual Service	Job duties of the Animal Control Officer have been changed significantly by the state in the past few years. Also, there is some funding for training in domestic violence recognition since that can often become apparent when abusers mistreat the pets of victims. It is a common trait seen in high risk offenders.
Police		
520310	Radio Repairs	Portable radio and related equipment repairs and programming
520600	Eqpt Maintenance	Repairs for office equipment, Dispatch Console, cruiser repairs, etc. Funding transferred to Contractual Services (522700) to better align with departmental needs
520900	Travel	Travel expenses and parking fees.

521500	Telephone	Increased due to in-car cameras and cruiser laptops, also includes all department cell phones.
521700	Dues And Membership	Dues for various memberships including IACP, Mass Chiefs, FBINAA, NESPIN, NASRO, Greater Boston Police Counsel, etc.
521800	Professional Development	Fees and expenses for training programs, seminars, and conferences
521940	Professional Services - Medical	Psychological testing for new police and dispatch hires, fitness for duty exams
523300	Security	Drug investigation buy money
540100	Office Supplies	Paper and routine office supplies.
540110	Police Supplies	Breath Test supplies, cell block supplies, prisoner meals, crime scene processing equipment, batteries for cruiser AEDs, etc.
540210	Photographic Supplies	Camera equipment, repairs, and supplies. Photography expenses.
540500	Books And Periodicals	Mass General Law updates, subscriptions, professional journals.
540900	Material And Equipment	Purchase of reusable flashlights, traffic wands, restraints, blankets, scanners, detective supplies, etc.
541000	Uniforms	Uniform purchases for officers, $900 each as well as academy uniforms for new hires.
541100	Range & Ammunition	Range facility use costs, ammunition, and gun repairs

PUBLIC SAFETY - DISPATCH

DISPATCH (221) Account Number	GENERAL FUND - TOWN Description	FY23 ACTUALS	FY24 BUDGET	FY24 ACTUAL	FY25 BUDGET	FY26 TM INITIAL RECOMMENDED BUDGET (1/8/2025)	FY26 TM REVISED RECOMMENDED BUDGET (3/6/2025)	$ Change	% Change
Personal Services									
221-510100	REGULAR PERMANENT	$ 437,261	$ 638,081	$ 434,299	$ 650,747	$ 703,931	$ 703,931	$ 53,184	8.17%
221-510300	OVERTIME	$ 186,330	$ 108,000	$ 198,437	$ 108,000	$ 108,000	$ 108,000	$ -	0.00%
221-510400	SICK	$ 46,724	$ -	$ 29,943	$ -	$ -	$ -	$ -	-
221-510410	FUNERAL LEAVE	$ 1,664	$ -	$ 429	$ -	$ -	$ -	$ -	-
221-510460	LONGEVITY	$ 8,400	$ 9,300	$ 8,400	$ 8,400	$ 7,200	$ 7,200	$ (1,200)	-14.29%
221-510490	MERIT PAY	$ 1,000	$ -	$ 1,500	$ -	$ -	$ -	$ -	-
221-510500	HOLIDAY	$ 27,602	$ -	$ 28,352	$ -	$ -	$ -	$ -	-
221-510520	OVERTIME/SICK ADJUSTMENT	$ (6,228)	$ -	$ (6,365)	$ -	$ -	$ -	$ -	-
221-510530	FLSA ADJUSTMENT	$ 1,807	$ 2,000	$ 3,110	$ 2,000	$ 2,000	$ 2,000	$ -	0.00%
221-510600	VACATION	$ 37,582	$ -	$ 47,142	$ -	$ -	$ -	$ -	-
221-510750	UNIFORM STIPEND	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
221-510900	PERSONAL TIME	$ 6,093	$ -	$ 7,158	$ -	$ -	$ -	$ -	-
221-511000	OTHER SALARIES & WAGES	$ 5,289	$ 2,200	$ 6,480	$ 2,200	$ 2,200	$ 2,200	$ -	0.00%
Personal Services - Subtotal		***$ 753,524***	***$ 759,581***	***$ 758,886***	***$ 771,347***	***$ 823,331***	***$ 823,331***	$ 51,984	6.74%
Purchase of Services									
221-520600	EQPT MAINTENANCE	$ -	$ 5,000	$ -	$ 5,000	$ 2,000	$ 2,000	$ (3,000)	-60.00%
221-520900	TRAVEL	$ -	$ 1,000	$ -	$ 1,000	$ 1,000	$ 1,000	$ -	0.00%
221-521700	DUES AND MEMBERSHIP	$ -	$ 1,000	$ -	$ 1,000	$ 1,000	$ 1,000	$ -	0.00%
221-521800	PROFESSIONAL DEVELOPMENT	$ -	$ 5,000	$ 857	$ 5,000	$ 2,000	$ 2,000	$ (3,000)	-60.00%
Purchase of Services - Subtotal		**$ -**	**$ 12,000**	**$ 857**	***$ 12,000***	***$ 6,000***	***$ 6,000***	$ (6,000)	-50.00%
Purchase of Supplies									
221-540100	OFFICE SUPPLIES	$ -	$ 2,000	$ -	$ 2,000	$ 1,000	$ 1,000	$ (1,000)	-50.00%
221-541000	UNIFORMS	$ 4,624	$ 6,500	$ 4,517	$ 6,500	$ 6,500	$ 6,500	$ -	0.00%
Purchase of Supplies - Subtotal		***$ 4,624***	***$ 8,500***	***$ 4,517***	***$ 8,500***	***$ 7,500***	***$ 7,500***	$ (1,000)	-11.76%
Other Charges and Expenses									
221-570700	HEALTH INS HPHP	$ -	$ 153,000	$ -	$ -	$ -	$ -	$ -	-
221-570800	MIDDLESEX COUNTY RETIREMENT	$ -	$ 183,381	$ 183,381	$ -	$ -	$ -	$ -	-
Other Charges and Expenses - Subtotal		***$ -***	***$ 336,381***	***$ 183,381***	***$ -***	***$ -***	***$ -***	$ -	-
Other Financing Uses									
221-597001	OPEB TRANSFER OUT	$ -	$ 21,191	$ 21,191	$ -	$ -	$ -	$ -	-
Other Financing Uses - Subtotal		***$ -***	***$ 21,191***	***$ 21,191***	***$ -***	***$ -***	***$ -***	$ -	-
Dispatch - Total		**$ 758,148**	**$ 1,137,653**	**$ 968,831**	**$ 791,847**	**$ 836,831**	**$ 836,831**	$ 44,984	5.68%

BUDGET NOTES

510100	Regular Perm	8 full-time dispatchers, 1 dispatch supervisor and 3 part-timers. Includes step increases.
510300	Overtime	Shift coverage for vacation, personal, beaverment, training etc. Reduced this year.
511000	Other Salaries & Wages	Includes all stipends for dispatchers as provided for in contract. Training, leaps & E-911.
541000	Uniforms	Clothing allowance for dispatchers.

TOWN CLERK

TOWN CLERK (161) Account Number	GENERAL FUND - TOWN Description	FY23 ACTUALS	FY24 BUDGET	FY24 ACTUALS	FY25 BUDGET	FY26 TM INITIAL RECOMMENDED BUDGET (1/8/2025)	FY26 TM REVISED RECOMMENDED BUDGET (3/6/2025)	$ Change	% Change
Personal Services									
161-510300	OVERTIME	$ -	$ -	$ 601	$ -	$ -	$ -	$ -	-
161-510400	SICK	$ 6,433	$ -	$ 5,139	$ -	$ -	$ -	$ -	-
161-510410	FUNERAL LEAVE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
161-510490	MERIT PAY	$ 2,000	$ -	$ 3,000	$ -	$ -	$ -	$ -	-
161-510500	HOLIDAY	$ 9,615	$ -	$ 10,300	$ -	$ -	$ -	$ -	-
161-510600	VACATION	$ 7,212	$ -	$ 5,729	$ -	$ -	$ -	$ -	-
161-510900	PERSONAL TIME	$ 2,273	$ -	$ 2,183	$ -	$ -	$ -	$ -	-
161-511000	OTHER SALARIES & WAGES	$ 43,047	$ -	$ 38,666	$ -	$ -	$ -	$ -	-
161-512050	CLERICAL SALARIES & WAGES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
161-513000	PROFESSIONAL SALARIES	$ 171,960	$ 203,724	$ 184,351	$ 214,578	$ 189,859	$ 189,859	$ (24,719)	-11.52%
	Personal Services - Subtotal	***$ 242,541***	***$ 203,724***	***$ 249,969***	***$ 214,578***	***$ 189,859***	***$ 189,859***	$ (24,719)	-11.52%
Purchase of Services									
161-521700	DUES AND MEMBERSHIP	$ 225	$ 125	$ 215	$ 250	$ 650	$ 650	$ 400	160.00%
161-521800	PROFESSIONAL DEVELOPMENT	$ -		$ -	$ 2,400	$ 2,400	$ 2,400	$ -	$ -
161-521900	PROFESSIONAL SERVICES	$ -		$ -	$ 1,000	$ 1,000	$ 1,000	$ -	$ -
161-522910	BINDING SERVICE	$ -	$ -	$ -	$ 4,000	$ 3,000	$ 3,000	$ (1,000)	-25.00%
	Purchase of Services - Subtotal	***$ 225***	***$ 125***	***$ 215***	***$ 7,650***	***$ 7,050***	***$ 7,050***	$ (600)	-7.84%
Purchase of Supplies									
161-540100	OFFICE SUPPLIES	$ 2,887	$ 5,000	$ 2,199	$ 5,000	$ 5,000	$ 5,000	$ -	0.00%
161-540200	OTHER SUPPLIES	$ -	$ 100	$ 334	$ 140	$ 140	$ 140	$ -	0.00%
	Purchase of Supplies - Subtotal	***$ 2,887***	***$ 5,100***	***$ 2,532***	***$ 5,140***	***$ 5,140***	***$ 5,140***	$ -	0.00%
	Town Clerk - Total	**$ 245,654**	**$ 208,949**	**$ 252,716**	**$ 227,368**	**$ 202,049**	**$ 202,049**	$ (25,319)	-11.14%

ELECTIONS (162) Account Number	GENERAL FUND - TOWN Description	FY23 ACTUALS	FY24 BUDGET	FY24 ACTUALS	FY25 BUDGET	FY26 TM INITIAL RECOMMENDED BUDGET (1/8/2025)	FY26 TM REVISED RECOMMENDED BUDGET (3/6/2025)	$ Change	% Change
Personal Services									
162-510300	OVERTIME	$ 2,670	$ 3,000	$ 1,295	$ 3,000	$ 3,000	$ 3,000	$ -	0.00%
162-510430	BOARD MEMBERS SALARIES	$ 1,300	$ 1,300	$ 400	$ 1,300	$ 1,300	$ 1,300	$ -	0.00%
162-511000	OTHER SALARIES & WAGES	$ 14,969	$ 24,000	$ 11,993	$ 40,000	$ 25,000	$ 20,000	$ (20,000)	-50.00%
	Personal Services - Subtotal	***$ 18,939***	***$ 28,300***	***$ 13,688***	***$ 44,300***	***$ 29,300***	***$ 24,300***	$ (15,000)	-33.86%
Purchase of Services									
162-522300	PRINTING AND COPYING	$ 9,169	$ 8,000	$ -	$ 10,000	$ 8,000	$ 8,000	$ (2,000)	-20.00%
162-522700	CONTRACTUAL SERVICES	$ 11,197	$ 20,000	$ 24,123	$ 26,000	$ 28,000	$ 28,000	$ 2,000	7.69%
162-522900	MISCELLANEOUS - ELECTION EXP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
162-522950	SCHOOL CUSTODIAN FEE	$ -	$ 1,500	$ -	$ 1,800	$ 1,800	$ 1,800	$ -	0.00%
	Purchase of Services - Subtotal	***$ 20,366***	***$ 29,500***	***$ 24,123***	***$ 37,800***	***$ 37,800***	***$ 37,800***	**$ -**	**0.00%**
Purchase of Supplies									
162-540100	OFFICE SUPPLIES	$ 506	$ -	$ 1,217	$ -	$ -	$ -	$ -	-
162-540200	OTHER SUPPLIES	$ 2,576	$ 4,000	$ 2,818	$ 5,000	$ 3,000	$ 3,000	$ (2,000)	-40.00%
162-540300	POSTAGE AND COURIER	$ 4,778	$ 3,500	$ 5,318	$ 7,000	$ 7,000	$ 7,000	$ -	0.00%
	Purchase of Supplies - Subtotal	***$ 7,860***	***$ 7,500***	***$ 9,353***	***$ 12,000***	***$ 10,000***	***$ 10,000***	**$ (2,000)**	**-16.67%**
	Elections - Total	**$ 47,165**	**$ 65,300**	**$ 47,164**	**$ 94,100**	**$ 77,100**	**$ 72,100**	**$ (17,000)**	**-18.07%**

BUDGET NOTES

510300	Overtime	Election-related overtime
510430	Board Member's Salaries	Salaries for Registrars
511000	Other Salaries & Wages	Salaries for election workers
521800	Professional Development	Certification for both the Town Clerk and Deputy Town Clerk. Takes multiple years of coursework.
521900	Professional Services	Service to accept payment online for dog licenses
522300	Printing and Copying	Street Census, follow up notifications, and other mailings throughout the year
522700	Contractual Services	Election equipment
522910	Binding Service	Vital record keeping services and supplies

522950	School Custodian Fee	Town Meeting/Election Janitorial Services
540100	Office Supplies	Office supplies and small equipment for daily office use
540200	Other Supplies	Miscellaneous office supplies
540300	Postage And Courier	Postage for mailings

TOWN MANAGER

TOWN MANAGER (123)	GENERAL FUND - TOWN	FY23	FY24	FY24	FY25	FY26 TM INITIAL RECOMMENDED BUDGET	FY26 TM REVISED RECOMMENDED BUDGET	$	%
Account Number	Description	ACTUALS	BUDGET	ACTUALS	BUDGET	(1/8/2025)	(3/6/2025)	Change	Change
Personal Services									
123-510200	REGULAR TEMP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
123-510300	OVERTIME	$ 7,258	$ 5,000	$ 8,309	$ 5,000	$ 5,000	$ 5,000	$ -	0.00%
123-510400	SICK	$ 28,850	$ -	$ 57,741	$ -	$ -	$ -	$ -	-
123-510410	FUNERAL LEAVE	$ 2,742	$ -	$ -	$ -	$ -	$ -	$ -	-
123-510430	BOARD MEMBERS SALARIES	$ 3,017	$ 3,350	$ 2,925	$ 3,350	$ 3,350	$ 3,350	$ -	0.00%
123-510490	MERIT PAY	$ 13,500	$ -	$ 13,875	$ -	$ -	$ -	$ -	-
123-510500	HOLIDAY	$ 40,782	$ -	$ 47,512	$ -	$ -	$ -	$ -	-
123-510600	VACATION	$ 43,816	$ -	$ 46,345	$ -	$ -	$ -	$ -	-
123-510760	INTERNSHIP	$ 25,805	$ 15,000	$ 14,974	$ 15,000	$ 15,000	$ 15,000	$ -	0.00%
123-510900	PERSONAL TIME	$ 7,449	$ -	$ 9,281	$ -	$ -	$ -	$ -	-
123-511200	COMPENSATION RESERVE	$ -	$ 151,595	$ -	$ 30,000	$ 200,000	$ 200,000	$ 170,000	566.67%
123-512050	CLERICAL SALARIES & WAGES	$ 98,784	$ 122,978	$ 107,995	$ 129,485	$ 159,375	$ 133,686	$ 4,201	3.24%
123-513000	PROFESSIONAL SALARIES	$ 628,815	$ 849,062	$ 689,623	$ 738,747	$ 752,688	$ 752,688	$ 13,941	1.89%
	Personal Services - Subtotal	***$ 900,817***	***$ 1,146,985***	***$ 998,580***	***$ 921,582***	***$ 1,135,414***	***$ 1,109,724***	$ 213,832	23.20%
Purchase of Services									
123-520100	ADVERTISING	$ 23,454	$ 3,000	$ 3,039	$ 3,000	$ 3,000	$ 3,000	$ -	0.00%
123-520800	REAL ESTATE RENT/LEASE	$ 195,823	$ 196,000	$ 195,824	$ 200,000	$ 200,000	$ 200,000	$ -	0.00%
123-520900	TRAVEL	$ 2,695	$ 3,500	$ 4,864	$ 3,500	$ 3,500	$ 3,500	$ -	0.00%
123-521700	DUES AND MEMBERSHIP	$ 20,192	$ 20,000	$ 18,648	$ 20,000	$ 20,000	$ 20,000	$ -	0.00%
123-521800	PROFESSIONAL DEVELOPMEN	$ 31,998	$ 23,000	$ 37,515	$ 18,000	$ 10,000	$ 10,000	$ (8,000)	-44.44%
123-521850	PUBLIC RELATIONS	$ 15,336	$ 2,000	$ 14,338	$ 12,000	$ 12,000	$ 12,000	$ -	0.00%
123-521900	PROFESSIONAL SERVICES	$ 155,429	$ 50,000	$ 38,548	$ 50,000	$ 30,000	$ 30,000	$ (20,000)	-40.00%
123-521920	LEGAL NEGOTIATOR	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
123-521950	LEGAL SERVICES	$ 349,403	$ 450,000	$ 360,718	$ 435,000	$ 400,000	$ 400,000	$ (35,000)	-8.05%
123-522300	PRINTING AND COPYING	$ 151	$ 15,000	$ 11,402	$ 12,000	$ 12,000	$ 12,000	$ -	0.00%
123-522700	CONTRACTUAL SERVICES	$ 53,444	$ -	$ 172,990	$ -	$ -	$ -	$ -	-
123-522920	PARK TICKET PROCESSING	$ 240	$ -	$ 717	$ -	$ -	$ -	$ -	-
	Purchase of Services - Subtotal	***$ 848,165***	***$ 762,500***	***$ 858,604***	***$ 753,500***	***$ 690,500***	***$ 690,500***	$ (63,000)	-8.36%
Purchase of Supplies									
123-540100	OFFICE SUPPLIES	$ 7,088	$ 4,000	$ 3,056	$ 4,000	$ 3,000	$ 3,000	$ (1,000)	-25.00%
123-540200	OTHER SUPPLIES	$ 229	$ -	$ -	$ -	$ -	$ -	$ -	-
123-540300	POSTAGE AND COURIER	$ 726	$ 2,000	$ 637	$ 1,600	$ 1,600	$ 1,600	$ -	0.00%
123-540500	BOOKS AND PERIODICALS	$ 375	$ -	$ 375	$ -	$ -	$ -	$ -	-
123-540700	MEALS	$ 1,479	$ 800	$ 966	$ 800	$ 800	$ 800	$ -	0.00%
	Purchase of Supplies - Subtotal	***$ 9,896***	***$ 6,800***	***$ 5,033***	***$ 6,400***	***$ 5,400***	***$ 5,400***	$ (1,000)	-15.63%
Other Charges and Expenses									
123-570910	OTHER INSURANCE	$ 1,973	$ -	$ 1,973	$ -	$ -	$ -	$ -	-
	Other Charges and Expenses - Subtotal	***$ 1,973***	***$ -***	***$ 1,973***	***$ -***	***$ -***	***$ -***	$ -	-
	Town Manager - Total	**$ 1,760,850**	**$ 1,916,285**	**$ 1,864,190**	**$ 1,681,482**	**$ 1,831,314**	**$ 1,805,624**	$ 149,832	8.91%

BUDGET NOTES

510430	Board Members Salaries	Select Board salaries
510760	Internship	Town Manager's multi-departmental internship program
512050	Clerk Pay	Hourly positions per position control
513000	Professional Salaries	Salary positions per position control
520100	Advertising	Legal advertisements for procurements
520800	Real Estate Rent/Lease	Lease for 30 Sudbury Road (fixed at $8.76/sq. ft through 12/31/2026 with two 5-year options to follow)
520900	Travel	Parking, travel and conference fees
521700	Dues And Membership	Membership in Massachusetts Municipal Association, International City/County Management Association, Metropolitan Area Planning Council, Minuteman Advisory Group on Interlocal Coordination, and other organizations
521800	Professional Development	Multi-departmental professional development, training, conferences and fees

521850	Public Relations	Expressions of congratulations, awards, retirements and sympathies
521900	Professional Services	Specialized professional contractual and consulting services
521950	Legal Service	Legal services
522300	Printing And Copying	Multi-departmental paper and production of publications, e.g. annual Town reports.
540100	Office Supplies	General office supplies.
540300	Postage And Courier	Postage and shipping fees for town meeting publications and other mailed documents
540500	Books And Periodicals	Subscriptions and reference publications
540700	Meals	Meals and refreshments for special meetings of the Board, staff, public functions, collaboratives, etc.

CULTURAL COUNCIL

AB Cultural Council (690) Account Number	GENERAL FUND - TOWN Description	FY23 ACTUALS	FY24 BUDGET	FY24 ACTUALS	FY25 BUDGET	FY26 TM INITIAL RECOMMENDED BUDGET (1/8/2025)	FY26 TM REVISED RECOMMENDED BUDGET (3/6/2025)	$ Change	% Change
Purchase of Services									
690-522700	CONTRACTUAL SERVICE	$ 600	$ -	$ -	$ -	$ -	$ -	$ -	-
Purchase of Services - Subtotal		***$ 600***	***$ -***	***$ -***	***$ -***	***$ -***	***$ -***	$ -	-
Purchase of Supplies									
690-540200	OTHER SUPPLIES	$ -	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ -	0.00%
Purchase of Supplies - Subtotal		***$ -***	***$ 2,000***	***$ 2,000***	***$ 2,000***	***$ 2,000***	***$ 2,000***	$ -	0.00%
AB Cultural Council - Total		**$ 600**	**$ 2,000**	**$ 2,000**	**$ 2,000**	**$ 2,000**	**$ 2,000**	$ -	0.00%

BUDGET NOTES

540200	Other Supplies	Misc. supplies

TOWN MEETING

TOWN MEETING (114) Account Number	GENERAL FUND - TOWN Description	FY23 ACTUALS	FY24 BUDGET	FY24 ACTUALS	FY25 BUDGET	FY26 TM INITIAL RECOMMENDED BUDGET (1/8/2025)	FY26 TM REVISED RECOMMENDED BUDGET (3/6/2025)	$ Change	% Change
Purchase of Services									
114-513000	PROFESSIONAL SALARIES	$ -	$ -	$ 60	$ -		$ -		
114-520700	EQPT RENTAL	$ -	$ 7,000	$ 11,370	$ 7,000	$ 7,000	$ 7,000	$ -	0.00%
114-522300	PRINTING AND COPYING	$ 14,240	$ 10,000	$ 16,000	$ 10,000	$ 10,000	$ 10,000	$ -	0.00%
114-522700	CONTRACTUAL SERVICE	$ 1,820	$ -	$ -	$ -	$ -	$ -	$ -	-
114-522950	SCHOOL CUSTODIAN FEE	$ -	$ 3,000	$ 3,186	$ 3,000	$ 3,000	$ 3,000	$ -	0.00%
Purchase of Services - Subtotal		***$ 16,060***	***$ 20,000***	***$ 30,616***	***$ 20,000***	***$ 20,000***	***$ 20,000***	**$ -**	0.00%
Purchase of Supplies									
114-540100	OFFICE SUPPLIES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Purchase of Supplies - Subtotal		***$ -***	***$ -***	***$ -***	***$ -***	***$ -***	***$ -***	**$ -**	-
Town Meeting - Total		**$ 16,060**	**$ 20,000**	**$ 30,616**	**$ 20,000**	**$ 20,000**	**$ 20,000**	**$ -**	0.00%

BUDGET NOTES

520700	Eqpt Rental	Rental of chairs and electronic voting handheld "clickers" and receivers.
522300	Printing And Copying	Production of Town Meeting publications, e.g. Warrants (special, annual town meetings), budget supplements,
522700	Contractual Service	CART transcription service; Contracted audio-visual services and equipment. Moderator compensation at $20/session.
522950	School Custodian Fee	Custodial services charged by School District.

COMMISSION ON DISABILITIES

COMMISSION ON DISABILITIES (549)	GENERAL FUND - TOWN	FY23	FY24	FY24	FY25	FY26 TM INITIAL RECOMMENDED BUDGET	FY26 TM REVISED RECOMMENDED BUDGET	$	%
Account Number	Description	ACTUALS	BUDGET	ACTUAL	BUDGET	(1/8/2025)	(3/6/2025)	Change	Change
Purchase of Services									
549-521900	PROFESSIONAL SERVICES	$ -	$ 1,900	$ 1,065	$ 1,900	$ 1,900	$ 1,900	$ -	0.00%
549-522300	PRINTING AND COPYING	$ 112	$ -	$ -	$ -	$ -	$ -	$ -	-
Purchase of Services - Subtotal		***$ 112***	***$ 1,900***	***$ 1,065***	***$ 1,900***	***$ 1,900***	***$ 1,900***	$ -	0.00%
Purchase of Supplies									
549-540200	OTHER SUPPLIES	$ 650	$ 100	$ -	$ 100	$ 100	$ 100	$ -	0.00%
Purchase of Supplies - Subtotal		***$ 650***	***$ 100***	***$ -***	***$ 100***	***$ 100***	***$ 100***	$ -	0.00%
Commission on Disabilities - Total		**$ 762**	**$ 2,000**	**$ 1,065**	**$ 2,000**	**$ 2,000**	**$ 2,000**	$ -	0.00%

SUSTAINABILITY

SUSTAINABILITY (124) Account Number	GENERAL FUND - TOWN Description	FY23 ACTUALS	FY24 BUDGET	FY24 ACTUALS	FY25 BUDGET	FY26 TM INITIAL RECOMMENDED BUDGET (1/8/2025)	FY26 TM REVISED RECOMMENDED BUDGET (3/6/2025)	$ Change	% Change
Personal Services									
124-510300	OVERTIME	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
124-510400	SICK	$ 8,042	$ -	$ 3,271	$ -	$ -	$ -	$ -	-
124-510490	MERIT PAY	$ -	$ -	$ 1,500	$ -	$ -	$ -	$ -	-
124-510500	HOLIDAY	$ 4,592	$ -	$ 5,816	$ -	$ -	$ -	$ -	-
124-510600	VACATION	$ 3,009	$ -	$ 5,592	$ -	$ -	$ -	$ -	-
124-510900	PERSONAL TIME	$ 1,041	$ -	$ 1,141	$ -	$ -	$ -	$ -	-
124-511000	OTHER SALARIES & WAGES	$ 1,000	$ -	$ 447	$ -	$ -	$ -	$ -	-
124-512050	CLERICAL SALARIES & WAGES	$ 550	$ -	$ -	$ -	$ -	$ -	$ -	-
124-513000	PROFESSIONAL SALARIES	$ 48,003	$ 97,303	$ 89,983	$ 104,271	$ 109,547	$ 109,547	$ 5,276	5.06%
Personal Services - Subtotal		***$ 66,237***	***$ 97,303***	***$ 107,750***	***$ 104,271***	***$ 109,547***	***$ 109,547***	$ 5,276	5.06%
Purchase of Services									
124-521700	DUES AND MEMBERSHIP	$ -	$ 1,700	$ 463	$ 1,700	$ 200	$ 200	$ (1,500)	-88.24%
124-521800	PROFESSIONAL DEVELOPMENT	$ -	$ 250	$ -	$ 250	$ 50	$ 50	$ (200)	-80.00%
124-521900	PROFESSIONAL SERVICES	$ 24,450	$ 35,000	$ 28,030	$ 5,000	$ 5,000	$ 5,000	$ -	0.00%
Purchase of Services - Subtotal		***$ 24,450***	***$ 36,950***	***$ 28,493***	***$ 6,950***	***$ 5,250***	***$ 5,250***	$ (1,700)	-24.46%
Purchase of Supplies									
124-540200	OTHER SUPPLIES	$ -	$ 162	$ 2,494	$ 162	$ 300	$ 300	$ 138	85.19%
124-540230	COMMUNITY ENGAGEMENT SUPPLII	$ -	$ -	$ -	$ -	$ 1,150	$ 1,150	$ 1,150	-
124-540500	BOOKS AND PERIODICALS	$ -	$ 50	$ -	$ 50	$ 50	$ 50	$ -	0.00%
Purchase of Supplies - Subtotal		***$ -***	***$ 212***	***$ 2,494***	***$ 212***	***$ 1,500***	***$ 1,500***	$ 1,288	607.55%
Sustainability - Total		**$ 90,687**	**$ 134,465**	**$ 138,737**	**$ 111,433**	**$ 116,297**	**$ 116,297**	$ 4,864	4.36%

BUDGET NOTES

513000	Professional Salaries	A portion of the Sustainability Directors Salary.
521700	Dues And Membership	Includes annual cost to upkeep Energize Acton website through Mass Energize ($1,500) and $200 for annual subscription to Canva, software to develop flyers and social media material for sustainability events; also used intermittently by other departments (i.e. DPW & IT). Funding reduced and transferred to new Community Engagement Supplies to better reflect department needs.
521900	Professional Services	Annual cost to work with Abode (support in implementing PACE program to bring savings for businesses that want to energy efficiency upgrades and development of a detailed plan for us to take advantage of this program)

GENERAL GOVERNMENT - INFORMATION TECHNOLOGY / GIS

INFORMATION TECHNOLOGY / GIS (154) Account Number	GENERAL FUND - TOWN Description	FY23 ACTUALS	FY24 BUDGET	FY24 ACTUAL	FY25 BUDGET	FY26 TM INITIAL RECOMMENDED BUDGET (1/8/2025)	FY26 TM REVISED RECOMMENDED BUDGET (3/6/2025)	$ Change	% Change
Personal Services									
154-510200	REGULAR TEMP	$ 2,103	$ -	$ 2,137	$ -	$ -	$ -	$ -	-
154-510300	OVERTIME	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
154-510400	SICK	$ 33,309	$ -	$ 18,014	$ -	$ -	$ -	$ -	-
154-510410	FUNERAL LEAVE	$ -	$ -	$ 250	$ -	$ -	$ -	$ -	-
154-510490	MERIT PAY	$ 4,917	$ -	$ 7,500	$ -	$ -	$ -	$ -	-
154-510500	HOLIDAY	$ 24,997	$ -	$ 27,246	$ -	$ -	$ -	$ -	-
154-510600	VACATION	$ 25,332	$ -	$ 41,703	$ -	$ -	$ -	$ -	-
154-510760	INTERNSHIP	$ 1,250	$ -	$ 6,113	$ -	$ -	$ -	$ -	-
154-510900	PERSONAL TIME	$ 5,266	$ -	$ 6,298	$ -	$ -	$ -	$ -	-
154-512050	CLERICAL SALARIES & WAGES	$ -	$ 22,040	$ -	$ -	$ 59,931	$ -	$ -	#DIV/0!
154-513000	PROFESSIONAL SALARIES	$ 428,001	$ 527,696	$ 459,795	$ 723,227	$ 753,385	$ 753,385	$ 30,158	4.17%
Personal Services - Subtotal		***$ 525,175***	***$ 549,736***	***$ 569,056***	***$ 723,227***	***$ 813,316***	***$ 753,385***	$ 90,089	12.46%
Purchase of Services									
154-520400	MIS EQUIPMENT & SOFTWARE	$ 488,123	$ 468,000	$ 488,143	$ 482,000	$ 538,000	$ 538,000	$ 56,000	11.62%
154-520410	GIS	$ 157,560	$ 145,000	$ 111,445	$ 145,000	$ 145,000	$ 140,405	$ -	0.00%
154-520600	EQUIPMENT MAINTENANCE	$ 142,574	$ 137,000	$ 169,054	$ 144,000	$ 139,000	$ 134,000	$ (10,000)	-6.94%
154-521500	TELEPHONE	$ 77,549	$ 90,000	$ 85,073	$ 90,000	$ 90,000	$ 90,000	$ -	0.00%
154-521700	DUES AND MEMBERSHIP	$ 475	$ 250	$ 479	$ 250	$ 250	$ 250	$ -	0.00%
154-521900	PROFESSIONAL SERVICES	$ 91,777	$ 90,000	$ 112,124	$ 90,000	$ 90,000	$ 90,000	$ -	0.00%
154-521980	INTERNET SERVICES	$ 67,039	$ 51,000	$ 48,329	$ 51,000	$ 51,000	$ 51,000	$ -	0.00%
154-522700	CONTRACTUAL SERVICE	$ 129,457	$ 137,500	$ 128,319	$ 135,000	$ 130,000	$ 130,000	$ (5,000)	-3.70%
154-522720	SOFTWARE SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Purchase of Services - Subtotal		***$ 1,154,553***	***$ 1,118,750***	***$ 1,142,965***	***$ 1,137,250***	***$ 1,183,250***	***$ 1,173,655***	$ 46,000	4.04%
Purchase of Supplies									
154-540100	OFFICE SUPPLIES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
154-540200	OTHER SUPPLIES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
154-540900	MATERIAL AND EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Purchase of Supplies - Subtotal		***$ -***	***$ -***	***$ -***	***$ -***	***$ -***	***$ -***	$ -	-
Capital Outlay									
154-580000	CAPITAL	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
154-580020	DIGITIZE RECORDS	$ 10,000	$ 10,000	$ -	$ 8,500	$ -	$ -	$ (8,500)	-100.00%
Capital Outlay - Subtotal		***$ 10,000***	***$ 10,000***	***$ -***	***$ 8,500***	***$ -***	***$ -***	$ (8,500)	-100.00%
Information Technology / GIS - Total		**$ 1,689,728**	**$ 1,678,486**	**$ 1,712,021**	**$ 1,868,977**	**$ 1,996,566**	**$ 1,927,040**	$ 127,589	6.83%

PUBLIC FACILITIES (192) Account Number	GENERAL FUND - TOWN Description	FY23 ACTUALS	FY24 BUDGET	FY24	FY25 BUDGET	FY26 TM INITIAL RECOMMENDED BUDGET (1/8/2025)	FY26 TM REVISED RECOMMENDED BUDGET (3/6/2025)	$ Change	% Change
Personal Services									
192-510100	REGULAR PERM	$ 270,084	$ 369,686	$ 265,741	$ 373,731	$ 420,254	$ 420,254	$ 46,523	12.45%
192-510300	OVERTIME	$ 15,772	$ 20,000	$ 46,334	$ 20,000	$ 20,000	$ 20,000	$ -	0.00%
192-510400	SICK	$ 18,746	$ -	$ 19,329	$ -	$ -	$ -	$ -	-
192-510410	FUNERAL LEAVE	$ 1,529	$ -	$ 681	$ -	$ -	$ -	$ -	-
192-510440	SEASONAL	$ -	$ 10,764	$ -	$ 10,764	$ 10,764	$ 10,764	$ -	0.00%
192-510460	LONGEVITY	$ 1,500	$ 2,100	$ 2,100	$ 2,100	$ 2,700	$ 2,700	$ 600	28.57%
192-510490	MERIT PAY	$ 3,900	$ 4,200	$ 4,300	$ 4,200	$ 4,200	$ 4,200	$ -	0.00%
192-510500	HOLIDAY	$ 22,095	$ -	$ 21,141	$ -	$ -	$ -	$ -	-
192-510520	OVERTIME/SICK ADJUSTMENT	$ -	$ -	$ (205)	$ -	$ -	$ -	$ -	-
192-510530	FLSA ADJUSTMENT	$ 167	$ -	$ 665	$ -	$ -	$ -	$ -	-
192-510600	VACATION	$ 33,288	$ -	$ 28,367	$ -	$ -	$ -	$ -	-
192-510720	SNOW PLOWING STIPEND	$ 900	$ -	$ 375	$ -	$ -	$ -	$ -	-
192-510770	PHONE STIPEND	$ -	$ 1,200	$ -	$ 1,200	$ 1,200	$ 1,200	$ -	0.00%
192-510900	PERSONAL TIME	$ 5,342	$ -	$ 4,875	$ -	$ -	$ -	$ -	-
192-511000	OTHER SALARIES & WAGES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
192-512050	CLERICAL SALARIES & WAGES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
192-513000	PROFESSIONAL SALARIES	$ 95,826	$ 118,440	$ 97,366	$ 124,505	$ 126,995	$ 126,995	$ 2,490	2.00%
Personal Services - Subtotal		***$ 469,148***	***$ 526,390***	***$ 491,068***	***$ 536,500***	***$ 586,113***	***$ 586,113***	$ 49,613	9.25%
Purchase of Services									
192-520100	ADVERTISING	$ 1,000	$ 1,600	$ 1,672	$ 1,600	$ 1,600	$ 1,600	$ -	0.00%
192-520200	BLDG GROUNDS AND MAINT.	$ 193,832	$ 260,000	$ 299,972	$ 260,000	$ 260,000	$ 260,000	$ -	0.00%
192-520300	EQPT REP AND SERVICING	$ 15,953	$ 3,000	$ -	$ 12,000	$ 12,000	$ 12,000	$ -	0.00%
192-520500	OTHER EQUIPMENT	$ 6,000	$ 6,000	$ 1,764	$ -	$ -	$ -	$ -	-
192-520900	TRAVEL	$ -	$ 300	$ 17	$ 300	$ 300	$ 300	$ -	0.00%
192-521100	ELECTRICITY	$ 261,029	$ 261,018	$ 337,579	$ 261,000	$ 261,000	$ 261,000	$ -	0.00%
192-521110	WATER	$ 16,247	$ 16,000	$ 17,026	$ 20,000	$ 20,000	$ 20,000	$ -	0.00%
192-521120	SEWER	$ 3,196	$ 4,500	$ 3,468	$ 4,500	$ 4,500	$ 4,500	$ -	0.00%
192-521200	STREET LIGHTING	$ 26,146	$ 39,344	$ 19,418	$ 39,344	$ 39,344	$ 39,344	$ -	0.00%
192-521210	TRAFFIC SIGNAL & SECURITY	$ 14,728	$ 14,276	$ 11,683	$ 14,276	$ 14,276	$ 14,276	$ -	0.00%
192-521410	HEATING OIL	$ 10,840	$ 11,500	$ 9,191	$ 11,500	$ 11,500	$ 11,500	$ -	0.00%
192-521420	NATURAL GAS	$ 105,812	$ 110,100	$ 135,087	$ 110,100	$ 110,100	$ 110,100	$ -	0.00%
192-521500	TELEPHONE	$ 1,597	$ 1,500	$ 957	$ -	$ -	$ -	$ -	-
192-521700	DUES AND MEMBERSHIP	$ 550	$ 550	$ 550	$ 550	$ 550	$ 550	$ -	0.00%
192-521900	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
192-522450	LICENSE FEES	$ 132	$ 1,200	$ -	$ 1,200	$ 1,200	$ 1,200	$ -	0.00%
192-522700	CONTRACTUAL SERVICES	$ 92,053	$ 150,550	$ 177,293	$ 150,550	$ 200,000	$ 200,000	$ 49,450	32.85%
192-522800	TRASH REMOVAL	$ 28,366	$ 24,700	$ 28,531	$ 51,000	$ 37,000	$ 37,000	$ (14,000)	-27.45%

	Purchase of Services - Subtotal	***$ 777,482***	***$ 906,138***	***$ 1,044,209***	***$ 937,920***	***$ 973,370***	***$ 973,370***	$ 35,450	3.78%
Purchase of Supplies									
192-540100	OFFICE SUPPLIES	$ 1,411	$ 1,200	$ 720	$ 1,500	$ 1,500	$ 1,500	$ -	0.00%
192-540200	OTHER SUPPLIES	$ 48,914	$ 50,000	$ 55,715	$ 50,000	$ 43,000	$ 43,000	$ (7,000)	-14.00%
192-540500	BOOKS AND PERIODICALS	$ -	$ 300	$ -	$ -	$ -	$ -	$ -	-
192-540900	MATERIAL AND EQUIPMENT	$ 3,325	$ 3,300	$ 2,240	$ -	$ -	$ -	$ -	-
192-540905	COVID-19 SUPPLIES & MATERIALS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
192-541000	UNIFORMS	$ 2,529	$ 3,900	$ 1,274	$ 3,900	$ 3,900	$ 3,900	$ -	0.00%
192-541050	PROTECTIVE CLOTHING	$ 887	$ 3,000	$ 1,426	$ 3,000	$ 3,000	$ 3,000	$ -	0.00%
	Purchase of Supplies - Subtotal	***$ 57,066***	***$ 61,700***	***$ 61,375***	***$ 58,400***	***$ 51,400***	***$ 51,400***	$ (7,000)	-11.99%
Capital Outlay									
192-582500	BUILDING IMPROVEMENTS	$ 57,868	$ 80,000	$ 120,437	$ 40,000	$ 40,000	$ 40,000	$ -	0.00%
192-585000	MOTOR VEHICLE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
	Capital Outlay - Subtotal	***$ 57,868***	***$ 80,000***	***$ 120,437***	***$ 40,000***	***$ 40,000***	***$ 40,000***	$ -	0.00%
	Public Facilities - Subtotal	**$ 1,361,565**	**$ 1,574,228**	**$ 1,717,090**	**$ 1,572,820**	**$ 1,650,883**	**$ 1,650,883**	$ 78,063	4.96%
	Operations Total	**$ 3,051,293**	**$ 3,252,714**	**$ 3,429,111**	**$ 3,441,797**	**$ 3,647,450**	**$ 3,577,923**	$ 205,652	5.98%

BUDGET NOTES

INFORMATION TECHNOLOGY/GIS

520400	Mis Equipment & Software	Software maintenance and licensing. Financial packages are the largest component, followed by public safety dispatch, communications, records and mobile data. Server virtualization software maintenance & hosted Munis software modules. Nursing software. Cloud-based storage and licensing for office applications, and digital signage functions. Change due to additional Zoom room requests, OpenGov permitting system and additional Assessor software modules. Increased due to annual fee for support/maintenance of dispatch radio equipment, Google licenses for staff, two-factor authentication software required by Town insurance, and equipment replacement program.
520410	GIS	Development and maintenance of enterprise geographic information system (GIS). Layer development and maintenance. GIS training. Hardware and software maintenance. Digital and hardcopy production of maps. Management and coordination of land and permit data.
520600	Eqpt Maintenance	Town-wide networked copiers, lease maintenance and supplies. Network switches, wireless access points and uninterruptible battery backups maintenance. Time and materials repair. Change due to additional equipment: Town Hall kiosk, Public Safety Facility, and North Acton Fire Station.
521500	Telephone	Town-wide unified (land-line) communications (voice over IP). Public safety mobile data cellular. Multi-departmental cellular telephones and portable data devices.
521700	Dues And Membership	Professional memberships
521900	Professional Services	Weather service subscriptions. Radio system maintenance, VOIP phone system maintenance. Document storage system maintenance and disaster recovery. Managed server services.
521980	Internet Services	Internet connections, security divisions such as firewalls, spam filter subscriptions, web content filters, and financial transaction security compliance. Comcast I-Net fiber optic lease. Social media management licenses. Committee member licenses.
522700	Contractual Service	Consulting and special projects, system implementations and upgrades. "Reverse 911" emergency notification (Blackboard) and Verizon subscriber list. Building electronic access control. Software customizations or specialized instruction.
580000	Capital Outlay	Periodic hardware, server, desktop replacements.

RECREATION

RECREATION (620) Account Number	GENERAL FUND - TOWN Description	FY23 ACTUALS	FY24 BUDGET	FY24 ACTUAL	FY25 BUDGET	FY26 TM INITIAL RECOMMENDED BUDGET (1/8/2025)	FY26 TM REVISED RECOMMENDED BUDGET (3/6/2025)	$ Change	% Change
Personal Services									
620-510300	OVERTIME	$ 890	$ -	$ 1,593	$ -	$ -	$ -	$ -	-
620-510400	SICK	$ 20,667	$ -	$ 53,861	$ -	$ -	$ -	$ -	-
620-510490	MERIT PAY	$ -	$ -	$ 4,500	$ -	$ -	$ -	$ -	-
620-510500	HOLIDAY	$ 11,887	$ -	$ 12,579	$ -	$ -	$ -	$ -	-
620-510600	VACATION	$ 13,014	$ -	$ 5,513	$ -	$ -	$ -	$ -	-
620-510900	PERSONAL TIME	$ 2,621	$ -	$ 2,471	$ -	$ -	$ -	$ -	-
620-511000	OTHER SALARIES & WAGES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
620-512050	CLERICAL SALARIES & WAGES	$ 105,861	$ 154,926	$ 92,615	$ 161,186	$ 164,409	$ 164,409	$ 3,223	2.00%
620-513000	PROFESSIONAL SALARIES	$ 77,754	$ 92,669	$ 85,288	$ 99,305	$ 104,330	$ 104,330	$ 5,025	5.06%
	Personal Services - Subtotal	***$ 232,694***	***$ 247,595***	***$ 258,419***	***$ 260,491***	***$ 268,739***	***$ 268,739***	$ 8,248	3.17%
Purchase of Services									
620-520200	BLDG GROUNDS AND MAINT.	$ 8,365	$ -	$ -	$ -	$ -	$ -	$ -	-
620-521100	ELECTRICITY	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
620-521110	WATER	$ 3,501	$ -	$ 1,892	$ -	$ -	$ -	$ -	-
	Purchase of Services - Subtotal	***$ 11,866***	***$ -***	***$ 1,892***	***$ -***	***$ -***	***$ -***	$ -	-
Capital Outlay									
620-580000	CAPITAL	$ 15,000	$ -	$ -	$ -	$ -	$ -	$ -	-

CELEBRATIONS

CELEBRATIONS (660) Account Number	GENERAL FUND - TOWN Description	FY23 ACTUALS	FY24 BUDGET	FY24 ACTUAL	FY25 BUDGET	FY26 TM INITIAL RECOMMENDED BUDGET (1/8/2025)	FY26 TM REVISED RECOMMENDED BUDGET (3/6/2025)	$ Change	% Change
Purchase of Services									
660-520100	ADVERTISING	$ -	$ -	$ 300	$ -	$ -	$ -	$ -	-
660-521830	CELEBRATION	$ -	$ 12,900	$ -	$ 12,900	$ 4,500	$ 4,500	$ (8,400)	-65.12%
660-521900	PROFESSIONAL SERVICES	$ -	$ -	$ 140	$ -	$ -	$ -	$ -	-
660-522010	ENTERTAINMENT	$ -		$ -	$ 5,000	$ 3,000	$ 3,000	$ (2,000)	-40.00%
660-522700	CONTRACTUAL SERVICES	$ 595	$ -	$ 410	$ -	$ -	$ -	$ -	-
660-523850	FIREWORKS	$ -		$ -	$ -	$ -	$ -	$ -	-
660-523900	BUSES	$ -		$ -	$ 5,000	$ 5,000	$ 5,000	$ -	0.00%
Purchase of Services - Subtotal		***$ 595***	***$ 12,900***	***$ 850***	***$ 22,900***	***$ 12,500***	***$ 12,500***	$ (10,400)	-45.41%
Purchase of Supplies									
660-540200	OTHER SUPPLIES	$ 175	$ 2,000	$ 1,224	$ 2,000	$ 2,000	$ 2,000	$ -	0.00%
Purchase of Supplies - Subtotal		***$ 175***	***$ 2,000***	***$ 1,224***	***$ 2,000***	***$ 2,000***	***$ 2,000***	$ -	0.00%
Celebrations - Total		**$ 770**	**$ 14,900**	**$ 2,074**	**$ 24,900**	**$ 14,500**	**$ 14,500**	$ (10,400)	-41.77%

BUDGET NOTES

521830	Celebration	Expenses for Patriot's Day, Memorial Day, Veteran's Day, and 4th of July Fireworks

CULTURE AND RECREATION - MEMORIAL LIBRARY

MEMORIAL LIBRARY (61(GENERAL FUND - TOWN Account Number	Description	FY23 ACTUALS	FY24 BUDGET	FY24 ACTUAL	FY25 BUDGET	FY26 TM INITIAL RECOMMENDED BUDGET (1/8/2025)	FY26 TM REVISED RECOMMENDED BUDGET (3/6/2025)	$ Change	% Change
Personal Services									
610-510100	REGULAR PERM	$ 496,443	$ 610,464	$ 443,587	$ 649,697	$ 689,188	$ 689,188	$ 39,491	6.08%
610-510200	REGULAR TEMPORARY	$ 179,680	$ 323,406	$ 254,890	$ 289,675	$ 317,786	$ 317,786	$ 28,111	9.70%
610-510300	OVERTIME	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
610-510400	SICK	$ 23,287	$ -	$ 33,568	$ -	$ -	$ -	$ -	-
610-510410	FUNERAL LEAVE	$ 202	$ -	$ -	$ -	$ -	$ -	$ -	-
610-510490	MERIT PAY	$ 13,688	$ -	$ 24,125	$ -	$ -	$ -	$ -	-
610-510500	HOLIDAY	$ 39,924	$ -	$ 41,772	$ -	$ -	$ -	$ -	-
610-510600	VACATION	$ 49,740	$ -	$ 45,282	$ -	$ -	$ -	$ -	-
610-510900	PERSONAL TIME	$ 7,461	$ -	$ 8,917	$ -	$ -	$ -	$ -	-
610-511000	OTHER SALARIES & WAGES	$ -	$ -	$ 720	$ -	$ -	$ -	$ -	-
610-512050	CLERICAL SALARIES & WAGES	$ 45,307	$ 58,949	$ 50,017	$ 61,331	$ 62,558	$ 61,730	$ 399	0.65%
610-513000	PROFESSIONAL SALARIES	$ 168,210	$ 209,707	$ 187,675	$ 220,803	$ 227,975	$ 227,975	$ 7,172	3.25%
	Personal Services - Subtotal	***$ 1,023,941***	***$ 1,202,526***	***$ 1,090,554***	***$ 1,221,506***	***$ 1,297,507***	***$ 1,296,679***	$ 76,001	6.22%
Purchase of Services									
610-520300	EQPT REP AND SERVICING	$ -	$ 500	$ 265	$ 500	$ 500	$ 500	$ -	0.00%
610-520400	MIS EQUIPMENT & SOFTWARE	$ 75,905	$ 68,000	$ 75,335	$ 68,000	$ 25,000	$ 25,000	$ (43,000)	-63.24%
610-520420	NETWORK MEMBERSHIP	$ -	$ -	$ -	$ -	$ 45,806	$ 45,806	$ 45,806	-
610-520900	TRAVEL	$ 2,387	$ 1,200	$ 273	$ 2,400	$ 1,000	$ 1,000	$ (1,400)	-58.33%
610-521700	DUES AND MEMBERSHIP	$ 1,035	$ 1,500	$ 435	$ 700	$ 700	$ 700	$ -	0.00%
610-521800	PROFESSIONAL DEVELOPMENT	$ 1,399	$ 600	$ 880	$ 5,000	$ 3,000	$ 3,000	$ (2,000)	-40.00%
610-521850	PUBLIC RELATIONS	$ 1,044	$ 500	$ 448	$ 500	$ 500	$ 500	$ -	0.00%
610-521900	PROFESSIONAL SERVICES	$ 1,455	$ -	$ -	$ -	$ -	$ -	$ -	-
	Purchase of Services - Subtotal	***$ 83,225***	***$ 72,300***	***$ 77,636***	***$ 77,100***	***$ 76,506***	***$ 76,506***	$ (594)	-0.77%
Purchase of Supplies									
610-540100	OFFICE SUPPLIES	$ 3,024	$ 3,000	$ 3,031	$ 3,000	$ 3,000	$ 3,000	$ -	0.00%
610-540200	OTHER SUPPLIES	$ 8,304	$ 9,500	$ 62,518	$ 9,500	$ 8,500	$ 8,500	$ (1,000)	-10.53%
610-540230	COMMUNITY ENGAGEMENT SUPPLIE!	$ -	$ -	$ -	$ -	$ 500	$ 500	$ 500	-
610-540300	POSTAGE AND COURIER	$ 8	$ 25	$ -	$ 25	$ 25	$ 25	$ -	0.00%
610-540500	BOOKS	$ 115,615	$ 106,500	$ 116,176	$ 114,250	$ 65,000	$ 65,000	$ (49,250)	-43.11%
610-540510	CHILDRENS BOOKS	$ 121,032	$ 116,000	$ 125,126	$ 116,000	$ 55,000	$ 55,000	$ (61,000)	-52.59%
610-540520	YOUTH BOOKS	$ 13,712	$ 12,000	$ 16,160	$ 13,715	$ 10,000	$ 10,000	$ (3,715)	-27.09%
610-540530	PERIODICALS	$ -	$ -	$ -	$ -	$ 13,000	$ 13,000	$ 13,000	-
610-540540	STREAMING	$ -	$ -	$ -	$ -	$ 70,000	$ 70,000	$ 70,000	-
610-540550	DATABASES	$ -	$ -	$ -	$ -	$ 18,000	$ 18,000	$ 18,000	-
610-540560	AV	$ -	$ -	$ -	$ -	$ 15,000	$ 15,000	$ 15,000	-
610-540570	MUSEUMS	$ -	$ -	$ -	$ -	$ 6,500	$ 6,500	$ 6,500	-
610-540580	LIBRARY OF THINGS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
610-540900	MATERIALS AND EQUIPMENT	$ -	$ -	$ -	$ -	$ 200	$ 200	$ 200	-
	Purchase of Supplies - Subtotal	***$ 261,695***	***$ 247,025***	***$ 323,011***	***$ 256,490***	***$ 264,725***	***$ 264,725***	$ 8,235	3.21%
	Memorial Library - Total	**$ 1,368,861**	**$ 1,521,851**	**$ 1,491,200**	**$ 1,555,096**	**$ 1,638,738**	**$ 1,637,910**	$ 83,642	5.38%

BUDGET NOTES

520300	Eqpt Rep And Servicing	Repair of library equipment.
520400	Mis Equipment & Software	Includes AML's Minuteman Library Network membership assessment, planned website upgrade, annual costs for online calendar, museum pass reservation capability, Constant Contact for publicity, print and time management system for public computers, filtering in children's room, RFID maintenance, website hosting, Bookletters website utility and self-check out stations.
520900	Travel	Mileage for staff to attend Network, Regional and other meetings as well hotel stays at state and national conferences in an effort to build relationships and engage in outreach.
521700	Dues And Membership	Institutional membership in MLA
521800	Professional Development	This is for conference registration fees and courses from organizations such as NELA, MLA and ALA
521850	Public Relations	Costs associated with social media and marketing.
540100	Office Supplies	General office supplies.
540200	Other Supplies	Library and processing supplies, including RFID tags for all items added to the collection: borrower cards; barcodes; book jackets; receipt printer tapes and ribbons; packaging for popular AV formats, etc.
540300	Postage And Courier	Misc. postage and Fedexing grants to meet deadlines and track receipts.

540500	Books And Periodicals	Materials appropriation requirments = 15% of total budget according to Mass Board of Library Commissioners. Library material of all types.
540510	Non-Print Materials	Level-funding for the purcahse of electronic resources, audio, video, e-content, and databases.
540520	Periodicals	Materials appropriation requirments = 15% of total budget according to Mass Board of Library Commissioners. We reduced this budget because some subscriptions went out of print.

CULTURE AND RECREATION - CITIZENS' LIBRARY

CITIZENS' LIBRARY (611	GENERAL FUND - TOWN	FY23	FY24	FY24	FY25	FY26 TM INITIAL RECOMMENDED BUDGET	FY26 TM REVISED RECOMMENDED BUDGET	$	%
Account Number	Description	ACTUALS	BUDGET	ACTUAL	BUDGET	(1/8/2025)	(3/6/2025)	Change	Change
Personal Services									
611-510100	REGULAR PERM	$ 43,287	$ -	$ 18,681	$ -	$ -	$ -	$ -	-
611-510200	REGULAR TEMP	$ 8,556	$ -	$ 12,279	$ -	$ -	$ -	$ -	-
611-510400	SICK	$ 504	$ -	$ -	$ -	$ -	$ -	$ -	-
611-510420	SUBSTITUTE PAY	$ -	$ 5,774	$ -	$ 6,007	$ 6,551	$ 6,551	$ 544	9.05%
611-510490	MERIT PAY	$ 250	$ -	$ 500	$ -	$ -	$ -	$ -	-
611-510500	HOLIDAY	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
611-510600	VACATION	$ 5,817	$ -	$ -	$ -	$ -	$ -	$ -	-
611-510900	PERSONAL TIME	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
611-512050	CLERICAL SALALRIES & WAGES	$ 118	$ -	$ -	$ -	$ -	$ -	$ -	-
611-513000	PROFESSIONAL SALARIES	$ 4,243	$ 74,787	$ 431	$ 74,787	$ 63,551	$ 63,551	$ (11,236)	-15.02%
	Personal Services - Subtotal	***$ 62,776***	***$ 80,561***	***$ 31,891***	***$ 80,794***	***$ 70,102***	***$ 70,102***	$ 233	0.29%
Purchase of Services									
611-520400	MIS EQUIPMENT & SOFTWARE	$ -	$ -	$ 1,544	$ -	$ -	$ -	$ -	-
611-520420	NETWORK MEMBERSHIP	$ -	$ -	$ -	$ -	$ 2,369	$ 2,369	$ 2,369	-
611-520900	TRAVEL	$ -	$ 300	$ -	$ 300	$ 300	$ 300	$ -	0.00%
611-522700	CONTRACTUAL SERVICE	$ 936	$ 5,000	$ 1,909	$ 5,000	$ 2,500	$ 2,500	$ (2,500)	-50.00%
	Purchase of Services - Subtotal	***$ 936***	***$ 5,300***	***$ 3,453***	***$ 5,300***	***$ 5,169***	***$ 5,169***	$ -	0.00%
Purchase of Supplies									
611-540100	OFFICE SUPPLIES	$ 232	$ 500	$ 501	$ 500	$ 500	$ 500	$ -	0.00%
611-540200	OTHER SUPPLIES	$ 495	$ 500	$ 7,204	$ 500	$ 500	$ 500	$ -	0.00%
611-540230	COMMUNITY ENGAGEMENT SUPPLIES					$ 200	$ 200	$ 200	-
611-540300	POSTAGE AND COURIER	$ -	$ 30	$ -	$ 30	$ 30	$ 30	$ -	0.00%
611-540500	BOOKS	$ 10,442	$ 10,715	$ 6,699	$ 7,000	$ 3,750	$ 3,750	$ (3,250)	-46.43%
611-540510	NON-PRINT MATERIALS	$ 603	$ -	$ 5,234	$ 2,000	$ 3,050	$ 3,050	$ 1,050	52.50%
611-540520	PERIODICALS	$ -	$ -	$ 350	$ -	$ -	$ -	$ -	-
611-540530	DIGITAL CONTENT	$ -	$ -	$ -	$ -	$ 200	$ 200	$ 200	-
611-540540	STREAMING	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
611-540550	DATABASES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
611-540560	AV	$ -	$ -	$ -	$ -	$ 300	$ 300	$ 300	-
611-540570	MUSEUMS	$ -	$ -	$ -	$ -	$ 2,000	$ 2,000	$ 2,000	-
611-540580	LIBRARY OF THINGS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
	Purchase of Supplies - Subtotal	***$ 11,771***	***$ 11,745***	***$ 19,988***	***$ 10,030***	***$ 10,530***	***$ 10,530***	***$ 500***	4.99%
	Citizens' Library - Total	**$ 75,483**	**$ 97,606**	**$ 55,332**	**$ 96,124**	**$ 85,801**	**$ 85,801**	$ (10,323)	-10.74%

BUDGET NOTES

520900	Travel	This is for library manager's professional conference, meetings at MLN, etc.
522700	Contractual Service	Annual Minuteman Membership expenses, cost for transporting books.
540500	Books And Periodicals	This is mandated at 15% of the total budget by the Mass Board of Library Commissioners.

HUMAN SERVICES - HEALTH DEPARTMENT

HEALTH (512) Account Number	GENERAL FUND - TOWN Description	FY23 ACTUALS	FY24 BUDGET	FY24 ACTUAL	FY25 BUDGET	FY26 TM INITIAL RECOMMENDED BUDGET (1/8/2025)	FY26 TM REVISED RECOMMENDED BUDGET (3/6/2025)	$ Change	% Change
Personal Services									
512-510100	REGULAR PERM	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
512-510300	OVERTIME	$ 812	$ 1,900	$ 981	$ 1,900	$ 1,900	$ 1,900	$ -	0.00%
512-510400	SICK	$ 6,808	$ -	$ 6,778	$ -	$ -	$ -	$ -	-
512-510410	FUNERAL LEAVE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
512-510430	BOARD MEMBERS SALARIES	$ 150	$ 550	$ 450	$ 550	$ 550	$ 550	$ -	0.00%
512-510490	MERIT PAY	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
512-510500	HOLIDAY	$ 7,432	$ -	$ 7,929	$ -	$ -	$ -	$ -	-
512-510600	VACATION	$ 8,661	$ -	$ 8,685	$ -	$ -	$ -	$ -	-
512-510900	PERSONAL TIME	$ 1,757	$ -	$ 1,932	$ -	$ -	$ -	$ -	-
512-511000	OTHER SALARIES & WAGES	$ 315	$ -	$ -	$ -	$ -	$ -	$ -	-
512-512050	CLERICAL SALARIES & WAGES	$ 49,038	$ 57,897	$ 47,883	$ 60,236	$ 48,436	$ 48,436	$ (11,800)	-19.59%
512-513000	PROFESSIONAL SALARIES	$ 80,608	$ 97,307	$ 113,212	$ 120,531	$ 125,735	$ 125,736	$ 5,205	4.32%
	Personal Services - Subtotal	***$ 155,581***	***$ 157,654***	***$ 187,850***	***$ 183,217***	***$ 176,622***	***$ 176,622***	$ (6,595)	-3.60%
Purchase of Services									
512-520100	ADVERTISING	$ 274	$ 1,000	$ -	$ 1,000	$ 500	$ 500	$ (500)	-50.00%
512-520900	TRAVEL	$ 20	$ -	$ 24	$ 20	$ 420	$ 420	$ 400	2000.00%
512-521500	TELEPHONE	$ 3,838	$ 4,200	$ 2,346	$ 4,478	$ 3,200	$ 3,200	$ (1,278)	-28.54%
512-521700	DUES AND MEMBERSHIP	$ 460	$ 400	$ 300	$ 400	$ 500	$ 500	$ 100	25.00%
512-521800	PROFESSIONAL DEVELOPMENT	$ 3,526	$ 500	$ 5,467	$ 500	$ 2,000	$ 2,000	$ 1,500	300.00%
512-521900	PROFESSIONAL SERVICES	$ 27,669	$ 23,000	$ 17,138	$ 36,000	$ 30,000	$ 30,000	$ (6,000)	-16.67%
512-522300	PRINTING AND COPYING	$ 2,300	$ 500	$ -	$ 1,606	$ 1,606	$ 1,606	$ (0)	0.00%
512-522700	CONTRACTUAL SERVICES	$ 3,132	$ -	$ 3,000	$ -	$ -	$ -	$ -	-
512-522780	HAZARDOUS WASTE DAY	$ 26,872	$ 36,720	$ 16,492	$ 16,790	$ 16,790	$ 16,790	$ -	0.00%
	Purchase of Services - Subtotal	***$ 68,091***	***$ 66,320***	***$ 44,768***	***$ 60,794***	***$ 55,016***	***$ 55,016***	$ (5,778)	-9.50%
Purchase of Supplies									
512-540100	OFFICE SUPPLIES	$ 456	$ 500	$ 643	$ 500	$ 500	$ 500	$ -	0.00%
512-540200	OTHER SUPPLIES	$ 2,978	$ 500	$ 44	$ 500	$ 500	$ 500	$ -	0.00%
512-540300	POSTAGE AND COURIER	$ -	$ 500	$ -	$ 500	$ 500	$ 500	$ -	0.00%
512-540900	MATERIALS AND EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
	Purchase of Supplies - Subtotal	***$ 3,434***	***$ 1,500***	***$ 687***	***$ 1,500***	***$ 1,500***	***$ 1,500***	$ -	0.00%
	Health - Total	**$ 227,106**	**$ 225,474**	**$ 233,305**	**$ 245,511**	**$ 233,138**	**$ 233,138**	$ (12,373)	-5.04%

BUDGET NOTES

520100	Advertising	Board of Health legal ads.
521500	Telephone	Phone use expenses for Health Division employees
521700	Dues And Membership	Memberships required for Inspectors/Director for national and local organizations
521800	Professional Development	Dues and membership and professional development increased to reflect membership fees and necessary trainings to maintain certifications
522780	Hazardous Waste Day	Funds Hazardous Waste Day
540300	Postage And Courier	Courier services to State lab when needed.

HUMAN SERVICES - COUNCIL ON AGING

COUNCIL ON AGING (541) Account Number	GENERAL FUND - TOWN Description	FY23 ACTUALS	FY24 BUDGET	FY24 ACTUAL	FY25 BUDGET	FY26 TM INITIAL RECOMMENDED BUDGET (1/8/2025)	FY26 TM REVISED RECOMMENDED BUDGET (3/6/2025)	$ Change	% Change
Personal Services									
541-510100	REGULAR PERM	$ 193,996	$ 227,800	$ 199,371	$ 239,313	$ 246,526	$ 246,526	$ 7,213	3.01%
541-510200	REGULAR TEMP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
541-510400	SICK	$ 6,776	$ -	$ 4,532	$ -	$ -	$ -	$ -	-
541-510410	FUNERAL LEAVE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
541-510490	MERIT PAY	$ 5,000	$ -	$ 6,625	$ -	$ -	$ -	$ -	-
541-510500	HOLIDAY	$ 11,269	$ -	$ 11,593	$ -	$ -	$ -	$ -	-
541-510600	VACATION	$ 16,373	$ -	$ 21,147	$ -	$ -	$ -	$ -	-
541-510900	PERSONAL TIME	$ 2,649	$ -	$ 2,718	$ -	$ -	$ -	$ -	-
541-511000	OTHER SALARIES & WAGES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
541-512050	CLERICAL SALARIES & WAGES	$ 10,550	$ -	$ 3,495	$ -	$ -	$ -	$ -	-
541-512100	INSTRU/DIRECT SERV STAFF	$ 19,117	$ 21,500	$ 20,350	$ 25,800	$ 25,800	$ 25,800	$ -	0.00%
541-513000	PROFESSIONAL SALARIES	$ 98,923	$ 119,670	$ 99,352	$ 124,505	$ 126,995	$ 126,995	$ 2,490	2.00%
Personal Services - Subtotal		***$ 364,652***	***$ 368,970***	***$ 369,183***	***$ 389,618***	***$ 399,321***	***$ 399,321***	$ 9,703	2.49%
Purchase of Services									
541-520300	EQPT REP AND SERVICING	$ 688	$ 2,200	$ 1,949	$ 2,200	$ 2,500	$ 2,500	$ 300	13.64%
541-520900	TRAVEL	$ 235	$ 600	$ 119	$ 500	$ 600	$ 600	$ 100	20.00%
541-521500	TELEPHONE	$ 1,100	$ 800	$ 600	$ 700	$ 700	$ 700	$ -	0.00%
541-521700	DUES AND MEMBERSHIP	$ 1,067	$ 2,300	$ 1,450	$ 2,300	$ 1,800	$ 1,800	$ (500)	-21.74%
541-521800	PROFESSIONAL DEVELOPMENT	$ -	$ -	$ -	$ 1,500	$ 1,500	$ 1,500	$ -	0.00%
541-522300	PRINTING AND COPYING	$ 9,898	$ 11,800	$ 10,135	$ 12,000	$ 12,000	$ 12,000	$ -	0.00%
541-522700	CONTRACTUAL SERVICES	$ 185	$ -	$ -	$ -	$ 3,000	$ 3,000	$ 3,000	#DIV/0!
Purchase of Services - Subtotal		***$ 13,172***	***$ 17,700***	***$ 14,253***	***$ 19,200***	***$ 22,100***	***$ 22,100***	$ 2,900	15.10%
Purchase of Supplies									
541-540100	OFFICE SUPPLIES	$ 1,265	$ 2,500	$ 2,674	$ 2,000	$ 2,000	$ 2,000	$ -	0.00%
541-540200	OTHER SUPPLIES	$ 3,424	$ 3,000	$ 3,197	$ 3,500	$ 2,000	$ 2,000	$ (1,500)	-42.86%
541-540260	PROGRAM EVENT SUPPLIES	$ -	$ -	$ -	$ -	$ 2,000	$ 2,000	$ 2,000	#DIV/0!
541-540300	POSTAGE AND COURIER	$ 9,580	$ 8,700	$ 9,300	$ 9,700	$ 9,700	$ 9,700	$ -	0.00%
541-540500	BOOKS AND PERIODICALS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Purchase of Supplies - Subtotal		***$ 14,270***	***$ 14,200***	***$ 15,171***	***$ 15,200***	***$ 15,700***	***$ 15,700***	$ 500	3.29%
Intergovernmental									
541-560801	MINUTEMAN SENIOR SERVICES	$ -	$ 5,179	$ -	$ 4,179	$ 4,179	$ 4,179	$ -	0.00%
Intergovernmental - Subtotal		***$ -***	***$ 5,179***	***$ -***	***$ 4,179***	***$ 4,179***	***$ 4,179***	$ -	0.00%
Council on Aging - Total		**$ 392,094**	**$ 406,049**	**$ 398,607**	**$ 428,197**	**$ 441,300**	**$ 441,300**	$ 13,103	3.06%

BUDGET NOTES

512100	Instru/Direct Serv Staff	For exercise classes offered throughout the year.
520300	Eqpt Rep And Servicing	Routine maintenance and service as needed for kitchen appliances, gym, and other equipment.
520900	Travel	Mileage reimbursement for work related travel.
521500	Telephone	Director's work cell phone.
521700	Dues And Membership	Motion picture license; Massachusetts Council on Aging annual dues
521800	Professional Development	MCOA conference; professional development opportunities for COA staff
522300	Printing And Copying	Monthly COA newsletter
522700	Contractual Service	Fitness instructor
540100	Office Supplies	Routine office supplies including paper, ink, and toner

540200	Other Supplies	Kitchen supplies, paper goods, cleaning products, and furnishings
540300	Postage And Courier	Annual bulk mailing permit fee; postage for monthly newsletter with postage return fee
560801	Minuteman Senior Services	Annual assessment from Minuteman Senior Services state home care

HUMAN SERVICES - NURSING SERVICES

NURSING SERVICE (522) Account Number	GENERAL FUND - TOWN Description	FY23 ACTUALS	FY24 BUDGET	FY24 ACTUAL	FY25 BUDGET	FY26 TM INITIAL RECOMMENDED BUDGET (1/8/2025)	FY26 TM REVISED RECOMMENDED BUDGET (3/6/2025)	$ Change	% Change
Personal Services									
520-510100	REGULAR PERM	62,848	116,184	70,708	111,831	114,067	114,067	2,236	2.00%
520-510300	OVERTIME	-	2,000	-	2,000	-	-	(2,000)	-100.00%
520-510400	SICK	15,296	-	21,739	-	-	-	-	-
520-510410	FUNERAL LEAVE	697	-	-	-	-	-	-	-
520-510490	MERIT PAY	-	-	5,000	-	-	-	-	-
520-510500	HOLIDAY	14,435	-	16,233	-	-	-	-	-
520-510600	VACATION	17,281	-	17,160	-	-	-	-	-
520-510900	PERSONAL TIME	3,660	-	3,741	-	-	-	-	-
520-511000	OTHER SALARIES & WAGES	-	5,000	-	5,000	-	-	(5,000)	-100.00%
520-512210	ON CALL	8,690	7,152	9,170	7,123	14,123	14,123	7,000	98.27%
520-513000	PROFESSIONAL SALARIES	184,575	255,769	196,264	255,440	260,079	260,079	4,639	1.82%
Personal Services - Subtotal		***307,481***	***386,105***	***340,014***	***381,394***	***388,269***	***388,269***	6,875	1.80%
Purchase of Services									
520-520400	MIS EQUIPMENT & SOFTWARE	5,625	4,000	5,468	5,400	6,000	6,000	600	11.11%
520-520902	MILEAGE (RN)	1,367	5,500	1,590	3,350	3,350	3,350	-	0.00%
520-520903	MILEAGE (HHA)	1,352	4,000	1,425	3,350	3,350	3,350	-	0.00%
520-520904	MILEAGE (ADMIN)	54	500	-	500	-	-	(500)	-100.00%
520-521500	TELEPHONE	5,376	4,500	2,054	2,000	2,500	2,500	500	25.00%
520-521700	DUES AND MEMBERSHIP	11,746	12,000	12,346	12,000	12,500	12,500	500	4.17%
520-521800	PROFESSIONAL DEVELOPMENT	634	1,000	635	1,000	1,000	1,000	-	0.00%
520-521900	PROFESSIONAL SERVICES	1,170	10,000	7,107	10,000	10,000	10,000	-	0.00%
520-521930	PROF. SERVICE - AUDIT	1,500	3,500	750	3,500	3,500	3,500	-	0.00%
520-522700	CONTRACTUAL SERVICE	83,397	80,000	78,292	83,500	83,500	83,500	-	0.00%
Purchase of Services - Subtotal		***112,220***	***125,000***	***109,666***	***124,600***	***125,700***	***125,700***	1,100	0.88%
Purchase of Supplies									
520-540100	OFFICE SUPPLIES	1,634	1,000	1,497	1,000	1,500	1,500	500	50.00%
520-540250	MEDICAL SUPPLIES	968	2,500	2,181	2,500	2,500	2,500	-	0.00%
520-540270	BILLABLE SUPPLIES	2,001	7,000	2,026	7,000	6,000	6,000	(1,000)	-14.29%
520-540300	POSTAGE AND COURIER	-	2,000	18	2,000	1,500	1,500	(500)	-25.00%
520-540500	BOOKS AND PERIODICALS	730	2,000	2,215	2,000	2,500	2,500	500	25.00%
Purchase of Supplies - Subtotal		***5,333***	***14,500***	***7,937***	***14,500***	***14,000***	***14,000***	(500)	-3.45%
Other Charges and Expenses									
520-575000	PROPERTY & LIABILITY INSURAN	5,511	5,200	5,511	5,600	5,800	5,800	200	3.57%
Other Charges and Expenses - Subtotal		***5,511***	***5,200***	***5,511***	***5,600***	***5,800***	***5,800***	200	3.57%
Nursing Services - Subtotal		***430,544***	***530,805***	***463,127***	***526,094***	***533,769***	***533,769***	7,675	1.46%

PUBLIC HEALTH NURSING (520) Account Number	GENERAL FUND - TOWN Description	FY23 ACTUALS	FY24 BUDGET	FY24 ACTUAL	FY25 BUDGET	FY26 TM INITIAL RECOMMENDED BUDGET (1/8/2025)	FY26 TM REVISED RECOMMENDED BUDGET (3/6/2025)	$ Change	% Change
Personal Services									
520-510100	REGULAR PERM	15,770	28,434	12,892	29,873	30,470	30,470	597	2.00%
520-510300	OVERTIME	-	-	-	-	-	-	-	-
520-510400	SICK	4,152	-	6,409	-	-	-	-	-
520-510490	MERIT PAY	2,500	-	(2,000)	-	-	-	-	-
520-510500	HOLIDAY	4,120	-	3,256	-	-	-	-	-
520-510600	VACATION	8,512	-	3,494	-	-	-	-	-
520-510900	PERSONAL TIME	851	-	870	-	-	-	-	-
520-511000	OTHER SALARIES & WAGES	-	-	-	-	-	-	-	-
520-512210	ON CALL	(97)	-	(92)	-	-	-	-	-
520-513000	PROFESSIONAL SALARIES	93,186	121,350	55,370	126,252	128,777	128,777	2,525	2.00%
Personal Services - Subtotal		***128,995***	***149,784***	***80,200***	***156,125***	***159,247***	***159,247***	3,122	2.00%
Purchase of Services									
520-520100	ADVERTISING	-	-	840	-	-	-	-	-
520-521800	PROFESSIONAL DEVELOPMENT	-	-	-	-	-	-	-	-
520-521900	PROFESSIONAL SERVICES	10,523	10,300	10,795	14,800	19,500	19,500	4,700	31.76%
Purchase of Services - Subtotal		***10,523***	***10,300***	***11,635***	***14,800***	***19,500***	***19,500***	4,700	31.76%
Purchase of Supplies									
520-540100	OFFICE SUPPLIES	-	-	-	-	-	-	-	-
520-540250	MEDICAL SUPPLIES	15,250	14,000	8,591	9,500	4,500	4,500	(5,000)	-52.63%
520-540300	POSTAGE AND COURIER	34	42	18	42	42	42	-	0.00%
520-540500	BOOKS AND PERIODICALS	-	-	-	-	-	-	-	-
Purchase of Supplies - Subtotal		***15,285***	***14,042***	***8,609***	***9,542***	***4,542***	***4,542***	(5,000)	-52.40%
Public Health Nursing - Subtotal		***154,803***	***174,126***	***100,444***	***180,467***	***183,289***	***183,289***	2,822	1.56%
Nursing - Total		**585,347**	**704,931**	**563,571**	**706,561**	**717,059**	**717,059**	10,498	1.49%

BUDGET NOTES

512210	On Call	Covers on-call RN for all holidays, nights, and weekends when the office is not open
520400	Mis Equipment & Software	Web-based referral system
520902	Mileage (RN)	All mileage paid at current IRS rate.
520903	Mileage (HHA)	All mileage paid at current IRS rate.
520904	Mileage (Admin)	All mileage paid at current IRS rate.
521500	Telephone	24/7 answering service
521700	Dues And Membership	Professional organization's visiting Nurse Assoc. of America Home Care Alliance of MA, VNANE.
521800	Professional Development	Yearly in-service requirements and 12 hour CHHA additional training for Medicare COP requirements
521900	Professional Services	Marketing/graphic design.
521930	Prof. Service - Audit	Annual Medicare Cost Reporting - Medicare COP requirement
522700	Contractual Service	Direct care cost for all therapies - PT/OT/ST
540100	Office Supplies	Misc. office supplies including admissions booklets
540250	Medical Supplies	"Bag supplies" that are not covered by Medicare for reimbursement
540300	Postage And Courier	Marketing mailings.
540500	Books And Periodicals	Medical coding books, yearly regulatory updated policies, bi-annual VNAA procedure manuals
575000	Property & Liability Insurance	Required professional liability insurance

HUMAN SERVICES - VETERANS' SERVICES

VETERANS' SERVICES (542) Account Number	GENERAL FUND - TOWN Description	FY23 ACTUALS	FY24 BUDGET	FY24 ACTUALS	FY25 BUDGET	FY26 TM INITIAL RECOMMENDED BUDGET (1/8/2025)	FY26 TM REVISED RECOMMENDED BUDGET (3/6/2025)	$ Change	% Change
Personal Services									
542-510400	SICK	$ 6,341	$ -	$ 5,735	$ -	$ -	$ -	$ -	-
542-510490	MERIT PAY	$ -	$ -	$ 1,500	$ -	$ -	$ -	$ -	-
542-510500	HOLIDAY	$ 4,087	$ -	$ 4,177	$ -	$ -	$ -	$ -	-
542-510600	VACATION	$ 4,778	$ -	$ 6,131	$ -	$ -	$ -	$ -	-
542-510900	PERSONAL TIME	$ 1,024	$ -	$ -	$ -	$ -	$ -	$ -	-
542-513000	PROFESSIONAL SALARIES	$ 62,694	$ 89,077	$ 83,791	$ 92,675	$ 94,528	$ 94,528	$ 1,853	2.00%
Personal Services - Subtotal		***$ 78,923***	***$ 89,077***	***$ 101,334***	***$ 92,675***	***$ 94,528***	***$ 94,528***	$ 1,853	2.00%
Purchase of Services									
542-520900	TRAVEL	$ -	$ 100	$ -	$ 100	$ 100	$ 100	$ -	0.00%
542-521500	TELEPHONE	$ 700	$ 1,000	$ 674	$ 600	$ 600	$ 600	$ -	0.00%
542-521700	DUES AND MEMBERSHIPS	$ -	$ 100	$ -	$ 100	$ 100	$ 100	$ -	0.00%
542-522300	PRINTING AND COPYING	$ 5,778	$ 5,500	$ 6,083	$ 6,000	$ 6,000	$ 6,000	$ -	0.00%
Purchase of Services - Subtotal		***$ 6,478***	***$ 6,700***	***$ 6,757***	***$ 6,800***	***$ 6,800***	***$ 6,800***	$ -	0.00%
Purchase of Supplies									
542-540100	OFFICE SUPPLIES	$ -	$ 1,300	$ 1,000	$ 1,300	$ 1,300	$ 1,300	$ -	0.00%
542-540200	FLAGS FLOWERS CEMETERY	$ 3,857	$ 3,800	$ 3,727	$ 4,000	$ 4,000	$ 4,000	$ -	0.00%
542-540300	POSTAGE AND COURIER	$ 250	$ 1,000	$ -	$ 1,000	$ 1,000	$ 1,000	$ -	0.00%
542-540500	BOOKS AND PERIODICALS	$ -	$ 100	$ -	$ 100	$ 100	$ 100	$ -	0.00%
Purchase of Supplies - Subtotal		***$ 4,107***	***$ 6,200***	***$ 4,727***	***$ 6,400***	***$ 6,400***	***$ 6,400***	$ -	0.00%
Other Charges and Expenses									
542-571000	VETERANS BENEFITS	$ 74,535	$ 80,000	$ 79,564	$ 78,000	$ 78,000	$ 78,000	$ -	0.00%
Other Charges and Expenses - Subtotal		***$ 74,535***	***$ 80,000***	***$ 79,564***	***$ 78,000***	***$ 78,000***	***$ 78,000***	$ -	0.00%
Veterans' Services - Total		**$ 164,043**	**$ 181,977**	**$ 192,381**	**$ 183,875**	**$ 185,728**	**$ 185,728**	$ 1,853	1.01%

BUDGET NOTES

520900	Travel	Potential travel costs to include parking garage fees, interstate tolls, and other possible costs associated.
521700	Dues And Membership	Dues for Northeast MVSOA annual membership.
522300	Printing And Copying	Cost for printing and copying of bi-annual veteran mailing
540100	Office Supplies	Various cost of office supplies needed.
540200	Other Supplies	Flags and flowers for cemetery/veteran's graves that are replaced each Spring.
540300	Postage And Courier	Costs for postage of bi-annual veterans mailing
540500	Books And Periodicals	Cost of potential Veteran Benefits related books and periodicals
571000	Veterans Benefits	State mandated form of assistance for veterans and surviving spouses called Chapter 115. Provides monetary benefit to qualifying individuals.

DEPARTMENT OF PUBLIC WORKS

CEMETERY (426) Account Number	GENERAL FUND - TOWN Description	FY23 ACTUALS	FY24 BUDGET	FY24 ACTUALS	FY25 BUDGET	FY26 TM INITIAL RECOMMENDED BUDGET (1/8/2025)	FY26 TM REVISED RECOMMENDED BUDGET (3/6/2025)	$ Change	% Change
Personal Services									
426-510100	REGULAR PERM	$ 234,765	$ 330,854	$ 211,791	$ 329,572	$ 358,009	$ 358,009	$ 28,437	8.63%
426-510300	OVERTIME	$ 17,534	$ 24,000	$ 16,577	$ 24,000	$ 24,000	$ 24,000	$ -	0.00%
426-510400	SICK	$ 24,620	$ -	$ 26,109	$ -	$ -	$ -	$ -	-
426-510410	FUNERAL LEAVE	$ -	$ -	$ 263	$ -	$ -	$ -	$ -	-
426-510460	LONGEVITY	$ 1,800	$ 1,800	$ 1,200	$ 1,500	$ 600	$ 600	$ (900)	-60.00%
426-510490	MERIT PAY	$ 3,100	$ 2,800	$ 3,200	$ 2,800	$ 2,800	$ 2,800	$ -	0.00%
426-510500	HOLIDAY	$ 16,338	$ -	$ 14,869	$ -	$ -	$ -	$ -	-
426-510530	FLSA ADJUSTMENT	$ 237	$ 522	$ 143	$ 522	$ 522	$ 522	$ -	0.00%
426-510600	VACATION	$ 17,299	$ -	$ 16,030	$ -	$ -	$ -	$ -	-
426-510770	PHONE STIPEND	$ -	$ -	$ -	$ 600	$ 800	$ 800	$ 200	33.33%
426-510900	PERSONAL TIME	$ 3,722	$ -	$ 3,705	$ -	$ -	$ -	$ -	-
426-511000	OTHER SALARIES & WAGES	$ 243	$ -	$ 227	$ -	$ -	$ -	$ -	-
426-512050	CLERICAL SALARIES & WAGES	$ 45,408	$ 53,655	$ 45,838	$ 57,498	$ 35,274	$ 35,274	$ (22,224)	-38.65%
	Personal Services - Subtotal	***$ 365,066***	***$ 413,631***	***$ 339,950***	***$ 416,492***	***$ 422,005***	***$ 422,005***	$ 5,513	1.32%
Purchase of Services									
426-520300	EQPT REP AND SERVICING	$ 2,010	$ 3,500	$ 1,906	$ 3,500	$ 2,000	$ 2,000	$ (1,500)	-42.86%
426-520900	TRAVEL	$ -	$ 150	$ -	$ 150	$ -	$ -	$ (150)	-100.00%
426-521110	WATER	$ 1,938	$ 1,500	$ 1,598	$ 1,500	$ 2,000	$ 2,000	$ 500	33.33%
426-521500	TELEPHONE	$ 980	$ 1,600	$ 1,150	$ 1,600	$ 1,500	$ 1,500	$ (100)	-6.25%
426-521900	PROFESSIONAL SERVICES	$ 7,700	$ 11,500	$ 6,445	$ 11,500	$ 8,000	$ 8,000	$ (3,500)	-30.43%
426-522450	LICENSE FEES	$ 439	$ 750	$ 875	$ 750	$ 900	$ 900	$ 150	20.00%
426-522700	CONTRACTUAL SERVICE	$ 4,553	$ 3,000	$ 7,930	$ 3,000	$ 7,600	$ 7,600	$ 4,600	153.33%
	Purchase of Services - Subtotal	***$ 17,621***	***$ 22,000***	***$ 19,905***	***$ 22,000***	***$ 22,000***	***$ 22,000***	$ -	0.00%
Purchase of Supplies									
426-540100	OFFICE SUPPLIES	$ 380	$ 650	$ 395	$ 650	$ 400	$ 400	$ (250)	-38.46%
426-540200	OTHER SUPPLIES	$ 8,631	$ 8,000	$ 7,016	$ 8,000	$ 8,000	$ 8,000	$ -	0.00%
426-540250	MEDICAL SUPPLIES	$ -	$ 200	$ 415	$ 200	$ -	$ -	$ (200)	-100.00%
426-540900	MATERIALS AND EQUIPMENT	$ 9,296	$ 5,000	$ 9,656	$ 5,000	$ 5,450	$ 5,450	$ 450	9.00%
426-541000	UNIFORMS	$ 5,945	$ 7,500	$ 4,178	$ 7,500	$ 7,500	$ 7,500	$ -	0.00%
	Purchase of Supplies - Subtotal	***$ 24,253***	***$ 21,350***	***$ 21,660***	***$ 21,350***	***$ 21,350***	***$ 21,350***	$ -	0.00%
	Cemetery - Subtotal	***$ 406,940***	***$ 456,981***	***$ 381,515***	***$ 459,842***	***$ 465,355***	***$ 465,355***	*$ 5,513*	*1.20%*

ENGINEERING (410) Account Number	GENERAL FUND - TOWN Description	FY23 ACTUALS	FY24 BUDGET	FY24 ACTUALS	FY25 BUDGET	FY26 TM INITIAL RECOMMENDED BUDGET (1/8/2025)	FY26 TM REVISED RECOMMENDED BUDGET (3/6/2025)	$ Change	% Change
Personal Services									
410-510400	SICK	$ 6,639	$ -	$ 3,820	$ -	$ -	$ -	$ -	-
410-510410	FUNERAL LEAVE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
410-510490	MERIT PAY	$ 1,000	$ -	$ 1,500	$ -	$ -	$ -	$ -	-
410-510500	HOLIDAY	$ 7,231	$ -	$ 7,497	$ -	$ -	$ -	$ -	-
410-510600	VACATION	$ 10,439	$ -	$ 11,190	$ -	$ -	$ -	$ -	-
410-510900	PERSONAL TIME	$ 1,669	$ -	$ 1,739	$ -	$ -	$ -	$ -	-
410-511000	OTHER SALARIES & WAGES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
410-513000	PROFESSIONAL SALARIES	$ 120,002	$ 147,200	$ 127,209	$ 157,741	$ 168,352	$ 168,352	$ 10,611	6.73%
	Personal Services - Subtotal	***$ 146,981***	***$ 147,200***	***$ 152,955***	***$ 157,741***	***$ 168,352***	***$ 168,352***	$ 10,611	6.73%
Purchase of Services									
410-520100	ADVERTISING	$ 166	$ 450	$ 675	$ 450	$ 450	$ 450	$ -	0.00%
410-520900	TRAVEL	$ -	$ 300	$ -	$ 300	$ 300	$ 300	$ -	0.00%
410-521700	DUES AND MEMBERSHIP	$ -	$ 800	$ -	$ 800	$ 800	$ 800	$ -	0.00%
410-521900	PROFESSIONAL SERVICES	$ 12,400	$ 21,000	$ 63,716	$ 21,000	$ 18,000	$ 18,000	$ (3,000)	-14.29%
410-522300	PRINTING AND COPYING	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
410-522700	CONTRACTUAL SERVICE	$ 16,250	$ 13,000	$ 8,741	$ 13,000	$ 12,000	$ 12,000	$ (1,000)	-7.69%
	Purchase of Services - Subtotal	***$ 28,816***	***$ 35,550***	***$ 73,132***	***$ 35,550***	***$ 31,550***	***$ 31,550***	$ (4,000)	-11.25%
Purchase of Supplies									
410-540100	OFFICE SUPPLIES	$ -	$ 800	$ 686	$ 800	$ 800	$ 800	$ -	0.00%
410-540200	OTHER SUPPLIES	$ 475	$ 250	$ 498	$ 250	$ 250	$ 250	$ -	0.00%
410-540500	BOOKS AND PERIODICALS	$ -	$ 250	$ -	$ 250	$ 250	$ 250	$ -	0.00%
410-540900	MATERIALS AND EQUIPMENT	$ 2,964	$ 250	$ 33	$ 250	$ 250	$ 250	$ -	0.00%
410-541000	UNIFORMS	$ 225	$ -	$ -	$ -	$ -	$ -	$ -	-
410-541050	PROTECTIVE CLOTHING	$ -	$ 250	$ -	$ 250	$ 250	$ 250	$ -	0.00%
	Purchase of Supplies - Subtotal	***$ 3,664***	***$ 1,800***	***$ 1,217***	***$ 1,800***	***$ 1,800***	***$ 1,800***	$ -	0.00%
	Engineering - Subtotal	***$ 179,461***	***$ 184,550***	***$ 227,305***	***$ 195,091***	***$ 201,702***	***$ 201,702***	*$ 6,611*	*3.39%*

HIGHWAY	GENERAL FUND - TOWN	FY23	FY24	FY24	FY25	FY26 TM INITIAL RECOMMENDED BUDGET (1/8/2025)	FY26 TM REVISED RECOMMENDED BUDGET (3/6/2025)	$ Change	% Change
Account Number	Description	ACTUALS	BUDGET	ACTUALS	BUDGET				
Personal Services									
420-510100	HIGHWAY - REGULAR PERM	$ 913,607	$ 1,311,605	$ 936,658	$ 1,275,516	$ 1,328,936	$ 1,328,936	$ 53,420	4.19%
420-510300	HIGHWAY - OVERTIME	$ 72,009	$ 58,290	$ 110,952	$ 62,685	$ 62,685	$ 62,685	$ -	0.00%
420-510400	HIGHWAY - SICK	$ 50,981	$ -	$ 104,442	$ -	$ -	$ -	$ -	-
420-510410	HIGHWAY - FUNERAL LEAVE	$ 4,024	$ -	$ 5,052	$ -	$ -	$ -	$ -	-
420-510440	HIGHWAY - SEASONAL	$ -	$ 10,914	$ -	$ 10,914	$ 10,914	$ 10,914	$ (1)	0.00%
420-510460	HIGHWAY - LONGEVITY	$ 6,600	$ 6,900	$ 7,200	$ 7,200	$ 5,400	$ 5,400	$ (1,800)	-25.00%
420-510490	HIGHWAY - MERIT PAY	$ 13,300	$ 11,900	$ 19,300	$ 11,900	$ 11,200	$ 11,200	$ (700)	-5.88%
420-510500	HIGHWAY - HOLIDAY	$ 72,105	$ -	$ 77,358	$ -	$ -	$ -	$ -	-
420-510520	HIGHWAY - OVERTIME/SICK ADJUSTMENT	$ (507)	$ -	$ (381)	$ -	$ -	$ -	$ -	-
420-510530	HIGHWAY - FLSA ADJUSTMENT	$ 2,527	$ -	$ 2,438	$ -	$ -	$ -	$ -	-
420-510600	HIGHWAY - VACATION	$ 101,665	$ -	$ 103,716	$ -	$ -	$ -	$ -	-
420-510770	HIGHWAY - PHONE STIPEND	$ -	$ 3,400	$ -	$ 3,600	$ 3,200	$ 3,200	$ (400)	-11.11%
420-510900	HIGHWAY - PERSONAL TIME	$ 15,752	$ -	$ 17,681	$ -	$ -	$ -	$ -	-
420-511000	HIGHWAY - OTHER SALARIES & WAGES	$ 258	$ -	$ -	$ -	$ -	$ -	$ -	-
420-512050	HIGHWAY - CLERICAL SALARIES & WAGES	$ 121,083	$ 154,926	$ 119,260	$ 161,186	$ 164,409	$ 164,409	$ 3,223	2.00%
420-513000	HIGHWAY - PROFESSIONAL SALARIES	$ 182,861	$ 220,832	$ 182,425	$ 229,754	$ 237,636	$ 237,636	$ 7,882	3.43%
422-510300	SNOW & ICE - OVERTIME	$ 191,529	$ 135,568	$ 139,040	$ 135,568	$ 135,568	$ 135,568	$ 0	0.00%
422-510720	SNOW & ICE - SNOW PLOWING STIPEND	$ 10,875	$ 11,000	$ 5,925	$ 11,000	$ 11,000	$ 11,000	$ -	0.00%
422-510740	SNOW & ICE - MEALS STIPEND	$ 10,000	$ 12,000	$ 10,800	$ 12,000	$ 12,000	$ 12,000	$ -	0.00%
	Personal Services - Subtotal	***$ 1,768,669***	***$ 1,937,335***	***$ 1,841,867***	***$ 1,921,323***	***$ 1,982,947***	***$ 1,982,947***	$ 61,624	3.21%
Purchase of Services									
420-520300	HIGHWAY - EQPT REP AND SERVICING	$ 11,605	$ 8,800	$ 26,569	$ 8,800	$ 12,500	$ 12,500	$ 3,700	42.05%
420-520900	HIGHWAY - TRAVEL	$ -	$ 1,000	$ -	$ 1,000	$ -	$ -	$ (1,000)	-100.00%
420-521500	HIGHWAY - TELEPHONE	$ 2,719	$ 6,184	$ 1,963	$ 6,184	$ 3,000	$ 3,000	$ (3,184)	-51.49%
420-521700	HIGHWAY - DUES AND MEMBERSHIP	$ 3,517	$ 4,300	$ 3,423	$ 4,300	$ 4,300	$ 4,300	$ -	0.00%
420-521900	HIGHWAY - PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
420-522700	HIGHWAY - CONTRACTUAL SERVICE	$ 78,497	$ 90,000	$ 67,169	$ 90,000	$ 83,500	$ 83,500	$ (6,500)	-7.22%
422-520300	SNOW & ICE - EQPT REP AND SERVICING	$ 67,369	$ 49,720	$ 67,378	$ 49,720	$ 49,720	$ 49,720	$ -	0.00%
422-522700	SNOW & ICE - CONTRACTUAL SERVICE	$ 86,130	$ 144,457	$ 72,050	$ 144,457	$ 144,457	$ 144,457	$ -	0.00%
423-520300	GAS & DIESEL - EQPT REP AND SERVICING	$ 5,000	$ 10,500	$ 4,010	$ 10,500	$ 4,000	$ 4,000	$ (6,500)	-61.90%
423-521310	GAS & DIESEL - DIESEL	$ 106,636	$ 75,000	$ 91,120	$ 85,000	$ 94,000	$ 94,000	$ 9,000	10.59%
423-521320	GAS & DIESEL - GASOLINE	$ 181,595	$ 153,000	$ 168,009	$ 160,000	$ 172,000	$ 172,000	$ 12,000	7.50%
424-520300	MACHINERY - EQPT REP AND SERVICING	$ 31,194	$ 50,400	$ 65,111	$ 50,400	$ 52,200	$ 52,200	$ 1,800	3.57%
424-520310	MACHINERY - RADIO REPAIRS	$ -	$ 1,800	$ -	$ 1,800	$ -	$ -	$ (1,800)	-100.00%
425-520700	SPECIAL PROJECTS - EQPT RENTAL	$ -	$ 8,528	$ -	$ 8,528	$ -	$ -	$ (8,528)	-100.00%
425-522771	SPECIAL PROJECTS - OTHER SERVICE	$ 36,675	$ 12,200	$ 10,212	$ 12,200	$ 12,200	$ 12,200	$ -	0.00%
	Purchase of Services - Subtotal	***$ 610,936***	***$ 615,889***	***$ 577,015***	***$ 632,889***	***$ 631,877***	***$ 631,877***	$ (1,012)	-0.16%
Purchase of Supplies									
420-540100	HIGHWAY - OFFICE SUPPLIES	$ 1,766	$ 1,080	$ 732	$ 1,080	$ 1,140	$ 1,140	$ 60	5.56%
420-540200	HIGHWAY - OTHER SUPPLIES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
420-540300	HIGHWAY - POSTAGE AND COURIER	$ 118	$ 100	$ 66	$ 100	$ 100	$ 100	$ -	0.00%
420-540500	HIGHWAY - BOOKS AND PERIODICALS	$ -	$ 60	$ -	$ 60	$ -	$ -	$ (60)	-100.00%
420-541000	HIGHWAY - UNIFORMS	$ 17,146	$ 17,250	$ 15,041	$ 17,250	$ 17,250	$ 17,250	$ -	0.00%
421-540200	ROADS - OTHER SUPPLIES	$ 15,727	$ 13,450	$ 7,178	$ 13,450	$ 11,450	$ 11,450	$ (2,000)	-14.87%
421-540900	ROADS - MATERIALS AND EQUIPMENT	$ 82,918	$ 58,000	$ 112,725	$ 58,000	$ 58,000	$ 58,000	$ -	0.00%
421-540970	ROADS - SIGN MATERIAL	$ 10,901	$ 19,000	$ 4,885	$ 19,000	$ 10,000	$ 10,000	$ (9,000)	-47.37%
422-540200	SNOW & ICE - OTHER SUPPLIES	$ 1,888	$ 5,000	$ 721	$ 5,000	$ 5,000	$ 5,000	$ -	0.00%
422-540900	SNOW & ICE - MATERIALS AND EQUIPMENT	$ 391,625	$ 213,929	$ 206,884	$ 213,929	$ 213,929	$ 213,929	$ -	0.00%
424-540920	MACHINERY - PARTS/TIRES - POLICE	$ 21,178	$ 13,400	$ 33,085	$ 13,400	$ 24,000	$ 24,000	$ 10,600	79.10%
424-540940	MACHINERY - PARTS/TIRES - MUNICIPAL	$ 717	$ 10,000	$ 389	$ 10,000	$ 800	$ 800	$ (9,200)	-92.00%
424-540950	MACHINERY - PARTS/TIRES - CIVIL DEFENSE	$ 684	$ 1,900	$ 679	$ 1,900	$ 800	$ 800	$ (1,100)	-57.89%
424-540960	MACHINERY - PARTS/TIRES - HIGHWAY	$ 83,082	$ 87,000	$ 103,230	$ 87,000	$ 96,000	$ 96,000	$ 9,000	10.34%
424-540980	MACHINERY - PARTS/TIRES - NAT'L RES/CEM	$ 3,943	$ 6,800	$ 7,047	$ 6,800	$ 5,000	$ 5,000	$ (1,800)	-26.47%
424-540990	MACHINERY - SMALL TOOLS	$ 1,247	$ 1,500	$ 685	$ 1,500	$ 1,000	$ 1,000	$ (500)	-33.33%
	Purchase of Supplies - Subtotal	***$ 632,941***	***$ 448,469***	***$ 493,348***	***$ 448,469***	***$ 444,469***	***$ 444,469***	*$ (4,000)*	*-0.89%*
Intergovernmental									
423-570350	GAS & DIESEL - FUEL TAX	$ 7,327	$ 9,215	$ 6,278	$ 9,215	$ 8,000	$ 8,000	$ -	0.00%
	Intergovernmental - Subtotal	***$ 7,327***	***$ 9,215***	***$ 6,278***	***$ 9,215***	***$ 8,000***	***$ 8,000***	*$ (1,215)*	*-13.19%*
Capital Outlay									
421-586010	ROADS - PAVING	$ 99,006	$ 100,000	$ 59,816	$ 80,000	$ 80,000	$ 80,000	$ -	0.00%
421-586020	ROADS - GUARDRAIL REP/IMPROVE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
424-580000	MACHINERY - CAPITAL OUTLAY	$ 82,365	$ 245,000	$ 188,147	$ 265,000	$ 265,000	$ 265,000	$ -	0.00%
425-580000	CAPITAL OUTLAY	$ 160,000		$ 24,643	$ -	$ -	$ -	$ -	-
425-586100	SPECIAL PROJECTS - SIDEWALK REPAIR/IMPR	$ 2,912	$ 40,000	$ 31,423	$ 40,000	$ 40,000	$ 40,000	$ -	0.00%
425-586200	SPECIAL PROJECTS - BRIDGE REP/IMPROVE	$ 16,130	$ 20,000	$ 60,000	$ 20,000	$ 20,000	$ 20,000	$ -	0.00%
	Capital Outlay - Subtotal	***$ 360,414***	***$ 405,000***	***$ 364,028***	***$ 405,000***	***$ 405,000***	***$ 405,000***	$ -	0.00%
	Highway - Subtotal	***$ 3,380,286***	***$ 3,415,909***	***$ 3,282,536***	***$ 3,416,897***	***$ 3,472,294***	***$ 3,472,294***	*$ 55,397*	*1.62%*
	Public Works - Total	**$ 3,966,687**	**$ 4,057,440**	**$ 3,891,356**	**$ 4,071,830**	**$ 4,139,351**	**$ 4,139,351**	*$ 67,521*	*1.66%*

BUDGET NOTES

CEMETERY		
520300	Eqpt Rep And Servicing	equipment repairs that cannot be made by town departments.
520900	Travel	mileage
521110	Water	water at Mt Hope and Woodlawn Cemetery
521500	Telephone	telephone/data for 2 staff.
521900	Professional Services	tree work, outside vendors working on public grounds.
522450	License Fees	fees for pesticide, hydraulic, CDL licenses for 5 crew.
522700	Contractual Service	tree removal, seeding, grub control within cemeteries.
540100	Office Supplies	office supplies for Kennedy Building.
540200	Other Supplies	paints, hardware, chemicals, property maintenance, landscaping supplies.
540250	Medical Supplies	first aid supplies for vehicles and shop.
540900	Material And Equipment	parts, small tools, sand, gravel, stone, cement for cemetery foundations, routine equipment repairs, parking lot accessibility improvements.
541000	Uniforms	uniform service, boots, jackets, t shirts, protective gear.
ENGINEERING		
520100	Advertising	Legal advertisements
521900	Professional Services	Engineering consulting/peer review and design services such as traffic studies, structural engineering and architectural design, EPA MS4 compliance
522700	Contractual Services	Engineering testing and contractual services such as equipment calibration/upgrades, soil testing and annual service contracts for equipment related to GIS, GPS, software and CAD
540200	Other Supplies	Field and survey supplies, stakes, paint, flagging, nails, etc.
540900	Materials and Equipment	Reusable (durable) equipment, hand tools, tapes, etc.
541050	Protective Equipment	Work boots, gloves, rain gear, and protective clothing
HIGHWAY		
510300	Overtime	Work required outside of the normal work day such as emergency response for non-snow related storms, road closures, reflective line painting, and street sweeping
510440	Seasonal	Seasonal laborer
510770	Phone Stipend	Stipend for the use of personal cell phones for work
520300	Eqpt Rep And Servicing	Maintenance and repair of equipment and of Traffic Signals
520900	Travel	Mileage reimbursement.
521500	Telephone	Wireless phone charges for DPW management.
521700	Dues And Membership	Dues for Mass Highway/ Assn. and DPW licenses.
522700	Contractual Service	Outside contracts such as tree removal services and seasonal grounds maintenance.
540100	Office Supplies	Misc. office supplies.
540500	Books And Periodicals	Construction manuals.
541000	Uniforms	Uniforms and protective clothing for DPW personnel per union contract, excluding Transfer Station employees who are covered under that separate budget.
540200	Roads - Other Supplies	Purchase of all tools used by the work crew.
540900	Roads - Material And Equipment	Hot top, sand, stone, pipes, drainage materials, and supplies for upkeep of Town ways
540970	Roads - Sign Material	Purchase all materials used for the manufacture and installation of signs and message boards.
586010	Roads - Paving	Resurfacing, line painting, cold patching and maintenance of Town ways. Also includes drainage repairs and adjustments and interior Cemetery driveways.
510300	Snow & Ice - Overtime	All overtime related to snow and ice removal
510720	Snow & Ice - Snow Plow Stipend	Per union contract
510740	Snow & Ice - Meals Stipend	Per Contract
520300	Snow & Ice - Eqpt Rep And Servicing	Parts and repair for snow removal equipment
522700	Snow & Ice - Contractual Service	Outside contractors that supplement Highway force for snow removal on roads & sidewalks.
540200	Snow & Ice - Other Supplies	Repair of snow damage, purchase of snow stakes, snow fence, sand barrels, etc.

540900	Snow & Ice - Material And Equipment	De-icing chemicals
520300	Gas & Diesel - Eqpt Rep And Servicing	Inspections/ certifications as required by the State. Also used to repair and maintain fuel pumps used by Town vehicles.
521310	Gas & Diesel - Diesel	Purchase of diesel fuel for Town vehicles. The additional funds are proposed due to the increases in fuel costs.
521320	Gas & Diesel - Gasoline	Purchase of gasoline for all Town vehicles. The additional funds are proposed due to the increases in fuel costs.
570350	Gas & Diesel - Fuel Tax	Diesel fuel tax from which the Town is not exempt.
520300	Machinery - Eqpt Rep And Servicing	Repair such as alignments, spring repairs, inspections and other repairs that the garage is not equipped to perform.
540920	Machinery - Parts/Tires - Police	Parts and tires for Police, IT, and Town Manager vehicles.
540940	Machinery - Parts/Tires - Municipal	Parts and tires for Operations Department and Facilities Division vehicles.
540950	Machinery - Parts/Tires - Civil Defense	Parts and tires for Civil Defense vehicles and equipment
540960	Machinery - Parts/Tires - Highway	Parts and tires for the Highway and Town Hall vehicles and equipment.
540980	Machinery - Parts/Tires - Nat'l Res/Cem	Parts and tires for Conservation, Cemetery, and Recreation vehicles and equipment
540990	Machinery - Small Tools	Purchase of small tools used by the mechanics.
580000	Machinery - Capital Outlay	Replacement program for dump trucks, inspectional fleet, and heavy equipment.
522771	Special Projects - Other Service	Environmental compliance (quarterly landfill gas monitoring and tight tank testing/pumping)
586100	Special Projects - Sidewalk Repair/Improvement	Construction and repair of sidewalks
586200	Special Projects - Bridge/Culvert Repair	Stormwater Management (including culverts & bridges) repair, reconstruction, improvements, design & inspections.

SEPTAGE ENTERPRISE FUND

SEPTAGE ENTERPRISE (6300) Account Number	Description	FY23 ACTUALS	FY24 BUDGET	FY24 ACTUALS	FY25 BUDGET	FY26 TM INITIAL RECOMMENDED BUDGET (1/8/2025)	FY26 TM REVISED RECOMMENDED BUDGET (3/6/2025)	$ Change	% Change
Personal Services									
6300-510300	OVERTIME	$ 72	$ -	$ 35	$ -	$ -	$ -	$ -	-
6300-510400	SICK	$ 5,884	$ -	$ 4,257	$ -	$ -	$ -	$ -	-
6300-510410	FUNERAL LEAVE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
6300-510500	HOLIDAY	$ 6,319	$ -	$ 4,305	$ -	$ -	$ -	$ -	-
6300-510600	VACATION	$ 10,048	$ -	$ 6,058	$ -	$ -	$ -	$ -	-
6300-510900	PERSONAL TIME	$ 1,494	$ -	$ 1,627	$ -	$ -	$ -	$ -	-
6300-512050	CLERICAL SALARIES & WAGES	$ 8,916	$ 10,527	$ 8,706	$ 10,952	$ 6,040	$ 6,040	$ (4,912)	-44.85%
6300-513000	PROFESSIONAL SALARIES	$ 98,353	$ 121,078	$ 67,205	$ 110,878	$ 121,319	$ 121,319	$ 10,441	9.42%
Personal Services - Subtotal		***$ 131,087***	***$ 131,605***	***$ 92,193***	***$ 121,830***	***$ 127,359***	***$ 127,359***	$ 5,529	4.54%
Purchase of Services									
6300-521110	WATER	$ -	$ 300	$ -	$ 400	$ -	$ -	$ (400)	-100.00%
6300-521800	PROFESSIONAL DEVELOPMENT	$ 250	$ 300	$ -	$ 1,000	$ 3,000	$ 3,000	$ 2,000	200.00%
6300-522300	PRINTING AND COPYING	$ -	$ 650	$ -	$ 650	$ 650	$ 650	$ -	0.00%
6300-522700	CONTRACTUAL SERVICES	$ 3,000	$ 6,000	$ -	$ 8,000	$ 9,999	$ 9,999	$ 1,999	24.99%
Purchase of Services - Subtotal		***$ 3,250***	***$ 7,250***	***$ -***	***$ 10,050***	***$ 13,649***	***$ 13,649***	$ 3,599	35.81%
Purchase of Supplies									
6300-540200	OTHER SUPPLIES	$ 1,787	$ 4,000	$ 340	$ 5,250	$ 2,000	$ 2,000	$ (3,250)	-61.90%
6300-540900	MATERIALS AND EQUIPMENT	$ 331	$ 4,000	$ -	$ 5,250	$ 2,000	$ 2,000	$ (3,250)	-61.90%
Purchase of Supplies - Subtotal		***$ 2,118***	***$ 8,000***	***$ 340***	***$ 10,500***	***$ 4,000***	***$ 4,000***	$ (6,500)	-61.90%
Other Charges and Expenses									
6300-570300	SOCIAL SECURITY TAXES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
6300-570400	MEDICARE INSURANCE	$ 1,857	$ 2,600	$ 1,481	$ 2,600	$ 2,600	$ 2,600	$ -	0.00%
6300-570500	LIFE INSURANCE	$ 50	$ 200	$ 37	$ 200	$ 200	$ 200	$ -	0.00%
6300-570600	HEALTH INSURANCE - BC/BS	$ 727	$ 8,320	$ 912	$ 10,217	$ 10,217	$ 10,217	$ -	0.00%
6300-570620	HEALTH HMO BLUE	$ 4,050	$ 5,284	$ 5,182	$ 6,662	$ 6,662	$ 6,662	$ -	0.00%
6300-570715	HSA SAVINGS ACCOUNT	$ 75	$ -	$ 75	$ -			$ -	-
6300-570720	MEDICAL OPT OUT	$ 2,800	$ 800	$ 1,362	$ 2,000	$ 2,000	$ 2,000	$ -	0.00%
Other Charges and Expenses - Subtotal		***$ 9,559***	***$ 17,204***	***$ 9,049***	***$ 21,679***	***$ 21,679***	***$ 21,679***	$ -	0.00%
Septage Enterprise Fund - Total		**$ 146,014**	**$ 164,059**	**$ 101,582**	**$ 164,059**	**$ 166,687**	**$ 166,687**	$ 2,628	1.60%

BUDGET NOTES

521110	Water	Distilled water for Water Testing Lab
521800	Professional Development	Increased to reflect department training needs.
522300	Printing and Copying	New/updated regulation printing needs
522700	Contractual Services	Increased to reflect contract with septic design company for review of septic plans
540200	Other Supplies	Reduced- in house lab no longer used
540900	Materials and Equipment	Equipment and materials for maintaining water sampling program

TRANSFER STATION ENTERPRISE FUND

TRANSFER STATION ENTERPRISE (6400) Account Number	Description	FY23 ACTUALS	FY24 BUDGET	FY24 ACTUALS	FY25 BUDGET	FY26 TM INITIAL RECOMMENDED BUDGET (1/8/2025)	FY26 TM REVISED RECOMMENDED BUDGET (3/6/2025)	$ Change	% Change
Personal Services									
6400-510100	REGULAR PERMANENT	$ 88,011	$ 131,449	$ 86,710	$ 189,353	$ 212,188	$ 212,188	$ 22,835	12.06%
6400-510300	OVERTIME	$ 67,161	$ 46,600	$ 76,610	$ 46,600	$ 46,600	$ 46,600	$ -	0.00%
6400-510400	SICK	$ 2,870	$ -	$ 7,364	$ -	$ -	$ -	$ -	-
6400-510410	FUNERAL LEAVE	$ 18	$ -	$ 54	$ -	$ -	$ -	$ -	-
6400-510460	LONGEVITY	$ 600	$ 600	$ -	$ 600	$ 2,100	$ 2,100	$ 1,500	250.00%
6400-510490	MERIT PAY	$ 700	$ 1,400	$ -	$ 1,400	$ 2,100	$ 2,100	$ 700	50.00%
6400-510500	HOLIDAY	$ 5,719	$ -	$ 5,593	$ -	$ -	$ -	$ -	-
6400-510520	OVERTIME/SICK ADJUSTMENT	$ (46)	$ -	$ (111)	$ -	$ -	$ -	$ -	-
6400-510530	FLSA ADJUSTMENT	$ 415	$ -	$ 408	$ -	$ -	$ -	$ -	-
6400-510600	VACATION	$ 3,712	$ -	$ 9,027	$ -	$ -	$ -	$ -	-
6400-510770	PHONE STIPEND	$ -	$ 400	$ -	$ 400	$ 600	$ 600	$ 200	50.00%
6400-510900	PERSONAL TIME	$ 1,191	$ -	$ 1,636	$ -	$ -	$ -	$ -	-
6400-511000	OTHER SALARIES	$ -	$ -	$ -	$ -	$ 9,627	$ 9,627	$ 9,627	-
6400-512050	CLERICAL SALARIES & WAGES	$ -	$ -	$ 7,408		$ -	$ -	$ -	-
6400-513000	PROFESSIONAL SALARIES	$ 3,956	$ 13,481	$ 3,993	$ 14,205	$ 21,721	$ 21,721	$ 7,516	52.91%
Personal Services - Subtotal		***$ 174,306***	***$ 193,930***	***$ 198,693***	***$ 252,558***	***$ 294,936***	***$ 294,936***	$ 42,378	16.78%
Purchase of Services									
6400-520600	EQUIPMENT MAINTENANCE	$ -	$ 4,458	$ 4,078	$ 4,458	$ 4,458	$ 4,458	$ -	0.00%
6400-521100	ELECTRICITY	$ 3,000	$ 6,000	$ 10,619	$ 6,000	$ 9,000	$ 9,000	$ 3,000	50.00%
6400-521300	FUEL AND OIL	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ -	0.00%
6400-521500	TELEPHONE	$ -	$ 824	$ -	$ 824	$ 824	$ 824	$ -	0.00%
6400-521900	PROFESSIONAL SERVICES	$ 18,195	$ 10,000	$ 13,526	$ 15,000	$ 15,000	$ 15,000	$ -	0.00%
6400-522700	CONTRACTUAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
6400-522800	TRASH REMOVAL	$ 96,474	$ 115,000	$ 100,166	$ 115,000	$ 150,000	$ 150,000	$ 35,000	-
6400-522805	RECYCLING	$ 119,859	$ 135,000	$ 124,702	$ 135,000	$ 135,000	$ 135,000	$ -	0.00%
Purchase of Services - Subtotal		***$ 257,528***	***$ 291,282***	***$ 273,091***	***$ 296,282***	***$ 334,282***	***$ 334,282***	$ 38,000	12.83%
Purchase of Supplies									
6400-540280	TRASH BAGS	$ 67,769	$ 55,000	$ 58,530	$ 62,000	$ 59,000	$ 59,000	$ (3,000)	-4.84%
6400-540900	MATERIALS AND EQUIPMENT	$ 16,700	$ 12,000	$ 17,827	$ 12,000	$ 12,000	$ 12,000	$ -	0.00%
6400-540910	TIRES	$ -	$ 3,374	$ 5,347	$ 3,374	$ 3,374	$ 3,374	$ -	0.00%
6400-541000	UNIFORMS	$ 936	$ 2,500	$ 2,118	$ 1,500	$ 2,000	$ 2,000	$ 500	33.33%
Purchase of Supplies - Subtotal		***$ 85,406***	***$ 72,874***	***$ 83,822***	***$ 78,874***	***$ 76,374***	***$ 76,374***	$ (2,500)	-3.17%
Other Charges and Expenses									
6400-570400	MEDICARE INSURANCE	$ 2,172	$ 2,800	$ 2,606	$ 2,800	$ 2,800	$ 2,800	$ -	0.00%
6400-570500	LIFE INSURANCE	$ 55	$ 125	$ 60	$ 125	$ 125	$ 125	$ -	0.00%
6400-570600	HEALTH INSURANCE - BC/BS	$ 4,791	$ -	$ 8,194	$ -	$ -	$ -	$ -	-
6400-570620	HEALTH HMO BLUE	$ 20,380	$ 33,613	$ 25,783	$ 41,277	$ 41,277	$ 41,277	$ -	0.00%
6400-570700	HEALTH INSURANCE - HCHP	$ 3,289	$ 2,185	$ 2,800	$ 2,783	$ 2,783	$ 2,783	$ -	0.00%
6400-570715	HSA SAVINGS ACCOUNT	$ 471	$ -	$ 706	$ -	$ -	$ -	$ -	-
6400-570720	MEDICAL OPT OUT	$ -	$ 177	$ 249	$ 177	$ 177	$ 177	$ -	0.00%
6400-570730	LIFE OPT OUT	$ 10	$ -	$ 15	$ -	$ -	$ -	$ -	-
Other Charges and Expenses - Subtotal		***$ 31,168***	***$ 38,900***	***$ 40,413***	***$ 47,162***	***$ 47,162***	***$ 47,162***	$ -	0.00%
Capital Outlay									
6400-580000	CAPITAL OUTLAY	$ 7,595	$ 168,000	$ 108,395	$ 165,000	$ 240,000	$ 240,000	$ 75,000	45.45%
6400-583000	MACHINERY AND EQUIPMENT	$ 5,051	$ -	$ 16,111	$ -	$ -	$ -	$ -	-
Capital Outlay - Subtotal		***$ 12,646***	***$ 168,000***	***$ 124,506***	***$ 165,000***	***$ 240,000***	***$ 240,000***	$ 75,000	45.45%
Transfer Station Enterprise Fund - Total		**$ 561,053**	**$ 764,986**	**$ 720,525**	**$ 839,876**	**$ 992,754**	**$ 992,754**	$ 152,878	18.20%

BUDGET NOTES

510100	Regular Permanent	Reflects updated compensation per union contract approved at November 2024 Special Town Meeting.
513000	Professional Salaries	Increased due to allocation of part of the Budget Manager's salary to this fund. Budget Manager handles financial planning and rate setting.
520600	Equipment Maintenance	Costs associated with repair to Transfer Station equipment
521100	Electricity	To operate the Transfer Station
521300	Fuel and Oil	To operate vehicles and equipment
521900	Professional Services	Tight tank testing/environmental compliance and compliance inspections required
522800	Trash Removal	Tipping fees for refuse
522805	Recycling	Costs associated with hauling, handling & removal of recyclable material

540280	Trash Bags	Purchase of trash bags
540900	Materials and Equipment	Supplies and equipment necessary for the daily operations of the Transfer Station. Reallocated $824 from Telephone which is no longer used. Employees are compensated for personal ohone use under Phone Stipent budget.
540910	Tires	Tires for Transfer Station Equipment (loader, yard tractor & trailers used to transport refuse)
541000	Uniforms	Unforms, workboots and safety for 3 Transfer Station employees
580000	Capital Outlay	Building equpment repair/replacement. Includes funding for a new Front-End Loader, per FY2026 CIP.

SEWER ENTERPRISE FUND

SEWER ENTERPRISE (6500) Account Number	Description	FY23 ACTUALS	FY24 BUDGET	FY24 ACTUALS	FY25 BUDGET	FY26 TM INITIAL RECOMMENDED BUDGET (1/8/2025)	FY26 TM REVISED RECOMMENDED BUDGET (3/6/2025)	$ Change	% Change
Personal Services									
6500-510300	OVERTIME	$ -	$ -	$ 172	$ -	$ -	$ -	$ -	-
6500-510400	SICK	$ 2,001	$ -	$ 1,926	$ -	$ -	$ -	$ -	-
6500-510410	FUNERAL LEAVE	$ 117	$ -	$ 358	$ -	$ -	$ -	$ -	-
6500-510490	MERIT PAY	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
6500-510500	HOLIDAY	$ 3,468	$ -	$ 4,571	$ -	$ -	$ -	$ -	-
6500-510600	VACATION	$ 5,050	$ -	$ 5,596	$ -	$ -	$ -	$ -	-
6500-510900	PERSONAL TIME	$ 687	$ -	$ 1,094	$ -	$ -	$ -	$ -	-
6500-512050	CLERICAL SALARIES & WAGES	$ -	$ 27,544	$ 22,929	$ 29,213	$ 29,798	$ 29,798	$ 585	2.00%
6500-513000	PROFESSIONAL SALARIES	$ 57,098	$ 70,575	$ 55,088	$ 75,613	$ 95,191	$ 95,191	$ 19,578	25.89%
Personal Services - Subtotal		***$ 68,421***	***$ 98,119***	***$ 91,733***	***$ 104,826***	***$ 124,989***	***$ 124,989***	$ 20,163	19.23%
Purchase of Services									
6500-520300	EQPT REP AND SERVICING	$ -	$ -	$ 6,291	$ -	$ -	$ -	$ -	-
6500-521100	ELECTRICITY	$ 82,000	$ 84,000	$ 81,900	$ 89,000	$ 89,000	$ 89,000	$ -	0.00%
6500-521900	PROFESSIONAL SERVICES	$ 3,271	$ 5,000	$ 3,299	$ 5,000	$ 5,000	$ 5,000	$ -	0.00%
6500-522700	CONTRACTUAL SERVICES	$ 473,384	$ 560,000	$ 699,546	$ 594,000	$ 719,000	$ 719,000	$ 125,000	21.04%
Purchase of Services - Subtotal		***$ 558,656***	***$ 649,000***	***$ 791,036***	***$ 688,000***	***$ 813,000***	***$ 813,000***	$ 125,000	18.17%
Purchase of Supplies									
6500-540220	PASS THRU COST CONTACT	$ 78,930	$ 285,000	$ 225,000	$ 285,000	$ 285,000	$ 285,000	$ -	0.00%
Purchase of Supplies - Subtotal		***$ 78,930***	***$ 285,000***	***$ 225,000***	***$ 285,000***	***$ 285,000***	***$ 285,000***	$ -	0.00%
Other Charges and Expenses									
6500-570400	MEDICARE INSURANCE	$ 944	$ 570	$ 1,286	$ 570	$ 570	$ 570	$ -	0.00%
6500-570500	LIFE INSURANCE	$ 25	$ -	$ 39	$ -	$ -	$ -	$ -	-
6500-570600	HEALTH INSURANCE - BC/BS	$ 3,544	$ 6,344	$ 4,452	$ 7,790	$ 7,790	$ 7,790	$ -	0.00%
6500-570620	HEALTH HMO BLUE	$ -	$ 1,768	$ -	$ 2,171	$ 2,171	$ 2,171	$ -	0.00%
6500-570700	HEALTH INSURANCE - HCHP	$ 1,726	$ 1,177	$ 1,992	$ 1,456	$ 1,456	$ 1,456	$ -	0.00%
6500-570715	HSA SAVINGS ACCOUNT	$ 300	$ -	$ 300	$ -	$ -	$ -	$ -	-
6500-570720	MEDICAL OPT OUT	$ 1,000	$ -	$ 1,770	$ -	$ -	$ -	$ -	-
Other Charges and Expenses - Subtotal		***$ 7,539***	***$ 9,859***	***$ 9,839***	***$ 11,987***	***$ 11,987***	***$ 11,987***	$ -	0.00%
Capital Outlay									
6500-580000	CAPITAL OUTLAY	$ -	$ 150,000	$ 12,525	$ 150,000	$ 150,000	$ 150,000	$ -	0.00%
6500-583000	MACHINERY AND EQUIPMENT	$ -	$ 420,000	$ 149,000	$ 70,000	$ 70,000	$ 70,000	$ -	0.00%
Capital Outlay - Subtotal		***$ -***	***$ 570,000***	***$ 161,525***	***$ 220,000***	***$ 220,000***	***$ 220,000***	$ -	0.00%
Debt Service									
6500-590100	LONG-TERM DEBT PRINCIPAL	$ 721,326	$ 557,045	$ 557,045	$ 458,671	$ 1,021,698	$ 967,124	$ 508,453	110.85%
6500-590150	LTD - PRINCIPAL MKT RATE	$ 35,000	$ 35,000	$ 35,000	$ -	$ -	$ -	$ -	-
6500-590200	LONG-TERM DEBT INTEREST	$ 130,165	$ 159,455	$ 114,455	$ 102,287	$ 136,640	$ 145,176	$ 42,889	41.93%
6500-590250	LTD - INTEREST MARKET RATE	$ 3,045	$ 1,575	$ 1,575	$ -	$ -	$ -	$ -	-
6500-590340	ADMIN FEE MWPAT	$ 14,235	$ 15,000	$ 12,821	$ 14,000	$ 13,000	$ 19,000	$ 5,000	35.71%
Debt Service - Subtotal		***$ 903,771***	***$ 768,075***	***$ 720,896***	***$ 574,958***	***$ 1,171,338***	***$ 1,131,300***	$ 556,342	96.76%
Sewer Enterprise Fund - Total		**$ 1,617,316**	**$ 2,380,053**	**$ 2,000,029**	**$ 1,884,771**	**$ 2,626,313**	**$ 2,586,276**	$ 701,505	37.22%

BUDGET NOTES

513000	Professional Salaries	Increased due to allocation of part of the Budget Manager's salary to this fund. Budget Manager handles financial planning, rate setting, and sewer billing.
521900	Professional Services	The cost to bill the monthly sewer O&M bills
522700	Contractual Services	Represents changes for Sewer Treatment Plant operations. Current contract ends at conclusion of FY2025, budget increased to acccount for unknown cost of new contract.
540220	Pass Thru Cost Contract	Utilized for maintaining Treatment Plant and collection systems
590100	Long-Term Debt Principal	Represents the principal portion of the MWPAT bonds per debt service schedule. Increased to account for WWTF Rehab project debt service, first payment is due July 2025.
590150	LTD - Principle Mkt Rate	Permanent sewer debt outside the MWPAT loan
590200	Long-Term Debt Interest	Represents the interest portion of thw MWPAT bonds per debt schedule
590250	LTD - Interest Market Rate	Outside MWPAT loan interest
590340	Admin Fee MWPAT	Represents the .075% administrative fee due to the MWPAT on the total outstanding principal balance on the sewer bonds

AMBULANCE ENTERPRISE FUND

AMBULANCE ENTERPRISE (6600)		FY23	FY24	FY24	FY25	FY26	FY26	$	%
Account Number	**Description**	**ACTUALS**	**BUDGET**	**ACTUALS**	**BUDGET**	**TM INITIAL RECOMMENDED BUDGET (1/8/2025)**	**TM REVISED RECOMMENDED BUDGET (3/6/2025)**	**Change**	**Change**
Personal Services									
6600-510100	REGULAR PERM	$ 532,829	$ 666,958	$ 531,818	$ 741,579	$ 757,698	$ 796,084	$ 54,505	7.35%
6600-510300	OVERTIME	$ 236,847	$ 210,000	$ 172,703	$ 210,000	$ 210,000	$ 210,000	$ -	0.00%
6600-510400	SICK	$ 23,141	$ -	$ 35,733	$ -	$ -	$ -	$ -	-
6600-510401	SICK BUYBACK	$ 4,000	$ -	$ 3,000	$ -	$ -	$ -	$ -	-
6600-510410	FUNERAL LEAVE	$ -	$ -	$ 3,447	$ -	$ -	$ -	$ -	-
6600-510450	INJURY LEAVE	$ 35,147	$ -	$ 9,564	$ -	$ -	$ -	$ -	-
6600-510460	LONGEVITY	$ 300	$ 300	$ 300	$ 300	$ 300	$ 300	$ -	0.00%
6600-510470	INCENTIVE PAY	$ 5,053	$ 4,600	$ 3,552	$ 4,600	$ 4,600	$ 4,600	$ -	0.00%
6600-510500	HOLIDAY	$ 6,046	$ -	$ 5,429	$ -	$ -	$ -	$ -	-
6600-510520	OVERTIME/SICK ADJUSTMENT	$ (4,735)	$ -	$ (4,903)	$ -	$ -	$ -	$ -	-
6600-510530	FLSA ADJUSTMENT	$ 4,496	$ 500	$ 4,255	$ 500	$ 500	$ 500	$ -	0.00%
6600-510540	HOLIDAY A&B	$ 28,106	$ 32,578	$ 28,168	$ 33,089	$ 32,484	$ 32,484	$ (605)	-1.83%
6600-510600	VACATION	$ 21,236	$ -	$ 25,336	$ -	$ -	$ -	$ -	-
6600-510730	ALS STIPEND	$ 86,938	$ 97,874	$ 93,691	$ 108,321	$ 110,578	$ 110,578	$ 2,257	2.08%
6600-510750	UNIFORM STIPEND	$ 900	$ 1,100	$ 700	$ 1,000	$ 1,100	$ 1,100	$ 100	10.00%
6600-510900	PERSONAL TIME	$ 10,198	$ -	$ 11,747	$ -	$ -	$ -	$ -	-
6600-513000	PROFESSIONAL SALARIES	$ 4,500	$ -	$ -	$ -	$ -	$ -	$ -	-
Personal Services - Subtotal		***$ 995,001***	***$ 1,013,910***	***$ 924,539***	***$ 1,099,389***	***$ 1,117,260***	***$ 1,155,646***	$ 56,257	5.12%
Purchase of Services									
6600-520300	EQPT REP AND SERVICING	$ 28,990	$ 65,000	$ 42,567	$ 65,000	$ 65,000	$ 65,000	$ -	0.00%
6600-521500	TELEPHONE	$ 10,253	$ 10,500	$ 7,705	$ 10,500	$ 10,500	$ 10,500	$ -	0.00%
6600-521800	PROFESSIONAL DEVELOPMENT	$ 5,644	$ 25,000	$ 1,898	$ 32,000	$ 30,000	$ 30,000	$ (2,000)	-6.25%
6600-522450	LICENSE FEES	$ 2,400	$ -	$ 2,800	$ -	$ 2,400	$ 2,400	$ 2,400	-
6600-522700	CONTRACTUAL SERVICES	$ -	$ 60,000	$ 2,100	$ 60,000	$ 60,000	$ 60,000	$ -	0.00%
Purchase of Services - Subtotal		***$ 47,287***	***$ 160,500***	***$ 57,070***	***$ 167,500***	***$ 167,900***	***$ 167,900***	$ 400	0.24%
Purchase of Supplies									
6600-540200	OTHER SUPPLIES	$ 66,381	$ 80,000	$ 26	$ 90,000	$ 30,000	$ 30,000	$ (60,000)	-66.67%
6600-540900	MATERIALS AND EQUIPMENT	$ -	$ -	$ 146,159	$ 54,000	$ 135,000	$ 135,000	$ 81,000	150.00%
Purchase of Supplies - Subtotal		***$ 66,381***	***$ 80,000***	***$ 146,185***	***$ 144,000***	***$ 165,000***	***$ 165,000***	$ 21,000	14.58%
Intergovernmental									
6600-560500	ALS - ASSESSMENT	$ 60,119	$ 75,000	$ 69,500	$ 75,000	$ 80,000	$ 80,000	$ 5,000	6.67%
Intergovernmental - Subtotal		***$ 60,119***	***$ 75,000***	***$ 69,500***	***$ 75,000***	***$ 80,000***	***$ 80,000***	$ 5,000	6.67%
Other Charges and Expenses									
6600-570400	MEDICARE INSURANCE	$ 13,823	$ 8,320	$ 12,740	$ 8,320	$ 8,320	$ 8,320	$ -	0.00%
6600-570500	LIFE INSURANCE	$ 290	$ 300	$ 288	$ 300	$ 300	$ 300	$ -	0.00%
6600-570600	HEALTH INSURANCE - BC/BS	$ 27,763	$ -	$ 17,579	$ -			$ -	-
6600-570620	HEALTH HMO BLUE	$ 33,989	$ 77,866	$ 74,724	$ 95,620	$ 95,620	$ 95,620	$ -	0.00%
6600-570700	HEALTH INSURANCE - HCHP	$ 51,438	$ 9,993	$ 36,088	$ 12,271	$ 12,271	$ 12,271	$ -	0.00%
6600-570715	HSA SAVINGS ACCOUNT	$ 5,674	$ -	$ 3,028	$ -			$ -	-
6600-570720	MEDICAL OPT OUT	$ 654	$ 16,000	$ 1,461	$ 16,000	$ 16,000	$ 16,000	$ -	0.00%
6600-570730	LIFE OPT OUT	$ 32	$ 50	$ 22	$ 50	$ 50	$ 50	$ -	0.00%
Other Charges and Expenses - Subtotal		***$ 133,663***	***$ 112,529***	***$ 145,932***	***$ 132,561***	***$ 132,561***	***$ 132,561***	$ -	0.00%
Capital Outlay									
6600-583000	MACHINERY AND EQUIPMENT	$ -	$ 75,200	$ 93,141	$ 75,200	$ 75,200	$ 75,200	$ -	0.00%
6600-585000	AMBULANCE	$ 135,887	$ 140,000	$ 172,631	$ 140,000	$ 140,000	$ 140,000	$ -	0.00%
Capital Outlay - Subtotal		***$ 135,887***	***$ 215,200***	***$ 265,771***	***$ 215,200***	***$ 215,200***	***$ 215,200***	$ -	0.00%
Debt Service									
6600-590120	LONG TERM DEBT PRIN-TOWN	$ 100,380	$ 100,380	$ 100,380	$ 65,000	$ 65,000	$ 65,000	$ -	0.00%
6600-590220	LONG-TERM DEBT INT-TOWN	$ 11,410	$ 7,668	$ 7,668	$ 3,900	$ 1,950	$ 1,950	$ (1,950)	-50.00%
6600-597001	OPEB TRANSFER	$ 40,000	$ 40,000	$ 40,000	$ 40,000	$ 40,000	$ 40,000	$ -	0.00%
Debt Service - Subtotal		***$ 151,790***	***$ 148,048***	***$ 148,048***	***$ 108,900***	***$ 106,950***	***$ 106,950***	$ (1,950)	-1.79%
Ambulance Enterprise Fund - Total		**$ 1,590,127**	**$ 1,805,187**	**$ 1,757,046**	**$ 1,942,550**	**$ 1,984,871**	**$ 2,023,257**	$ 80,707	4.15%

BUDGET NOTES

510300	Overtime	Funds overtime for shift coverage due to vacations, training, sick, personal time and all other overtime needs
520300	Eqpt Rep And Servicing	Primarily covers repairs and servicing for ambulances and ALS Coordinator, tires, state inspections, and EMS equipment repairs. These vehicles have hard miles on them and repair costs are expected to continue to increase

521500	Telephone	Includes cell phones for each ambulance and the ALS Coordinator, as well as service for the tablets in each vehicle which are used for completing and submitting Patient Care Reports.
521800	Professional Development	Cost of EMS training, bringing in outside instructors. Recertification expenses.
522700	Contractual Services	Includes new hire psychological evaluations, equipment maintenance contracts for EKG monitor/defibrillators, LUCAS Device, power stretchers, EMS stair chairs etc. All require annual maintenance and certification.
540200	Other Supplies	Covers items such as Pelican Cases to protect sensitive equipment and medications, lockable storage for medications, ancillary non-consumable equipment such as EMS Fist In Bags and Quick Response Bags, IV pumps, etc.
560500	ALS - Assessment	This is a 4% ambulance billing fee and ALS intercept fees we pay to Pro EMS Solutions
570720	Medical Opt Out	Health insurance opt out. 4 personnel @ 4,000 each
583000	Machinery and Equipment	Funding towards command vehicle replacement.
585000	Ambulance	Funding towards the replacement of ambulances.

TRANSPORTATION ENTERPRISE FUND

TRANSPORTATION ENTERPRISE (6700) Account Number	Description	FY23 ACTUALS	FY24 BUDGET	FY24 ACTUALS	FY25 BUDGET	FY26 TM INITIAL RECOMMENDED BUDGET (1/8/2025)	FY26 TM REVISED RECOMMENDED BUDGET (3/6/2025)	$ Change	% Change
Purchase of Services									
6700-520300	EQPT REP AND SERVICING	$ 8,597	$ -	$ 3,360	$ 10,000	$ 5,000	$ 5,000	$ (5,000)	-50.00%
6700-521320	GASOLINE	$ -	$ 20,000	$ -	$ 15,000	$ 15,000	$ 15,000	$ -	0.00%
	PROFESSIONAL SERVICES	$ 10,135	$ 45,600	$ 8,486	$ 45,600	$ 15,000	$ 15,000	$ (30,600)	-67.11%
6700-522700	CONTRACTUAL SERVICES	$ 498,686	$ 512,000	$ 482,721	$ 399,961	$ 530,599	$ 530,599	$ 130,638	32.66%
Purchase of Services - Subtotal		***$ 517,418***	***$ 577,600***	***$ 494,567***	***$ 470,561***	***$ 565,599***	***$ 565,599***	$ 95,038	20.20%
Purchase of Supplies									
6700-540200	OTHER SUPPLIES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
6700-540900	MATERIALS AND EQUIPMENT	$ -	$ -	$ 249	$ -	$ -	$ -	$ -	-
Purchase of Supplies - Subtotal		***$ -***	***$ -***	***$ 249***	***$ -***	***$ -***	***$ -***	$ -	-
Other Charges and Expenses									
6700-570400	MEDICARE INSURANCE	$ -	$ -	$ -	$ -			$ -	-
Other Charges and Expenses - Subtotal		***$ -***	***$ -***	***$ -***	***$ -***	***$ -***	***$ -***	$ -	-
Transportation Enterprise Fund - Total		**$ 517,418**	**$ 577,600**	**$ 494,816**	**$ 470,561**	**$ 565,599**	**$ 565,599**	$ 95,038	20.20%

BUDGET NOTES

521900	Professional Services	Budget reduced and funding for software lease transferred to Contractual Services.
522700	Contractual Services	Covers the cost of the operations of fixed-route and demand response services, van leases, and software lease.

FIRE ALARM NETWORK

FIRE ALARM NETWORK (3700)		FY23	FY24	FY24	FY25	FY26	FY26	$	%
						TM INITIAL RECOMMENDED BUDGET	TM REVISED RECOMMENDED BUDGET		
Account Number	Description	ACTUALS	BUDGET	ACTUALS	BUDGET	(1/8/2025)	(3/6/2025)	Change	Change
Personal Services									
3700-510300	OVERTIME	$ 13,706	$ 38,415	$ 23,896	$ 38,415	$ 38,415	$ 38,415	$ -	0.00%
Personal Services - Subtotal		***$ 13,706***	***$ 38,415***	***$ 23,896***	***$ 38,415***	***$ 38,415***	***$ 38,415***	$ -	0.00%
Purchase of Services									
3700-520300	EQPT REPAIR & SERVICING	$ 16,493	$ 35,000	$ 36,066	$ 35,000	$ 35,000	$ 35,000	$ -	0.00%
3700-521500	TELEPHONE	$ 710	$ 1,700	$ 1,125	$ 1,700	$ 1,700	$ 1,700	$ -	0.00%
Purchase of Services - Subtotal		***$ 17,203***	***$ 36,700***	***$ 37,191***	***$ 36,700***	***$ 36,700***	***$ 36,700***	$ -	0.00%
Fire Alarm Network Revolving Fund - Total		**$ 30,909**	**$ 75,115**	**$ 61,087**	**$ 75,115**	**$ 75,115**	**$ 75,115**	**$ -**	**0.00%**

BUDGET NOTES

510300	Overtime	Overtime provides the labor necessary to keep the network operating properly.
520300	Equipment Repair & Servicing	Materials and equipment required for the maintenance of the Fire Alarm System: wire, hangers and clips, replacement parts, nails, screws, bolts, register paper, bucket truck inspection, repairs and maintenance
521500	Telephone	Cell phone for the Fire Alarm Superintendent and personnel so that they are available to be reached at all hours

BUILDING INSPECTOR

BUILDING INSPECTOR (3701)			FY23		FY24		FY24		FY25		FY26		FY26		$	%
											TM INITIAL RECOMMENDED BUDGET		TM REVISED RECOMMENDED BUDGET			
Account Number	Description		ACTUALS		BUDGET		ACTUALS		BUDGET		(1/8/2025)		(3/6/2025)		Change	Change
Personal Services																
3701-510400	SICK	$	158	$	-	$	-	$	-	$	-	$	-	$	-	-
3701-510490	MERIT PAY	$	-	$	-	$	1,500	$	-	$	-	$	-	$	-	-
3701-510500	HOLIDAY	$	54	$	-	$	-	$	-	$	-	$	-	$	-	-
3701-510600	VACATION	$	214	$	-	$	-	$	-	$	-	$	-	$	-	-
3701-510900	PERSONAL TIME	$	76	$	-	$	-	$	-	$	-	$	-	$	-	-
3701-512050	CLERICAL SALARIES & WAGES	$	3,909	$	32,364	$	3,202	$	-	$	-	$	-	$	-	-
3701-513000	PROFESSIONAL SALARIES	$	-	$	91,112	$	85,073	$	98,332	$	188,513	$	188,513	$	90,181	91.71%
Personal Services - Subtotal		***$***	***4,411***	***$***	***123,476***	***$***	***89,775***	***$***	***98,332***	***$***	***188,513***	***$***	***188,513***	$	90,181	91.71%
Purchase of Services																
3701-521900	PROFESSIONAL SERVICES	$	4,693	$	-	$	1,963	$	50,000	$	50,000	$	50,000	$	-	0.00%
3701-522700	CONTRACTUAL SERVICE	$	288,727	$	357,117	$	87,610	$	357,117	$	357,117	$	357,117	$	-	0.00%
Purchase of Services - Subtotal		***$***	***293,420***	***$***	***357,117***	***$***	***89,573***	***$***	***407,117***	***$***	***407,117***	***$***	***407,117***	$	-	0.00%
Purchase of Supplies																
3701-540200	OTHER SUPPLIES	$	-	$	1,000	$	-	$	1,000	$	1,000	$	1,000	$	-	0.00%
Purchase of Supplies - Subtotal		***$***	***-***	***$***	***1,000***	***$***	***-***	***$***	***1,000***	***$***	***1,000***	***$***	***1,000***	$	-	0.00%
Other Charges and Expenses																
3701-570000	OTHER EXPENDITURES	$	107	$	-	$	-	$	-	$	-	$	-	$	-	-
3701-570400	MEDICARE	$	57	$	1,000	$	1,271	$	1,000	$	1,000	$	1,000	$	-	0.00%
3701-570500	LIFE INSURANCE	$	3	$	4	$	2	$	4	$	4	$	4	$	-	0.00%
3701-570600	HEALTH INS BC/BS	$	455	$	1,456	$	-	$	1,456	$	1,456	$	1,456	$	-	0.00%
3701-570620	HEALTH HMO BLUE	$	589	$	-	$	-	$	-	$	-	$	-	$	-	-
3701-570715	HSA SAVINGS ACCOUNT	$	70	$	-	$	-	$	-	$	-	$	-	$	-	-
Other Charges and Expenses - Subtotal		***$***	***1,281***	***$***	***2,460***	***$***	***1,273***	***$***	***2,460***	***$***	***2,460***	***$***	***2,460***	$	-	0.00%
Capital Outlay																
3701-585000	INSPECTIONAL VEHICLE REPL/	$	-	$	-	$	-	$	9,000	$	9,000	$	9,000	$	-	0.00%
Capital Outlay - Subtotal		***$***	***-***	***$***	***-***	***$***	***-***	***$***	***9,000***	***$***	***9,000***	***$***	***9,000***	$	-	0.00%
Building Inspector Revolving Fund Total		**$**	**299,112**	**$**	**484,053**	**$**	**180,622**	**$**	**517,909**	**$**	**608,090**	**$**	**608,090**	**$**	**90,181**	**17.41%**

BUDGET NOTES

513000	Professional Salaries	Part-time inspector.
521900	Professional Services	OpenGov software annual payment.
522700	Contractual Service	IMA with Littleton for shared inspection services, mileage for part-time inspectors, building plan scanning, and other services

SEALER OF WEIGHTS AND MEASURES

SEALER OF WEIGHTS AND MEASURES (3702)		FY23	FY24	FY24	FY25	FY26	FY26	$	%
						TM INITIAL RECOMMENDED BUDGET	TM REVISED RECOMMENDED BUDGET		
Account Number	Description	ACTUALS	BUDGET	ACTUALS	BUDGET	(1/8/2025)	(3/6/2025)	Change	Change
Personal Services									
3702-510300	OVERTIME	$ 262	$ 1,600	$ 924	$ 1,600	$ 1,600	$ 1,600	$ -	0.00%
3702-510400	SICK	$ 547	$ -	$ 653	$ -	$ -	$ -	$ -	-
3702-510500	HOLIDAY	$ 709	$ -	$ 749	$ -	$ -	$ -	$ -	-
3702-510600	VACATION	$ 1,015	$ -	$ 954	$ -	$ -	$ -	$ -	-
3702-510900	PERSONAL TIME	$ 168	$ -	$ 249	$ -	$ -	$ -	$ -	-
3702-511000	OTHER SALARIES & WAGES	$ 6,000	$ -	$ 5,077	$ -	$ -	$ -	$ -	-
3702-512050	CLERICAL SALARIES & WAGES	$ 1,486	$ 1,754	$ 1,451	$ 1,825	$ 3,049	$ 3,049	$ 1,224	67.06%
3702-513000	PROFESSIONAL SALARIES	$ 10,773	$ 18,954	$ 13,716	$ 13,602	$ 14,466	$ 14,466	$ 864	6.35%
Personal Services - Subtotal		***$ 20,961***	***$ 22,308***	***$ 23,773***	***$ 17,027***	***$ 19,115***	***$ 19,115***	$ 2,088	12.26%
Purchase of Services									
3702-521700	DUES AND MEMBERSHIP	$ -	$ 500	$ 125	$ 500	$ 1,000	$ 1,000	$ 500	100.00%
3702-521800	PROFESSIONAL DEVELOPMENT	$ 449	$ 250	$ 60	$ 500	$ 1,000	$ 1,000	$ 500	100.00%
3702-521900	PROFESSIONAL SERVICES	$ -	$ 250	$ -	$ -	$ -	$ -	$ -	-
Purchase of Services - Subtotal		***$ 449***	***$ 1,000***	***$ 185***	***$ 1,000***	***$ 2,000***	***$ 2,000***	$ 1,000	100.00%
Purchase of Supplies									
3702-540100	OFFICE SUPPLIES	$ 344	$ -	$ -	$ -	$ -	$ -	$ -	-
3702-540200	OTHER SUPPLIES	$ -	$ 550	$ -	$ 550	$ 550	$ 550	$ -	0.00%
Purchase of Supplies - Subtotal		***$ 344***	***$ 550***	***$ -***	***$ 550***	***$ 550***	***$ 550***	$ -	0.00%
Other Charges and Expenses									
3702-570400	MEDICARE	$ 300	$ -	$ 324	$ -	$ -	$ -	$ -	-
3702-570500	LIFE INSURANCE	$ 9	$ 12	$ 9	$ 12	$ 12	$ 12	$ -	0.00%
3702-570600	HEALTH INS BC/BS	$ 407	$ -	$ 550	$ -	$ -	$ -	$ -	-
3702-570620	HEALTH HMO BLUE	$ 532	$ 208	$ 1,606	$ 208	$ 208	$ 208	$ -	0.00%
3702-570700	HEALTH INSURANCE - HARVARI	$ -	$ 2,806	$ -	$ 2,806	$ 2,806	$ 2,806	$ -	0.00%
3702-570715	HSA SAVINGS ACCOUNT	$ 38	$ -	$ 41	$ -	$ -	$ -	$ -	-
3702-570720	MEDICAL OPT OUT	$ 400	$ -	$ 204	$ -	$ -	$ -	$ -	-
Other Charges and Expenses - Subtotal		***$ 1,684***	***$ 3,026***	***$ 2,734***	***$ 3,026***	***$ 3,026***	***$ 3,026***	$ -	0.00%
Sealer of Weights and Measures Revolving Fund - Total		**$ 23,437**	**$ 26,884**	**$ 26,692**	**$ 21,603**	**$ 24,691**	**$ 24,691**	**$ 3,088**	**14.29%**

BUDGET NOTES

513000	Professional Salaries	Sealer inspectional services.
521700	Dues and Membership	Trainings required for Sealer credentials.
521800	Professional Development	Increased to reflect department training needs.
540200	Other Supplies	Supplies for Sealer.

FOOD SERVICE

FOOD SERVICE (3704) Account Number	Description	FY23 ACTUALS	FY24 BUDGET	FY24 ACTUALS	FY25 BUDGET	FY26 TM INITIAL RECOMMENDED BUDGET (1/8/2025)	FY26 TM REVISED RECOMMENDED BUDGET (3/6/2025)	$ Change	% Change
Personal Services									
3704-510400	SICK	$ 1,521	$ -	$ 1,303	$ -	$ -	$ -	$ -	-
3704-510500	HOLIDAY	$ 1,737	$ -	$ 1,538	$ -	$ -	$ -	$ -	-
3704-510600	VACATION	$ 2,417	$ -	$ 1,491	$ -	$ -	$ -	$ -	-
3704-510900	PERSONAL TIME	$ 411	$ -	$ 485	$ -	$ -	$ -	$ -	-
3704-513000	PROFESSIONAL SALARIES	$ 29,907	$ 36,356	$ 31,427	$ 38,493	$ 40,817	$ 40,817	$ 2,324	6.04%
Personal Services - Subtotal		***$ 35,992***	***$ 36,356***	***$ 36,244***	***$ 38,493***	***$ 40,817***	***$ 40,817***	$ 2,324	6.04%
Purchase of Services									
3704-520100	ADVERTISING	$ -	$ 250	$ -	$ -	$ -	$ -	$ -	-
3704-521900	PROFESSIONAL SERVICES	$ 3,742	$ 5,000	$ 4,704	$ 5,250	$ -	$ -	$ (5,250)	-100.00%
3704-522700	CONTRACTUAL SERVICES					$ 9,999	$ 9,999	$ 9,999	-
Purchase of Services - Subtotal		***$ 3,742***	***$ 5,250***	***$ 4,704***	***$ 5,250***	***$ 9,999***	***$ 9,999***	$ 4,749	90.46%
Purchase of Supplies									
3704-540200	OTHER SUPPLIES	$ 562	$ 1,000	$ 11	$ 1,000	$ 1,000	$ 1,000	$ -	0.00%
Purchase of Supplies - Subtotal		***$ 562***	***$ 1,000***	***$ 11***	***$ 1,000***	***$ 1,000***	***$ 1,000***	$ -	0.00%
Other Charges and Expenses									
3704-570000	OTHER EXPENDITURES	$ 443	$ -	$ -	$ -	$ -	$ -	$ -	-
3704-570400	MEDICARE	$ 502	$ 583	$ 500	$ 583	$ 583	$ 583	$ -	0.00%
3704-570500	LIFE INSURANCE	$ 15	$ 20	$ 13	$ 20	$ 20	$ 20	$ -	0.00%
3704-570600	HEALTH INS BC/BS	$ 1,090	$ -	$ 1,369	$ -	$ -	$ -	$ -	-
3704-570620	HEALTH HMO BLUE	$ 810	$ 369	$ 2,335	$ 369	$ 369	$ 369	$ -	0.00%
3704-570715	HSA SAVINGS ACCOUNT	$ 113	$ 75	$ 112	$ 75	$ 75	$ 75	$ -	0.00%
3704-570720	MEDICAL OPT OUT	$ 500	$ 2,000	$ 173	$ 2,000	$ 2,000	$ 2,000	$ -	0.00%
Other Charges and Expenses - Subtotal		***$ 3,473***	***$ 3,047***	***$ 4,502***	***$ 3,047***	***$ 3,047***	***$ 3,047***	$ -	0.00%
Food Service Revolving Fund - Total		**$ 43,770**	**$ 45,653**	**$ 45,461**	**$ 47,790**	**$ 54,864**	**$ 54,864**	**$ 7,073**	**14.80%**

BUDGET NOTES

521900	Professional Services	Reduced to zero, funding transferred to Contractual Services
522700	Contractual Services	Funding for contracted food inspector

HAZARDOUS MATERIALS

HAZARDOUS MATERIALS (3705) Account Number	Description	FY23 ACTUALS	FY24 BUDGET	FY24 ACTUALS	FY25 BUDGET	FY26 TM INITIAL RECOMMENDED BUDGET (1/8/2025)	FY26 TM REVISED RECOMMENDED BUDGET (3/6/2025)	$ Change	% Change
Personal Services									
3705-510400	SICK	$ 1,252	$ -	$ 702	$ -	$ -	$ -	$ -	-
3705-510500	HOLIDAY	$ 1,252	$ -	$ 866	$ -	$ -	$ -	$ -	-
3705-510600	VACATION	$ 2,078	$ -	$ 871	$ -	$ -	$ -	$ -	-
3705-510900	PERSONAL TIME	$ 296	$ -	$ 305	$ -	$ -	$ -	$ -	-
3705-513000	PROFESSIONAL SALARIES	$ 21,067	$ 26,157	$ 19,285	$ 27,657	$ 31,082	$ 31,082	$ 3,425	12.38%
Personal Services - Subtotal		***$ 25,945***	***$ 26,157***	***$ 22,029***	***$ 27,657***	***$ 31,082***	***$ 31,082***	$ 3,425	12.38%
Purchase of Services									
3705-521900	PROFESSIONAL SERVICES	$ 1,020	$ 1,000	$ 595	$ 1,980	$ 1,980	$ 1,980	$ -	0.00%
3705-522700	CONTRACTUAL SERVICE	$ -	$ 5,000	$ -	$ 5,000	$ 5,000	$ 5,000	$ -	0.00%
3705-522780	HAZARDOUS WASTE DAY	$ -	$ 6,000	$ 13,352	$ 6,000	$ 6,000	$ 6,000	$ -	0.00%
Purchase of Services - Subtotal		***$ 1,020***	***$ 12,000***	***$ 13,947***	***$ 12,980***	***$ 12,980***	***$ 12,980***	$ -	0.00%
Purchase of Supplies									
3705-540200	OTHER SUPPLIES	$ 943	$ 1,000	$ -	$ 1,000	$ 1,000	$ 1,000	$ -	0.00%
3705-540900	MATERIAL AND EQUIPMENT	$ -	$ 200	$ -	$ 200	$ 200	$ 200	$ -	0.00%
Purchase of Supplies - Subtotal		***$ 943***	***$ 1,200***	***$ -***	***$ 1,200***	***$ 1,200***	***$ 1,200***	$ -	0.00%
Other Charges and Expenses									
3705-570400	MEDICARE	$ 364	$ 600	$ 310	$ 600	$ 600	$ 600	$ -	0.00%
3705-570500	LIFE INSURANCE	$ 9	$ 2,500	$ 7	$ 2,500	$ 2,500	$ 2,500	$ -	0.00%
3705-570620	HEALTH HMO BLUE	$ 1,215	$ 1,654	$ 2,172	$ 1,654	$ 1,654	$ 1,654	$ -	0.00%
3705-570715	HSA SAVINGS ACCOUNT	$ -	$ 600	$ -	$ 600	$ 600	$ 600	$ -	0.00%
3705-570720	MEDICAL OPT OUT	$ 400	$ 1,600	$ 139	$ 1,600	$ 1,600	$ 1,600	$ -	0.00%
Other Charges and Expenses - Subtotal		***$ 1,989***	***$ 6,954***	***$ 2,628***	***$ 6,954***	***$ 6,954***	***$ 6,954***	$ -	0.00%
Hazardous Materials Revolving Fund - Total		**$ 29,897**	**$ 46,311**	**$ 38,604**	**$ 48,791**	**$ 52,216**	**$ 52,216**	**$ 3,425**	**7.02%**

BUDGET NOTES

521900	Professional Services	This line item is for any services needed to assist with spills, third party reviews, or hazardous material related emergencies.
522700	Contractual Service	Contingencies if needed.
522780	Hazardous Waste Day	Funding towards town Hazardous Waste Day.
540200	Other Supplies	Supplies needed for inspections.
540500	Books and Periodicals	This line item was reduced by $200.
540900	Materials and Equipment	Used for PPE.

HISTORIC DISTRICT COMMISSION

HISTORIC DISTRICT COMMISSION (3706) Account Number	Description	FY23 ACTUALS	FY24 BUDGET	FY24 ACTUALS	FY25 BUDGET	FY26 TM INITIAL RECOMMENDED BUDGET (1/8/2025)	FY26 TM REVISED RECOMMENDED BUDGET (3/6/2025)	$ Change	% Change
Purchase of Supplies									
3706-540100	OFFICE SUPPLIES	$ -	$ 200	$ 100	$ 200	$ 200	$ 200	$ -	0.00%
Purchase of Supplies - Subtotal		***$ -***	***$ 200***	***$ 100***	***$ 200***	***$ 200***	***$ 200***	$ -	0.00%
Other Charges and Expenses									
3706-570000	OTHER EXPENDITURES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Other Charges and Expenses - Subtotal		***$ -***	***$ -***	***$ -***	***$ -***	***$ -***	***$ -***	$ -	-
Historic District Commission Revolving Fund - Total		**$ -**	**$ 200**	**$ 100**	**$ 200**	**$ 200**	**$ 200**	**$ -**	**0.00%**

BUDGET NOTES

STORMWATER INSPECTIONS

STORMWATER INSPECTIONS (3708) Account Number	Description	FY23 ACTUALS	FY24 BUDGET	FY24 ACTUALS	FY25 BUDGET	FY26 TM INITIAL RECOMMENDED BUDGET (1/8/2025)	FY26 TM REVISED RECOMMENDED BUDGET (3/6/2025)	$ Change	% Change
Personal Services									
3708-510300	OVERTIME	$ -	$ -	$ 26	$ -	$ -	$ -	$ -	-
3708-510400	SICK	$ -	$ -	$ 108	$ -	$ -	$ -	$ -	-
3708-510500	HOLIDAY	$ -	$ -	$ 803	$ -	$ -	$ -	$ -	-
3708-510600	VACATION	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
3708-510900	PERSONAL TIME	$ -	$ -	$ 207	$ -	$ -	$ -	$ -	-
3708-512050	CLERICAL SALARIES & WAGES	$ -	$ -	$ 14,866	$ -	$ -	$ -	$ -	-
3708-513000	PROFESSIONAL SALARIES	$ -	$ 17,858	$ -	$ 18,940	$ 19,319	$ 19,319	$ 379	2.00%
Personal Services - Subtotal		***$ -***	***$ 17,858***	***$ 16,010***	***$ 18,940***	***$ 19,319***	***$ 19,319***	$ 379	2.00%
Purchase of Services									
3708-521900	PROFESSIONAL SERVICES	$ 13,354	$ 50,000	$ 47,530	$ 50,000	$ 150,000	$ 150,000	$ 100,000	200.00%
3708-522700	CONTRACTUAL SERVICE	$ -	$ 20,000	$ -	$ 20,000	$ 20,000	$ 20,000	$ -	0.00%
Purchase of Services - Subtotal		***$ 13,354***	***$ 70,000***	***$ 47,530***	***$ 70,000***	***$ 170,000***	***$ 170,000***	$ 100,000	142.86%
Purchase of Supplies									
3708-540200	OTHER SUPPLIES	$ -	$ 350	$ -	$ 350	$ 350	$ 350	$ -	0.00%
3708-540500	BOOKS AND PERIODICALS	$ -	$ 200	$ -	$ 200	$ 200	$ 200	$ -	0.00%
3708-540900	MATERIAL AND EQUIPMENT	$ -	$ 3,000	$ -	$ 3,000	$ 3,000	$ 3,000	$ -	0.00%
Purchase of Supplies - Subtotal		***$ -***	***$ 3,550***	***$ -***	***$ 3,550***	***$ 3,550***	***$ 3,550***	$ -	0.00%
Other Charges and Expenses									
3708-570400	MEDICARE	$ 1	$ -	$ 223	$ -	$ -	$ -	$ -	-
3708-570500	LIFE INSURANCE	$ 0	$ -	$ 11	$ -	$ -	$ -	$ -	-
3708-570620	HEALTH HMO BLUE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
3708-570720	MEDICAL OPT OUT	$ -	$ -	$ 499	$ -	$ -	$ -	$ -	-
Other Charges and Expenses - Subtotal		***$ 1***	***$ -***	***$ 733***	***$ -***	***$ -***	***$ -***	$ -	-
Stormwater Inspections Revolving Fund - Total		**$ 13,355**	**$ 91,408**	**$ 64,273**	**$ 92,490**	**$ 192,869**	**$ 192,869**	**$ 100,379**	**108.53%**

BUDGET NOTES

522700	Contractual Services	Consultant help with MS4 permit.
540200	Other Supplies	Additional water testing supplies.
540900	Materials and Equipment	Two testing meters as required by NPDES permit.

CROSSTOWN CONNECT

CROSSTOWN CONNECT (3709)		FY23	FY24	FY24	FY25	FY26 TM INITIAL RECOMMENDED BUDGET	FY26 TM REVISED RECOMMENDED BUDGET	$	%
Account Number	Description	ACTUALS	BUDGET	ACTUALS	BUDGET	(1/8/2025)	(3/6/2025)	Change	Change
Purchase of Services									
3709-521900	PROFESSIONAL SERVICES	$ -	$ 8,000	$ -	$ 8,000	$ 8,000	$ 8,000	$ -	0.00%
3709-522700	CONTRACTUAL SERVICE	$ 35,930	$ 162,000	$ -	$ 162,000	$ 162,000	$ 162,000	$ -	0.00%
Purchase of Services - Subtotal		***$ 35,930***	***$ 170,000***	***$ -***	***$ 170,000***	***$ 170,000***	***$ 170,000***	$ -	0.00%
Purchase of Supplies									
3709-540100	OFFICE SUPPLIES	$ -	$ 5,000	$ -	$ 5,000	$ 5,000	$ 5,000	$ -	0.00%
3709-540200	OTHER SUPPLIES	$ -	$ 5,000	$ -	$ 5,000	$ 5,000	$ 5,000	$ -	0.00%
Purchase of Supplies - Subtotal		***$ -***	***$ 10,000***	***$ -***	***$ 10,000***	***$ 10,000***	***$ 10,000***	$ -	0.00%
Crosstown Connect Revolving Fund - Total		**$ 35,930**	**$ 180,000**	**$ -**	**$ 180,000**	**$ 180,000**	**$ 180,000**	**$ -**	**$ -**

BUDGET NOTES

522700	Contractual Services	Dispatcher services for member communities.

ROADWAY MAINTENANCE

ROADWAY MAINTENANCE (3710)		FY23	FY24	FY24	FY25	FY26 TM INITIAL RECOMMENDED BUDGET	FY26 TM REVISED RECOMMENDED BUDGET	$	%
Account Number	**Description**	**ACTUALS**	**BUDGET**	**ACTUALS**	**BUDGET**	**(1/8/2025)**	**(3/6/2025)**	**Change**	**Change**
Personal Services									
3710-510300	OVERTIME	$ -	$ -	$ 9	$ -	$ -	$ -	$ -	-
3710-510400	SICK	$ -	$ -	$ 38	$ -	$ -	$ -	$ -	-
3710-510500	HOLIDAY	$ -	$ -	$ 280	$ -	$ -	$ -	$ -	-
3710-510900	PERSONAL TIME	$ -	$ -	$ 72	$ -	$ -	$ -	$ -	-
3710-512050	CLERICAL SALARIES & WAGES	$ 1,408	$ 6,235	$ 5,190	$ 6,613	$ 6,745	$ 6,475	$ 132	2.00%
Personal Services - Subtotal		***$ 1,408***	***$ 6,235***	***$ 5,589***	***$ 6,613***	***$ 6,745***	***$ 6,475***	$ 132	2.00%
Purchase of Services									
3710-521900	PROFESSIONAL SERVICES	$ -	$ -	$ 39,075	$ -	$ -	$ -	$ -	-
3710-522700	CONTRACTUAL SERVICE	$ -	$ 47,000	$ -	$ 47,000	$ 47,000	$ 47,000	$ -	0.00%
Purchase of Services - Subtotal		***$ -***	***$ 47,000***	***$ 39,075***	***$ 47,000***	***$ 47,000***	***$ 47,000***	$ -	0.00%
Other Charges and Expenses									
3710-570400	MEDICARE	$ 20	$ -	$ 79	$ -	$ -	$ -	$ -	-
3710-570500	LIFE INSURANCE	$ -	$ -	$ 2	$ -	$ -	$ -	$ -	-
3710-570720	MEDICAL OPT OUT	$ -	$ -	$ 174	$ -	$ -	$ -	$ -	-
Other Charges and Expenses - Subtotal		***$ 20***	***$ -***	***$ 255***	***$ -***	***$ -***	***$ -***	$ -	-
Roadway Maintenance Revolving Fund - Total		**$ 1,428**	**$ 53,235**	**$ 44,919**	**$ 53,613**	**$ 53,745**	**$ 53,475**	**$ 132**	**0.25%**

BUDGET NOTES

522700	Contractual Services	Roadway construction permit fees collected and used, roadway maintenance.

PUBLIC SHADE TREE

PUBLIC SHADE TREE (3711)		FY23	FY24	FY24	FY25	FY26 TM INITIAL RECOMMENDED BUDGET	FY26 TM REVISED RECOMMENDED BUDGET	$	%
Account Number	Description	ACTUALS	BUDGET	ACTUALS	BUDGET	(1/8/2025)	(3/6/2025)	Change	Change
Purchase of Supplies									
3711-540900	MATERIAL AND EQUIPMENT	$ -	$ 25,000	$ -	$ 25,000	$ 25,000	$ 25,000	$ -	0.00%
Purchase of Supplies - Subtotal		***$ -***	***$ 25,000***	***$ -***	***$ 25,000***	***$ 25,000***	***$ 25,000***	$ -	0.00%
Public Shade Tree Revolving Fund - Total		**$ -**	**$ 25,000**	**$ -**	**$ 25,000**	**$ 25,000**	**$ 25,000**	**$ -**	**0.00%**

BUDGET NOTES

FIRE PREVENTION

FIRE PREVENTION (3712)		FY23	FY24	FY24	FY25	FY26 TM INITIAL RECOMMENDED BUDGET	FY26 TM REVISED RECOMMENDED BUDGET	$	%
Account Number	**Description**	**ACTUALS**	**BUDGET**	**ACTUALS**	**BUDGET**	**(1/8/2025)**	**(3/6/2025)**	**Change**	**Change**
Purchase of Supplies									
3712-520300	EQPT REPAIR AND SERVICING	$ -	$ -	$ -	$ 75,000	$ 75,000	$ 75,000	$ -	0.00%
Purchase of Supplies - Subtotal		***$ -***	***$ -***	***$ -***	***$ 75,000***	***$ 75,000***	***$ 75,000***	$ -	0.00%
Fire Prevention Revolving Fund - Total		**$ -**	**$ -**	**$ -**	**$ 75,000**	**$ 75,000**	**$ 75,000**	**$ -**	**0.00%**

BUDGET NOTES

RECREATIONS PROGRAMS

RECREATION PROGRAMS (3750) Account Number	Description	FY23 ACTUALS	FY24 BUDGET	FY24 ACTUALS	FY25 BUDGET	FY26 TM INITIAL RECOMMENDED BUDGET (1/8/2025)	FY26 TM REVISED RECOMMENDED BUDGET (3/6/2025)	$ Change	% Change
Personal Services									
3750-510200	REGULAR TEMP	$ -	$ 30,000	$ -	$ 30,000	$ -	$ -	$ (30,000)	-100.00%
3750-510300	OVERTIME	$ 848	$ 5,000	$ 426	$ 5,000	$ 6,000	$ 6,000	$ 1,000	20.00%
3750-510440	SEASONAL	$ 58,181	$ 40,000	$ 37,682	$ 40,000	$ 35,000	$ 35,000	$ (5,000)	-12.50%
3750-510760	INTERNSHIP	$ 33	$ -	$ 1,134	$ 4,000	$ 4,000	$ 4,000	$ -	0.00%
3750-512220	LIFEGUARD WAGES	$ 50,104	$ 75,000	$ 40,315	$ 70,000	$ 65,000	$ 65,000	$ (5,000)	-7.14%
3750-512230	COUNSELOR WAGES	$ 144,516	$ 150,000	$ 185,065	$ 175,000	$ 204,000	$ 204,000	$ 29,000	16.57%
3750-513000	PROFESSIONAL SALARIES	$ -	$ -	$ -	$ -	$ 68,057	$ 68,057	$ 68,057	-
Personal Services - Subtotal		***$ 253,683***	***$ 300,000***	***$ 264,622***	***$ 324,000***	***$ 382,057***	***$ 382,057***	$ 58,057	17.92%
Purchase of Services									
3750-520100	ADVERTISING	$ 5,867	$ 10,500	$ 8,029	$ 8,000	$ 7,000	$ 7,000	$ (1,000)	-12.50%
3750-520150	SPONSORSHIP LETTERS		$ 500	$ -	$ 500	$ -	$ -	$ (500)	-100.00%
3750-520200	BLDG GROUNDS AND MAINT.	$ 84,426	$ 60,000	$ 113,410	$ 80,000	$ 65,000	$ 65,000	$ (15,000)	-18.75%
3750-520300	EQPT REP AND SERVICING	$ 7,041	$ 8,000	$ 11,253	$ 10,000	$ 10,000	$ 10,000	$ -	0.00%
3750-520900	TRAVEL	$ -	$ 500	$ 604	$ 500	$ 2,000	$ 2,000	$ 1,500	300.00%
3750-521101	LIGHTING (ELECTRICITY)	$ 10,521	$ 30,000	$ 6,672	$ 25,000	$ 11,000	$ 11,000	$ (14,000)	-56.00%
3750-521110	WATER	$ 1,071	$ 3,500	$ 3,030	$ 3,000	$ 2,000	$ 2,000	$ (1,000)	-33.33%
3750-521700	DUES AND MEMBERSHIP	$ 770	$ 1,500	$ 1,210	$ 1,500	$ 1,400	$ 1,400	$ (100)	-6.67%
3750-521800	PROFESSIONAL DEVELOPMENT	$ 2,785	$ 3,000	$ 4,458	$ 3,000	$ 5,000	$ 5,000	$ 2,000	66.67%
3750-521900	PROFESSIONAL SERVICES	$ 48,263	$ 22,000	$ 19,522	$ 50,000	$ 40,000	$ 40,000	$ (10,000)	-20.00%
3750-522201	FOOD	$ 2,411	$ 7,000	$ 1,201	$ 6,000	$ 3,000	$ 3,000	$ (3,000)	-50.00%
3750-522450	LICENSE FEES	$ 720	$ 1,500	$ 1,594	$ 2,000	$ 2,000	$ 2,000	$ -	0.00%
3750-522700	CONTRACTUAL SERVICE	$ 49,178	$ 60,000	$ 66,421	$ 60,000	$ 62,000	$ 62,000	$ 2,000	3.33%
3750-522930	BANKING SERVICES	$ (3,496)	$ 4,000	$ (4,559)	$ 4,000	$ 2,000	$ 2,000	$ (2,000)	-50.00%
3750-523710	LIGHT TOWERS	$ -	$ -	$ -	$ 2,000	$ 2,000	$ 2,000	$ -	0.00%
3750-523720	PRODUCTION COSTS	$ -	$ 15,000	$ 370	$ 15,000	$ 12,000	$ 12,000	$ (3,000)	-20.00%
3750-523801	BAND AMENTITIES	$ 3,055	$ 3,000	$ 2,500	$ 4,000	$ 3,000	$ 3,000	$ (1,000)	-25.00%
3750-523830	MOON BOUNCE	$ -	$ 3,000	$ 3,195	$ 3,000	$ 3,000	$ 3,000	$ -	0.00%
3750-523840	PORTABLE TOILETS	$ 10,235	$ 8,500	$ 9,784	$ 12,000	$ 12,000	$ 12,000	$ -	0.00%
3750-523900	BUSES	$ 11,861	$ 12,000	$ 9,985	$ 15,000	$ 15,000	$ 15,000	$ -	0.00%
Purchase of Services - Subtotal		***$ 234,708***	***$ 253,500***	***$ 258,679***	***$ 304,500***	***$ 259,400***	***$ 259,400***	$ (45,100)	-14.81%
Purchase of Supplies									
3750-540100	OFFICE SUPPLIES	$ 3,764	$ 2,000	$ 2,126	$ 3,000	$ 2,000	$ 2,000	$ (1,000)	-33.33%
3750-540200	OTHER SUPPLIES	$ 46,493	$ 50,000	$ 37,623	$ 50,000	$ 55,000	$ 55,000	$ 5,000	10.00%
3750-540600	SPORTS & RECREATION EQPT	$ 5,995	$ 7,000	$ 6,549	$ 8,000	$ 8,000	$ 8,000	$ -	0.00%
3750-544080	OTHER FOOD	$ 30	$ -	$ -	$ -	$ -	$ -	$ -	-
Purchase of Supplies - Subtotal		***$ 56,283***	***$ 59,000***	***$ 46,298***	***$ 61,000***	***$ 65,000***	***$ 65,000***	$ 4,000	6.56%
Other Charges and Expenses									
3750-570000	OTHER EXPENDITURES	$ 34,408	$ 25,000	$ 14,508	$ 40,000	$ -	$ -	$ (40,000)	-100.00%
3750-570400	MEDICARE	$ 3,506	$ 3,000	$ 4,048	$ 4,000	$ 5,000	$ 5,000	$ 1,000	25.00%
3750-570620	HMO BLUE	$ -	$ -	$ -	$ -	$ 22,000	$ 22,000	$ 22,000	-
3750-579100	REFUNDS	$ 17,871	$ 10,000	$ 20,831	$ 20,000	$ 20,000	$ 20,000	$ -	0.00%
Other Charges and Expenses - Subtotal		***$ 55,785***	***$ 38,000***	***$ 39,387***	***$ 64,000***	***$ 47,000***	***$ 47,000***	$ (17,000)	-26.56%
Capital Outlay									
3750-580000	CAPITAL OUTLAY	$ 20,036	$ -	$ -	$ -	$ -	$ -	$ -	-
3750-587000	LEASE	$ 1,200	$ 1,200	$ 1,200	$ 1,200	$ 1,200	$ 1,200	$ -	0.00%
Capital Outlay - Subtotal		***$ 21,236***	***$ 1,200***	***$ 1,200***	***$ 1,200***	***$ 1,200***	***$ 1,200***	$ -	0.00%
Recreation Programs Revolving Fund - Total		**$ 621,695**	**$ 651,700**	**$ 610,186**	**$ 754,700**	**$ 754,657**	**$ 754,657**	**$ (43)**	**-0.01%**

BUDGET NOTES

510440	Seasonal	Salaries for 4 grounds seasonal staff
512230	Counselor Wages	Summer camp staff salaries.
513000	Professional Salaries	Funding added to accommodate new Activities and Program Coordinator position
520900	Travel	Incresed to account for attendance of Recreation Director at the NRPA Conference
570000	Other Expenditures	Funding reduced to zero and tranferred to offset increased Professional Salaries costs.
570620	HMO Blue	Health insurance for new Activities and Program Coordinator.
587000	Lease	Lease of Hebert Farm Community Garden.