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**TO:** FINANCE COMMITTEE

**FROM:** HEATHER MUNROE, TOWN ADMINISTRATOR

**SUBJECT:** FY25 BUDGET UPDATES – FEB 2024

**CC:** SELECT BOARD

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In order to provide the most up-to-date information for the Finance Committee's review, we have re-reviewed our revenue projections and double-checked our fixed expense costs to calculate the most accurate budget deficit to-date. To date, with a few uncertainties left in the air (WRSD Budget figures, Town Liability Insurance figures) we are looking at an estimated **expense of \$16,663,968** and an estimated **revenue of \$16,010,563**, leaving a **current deficit of \$653,405** with an anticipation of a larger figure.

### **Part I - Revenues**

**Property Tax Levy** – The only changes in the Property Tax Levy since the original draft budget release in December is an update as to the actuals for excluded debt for WRSD and Bay Path, both of these figures are a wash with their expense counterparts. The New Growth figure of \$80k is holding and expected to be accurate for FY25.

**State Aid** – The Governor has released her numbers and they are reflected in the Cherry Sheet for FY25. In total, the Cherry Sheet with Assessments came in \$1,740 lower than what we had estimated. These are not the final numbers and the legislature will likely have different figures when their budget comes out. We need to keep in mind with the State's Budgeted Revenue Projections not looking very promising, we may actually see our State Aid numbers decrease further from the Governor's Budget.

**Local Receipts Revenue** – Looking at YTD (12.31.2023) Revenues, we are on track to meet our current projections and most of our figures for FY25 look realistic, with two changes. First, we decreased the expected amount of funds for Cemetery Openings, our trend over the past three years has been going down on the number of openings from FY22's 23, to FY23's 18, and the to date figure for FY24 only being 7. In FY23, we collected \$13,880 for burial openings, and in FY24 we have only collected \$6,050 so far, which will keep us short of our \$15k target for this year. The second figure I adjusted was investment interest, which because of thoughtful moves by our experienced treasurer/collector, we have already netted almost \$30k thus far this year. However, DLS strongly advises being cautious of increases to this revenue with the possibility of interest rates changing, and therefore we have increased this line, but only modestly from \$10k to \$15k for FY25.

## Part II – Expenses

- A. Big Ticket Items -These items have updated figures and should be in their final forms.
  - a. **1215 Regional Dispatch** – Decrease from expected of \$10,196.
  - b. **1310 Baypath** – We estimated a too conservative increase of 3% and the increase was closer to 17%, which is closer to the annual trend. Increasing from our placeholder by \$476,430.
  - c. **1910 Employee Benefits** – We estimated higher than necessary, actual amount came in \$112,391 lower for health insurance with a lower 8.58% increase in rates.
  - d. **1911 Retirement**. The retirement figure came in \$14,330 less than what we had initially estimated.
- B. Continued Uncertainties – *These two items are still only estimates as nothing is yet finalized and the figures could increase.*
  - a. **1191. Town Insurance** – Still only estimates. Waiting for final numbers from MIIA.
  - b. **1210. Police Department** – CBA is awaiting ratification, estimated increase expected to impact the police budget by an increase of more than \$25k. LT contract not yet started.
- C. Other Changes (since December 2023) – *These were the remaining updates made since December and are all minor.*
  - a. **Assessors** – Adjustment of \$700
  - b. **Treasurer/Collector** – Adjustment of \$97
  - c. **Town Clerk** – Adjustment of \$50

# Revenue Calculation Sheet

	FY23 - ACT	FY24- Approved	FY24- Submitted	FY25- EST
<b>PROPERTY TAX LEVY</b>				
Prior Year Levy Limit	10,952,598	11,322,451	11,322,451	11,679,950
Amended Growth	-	-	-	-
2 1/2 % Increase	273,815	282,285	283,061	291,999
New Growth	96,038	75,000	74,438	80,000
Capital - Excluded	130,000	-	-	-
Baypath Excluded	63,576	61,374	61,374	62,878
Road Exclusion Fund	115,970	118,870	118,870	121,841
Debt Service Override - School	218,945	220,647	220,647	215,647
Debt Service Override - Municipal	569,326	507,233	507,233	465,130
Unused Levy Limit	7,014		6,603	
<b>Less overlay</b>	(44,516)	(53,579)	(47,386)	(53,326)
<b>LEVY TOTAL</b>	<b>\$ 12,382,767</b>	<b>\$ 12,534,281</b>	<b>\$ 12,547,291</b>	<b>\$ 12,864,120</b>

<b>STATE AID</b>				
Unrestricted Governmental Aid	626,844	636,874	646,903	666,310
State Owned Land	126,108	140,022	140,022	140,689
Veteran's Benefits Reimbursement	6,542	6,792	6,792	6,622
Vet. Blind, SSP Elderly	2,510	11,170	11,170	10,256
Chapter 70	-	-	-	-
Misc State Revenue	3,664	-	-	-
Public Library Offset	12,461	13,220	13,851	14,073
Subtract out Public Library Offset	(12,461)	(13,220)	(13,851)	(14,073)
Reduce by State Assessments	(46,916)	(44,794)	(44,794)	(50,648)
<b>CHERRY SHEET TOTAL</b>	<b>\$ 718,752</b>	<b>\$ 750,064</b>	<b>\$ 760,093</b>	<b>\$ 773,229</b>

<b>LOCAL RECEIPTS REVENUE</b>				
Other Taxes & Excise	786,600	733,000	733,000	747,000
Penalties and Interest on Taxes	27,236	20,000	20,000	20,000
PILOTS	46,062	36,000	36,000	48,394
Charges for Services - Trash Fees	418,264	409,506	409,506	435,651
Fees	61,787	48,500	48,500	49,500
Rentals	3,600	4,000	4,000	-
Cemeteries	15,050	15,000	15,000	10,000
Other Dept Revenue (WRSD Maint.)	25,866	28,061	28,061	20,000
Building Permits	30,090	25,000	25,000	35,000
Other Licenses & Permits	51,015	46,350	46,350	46,350
Fines & Forfeits	14,994	14,000	14,000	13,600
Investment Income	29,951	8,000	17,000	15,000
Miscellaneous (Recurring)	10,911	14,917	6,794	14,038
Miscellaneous (Non-recurring)	47,749	-	-	-
<b>TOTAL LOCAL SOURCE REVENUE</b>	<b>1,569,176</b>	<b>\$ 1,402,334</b>	<b>\$ 1,403,211</b>	<b>\$ 1,454,534</b>

<b>Additional Funds (Voted Articles)</b>				
Indirect Costs Water		-	-	-
Stabilization Transfer- Capital	46,000	18,816	38,816	-
Stabilization Transfer- Operating		86,179	86,179	-
Stabilization Transfer - OPEB		-	-	-
Transfer from Cemetery Sale of Lots		-	-	-
Transfer from Title V Fund		-	-	-
Transfer from DPW Roof Fund		-	-	-
Transfer from Ambulance Receipts	310,000	400,000	400,000	400,000
Free Cash	689,855	564,511	584,124	518,681
<b>Additional Funds</b>	<b>\$ 1,045,855</b>	<b>\$ 1,069,506</b>	<b>\$ 1,109,119</b>	<b>\$ 918,681</b>

<b>TOTAL REVENUE</b>	<b>\$ 15,716,550</b>	<b>\$ 15,756,185</b>	<b>\$ 15,819,714</b>	<b>\$ 16,010,563</b>
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## BUDGET SUMMARY

Account	Department	FY23 Actual	FY24 Approved	FY25 Requested	FY25 TA Recommend	FY25 Revised	FY25 Fin Com	FY25 FINAL
1122	SELECT BOARD	97,364	89,243	94,733	94,733	-	-	-
1123	TOWN ADMINISTRATOR	104,530	122,075	123,365	123,365	-	-	-
1129	TOWN SERVICES COORDINATOR	35,362	38,776	39,722	39,722	-	-	-
1131	FINANCE COMMITTEE	163	170	170	170	-	-	-
1132	RESERVE FUND	25,299	40,000	40,000	40,000	-	-	-
1135	TOWN ACCOUNTANT	31,958	33,547	34,341	34,341	-	-	-
1141	ASSESSORS	80,112	82,799	84,703	84,703	-	-	-
1145	TREASURER/COLLECTOR	82,504	97,449	100,643	100,643	-	-	-
1151	LEGAL SERVICES	22,757	23,500	23,500	23,500	-	-	-
1155	MUN INFO SERVICES (IT)	90,929	99,636	123,311	114,311	-	-	-
1161	TOWN CLERK	53,857	67,535	70,150	70,150	-	-	-
1162	ELECTIONS/REGISTRARS	15,706	18,279	24,605	24,605	-	-	-
1171	CONSERVATION COMMISSION	1,717	8,332	6,869	8,169	-	-	-
1177	REGIONAL PLANNING	1,506	1,544	1,583	1,583	-	-	-
1182	ECONOMIC DEVELOPMENT COMMITTEE	-	-	1,000	1,000	-	-	-
1183	HISTORICAL DISTRICT COM	-	-	-	-	-	-	-
1192	PUBLIC BUILDING MAINTENANCE	14,744	79,370	80,581	80,581	-	-	-
1193	TOWN INSURANCE	194,337	214,589	221,777	221,777	-	-	-
1196	TOWN REPORTS	520	1,150	-	-	-	-	-
1199	TOWN CLOCK	450	500	-	-	-	-	-
1210	POLICE DEPARTMENT	1,124,460	1,213,781	1,224,642	1,224,642	-	-	-
1215	REGIONAL DISPATCH	6,500	76,550	105,625	105,625	98,625	-	-
1220	FIRE DEPARTMENT	1,197,894	1,221,144	1,274,697	1,274,697	-	-	-
1241	BUILDING DEPARTMENT	34,590	47,938	53,008	53,008	-	-	-
1292	ANIMAL CONTROL OFFICER	11,931	17,127	18,280	18,280	-	-	-
1295	TREE WARDEN	16,424	7,675	7,675	7,675	-	-	-
1300	WACHUSETT ASSESSMENTS	7,177,576	7,477,459	-	7,846,919	-	-	-
1310	VOCATIONAL SCHOOL ASSESSMENT	438,277	498,964	590,026	590,026	590,026	-	-
1421	DEPT. PUBLIC WORKS	727,306	787,772	914,899	914,899	-	-	-
1423	SNOW & ICE	244,863	201,000	201,000	202,000	-	-	-
1424	STREET LIGHTS	17,711	18,393	20,280	20,280	-	-	-
1443	WASTE COLLECTION	398,153	409,506	435,651	435,651	-	-	-
1491	CEMETERY COMMISSION	19,809	6,650	8,754	9,004	-	-	-
1510	BOARD OF HEALTH	18,511	18,926	19,312	19,312	-	-	-
1541	COUNCIL ON AGING	59,464	70,194	63,941	63,941	-	-	-
1543	VETERANS AGENT	10,329	11,237	14,237	14,137	-	-	-
1610	LIBRARY	198,583	202,806	206,409	206,409	-	-	-
1630	RECREATION	29,615	31,140	32,707	32,707	-	-	-
1691	HISTORICAL COMMISSION	400	400	500	400	-	-	-
1710	EXCLUDED DEBT- PRINCIPAL	427,800	382,800	356,800	356,800	-	-	-
1711	NON-EXCLUDED DEBT- PRINCIPAL	94,910	88,200	88,200	88,200	-	-	-
1709	DEBT - BORROWING COST	-	-	3,500	3,500	-	-	-
1750	DEBT- INTEREST EXCLUDED	141,526	124,433	108,330	108,330	-	-	-
1751	DEBT- INTEREST NON-EXCLUDED	14,234	11,449	8,853	8,853	-	-	-
1752	DEBT- SHORT TERM INTEREST	-	2,500	-	-	-	-	-
1910	EMPLOYEE BENEFITS	630,412	691,988	773,436	773,437	-	-	-
1911	RETIREMENT ASSESSMENT	701,576	787,040	867,155	867,155	867,155	-	-
1915	CENTRAL PURCHASING	194,857	190,800	231,788	231,788	-	-	-
			15,616,365	8,700,755	16,541,027	1,555,806	-	-
Increase From Prior Year						-	-	-100.00%
						-	-	
TOWN MEETING ARTICLES/PROJECTS			138,786	122,941	122,941	-	-	-
						-	-	
TOTAL EXPENSES			15,755,151	8,823,696	16,663,968	-	-	-
						\$	\$	
Current Revenues expected			15,503,050	16,010,563	16,010,563	-	-	15,771,416
						-	-	
DIFFERENCE			(252,101.08)	7,186,867	(653,405)	-	-	15,771,416
						-	-	

**FY24**  
**Expense Details**

<u>Department</u>	<u>Line</u>	<u>Description</u>	<u>FY23</u> <u>Actual</u>	<u>FY24</u> <u>Budgeted</u>	<u>FY25</u> <u>Requested</u>	<u>FY25</u> <u>TA Recommend</u>	<u>FY25</u> <u>Revised</u>	<u>FY25</u> <u>Fin Com</u>	<u>FY25</u> <u>Final</u>
1114 MODERATOR	5100	Compensation	-	-	-	-	-	-	-
	5101	Salary	-	-	-	-	-	-	-
	5200	Purchased Services	-	-	-	-	-	-	-
	<b>TOTAL</b>		-	-	-	-	-	-	-
1122 SELECT BOARD	5101	Committee Compensation (3)	6,114	-	-	-	-	-	-
	5103	Exec Assistant Wages	60,986	62,504	64,067	64,067	-	-	-
	5200	Purchased Services	10,131	3,839	5,516	5,516	-	-	-
	5400	Supplies	316	500	500	500	-	-	-
	5700	Other Expenses	19,817	3,000	1,650	1,650	-	-	-
	5701	Annual Town Audit	-	18,000	21,500	21,500	-	-	-
	5702	MMA Dues	-	1,400	1,500	1,500	-	-	-
	<b>TOTAL</b>		97,364	89,243	94,733	94,733	-	-	-
1123 TOWN ADMINISTRATOR	5102	Town Admin Salary	100,000	116,150	117,875	117,875	-	-	-
	5200	Purchased Services	2,971	2,925	2,490	2,490	-	-	-
	5201	Car Allowance	1,500	3,000	3,000	3,000	-	-	-
	5400	Supplies	59	-	-	-	-	-	-
	<b>TOTAL</b>		104,530	122,075	123,365	123,365	-	-	-
1129 TOWN SERVICES COORDINATOR	5102	Town Services Coordinator Wages	34,815	37,826	38,772	38,772	-	-	-
	5200	Purchased Services	405	700	700	700	-	-	-
	5400	Supplies	142	250	250	250	-	-	-
	<b>TOTAL</b>		35,362	38,776	39,722	39,722	-	-	-
1131 FINANCE COMMITTEE	5200	Purchased Services	163	170	170	170	-	-	-
	5400	Supplies	-	-	-	-	-	-	-
	<b>TOTAL</b>		163	170	170	170	-	-	-
1132 RESERVE FUND	5700	Reserve Fund	25,299	40,000	40,000	40,000	-	-	-
	<b>TOTAL</b>		25,299	40,000	40,000	40,000	-	-	-
1135 TOWN ACCOUNTANT	5102	Accountant Salary	30,992	31,772	32,566	32,566	-	-	-
	5200	Purchased Services	750	1,375	1,375	1,375	-	-	-
	5400	Supplies	216	400	400	400	-	-	-
	<b>TOTAL</b>		31,958	33,547	34,341	34,341	-	-	-
1141 ASSESSORS	5101	Committee Compensation (3)	5,532	5,532	5,532	5,532	-	-	-
	5102	Principal Assessor Salary	45,054	46,178	47,332	47,332	-	-	-
	5200	Purchased Services	3,451	4,260	4,560	4,560	-	-	-
	5400	Supplies	500	500	950	950	-	-	-
	5700	Other Expenses	25,575	26,329	26,329	26,329	-	-	-
	<b>TOTAL</b>		80,112	82,799	84,703	84,703	-	-	-
1145 TREASURER/COLLECTOR	5101	Treasurer/Collector Salary	66,875	68,999	70,724	70,724	-	-	-
	5103	Assistant Treasurer/Collector Wages	-	11,850	13,119	13,119	-	-	-
	5200	Purchased Services	14,640	15,300	15,500	15,500	-	-	-
	5400	Supplies	989	1,300	1,300	1,300	-	-	-
	<b>TOTAL</b>		82,504	97,449	100,643	100,643	-	-	-
1151 LEGAL SERVICES	5200	Legal Services	18,535	15,500	15,500	15,500	-	-	-
	5201	Tax Title Legal Fees- (60 S50B)	4,222	8,000	8,000	8,000	-	-	-
	<b>TOTAL</b>		22,757	23,500	23,500	23,500	-	-	-
1155 MUN INFO SERVICES (IT)	5103	Compensation	17,817	-	-	-	-	-	-
	5200	Purchased Services	67,112	66,336	59,561	59,561	-	-	-

**FY24  
Expense Details**

<u>Department</u>	<u>Line</u>	<u>Description</u>	<u>FY23 Actual</u>	<u>FY24 Budgeted</u>	<u>FY25 Requested</u>	<u>FY25 TA Recommend</u>	<u>FY25 Revised</u>	<u>FY25 Fin Com</u>	<u>FY25 Final</u>
	5201	IT Consultant	-	30,000	44,550	44,550	-	-	
	5800	Equipment (hardware)	6,000	3,300	19,200	10,200	-	-	
	<b>TOTAL</b>		<b>90,929</b>	<b>99,636</b>	<b>123,311</b>	<b>114,311</b>	-	-	-
<b>1161 TOWN CLERK</b>	5101	Town Clerk Salary	50,587	50,835	52,106	52,106	-	-	
	5102	Town Clerk Stipends	-	1,840	1,840	1,840	-	-	
	5103	Assistant Town Clerk Wages	90	11,500	12,654	12,654	-	-	
	5200	Purchased Services	1,608	1,985	2,150	2,150	-	-	
	5400	Supplies	1,317	1,375	1,400	1,400	-	-	
	5702	Other Expenses	255	-	-	-	-	-	
	<b>TOTAL</b>		<b>53,857</b>	<b>67,535</b>	<b>70,150</b>	<b>70,150</b>	-	-	-
<b>1162 ELECTIONS/REGISTRARS</b>	5101	Board Registrars Compensation (3)	1,650	1,650	1,650	1,650	-	-	
	5103	Election Teller Wages	4,156	5,854	8,685	8,685	-	-	
	5200	Purchased Services	8,709	8,125	10,970	10,970	-	-	
	5400	Supplies	1,191	2,650	3,300	3,300	-	-	
	5800	Equipment	-	-	-	-	-	-	
	<b>TOTAL</b>		<b>15,706</b>	<b>18,279</b>	<b>\$ 24,605</b>	<b>\$ 24,605</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>1171 CONSERVATION COMMISSION</b>	5102	Con Com Agent Wages	1,112	6,161	6,158	6,869	-	-	
	5103	Clerk Stipend	-	711	711	-	-	-	
	5200	Purchased Services	545	1,210	-	1,050	-	-	
	5700	Conferences	60	250	-	250	-	-	
	<b>TOTAL</b>		<b>1,717</b>	<b>8,332</b>	<b>6,869</b>	<b>8,169</b>	-	-	-
<b>1177 REGIONAL PLANNING</b>	5700	Assessment	1,506	1,544	1,583	1,583	-	-	
	<b>TOTAL</b>		<b>1,506</b>	<b>1,544</b>	<b>1,583</b>	<b>1,583</b>	-	-	-
<b>1182 ECONOMIC DEVELOPMENT COMMITTEE</b>	5200	Purchased Services	-	-	500	500	-	-	
	5400	Supplies	-	-	500	500	-	-	
	5700	Dues/Memberships	-	-	-	-	-	-	
	<b>TOTAL</b>		-	-	<b>1,000</b>	<b>1,000</b>	-	-	-
<b>1183 HISTORICAL DISTRICT COM</b>	5400	Supplies	-	-	-	-	-	-	
	<b>TOTAL</b>		-	-	-	-	-	-	-
<b>1192 PUBLIC BUILDING MAINTENANCE</b>	5103	Property Custodian Wages	-	18,775	18,161	18,161	-	-	
	5200	Purchased Services - Town Hall/COA	13,508	16,645	16,645	16,645	-	-	
	5201	Purchased Services - PSB Complex	-	37,250	38,125	38,125	-	-	
	5400	Property Supplies	1,236	6,700	7,650	7,650	-	-	
	<b>TOTAL</b>		<b>14,744</b>	<b>79,370</b>	<b>80,581</b>	<b>80,581</b>	-	-	-
<b>1193 TOWN INSURANCE</b>	5200	General Liability	194,337	88,820	91,118	91,118	-	-	
	5201	Injured on Duty	-	89,880	93,475	93,475	-	-	
	5202	Worker's Comp	-	25,889	27,183	27,183	-	-	
	5203	Deductible	-	10,000	10,000	10,000	-	-	
	<b>TOTAL</b>		<b>194,337</b>	<b>214,589</b>	<b>\$ 221,777</b>	<b>\$ 221,777</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>1196 TOWN REPORTS</b>	5200	Purchased Services	520	1,150	-	-	-	-	
	<b>TOTAL</b>		<b>520</b>	<b>1,150</b>	-	-	-	-	-
<b>1199 TOWN CLOCK</b>	5200	Purchased Services	450	500	-	-	-	-	
	<b>TOTAL</b>		<b>450</b>	<b>500</b>	-	-	-	-	-
<b>1210 POLICE DEPARTMENT</b>	5102	Police Chief Salary	100,836	129,828	134,207	134,207	-	-	
	5103	Employee Wages	879,689	780,423	780,423	780,423	-	-	
	5104	LT Salary	-	105,232	105,232	105,232	-	-	

**FY24**  
**Expense Details**

<u>Department</u>	<u>Line</u>	<u>Description</u>	<u>FY23</u> <u>Actual</u>	<u>FY24</u> <u>Budgeted</u>	<u>FY25</u> <u>Requested</u>	<u>FY25</u> <u>TA Recommend</u>	<u>FY25</u> <u>Revised</u>	<u>FY25</u> <u>Fin Com</u>	<u>FY25</u> <u>Final</u>
	5105	Admin Assistant Wages	-	56,160	57,775	57,775	-	-	
	5106	PT Window Help Wages	-	-	-	-	-	-	
	5200	Purchased Services	45,697	49,003	51,750	51,750	-	-	
	5400	Supplies	67,088	59,650	60,650	60,650	-	-	
	5702	Dues	1,650	1,650	2,750	2,750	-	-	
	5850	Cruiser Lease	29,500	31,835	31,855	31,855	-	-	
	<b>TOTAL</b>		<b>1,124,460</b>	<b>1,213,781</b>	<b>1,224,642</b>	<b>1,224,642</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>1215 REGIONAL DISPATCH</b>	5200	Purchased Services	6,500	7,000	7,000	7,000	-	-	
	5300	Regional Assessment	-	69,550	98,625	98,625	98,625	-	
	<b>TOTAL</b>		<b>6,500</b>	<b>76,550</b>	<b>105,625</b>	<b>105,625</b>	<b>98,625</b>	<b>-</b>	<b>-</b>
<b>1220 FIRE DEPARTMENT</b>	5102	Fire Chief Salary	128,849	133,796	136,961	136,961	-	-	
	5103	Fire Employees Wages	232,584	175,332	186,260	186,260	-	-	
	5104	EMS Employees Wages	665,897	755,000	790,000	790,000	-	-	
	5105	Admin Assistant Wages	-	18,416	18,877	18,877	-	-	
	5200	Purchased Services - Fire	51,008	43,600	44,600	44,600	-	-	
	5201	Purchased Services - EMS	63,625	31,000	32,000	32,000	-	-	
	5400	Supplies - Fire/EMS	27,266	21,000	23,000	23,000	-	-	
	5800	Equipment	28,665	18,000	18,000	18,000	-	-	
	5850	Lease	-	25,000	25,000	25,000	-	-	
	<b>TOTAL</b>		<b>1,197,894</b>	<b>1,221,144</b>	<b>1,274,697</b>	<b>1,274,697</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>1241 BUILDING DEPARTMENT</b>	5102	Building Com Wages	21,619	36,763	37,683	37,683	-	-	
	5103	Local Inspector Wages	2,443	1,000	1,000	1,000	-	-	
	5104	Wiring Inspector Wages	6,140	3,850	6,000	6,000	-	-	
	5105	Plumbing/Gas Wages	4,375	6,000	8,000	8,000	-	-	
	5200	Purchased Services	13	325	325	325	-	-	
	<b>TOTAL</b>		<b>34,590</b>	<b>47,938</b>	<b>53,008</b>	<b>53,008</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>1292 ANIMAL CONTROL OFFICER</b>	5102	ACO Wages	969	-	-	-	-	-	
	5200	Purchased Services	10,962	17,127	18,280	18,280	-	-	
	5400	Supplies	-	-	-	-	-	-	
	<b>TOTAL</b>		<b>11,931</b>	<b>17,127</b>	<b>18,280</b>	<b>18,280</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>1295 TREE WARDEN</b>	5101	Tree Warden Compensation	1,508	1,000	1,000	1,000	-	-	
	5200	Purchased Services	14,916	6,475	6,475	6,475	-	-	
	5400	Supplies	-	-	-	-	-	-	
	5700	Trees	-	200	200	200	-	-	
	<b>TOTAL</b>		<b>16,424</b>	<b>7,675</b>	<b>7,675</b>	<b>7,675</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>1300 WACHUSETT ASSESSMENTS</b>	5300	WRSD Assessment	7,177,576	7,256,812	-	7,619,653	-	-	
	5701	WRSD Debt - Excluded	-	220,647	-	227,266	-	-	
	<b>TOTAL</b>		<b>7,177,576</b>	<b>7,477,459</b>	<b>-</b>	<b>7,846,919</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>1310 VOCATIONAL SCHOOL ASSESSMENT</b>	5300	Voc School Assessment	438,277	437,590	527,148	527,148	527,148	-	
	5701	Vocational Debt - Excluded	-	61,374	62,878	62,878	62,878	-	
	<b>TOTAL</b>		<b>438,277</b>	<b>498,964</b>	<b>590,026</b>	<b>590,026</b>	<b>590,026</b>	<b>-</b>	<b>-</b>
<b>1421 DEPT. PUBLIC WORKS</b>	5102	DPW Director Salary	81,023	89,900	92,160	92,160	-	-	
	5103	Employee Wages	393,920	445,803	467,780	467,780	-	-	
	5104	Admin Assistant Wages	-	26,344	30,807	30,807	-	-	
	5200	Purchased Services	201,632	173,102	239,508	239,508	-	-	
	5400	Supplies	37,007	36,300	42,800	42,800	-	-	
	5700	MS4 Permit Work	-	6,800	32,320	32,320	-	-	
	5801	Equipment Leases	13,724	9,524	9,524	9,524	-	-	
	<b>TOTAL</b>		<b>727,306</b>	<b>787,772</b>	<b>914,899</b>	<b>914,899</b>	<b>-</b>	<b>-</b>	<b>-</b>

**FY24**  
**Expense Details**

<u>Department</u>	<u>Line</u>	<u>Description</u>	<u>FY23</u> <u>Actual</u>	<u>FY24</u> <u>Budgeted</u>	<u>FY25</u> <u>Requested</u>	<u>FY25</u> <u>TA Recommend</u>	<u>FY25</u> <u>Revised</u>	<u>FY25</u> <u>Fin Com</u>	<u>FY25</u> <u>Final</u>
<b>1423 SNOW &amp; ICE</b>	5130	Overtime Wages	52,722	54,000	54,000	55,000	-	-	
	5200	Purchased Services	16,321	10,000	10,000	10,000	-	-	
	5400	Salt & Sand	160,315	130,000	130,000	130,000	-	-	
	5800	Equipment	15,505	7,000	7,000	7,000	-	-	
	<b>TOTAL</b>		<b>244,863</b>	<b>201,000</b>	<b>201,000</b>	<b>202,000</b>	-	-	-
<b>1424 STREET LIGHTS</b>	5200	Electricity	17,711	18,393	20,280	20,280	-	-	
	<b>TOTAL</b>		<b>17,711</b>	<b>18,393</b>	<b>20,280</b>	<b>20,280</b>	-	-	-
<b>1443 WASTE COLLECTION</b>	5200	Purchased Services	398,153	409,506	435,651	435,651	-	-	
	<b>TOTAL</b>		<b>398,153</b>	<b>409,506</b>	<b>435,651</b>	<b>435,651</b>	-	-	-
<b>1491 CEMETERY COMMISSION</b>	5101	Superintendent Salary	3,447	-	-	-	-	-	
	5102	Wages	12,359	-	-	-	-	-	
	5200	Purchased Services	777	1,750	3,577	3,577	-	-	
	5400	Supplies	3,226	4,900	5,177	5,427	-	-	
	<b>TOTAL</b>		<b>19,809</b>	<b>6,650</b>	<b>8,754</b>	<b>9,004</b>	-	-	-
<b>1510 BOARD OF HEALTH</b>	5101	Committee Compensation (3)	438	438	438	438	-	-	
	5102	Stipend - Inspector for Animals	2,164	2,164	2,218	2,218	-	-	
	5103	Compensation- Sanitation Engineer	13,274	13,274	13,606	13,606	-	-	
	5200	Purchased Services	2,635	3,000	3,000	3,000	-	-	
	5400	Supplies	-	50	50	50	-	-	
	<b>TOTAL</b>		<b>18,511</b>	<b>18,926</b>	<b>19,312</b>	<b>19,312</b>	-	-	-
<b>1541 COUNCIL ON AGING</b>	5102	Director Salary	28,290	41,434	45,301	45,301	-	-	
	5103	Van Drivers Wages	13,286	16,971	1,000	1,000	-	-	
	5104	Office Assistant Wages	6,886	-	-	-	-	-	
	5200	Purchased Services	5,044	5,200	9,950	9,950	-	-	
	5400	Supplies	4,769	4,900	6,900	6,900	-	-	
	5700	Other Expenses	1,189	1,690	790	790	-	-	
	<b>TOTAL</b>		<b>59,464</b>	<b>70,194</b>	<b>63,941</b>	<b>63,941</b>	-	-	-
<b>1543 VETERANS AGENT</b>	5101	Veteran's Agent Compensation	1,137	1,137	1,137	1,137	-	-	
	5200	Purchased Services	-	100	100	-	-	-	
	5700	Benefits	9,192	10,000	13,000	13,000	-	-	
	<b>TOTAL</b>		<b>10,329</b>	<b>11,237</b>	<b>14,237</b>	<b>14,137</b>	-	-	-
<b>1610 LIBRARY</b>	5102	Library Director Salary	52,907	55,601	56,991	56,991	-	-	
	5104	Children's Librarian Salary	45,263	46,392	47,552	47,552	-	-	
	5103	Employee Wages	45,254	39,743	40,745	40,745	-	-	
	5106	Custodian Wages	-	7,994	8,193	8,193	-	-	
	5200	Purchased Services	12,937	10,818	10,832	10,832	-	-	
	5400	Supplies	-	2,710	2,750	2,750	-	-	
	5401	Library Books & Materials	42,222	39,548	39,346	39,346	-	-	
	5700	Equipment	-	-	-	-	-	-	
			<b>198,583</b>	<b>\$ 202,806</b>	<b>\$ 206,409</b>	<b>\$ 206,409</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>1630 RECREATION</b>	5102	Recreation Director Salary	29,615	31,140	32,707	32,707	-	-	
	<b>TOTAL</b>		<b>29,615</b>	<b>31,140</b>	<b>32,707</b>	<b>32,707</b>	-	-	-
<b>1691 HISTORICAL COMMISSION</b>	5200	Purchased Services	400	400	500	400	-	-	
	<b>TOTAL</b>		<b>400</b>	<b>400</b>	<b>500</b>	<b>400</b>	-	-	-
<b>1710 EXCLUDED DEBT- PRINCIPAL</b>	5713	Public Safety Complex	356,800	356,800	356,800	356,800	-	-	
		Amb & Dump Truck	45,000	-	-	-	-	-	



**FY24**  
**Expense Details**

<u>Department</u>	<u>Line</u>	<u>Description</u>	<u>FY23 Actual</u>	<u>FY24 Budgeted</u>	<u>FY25 Requested</u>	<u>FY25 TA Recommend</u>	<u>FY25 Revised</u>	<u>FY25 Fin Com</u>	<u>FY25 Final</u>
	5717	DPW Backhoe	26,000	26,000	-	-	-	-	-
	<b>TOTAL</b>		<b>427,800</b>	<b>382,800</b>	<b>356,800</b>	<b>356,800</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>1711 NON-EXCLUDED DEBT- PRINCIPAL</b>	5705	School Windows	6,000	6,000	6,000	6,000	-	-	
	5709	DPW Doors & Windows	2,200	2,200	2,200	2,200	-	-	
	5718	DPW Truck & Paving	45,000	45,000	45,000	45,000	-	-	
	5719	DPW Freightliner Truck	41,710	35,000	35,000	35,000	-	-	
	<b>TOTAL</b>		<b>94,910</b>	<b>88,200</b>	<b>88,200</b>	<b>88,200</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>1750 EXCLUDED INTEREST-LONG TERM DEBT</b>	5713	Public Safety Complex	139,549	123,939	108,330	108,330	-	-	
	5716	Amb & Dump Truck	495	-	-	-	-	-	
	5717	DPW Backhoe	1,482	494	-	-	-	-	
	<b>TOTAL</b>		<b>141,526</b>	<b>124,433</b>	<b>108,330</b>	<b>108,330</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>1751 DEBT- INTEREST NON-EXCLUDED</b>	5705	School Windows	1,065	803	540	540	-	-	
	5709	DPW Doors & Windows	492	396	300	300	-	-	
	5718	DPW Truck & Paving	4,612	3,600	2,588	2,588	-	-	
	5719	DPW Freightliner Truck	8,065	6,650	5,425	5,425	-	-	
	<b>TOTAL</b>		<b>14,234</b>	<b>11,449</b>	<b>8,853</b>	<b>8,853</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>1752 DEBT- SHORT TERM INTEREST</b>	5715	Short Term Interest	-	2,500	-	-	-	-	
	<b>TOTAL</b>		<b>-</b>	<b>2,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>1709 DEBT - BORROWING COST</b>	5200	Short Term Interest	0	-	3,500	3,500	-	-	
	<b>TOTAL</b>		<b>0</b>	<b>-</b>	<b>3,500</b>	<b>3,500</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>1910 EMPLOYEE BENEFITS</b>	5206	Town Share Medicare	48,629	50,000	55,000	55,000	-	-	
	5207	Reitree Health Insurance Premiums	-	112,422	135,541	135,541	-	-	
	5208	Health Insurance Premiums	580,610	528,067	581,396	581,396	-	-	
	5209	Life Insurance Premiums	1,173	1,499	1,499	1,500	-	-	
	<b>TOTAL</b>		<b>630,412</b>	<b>691,988</b>	<b>773,436</b>	<b>773,437</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>1911 RETIREMENT ASSESSMENT</b>	5210	Retirement Assessment	701,576	787,040	867,155	867,155	867,155	-	
	<b>TOTAL</b>		<b>701,576</b>	<b>787,040</b>	<b>867,155</b>	<b>867,155</b>	<b>867,155</b>	<b>-</b>	<b>-</b>
<b>1915 CENTRAL PURCHASING</b>	5812	Heating Oil	52,815	55,300	63,235	63,235	-	-	
	5813	Postage	9,485	7,500	9,000	9,000	-	-	
	5814	Telephone	9,020	11,000	12,252	12,252	-	-	
	5815	Electricity	67,727	68,000	92,600	92,600	-	-	
	5816	Diesel	55,810	49,000	54,701	54,701	-	-	
	<b>TOTAL</b>		<b>194,857</b>	<b>190,800</b>	<b>231,788</b>	<b>231,788</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>GRAND TOTAL</b>					<b>8,700,755</b>	<b>16,541,027</b>	<b>1,555,806</b>	<b>-</b>	<b>-</b>
<b>TOWN MEETING ARTICLES - PROJECTS</b>									
GREENWAYS Article				1,100	1,100	1,100			
SCHOOL	5804	PSC Security Cameras STM23 A1		-					
DPW DEPARTMENT	5860	Road Surfacing (Sep. Article)		118,870	121,841	121,841			
DPW DEPARTMENT		Lawn Mower ATM 24 A3		4,666	-				
DPW DEPARTMENT		Ditcher Head Attachment ATM 24 A4		14,150	-				
				<b>138,786</b>	<b>122,941</b>	<b>122,941</b>			
<b>OTHER EXPENSES NOT RAISED AND APPROPRIATED</b>									
<b>CARRYFOR WARD</b>									
PUBLIC BUILDING MAINTENANCE	5806	Town Building Phones ATM23 A5		16,381.72					
SCHOOL	5804	PSC Security Cameras STM23 A1		5,200.00					
RECREATION	5801	Tivnan Field Lights (ATM 2022)		79,969					
DPW DEPARTMENT	5845	Site Plan Design Phase One		34,250.00					

**FY24**  
**Expense Details**

<u>Department</u>	<u>Line</u>	<u>Description</u>	<u>FY23</u> <u>Actual</u>	<u>FY24</u> <u>Budgeted</u>	<u>FY25</u> <u>Requested</u>	<u>FY25</u> <u>TA Recommend</u>	<u>FY25</u> <u>Revised</u>	<u>FY25</u> <u>Fin Com</u>	<u>FY25</u> <u>Final</u>
DPW DEPARTMENT	5860	Road Surfacing (Sep. Article)		34,584.18					
DPW DEPARTMENT	5800	Dump Truck Project FY22		231,710.00					
CEMETERY COMMISSION	5801	Pavement of Roads		12,525					
CEMETERY COMMISSION	5802	Headstone RestFOR ation		400					
				<b>415,020.22</b>					
<b>ENCUMBRANCES</b>									
1196 TOWN REPPOR TS	5999			592.38					
1421 DPW DEPARTMENT	5999			869.72					
1421 DPW DEPARTMENT	5999			1,800					
				<b>3,262.10</b>					
<b>STATE ASSESSMENTS</b>									
1820 STATE ASSESSMENTS	8610	Retired Teachers Health Insurance		4263					
STATE ASSESSMENTS	5615	Air Pollution		1476					
STATE ASSESSMENTS	5618	Registry Non-Renewal		2260					
STATE ASSESSMENTS	5620	MBTA		35819					
STATE ASSESSMENTS	5663	Regional Transit AuthFOR ity		976					
				<b>44,794</b>					